Assurance Report
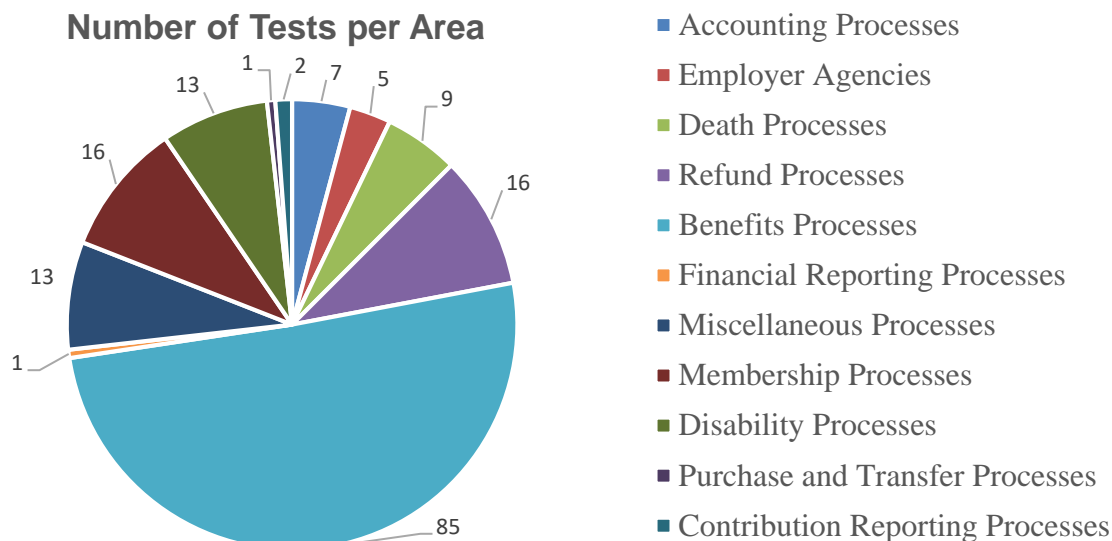
1807 Continuous Auditing

June 29, 2018

Cindy Rougeou, LASERS Executive Director
The LASERS Audit Committee

BACKGROUND

The continuous auditing project approach primarily consists of using automated testing techniques to review and analyze various processes at LASERS on a continual basis throughout the fiscal year. A couple of benefits to this approach are that it allows for confirmation that controls in place continue to function as intended and for a more timely identification of possible issues. The automated testing is performed at different intervals (i.e., daily, monthly, quarterly, annually) depending on the type of test, the area being tested, and the potential impact of the risk to LASERS. Issues identified are reviewed for validity and then provided to LASERS staff for verification and correction, when necessary. The following graphic is a breakdown of the 168 tests performed by the area tested and the number of tests in each area. For a description of the tests performed in each area, please see Appendix A.

Number of Tests per Area

- Accounting Processes
- Employer Agencies
- Death Processes
- Refund Processes
- Benefits Processes
- Financial Reporting Processes
- Miscellaneous Processes
- Membership Processes
- Disability Processes
- Purchase and Transfer Processes
- Contribution Reporting Processes

In addition, 11 new testing scripts were developed this fiscal year in the areas of benefits, contribution reporting, death, disability, and miscellaneous processes.

ENGAGEMENT SUMMARY

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1.   IRS FORM 1099-R TESTING FOR CALENDAR YEAR 2017

SUMMARY
This project included a review of the 1099-R forms issued by LASERS for the 2017 tax year. Forms issued by Empower Retirement were not tested. The overall process to generate the 1099-R data and forms is adequate. The 1099-R forms were mailed to benefit recipients prior to the January 31st deadline. Fourteen discrepancies were identified and the associated details are as follows:
- Two 1099-R forms contained discrepancies in the unsheltered amount field. Fiscal issued a corrected 1099-R form to each of these individuals.
- Twelve instances where the data, per the SOLARIS table containing the 1099-R information, was not correct. However, these discrepancies did not affect the accuracy of the actual 1099-R form issued. Since this did not affect the individual's 1099-R, Fiscal did not correct these records in the SOLARIS table; however, they have entered TFS request 41795 to investigate the reason why this type of error is occurring and take corrective action accordingly.

