

Assurance Report

1718 Louisiana Legislative Auditors Office (LLA)

April 7, 2017

Daryl Pupera
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 Louisiana Legislative Auditor'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 31, 2017. The LLA employs approximately 250 LASERS members.

SCOPE, OBJECTIVES, AND METHODOLOGY

The scope of this engagement included a review of records for the Louisiana Legislative Auditor's Office employees.

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

- 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.

BOARD OF TRUSTEES:

Janice Lansing, Board Chair
Lori Pierce, Vice Chair
Thomas Bickham
Virginia Burton
Commissioner Jay Dardenne

Hon. Ron J. Henson
Beverly Hodges
Judge William Kleinpeter
Sen. Barrow Peacock

Rep. Kevin Pearson
Kathy Singleton
Shannon Templet
Lorry Simmons Trotter

Cindy Rougeou, Executive Director

Procedures used to complete this engagement included:

- Interviewing LASERS and the LLA 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.



Brennan McNamee
Auditor



Ryan Babin, CIA, CISA
Audit Services Director

Cc: Elizabeth Cox
Wayne Deleo
Katie Foster
Maris LeBlanc
Trey Boudreaux
Artie Fillastre
Tricia Gibbons
Wretha Drinnon
Jonathan Drago