

Assurance Report

1512 Department of Environmental Quality

May 22, 2015

Peggy Hatch, Secretary of the Department of Environmental Quality
Cindy Rougeou, Executive Director
The LASERS Audit Committee

EXECUTIVE SUMMARY

Overall, the Department of Environmental Quality (DEQ) 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 May 13, 2015.

As the managerial branch of the Department, the Office of the Secretary facilitates achievement of environmental improvements by coordinating the other program offices' work to reduce quantity and toxicity of emissions, representing the Department when dealing with external agencies, providing legal counsel to the Department, communicating effectively with the public, and by promoting initiatives that serve a broad environmental mandate.

DEQ employs approximately 668 LASERS members.

SCOPE, OBJECTIVES, AND METHODOLOGY

The scope of this engagement includes a review of records for DEQ employees.

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

- Accurately reports payroll, earnings and contributions information to LASERS.

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Cindy Rougeou, Executive Director

- Accurately and timely enrolls eligible individual into LASERS.
- Performs retirement processing in an accurate and timely manner.
- Staff receives periodic training on LASERS related topics.

Procedures used to complete this engagement included:

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

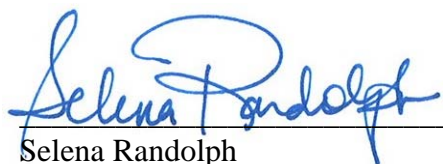
This engagement was conducted in accordance with the Institute of Internal Auditors' International Standards for the Professional Practice of Internal Auditing.

FOLLOW-UP

No follow-up is necessary.



Simin Pang, CIA
Auditor



Selena Randolph
Auditor



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