



Revenue Auditing Division

City of Baton Rouge
Parish of East Baton Rouge
Finance Department



P.O. Box 1471 Baton Rouge, LA 70821 (225) 389-3076 www.brgov.com

2009 Annual Report

The following report is a summary of the activities and accomplishments of the Revenue Auditing Division for the year ended December 31, 2009. The Revenue Auditing Division was formed in June 2009 as the result of a reorganization of the Auditing Division into two divisions, Internal Auditing and Revenue Auditing. As illustrated in this report, the Revenue Auditing Division focused its efforts on the following areas:

- Ensuring all sales and use taxes due to East Baton Rouge Parish taxing jurisdictions are paid,
- Ensuring compliance with tax laws,
- Creating a fair and equal playing field for the business community.

The Revenue Auditing Division has the responsibility to perform audits of businesses to ensure compliance with sales, use, occupational license, insurance premium, gross receipts, and hotel/motel tax laws. These audits are conducted not only for the benefit of the City-Parish but also for the East Baton Rouge Parish School System, Zachary Community School Board, City of Baker School District, Central Community

School System and the Cities of Baker, Zachary, and Central.

The Revenue Auditing Division's 2009 accomplishments were not possible without the commitment and dedication of its employees. I would also like to thank both Finance-Administration and Finance-Revenue because they were instrumental to our success.

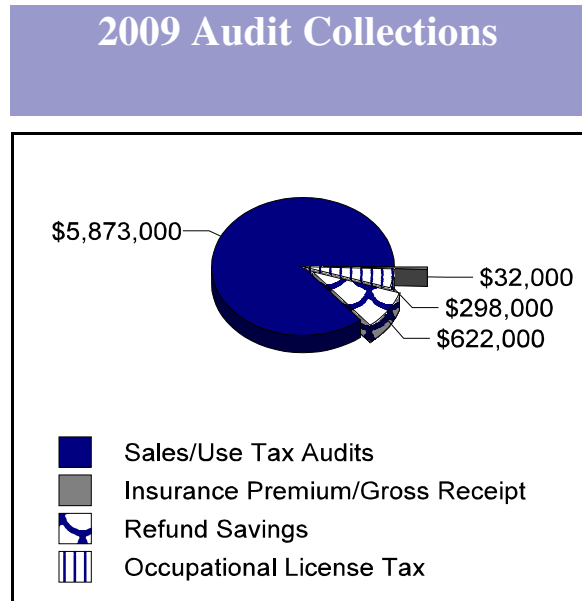
Robyn Heap

Robyn Heap
Revenue Auditing Manager

Revenue Auditing

In 2009, the Revenue Auditing Division's total collections and refund savings were **\$6,825,000**. These collections exceeded budget by 62% and resulted in the **seventh highest** annual collection amount in the twenty-nine year history of auditing taxes. For every dollar spent on the Revenue Auditing function in 2009, \$3.57 in revenues were collected.

Audit Collections	
<u>Year</u>	<u>Amount</u>
2000	\$3,746,000
2001	\$4,066,000
2002	\$3,497,000
2003	\$4,407,000
2004	\$6,492,000
2005	\$5,278,000
2006	\$8,057,000
2007	\$7,648,000
2008	\$7,876,000
2009	\$6,825,000



Other tasks and/or special projects performed by Revenue Auditing include the following:

