



Louisiana State Employees'
Retirement System

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Assurance Report

1506 Bossier Parish Community College

January 5, 2015

Dr. James B. Henderson, Chancellor
Cindy Rougeou, Executive Director
The LASERS Audit Committee

EXECUTIVE SUMMARY

Overall, Bossier Parish Community College (BPCC) has effective procedures in place with regard to the handling of retirement related processes for their LASERS members. No agency issues were identified during this review.

BACKGROUND

This was a planned engagement on the fiscal year end 2015 Audit Plan. The fieldwork for this engagement was completed on December 17, 2014.

The mission of BPCC is to promote attainment of educational goals within the community and strengthen the regional economy. This mission is accomplished through the innovative delivery of quality courses and programs that provide sound academic education, broad vocational and career training, continuing education, and varied community services. The College provides a wholesome, ethical, and intellectually stimulating environment in which students develop their academic and vocational skills to compete in a technological society.

Bossier Parish Community College employs approximately 95 LASERS members.

SCOPE, OBJECTIVES, AND METHODOLOGY

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

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

Board of Trustees:	Shannon Templet, Board Chair	Beverly Hodges	Commissioner Kristy Nichols	Cindy Rougeou, Executive Director
	Kathy Singleton, Vice Chair	Hon. John Kennedy	Rep. Kevin Pearson	
	Connie Carlton	Judge William Kleinpeter	Lori Pierce	
	Thomas Bickham	Janice Lansing		
	Sen. Elbert Guillory	Barbara McManus		

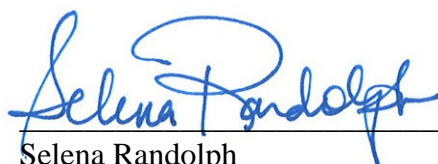
- Accurately reports payroll, earnings and contribution information to LASERS.
- Accurately and timely enrolls eligible individuals into LASERS.
- Performs retirement processing in an accurate and timely manner.

Procedures used to complete this engagement included:

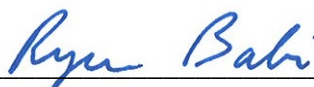
- Inquiries of LASERS and BPCC staff.
- Reviewing relevant personnel and payroll records
- Reviewing records from the State of Louisiana Retirement Information System (SOLARIS)
- Comparing LASERS member records to BPCC employee records using Audit Command Language (ACL).
- Conducting other inquiries considered necessary to achieve engagement objectives.

FOLLOW-UP

No follow up is necessary.



Selena Randolph
Auditor



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