

## Assurance Report

### 1515 McNeese State University (MSU)

August 25, 2015

Dr. Philip Williams, MSU President  
Cindy Rougeou, Executive Director  
The LASERS Audit Committee

#### EXECUTIVE SUMMARY

Overall, MSU has effective procedures in place with regard to the handling of retirement related processes for their LASERS members. During this review, one observation was noted relating to incorrect reporting of pay period dates and pay dates on the monthly agency contribution report. The agency has since made the programming changes to ensure the pay period dates and pay dates are correctly reported to LASERS. No further action is required.

#### BACKGROUND

This is a planned engagement on the fiscal year end 2015 Audit Plan. The fieldwork for this engagement was completed on August 12, 2015.

The Office of Human Resources for MSU is committed to providing excellence in leadership, direction, and assistance to faculty and staff of the University in all employment services from recruitment and selection of new employees through the retirement processing of employees completing their careers. The staff promotes a positive and welcoming work environment for University employees by proactive and creative problem solving and by providing continuous opportunity for growth and development. The office places strong emphasis on supporting the teaching, research, and public service mission of the University.

MSU employs approximately 167 LASERS members.

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Cindy Rougeou, Executive Director

## SCOPE, OBJECTIVES, AND METHODOLOGY

The scope of this engagement included a review of records of the MSU employees

The primary objectives of this engagement were to determine if:

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

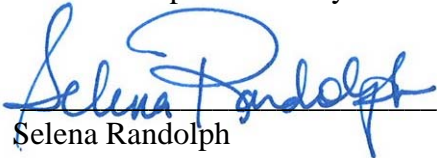
Procedures used to complete this engagement included:

- Inquires of LASERS and MSU staff.
- Reviewing relevant personnel and payroll records.
- Reviewing records from the State of Louisiana Information System (SOLARIS).
- Comparing LASERS member records to MSU records using Audit Command Language (ACL).
- Conducting other procedures 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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