



Louisiana State Employees'  
Retirement System

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## Assurance Report

### 1616 Louisiana Department of Insurance

October 30, 2015

Denise Brignac, Chief of Staff  
Cindy Rougeou, Executive Director  
The LASERS Audit Committee

#### EXECUTIVE SUMMARY

Overall, the Louisiana Department of Insurance (LDI) 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 October 28, 2015.

LDI employs approximately 226 LASERS members.

#### SCOPE, OBJECTIVES, AND METHODOLOGY

The scope of this engagement included a review of the records for the Louisiana Department of Insurance's employees.

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

- 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.

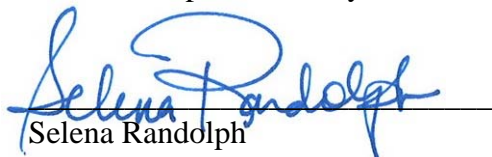
Procedures used to complete this engagement included:

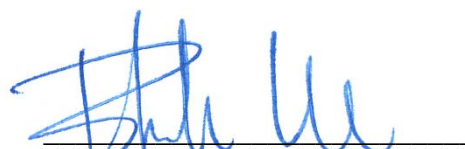
- Inquires of LASERS and the LDI staff.
- Reviewing relevant personnel and payroll records.
- Reviewing records from the State of Louisiana Retirement Information System (SOLARIS).
- Comparing LASERS member records to LDI employee records using Audit Command Language (ACL).
- Conducting other inquiries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

  
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