

Assurance Report

1514 Louisiana Department of Justice (LDOJ)

July 9, 2015

Renee' Fontenot Free, LDOJ Director and Assistant Attorney General
Cindy Rougeou, Executive Director
The LASERS Audit Committee

EXECUTIVE SUMMARY

Overall, the LDOJ 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 23, 2015.

The Louisiana Attorney General heads the Department of Justice and serves as the chief legal officer for the state. The mission for LDOJ is to protect the people and resources of the State of Louisiana by providing superior legal representation, and interpretation, professional and effective law enforcement, and public education programs.

LDOJ employs approximately 460 LASERS members.

SCOPE, OBJECTIVES, AND METHODOLOGY

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

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

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

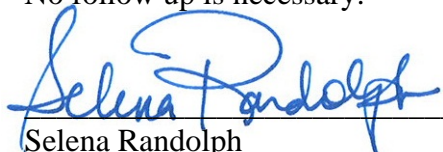
Procedures used to complete this engagement included:

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