

## Assurance Report

### 1622 Metropolitan Human Services District (MHSD)

May 2, 2016

Dr. Rochelle Head-Dunham, MHSD Executive Director  
Cindy Rougeou, Executive Director  
The LASERS Audit Committee

#### EXECUTIVE SUMMARY

Overall, the Metropolitan Human Services District has effective procedures in place with regard to the handling of retirement related process 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 1, 2016. MHSD employs approximately 105 LASERS members.

#### SCOPE, OBJECTIVES, AND METHODOLOGY

The scope of this engagement includes a review of records for the Metropolitan Human Services District employees.

The primary objectives of this engagement were to determine if the MHSD:

- Accurately reports payroll, earnings and contributions 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 MHSD staff.
- Reviewing relevant personnel and payroll records.
- Reviewing records from the State of Louisiana Retirement Information System (SOLARIS).
- Comparing LASERS member record to the MHSD 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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