

Assurance Report

1813 Louisiana House of Representatives

February 15, 2018

Speaker Taylor Barras
Cindy Rougeou, LASERS Executive Director
The LASERS Audit Committee

EXECUTIVE SUMMARY

Overall, the Louisiana House of Representatives has effective procedures in place with regard to the handling of retirement related processes for their LASERS members. No reportable agency issues were identified during this review.

BACKGROUND

This was a planned engagement on the fiscal year end (FYE) 2018 Audit Plan. The fieldwork for this engagement was completed on February 14, 2018. The Louisiana House of Representatives employs approximately 160 LASERS members.

SCOPE, OBJECTIVES, AND METHODOLOGY

The scope of this engagement included a review of records for the Louisiana House of Representatives Employees.

The primary objectives of this engagement were to determine if the Louisiana House of Representatives:

- 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.

BOARD OF TRUSTEES:

Beverly Hodges, Board Chair
Virginia Burton, Vice Chair
Thomas Bickham
Commissioner Jay Dardenne

Judge William Kleinpeter
Janice Lansing
Barbara McManus
Sen. Barrow Peacock

Rep. Kevin Pearson
Lori Pierce
Hon. John Schroder
Shannon Templet
Lorry Simmons Trotter

Cindy Rougeou, Executive Director

Procedures used to complete this engagement included:

- Interviewing LASERS and Louisiana House of Representatives staff.
- Reviewing relevant personnel and payroll records.
- Reviewing records from the State of Louisiana Retirement Information System (SOLARIS).
- Analyzing LASERS member records using Audit Command Language (ACL).
- Conducting other inquiries considered necessary to achieve engagement objectives.

This engagement was conducted in accordance with the policies and procedures of the Audit Services Division.

FOLLOW-UP

No follow-up is necessary.


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Auditor


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