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2.   REQUIRED MINIMUM DISTRIBUTION (RMD) TESTING FOR CALENDAR YEAR 2017

SUMMARY
This project included a review of the RMDs processed by LASERS for 2017. The overall process to generate RMDs is adequate. Fourteen discrepancies were identified and the associated details are as follows:
- The DROP account status for ten individuals was incorrectly suspended, which prevented the automated RMD process from issuing them a RMD payment. The status for all of these individuals was updated and Fiscal manually issued the proper RMD payment.
- Four individuals were not issued a final payment from their DROP account. Fiscal has issued the final payment to these individuals.

TFS request 42074 has also been created to ensure these types of situations are identified on the RMD Integrity Report going forward.

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3.   AUTOMATED QUERIES FOR VARIOUS PROCESSES FOR FYE 2018
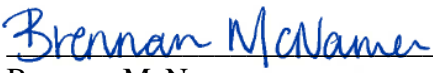
SUMMARY
The automated queries performed during FYE 2018 identified the following:
- Approximately $15,631 of overpayments due to various reasons of which $14,149 has been collected as of the fiscal year end.
- Approximately 5,073 records contained issues which required follow-up corrective action.

The following graphic is a breakdown of corrections by the area tested and the number of corrections for each area.

Number of Data Corrections per Area		
Process Area	**Issues Identified**	**Percentage of Total Issues Identified**
Refund Processes	5	3.08%
Death Processes	12	4.62%
Benefits Processes	4,668	52.31%
Miscellaneous Processes	21	7.69%
Membership Processes	360	21.54%
Disability Processes	1	1.54%
Purchases and Transfers Processes	1	1.54%
Accounting Processes	5	7.69%
Total	**5,073**	**100.00%**

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APPENDIX A

Accounting Processes

Test	Description
Payment amount on member invoice less than invoiced amount and invoice closed.	This test identifies invoices that have been closed, but the full amount of the invoice has not been collected. An invoice should not be closed until the full amount has been paid.
Invoices sent to a collection agency, but the collection agency id is null in SOLARIS.	This test would identify a data anomalies where an invoice was noted as being sent to the collection agency, but the collection agency id is null in SOLARIS.
Invoices greater than 3 years old that are not written off and no payments have been received and not sent to the collection agency.	The test name describes the test accurately. This is an issue because when an invoice is greater than 3 years old the prescriptive period lapses and is considered for a write-off.
Invoices in a pending status that should be closed.	This test would identify invoices that have been paid in full, but remain in a pending status instead of closed.
Invoices written off without being sent to collection agency.	This test will identify instances where an invoice was written off prior to attempting collection through the collection agency which should occur prior to all write offs.
Checks issued that are more than 90 days old not mark as unclaimed.	This test will identify instances where a check issued by LASERS is more than 90 days old and has not been changed to an unclaimed status, as per policy.
Several checks in an unclaimed or sent status for a payee	This test will identify instances where an individual has several instances where their monthly checks are either in unclaimed or sent status. This may indicate that they are possibly deceased.

Benefits Processes

Test	Description
Overpayments	This test determines any benefit overpayments due to death and verifies that any overpayments have a corresponding Accounts Receivable setup.
Student Survivor Eligibility Test	This test determines that there are no student survivors over the age of 23 that are actively receiving a benefit.
Child Survivor Eligibility	This test determines that there are no child survivors over the age of 18 and not a student or disabled that are actively receiving a benefit.
Beneficiary Payments to Non-Beneficiary Retirement Options	This test determines if any monthly payments were made to beneficiaries of members that selected either Option 1 or Maximum retirement.
DROP period scheduled greater than that allowable period	This test identifies records in which the DROP period is scheduled for greater than 3 years for LASERS and 5 years for Harbor Police which is statutorily prohibited.
SOLARIS security related to benefit calculation processing	This test identifies instances in which the same retirement analyst was able to process a benefit calculation from the preliminary to the final phase of the benefit calculation process in SOLARIS.
SOLARIS security related to benefit calculation processing	This test identifies instances in which the same retirement analyst was able to process the final calculation and final approval phases of the benefit calculation process in SOLARIS.
IBO selection period greater than 36 months.	This test identifies instances in which the IBO amount paid was greater than the maximum allowed of 36 months.
Retroactive benefit component classified as ongoing	This test identifies instances where a retroactive benefit component is classified as ongoing. Retroactive benefit components should occur only one time and not continue each month.
Multiple active base benefit component per payee.	This test will identify instances where an individual has more than one active base benefit component on their payee record. This should not occur.
In service distribution from LASERS DROP account.	This test will identify instances where an individual had an in service distribution from a DROP account at LASERS (does not include DROP accounts with Great West). This should not occur.

