**Frequently Asked Questions**

To better assist local officials and practitioners in understanding and complying with the 2022 Act 669 Schedule of Collections, Distributions, and Costs of Collection, the Louisiana Legislative Auditor (LLA) has compiled these frequently asked questions (FAQs) based on feedback received since their release. The LLA will continue to update these FAQs regularly to address any emerging questions or concerns.

***General Require******ments***

1. Is an in-relation to (the financial statements as a whole) opinion required for the Schedule of Collections, Distributions, and Costs of Collection?
	* Yes. The Schedule of Collections, Distributions, and Costs of Collection should be included in the local government’s audit report as supplementary information, requiring an in-relation to opinion for audit reports in accordance with AU-C Section 725.

***Instructio******ns***

1. Should the name of every taxing authority to whom tax amounts are disbursed be listed in the “Amounts Disbursed to Each Local Taxing Authority (Net of Collection Costs)” section of the schedule?
	* Yes. The name of each taxing authority to whom tax amounts are disbursed should be listed in the “Amounts Disbursed to Each Local Taxing Authority (Net of Collection Costs)” section, regardless of the type of tax disbursed (i.e. sales tax, ad valorem tax, hotel/motel tax, etc.)

**Example:**

|  |  |
| --- | --- |
| Amounts Disbursed to Each Local Taxing Authority (Net of Collection Costs) |  |
| Sales Tax: |  |
| City of XYZ | $1,000,000 |
| Parish School Board  | 500,000 |
| Parish Police Jury | 100,000 |
| Town of XYZ | 500,000 |
| Hotel/Motel Occupancy Tax: |  |
| Tourist Commission  | 250,000 |
| City of XYZ  | 300,000 |
| Ad Valorem Tax: |  |
| Parish Park System | 1,000 |
| Parish Library System  | 1,000 |
| Parish School Board | 1,000 |
| Town of XYZ  | 1,000 |
| City of XYZ | 1,000 |
| Parish Police Jury | 1,000 |
| Total Amounts Disbursed to Local Taxing Authorities |  $ 2,656,000 |