

Assurance Report

1516 Department of Natural Resources

June 12, 2015

Stephen Chustz, Secretary of the Department of Natural Resources
Cindy Rougeou, Executive Director
The LASERS Audit Committee

EXECUTIVE SUMMARY

Overall, the Department of Natural Resources (DNR) 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 15, 2015.

The mission of the Department of Natural Resources is to ensure and promote sustainable and responsible use of the nature resources of our state so that they are available for the enjoyment and benefit of our citizens now and in the future.

DNR employs approximately 297 LASERS members.

SCOPE, OBJECTIVES, AND METHODOLOGY

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

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

- Accurately reports payroll, earnings, and contributions information to LASERS.
- Accurately and timely enrolls eligible individuals into LASERS.
- Performs retirement and post retirement processing in an accurate and timely manner.

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	Beverly Hodges			

- Staff receives periodic training on LASERS related topics.

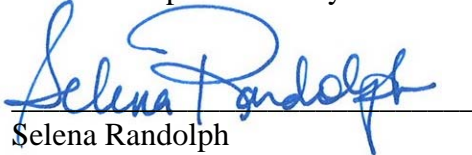
Procedures used to complete this engagement included:

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