

## Assurance Report

### 1717 Judicial Branch of Louisiana, Supreme Court of Louisiana, and Judicial Administrator's Office

April 7, 2017

Chief Justice Bernette J. Johnson  
Sandra Vujnovich  
Cindy Rougeou, LASERS 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 Judicial Branch of Louisiana, Supreme Court of Louisiana, and Judicial Administrator's Office. 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 March 14, 2017. The Judicial Branch of Louisiana employs approximately 356 LASERS members, the Supreme Court of Louisiana employs approximately 47 LASERS members, and the Judicial Administrator's Office employs approximately 176 LASERS members.

#### SCOPE, OBJECTIVES, AND METHODOLOGY

The scope of this engagement included a review of records for the Judicial Branch of Louisiana, Supreme Court of Louisiana, and Judicial Administrator's Office employees.

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Cindy Rougeou, Executive Director

The primary objectives of this engagement were to determine if the Judicial Branch of Louisiana, Supreme Court of Louisiana, and Judicial Administrator's Office:

- Accurately report payroll, earnings, and contributions information to LASERS.
- Accurately and timely enroll eligible individuals into LASERS.
- Perform 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, the Judicial Branch of Louisiana, Supreme Court of Louisiana, and Judicial Administrator's Office staff.
- Reviewing relevant personnel and payroll records.
- Reviewing records from the State of Louisiana Retirement Information System (SOLARIS).
- Analyzing LASERS member 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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