

Assurance Report

1613 Division of Administration

December 29, 2015

Stafford Palmieri, Commissioner of Administration
Cindy Rougeou, Executive Director
The LASERS Audit Committee

EXECUTIVE SUMMARY

Overall, the Division of Administration (DOA) 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 December 10, 2015.

DOA employs approximately 1,790 LASERS members.

SCOPE, OBJECTIVES, AND METHODOLOGY

The scope of this engagement included a review of records for the Division of Administration's employees.

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

- Accurately reports payroll, earnings and contribution information to LASERS.

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Cindy Rougeou, Executive Director

- 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.

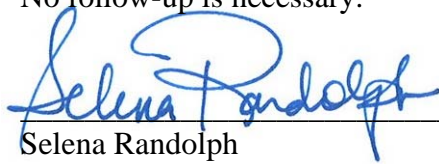
Procedures used to complete this engagement included:

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