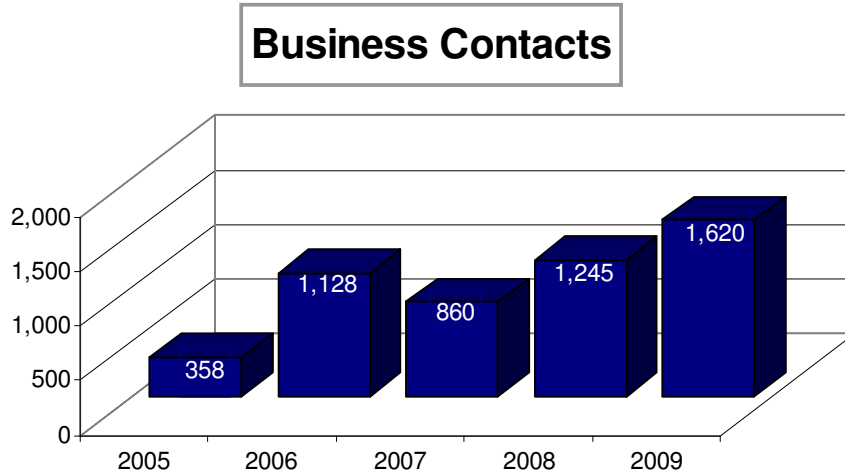
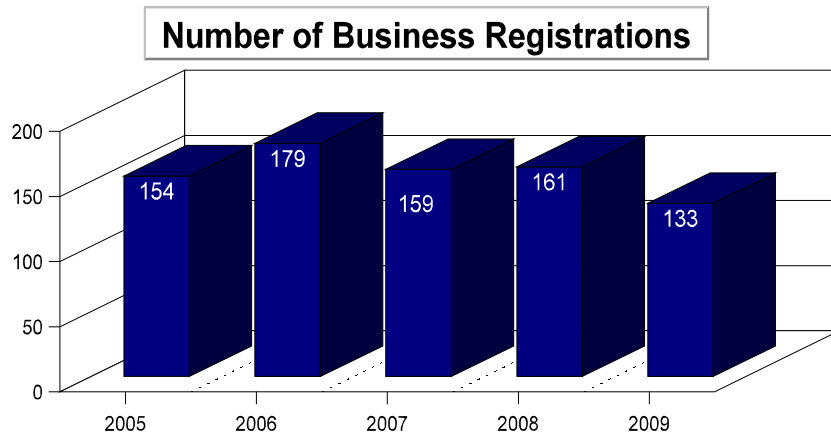
- Worked with the Louisiana Association of Tax Administrators (LATA) to support the interest of local governments in the collection and administration of sales tax.
- Assisted in reviewing state legislation affecting local sales and use taxes in East Baton Rouge Parish.
- Obtained 98% positive responses on 2009 Audit Quality Questionnaires.
- Conducted Audit Selection Committee meetings to approve and prioritize audits.
- Assisted in determining topics for the quarterly Tax Facts newsletter produced by the Revenue Division.

Audit Research and Selection

Of the \$6,825,000 total collections, the Audit Research and Selection Section (ARS) collected \$969,000 during 2009. ARS staff also contacted 1,620 businesses and registered 133 businesses for various taxes. The new registrations expand the tax bases and result in more revenues for the future.

Other tasks and/or special projects performed by the ARS staff include the following:

- Completed a Motor Vehicle Tax Distribution Testing Project verifying the distribution of sales taxes to the appropriate taxing jurisdictions within East Baton Rouge Parish.
- Conducted letter/desk audits as recommended by the Audit Selection Committee.
- Researched and analyzed special requests from City-Parish management for tax collections data.
- Reviewed reports provided by the State of Louisiana detailing audit collections and assessments of audits for which they conducted.
- Analyzed statistical reports produced by the Information Services Department.



Office Operations

Professional Certification

In the Revenue Auditing Division, there are eight Certified Public Accountants, two Certified Internal Auditors, one Certified Fraud Examiner, and three Certified Tax Examiners.

The staff members of the Revenue Auditing Division participate in several professional organizations so that we can stay abreast of current issues and practices in auditing and share knowledge and experiences. Some organizations to which we belong include the following:

*American Institute of Certified Public Accountants
Society of Louisiana Certified Public Accountants
Institute of Internal Auditors
Association of Certified Fraud Examiners
Louisiana Association of Tax Administrators
Institute of Management Accountants*

Revenue Auditing Division Staff

Name	Position
<u>Administration</u>	
Robyn Heap, CPA	Revenue Auditing Manager
Carolyn Winding, CPA	Asst. Revenue Auditing Manager
Pam Peltier	Senior Administrative Specialist
<u>Audit Research & Selection Section</u>	
Corinna Chang, CFE, CPA	Chief Auditor
Mary Hirezi-Harb, CIA, CPA, CTE	Chief Auditor
Barbara Dotie	Revenue Inspector
Leah Bland	Student Intern
Anthony Drummond	Student Intern
Taylor Mayeaux	Student Intern
Jordy Scholhamer	Student Intern
<u>Field Auditing Section</u>	
Amy McDaniel, CPA, CTE	Chief Auditor
Charlotte Morris	Chief Auditor
Mary Alford	Senior Auditor
Janet DeLaune	Senior Auditor
Ory Keller	Senior Auditor
Rise Patin, CPA Inactive	Senior Auditor
Brenda Waters, CPA, CIA, CMA	Senior Auditor
Travis Bourgeois	Auditor
Dave Campagna, CTE	Auditor
Natasha Castle	Auditor
Gordon Davis	Auditor
Rheonda Leary	Auditor
Kem Marshburn	Auditor
Ken Ridgdell, CPA Inactive	Auditor
Mary Sutton	Auditor