

Assurance Report

1709 Office of Juvenile Justice (OJJ)

December 29, 2016

Gearry Williams, Undersecretary of OJJ
Cindy Rougeou, Executive Director
The LASERS Audit Committee

EXECUTIVE SUMMARY

Overall, effective procedures are in place with regard to the handling of retirement related processes for the Office of Juvenile Justice (OJJ). No issues were identified during this review.

BACKGROUND

This was a planned engagement on the fiscal year end (FYE) 2017 Audit Plan. The fieldwork for this engagement was completed on December 16, 2016. OJJ employs approximately 711 LASERS members.

SCOPE, OBJECTIVES, AND METHODOLOGY

The scope of this engagement included a review of records for OJJ employees.

The primary objectives are to determine if the OJJ:

- Accurately reports payroll, earnings and contributions information to LASERS.
- Accurately and timely enrolls eligible individuals into LASERS.
- Performs retirement and post retirement processing in an accurate and timely manner.
- Staff receives periodic training on LASERS related topics.

Procedures used to complete this engagement included:

- Interviewing LASERS and OJJ management.
- Reviewing relevant personnel and payroll records.
- Reviewing data obtained from the LaGov Human Capital Management (HCM).

BOARD OF TRUSTEES:

Judge William Kleinpeter, Board Chair
Janice Lansing, Vice Chair
Thomas Bickham
Virginia Burton
Commissioner Jay Dardenne

Beverly Hodges
Hon. John Kennedy
Sen. Barrow Peacock
Rep. Kevin Pearson

Lori Pierce
Kathy Singleton
Shannon Temple
Lorry Simmons Trotter

Cindy Rougeou, Executive Director

- Reviewing records from the State of Louisiana Retirement System (SOLARIS).
- Comparing LASERS member records to OJJ employee records using Audit Command Language (ACL).
- Conducting other inquiries considered necessary to achieve engagement objectives.

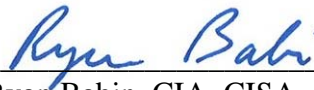
This engagement was conducted in accordance with the Institute of Internal Auditors' International Standards for the Professional Practice of Internal Auditing.

FOLLOW-UP

A follow-up to this engagement will not be scheduled at this time.



Mark K. Mayeux
Auditor



Ryan Babin, CIA, CISA
Audit Services Director

Cc: Cassandra Washington, OJJ
Ginger Krieg, OJJ
Shenikka Stewart, OJJ
Wanda Stewart, OJJ
Maris LeBlanc
Trey Boudreaux
Tricia Gibbons
Artie Fillastre
Jonathan Drago
Wretha Drinnon