

Assurance Report

1809 Department of Transportation and Development (DOTD)

October 11, 2017

Dr. Shawn Wilson, Secretary
Cindy Rougeou, LASERS Executive Director
The LASERS Audit Committee

EXECUTIVE SUMMARY

Overall, effective procedures are in place with regards to retirement related processes for DOTD. No agency issues were identified during this review.

BACKGROUND

This was a planned engagement on the fiscal year end (FYE) 2018 Audit Plan. The fieldwork for this engagement was completed on October 2, 2017. DOTD employs approximately 4,000 LASERS members.

SCOPE, OBJECTIVES, AND METHODOLOGY

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

The primary objectives of this engagement were to determine if DOTD:

- Accurately reports payroll, earnings, and contribution information to LASERS.
- Accurately and timely enrolls eligible individuals into LASERS.
- Performs retirement and post retirement processing in an accurate and timely manner.

Procedures used to complete this engagement included:

- Interviewing LASERS and DOTD staff.
- Reviewing relevant personnel and payroll records.

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- Reviewing records from the State of Louisiana Retirement Information System (SOLARIS).
- Reviewing data obtained from LaGov Human Capital Management (HCM).
- 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 policies and procedures of the Audit Services Division.

FOLLOW-UP

No follow-up is necessary.



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Auditor



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