

Assurance Report

1819 Coastal Protection and Restoration Authority

January 16, 2018

Cindy Rougeou, LASERS Executive Director
The LASERS Audit Committee

EXECUTIVE SUMMARY

No reportable 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 December 28, 2017. The Coastal Protection and Restoration Authority employs approximately 160 LASERS members.

SCOPE, OBJECTIVES, AND METHODOLOGY

The scope of this engagement included a review of the records for the Coastal Protection and Restoration Authority.

The primary objectives of this engagement were to determine if the Coastal Protection and Restoration Authority:

- 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.

Procedures used to complete this engagement included:

- Reviewing relevant personnel and payroll records.
- Reviewing records from the State of Louisiana Retirement Information System (SOLARIS).

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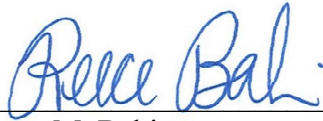
Cindy Rougeou, Executive Director

- Reviewing data obtained from LaGov Human Capital Management (HCM).
- 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.



Reece M. Babin
Auditor



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Audit Services Director

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