

## Assurance Report

### 1629 Department of Culture, Recreation and Tourism (DCRT)

August 23, 2016

Rennie S. Buras, II, DCRT Deputy Secretary  
Cindy Rougeou, Executive Director  
The LASERS Audit Committee

### EXECUTIVE SUMMARY

Overall, the Department of Culture, Recreation and Tourism 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 July 15, 2016. DCRT employs approximately 543 LASERS members.

### SCOPE, OBJECTIVES, AND METHODOLOGY

The scope of this engagement includes a review of records for DCRT employees.

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

- 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.

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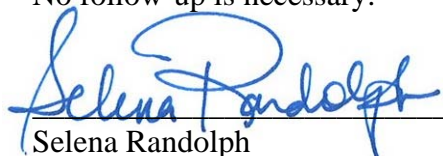
Procedures used to complete this engagement included:

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