

Assurance Report

1513 Louisiana Military Department (LMD)

May 19, 2015

Stephen Dabadie, LMD Major General
Cindy Rougeou, Executive Director
The LASERS Audit Committee

EXECUTIVE SUMMARY

Overall, LMD 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 1, 2015.

The mission of the LMD is to provide emergency response, support, and At-risk education that protect and serve the needs of our citizens.

LMD employs approximately 647 LASERS members.

SCOPE, OBJECTIVES, AND METHODOLOGY

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

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

- 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.

Procedures used to complete this engagement included:

- Inquiries of LASERS and LMD staff.
- Reviewing relevant personnel and payroll records.

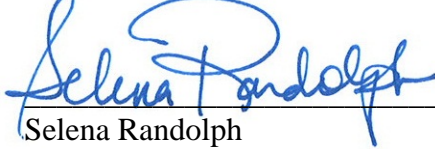
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- Reviewing records from the State of Louisiana Retirement Information System (SOLARIS).
- Comparing LASERS member records to LMD employee records using Audit Command Language (ACL).
- Conducting other inquiries considered necessary to achieve engagement 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 necessary.


Selena Randolph
Auditor


Ryan Babin, CIA, CISA
Audit Services Director

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