



Louisiana State Employees'
Retirement System

8401 United Plaza Blvd. • Baton Rouge, LA 70809

Web: www.lasersonline.org

Mail: P.O. Box 44213 • Baton Rouge, LA 70804-4213

Phone: (toll-free) 1.800.256.3000 • (local) 225.922.0600

Assurance Report

1620 Louisiana Special Education Center

April 19, 2016

Richard Bushnell, Director of Louisiana Special Education Center
Cindy Rougeou, Executive Director
The LASERS Audit Committee

EXECUTIVE SUMMARY

Overall, the Louisiana Special Education Center (LSEC) 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 April 18, 2016.

LSEC employs approximately 154 LASERS members.

SCOPE, OBJECTIVES, AND METHODOLOGY

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

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

- Accurately reports payroll, earnings, and contribution information to LASERS.
- Accurately and timely enrolls eligible individuals into LASERS.

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Cindy Rougeou, Executive Director

- Performs retirement and post retirement processing in an accurate and timely manner.
- Staff receives periodic training on LASERS related topics.

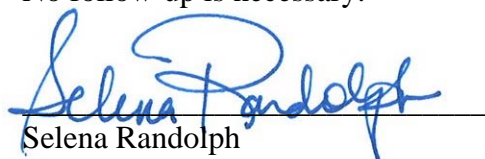
Procedures used to complete this engagement included:

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


Selena Randolph
Auditor


Ryan Babin, CIA, CISA
Audit Services Director

Cc: Deborah Carter
Deana Frederick
Dan Debevec
Maris LeBlanc
Trey Boudreaux
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