

Assurance Report

1509 Department of Health and Hospitals (DHH)

June 30, 2015

Kathy Kliebert, DHH Secretary
Cindy Rougeou, Executive Director
LASERS Audit Committee

EXECUTIVE SUMMARY

Overall, DHH 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 June 18, 2015.

The mission of DHH is dedicated to fulfilling is to protect and promote health and to ensure access to medical, preventive and rehabilitative services for all citizens of the State of Louisiana.

DHH employs approximately 7,412 LASERS members.

SCOPE, OBJECTIVES, AND METHODOLOGY

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

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

- Accurately reports payroll, earnings, and contributions information to LASERS.
- Accurately and timely enrolls eligible individuals to LASERS.
- Performs retirement and post retirement processing in an accurate and timely manner.
- Staff receives periodic training on LASERS related topics.

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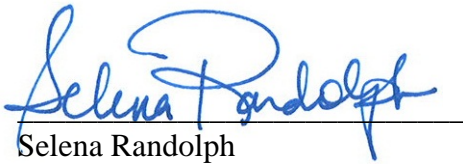
Procedures used to complete this engagement included:

- Inquiries of LASERS and DHH staff.
- Reviewing relevant personnel and payroll records.
- Reviewing records from the State of Louisiana Retirement Information System (SOLARIS).
- Comparing LASERS member records to DHH 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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Audit Services Director

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