

Assurance Report

1710 Department of Veterans Affairs (DVA)

December 7, 2016

Joey Strickland, Secretary of DVA
Cindy Rougeou, Executive Director
The LASERS Audit Committee

EXECUTIVE SUMMARY

Overall, the Department of Veterans Affairs has effective procedures in place with regard to the handling of retirement related processes. No reportable issues were identified during this review.

BACKGROUND

This was a planned engagement on the fiscal year end 2017 Audit Plan. The fieldwork for this engagement was completed on November 7, 2016. DVA employs approximately 743 LASERS members.

SCOPE, OBJECTIVES, AND METHODOLOGY

The scope of this engagement includes a review of records for DVA employees.

The primary objectives of this engagement were to determine if the DVA:

- 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:

- Inquiries of LASERS and DVA staff.
- Reviewing relevant personnel and payroll records.

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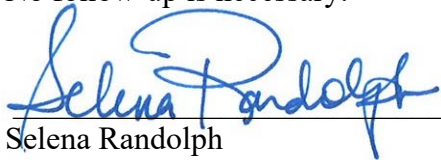
Cindy Rougeou, Executive Director

- Reviewing records from the State of Louisiana Retirement Information System (SOLARIS).
- Comparing LASERS member records to DVA 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

No follow-up is necessary.



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Auditor



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