

Assurance Report

1607 Secretary of State

October 9, 2015

Tom Schedler, Secretary of State
Cindy Rougeou, Executive Director
The LASERS Audit Committee

EXECUTIVE SUMMARY

Overall, the Secretary of State (SOS) 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 2016 Audit Plan. The fieldwork for this engagement was completed on September 17, 2015.

The mission of the Secretary of State's office is to serve the public by meeting its legal responsibilities of collecting, securing and communicating information that enhances commerce, ensures the integrity of Louisiana's elections and preserves, presents and makes accessible government information essential to Louisiana's operations and its recorded history.

SCOPE, OBJECTIVES, AND METHODOLOGY

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

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

Board of Trustees:

Thomas Bickham, Board Chair
Janice Lansing, Vice Chair
Connie Carlton
Sen. Elbert Guillory
Beverly Hodges

Hon. John Kennedy
Judge William Kleinpeter
Barbara McManus
Commissioner Kristy Nichols

Rep. Kevin Pearson
Lori Pierce
Kathy Singleton
Shannon Templet

Cindy Rougeou, Executive Director

- 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.
- Staff receives periodic training on LASERS related topics.

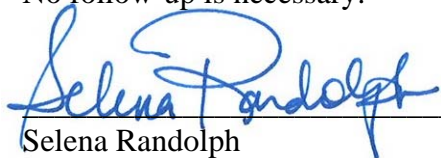
Procedures used to complete this engagement included:

- Inquires of LASERS and SOS staff.
- Reviewing relevant personnel and payroll records.
- Reviewing records from the State of Louisiana Retirement Information System (SOLARIS).
- Comparing LASERS member record to the SOS 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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Renee Primes
Patti Clement
Maris LeBlanc
Trey Boudreaux
Artie Fillastre
Cindy Taylor
Wretha Carpenter
Tricia Gibbons