Benefit component not classified as a base, COLA, retro, or DROP accrual type that is set to be distributed on an ongoing basis.	This test identifies instances where a benefit component is classified as ongoing that should not be.
DROP or IBO retiree with an incorrect benefit account type code.	This test identifies individuals that either selected an IBO or DROP retirement, but their benefit account type code doesn't reflect that retirement type.
In service distribution from LASERS DROP account at Great West.	This test will identify instances where an individual had an in service distribution from a DROP account at Great West. This should not occur.
Duplicate one time payments (non-retro; non DROP/IBO payment types).	This test will identify duplicate payments for payment types that should be considered one time. Retro payments are covered in another script and were not included. DROP/IBO payments were also excluded because as long as there is a positive balance, the payment is ok.
Negative DROP/IBO balance for accounts at LASERS.	This test identifies instances where an individual received more funds than were available in their DROP or IBO account housed at LASERS.
Non-Self-Directed Plan participants that should be in the Self-Directed Plan.	This test identifies individuals who are not in the Self-Directed Plan, but should be because their first eligibility date is on or after 7/1/2004.
Beneficiary of retiree not properly linked to retiree in SOLARIS.	This test identifies instances where a beneficiary of a retiree is not linked to the retiree in SOLARIS due to a technical error.
Beneficiary of retiree with a null SSN or SSN with all zeroes and retirement option not Maximum or Option 1.	This test identifies beneficiaries of a retiree whose SSN is missing or SSN is all zeroes and their retirement option is not Maximum or Option 1.
Beneficiary's base benefit is greater than the member retiree's base benefit.	This test will identify instances where the beneficiary's base benefit was more than the member's base benefit which should never be the case.

Retiree's termination date is null.	This test will identify records where the retiree's termination date field is null. This should not occur.
Retiree's termination date is after their retirement date.	This test will identify records where the retiree's termination date is after their retirement date. This should not occur.
Retiree's termination date is equal to their retirement date.	This test will identify records where the retiree's termination date is equal to their retirement date. This should not occur.
Retiree benefit accounts that should be closed	This test will identify instances where a retiree's benefit account remains open even though it should be closed because there are no further payments due from their account.
Replacement check amount or tax amount different from original check.	This test identifies instances where a replacement check is issued for a different check amount or tax amount than the original check. This would be the indication of a possible error or fraud.
Benefit component in pending status greater than a year old.	This test will identify benefit components that have been in a pending status for greater than a year. This would indicate a benefit recalculation should be reviewed before approving or rejecting.
Retirement Eligibility Rules Table Changes	This test will identify changes in the table that stores the various LASERS retirement eligibility rules. The data in this table rarely changes, but a change if made in error could have major impact to various areas within SOLARIS.
Option Factor Changes	This test will identify changes in the tables that stores the various LASERS actuarial option factors. The data in this table rarely changes, but a change if made in error could have major impact to various areas within SOLARIS.
Survivor Benefit Account with Retirement Option	This test will identify instances where a survivor benefit account also has a value in the retirement option field. This should not be the case because a survivor retirement doesn't include options.
Active Payees with Reactivation Date Missing	This test will identify instances where a cease payment date was placed on an active payee's record, but upon reactivation the reactivation date was not populated.
Multiple retro type payments issued within 30 days of each other	This test will identify instances where multiple retro type payments were issued in less than 30 days from each other. This is different than the other multiple tests in that the focus is not on a duplicate amount.

Active Payees with Payee Status Reason Code	This test will identify instances where an active payee has a value in the payee status reason code field. Generally, this field is only populated when the status is not active.
Closed Benefit Account with Non-Closed Payees	This testing script will identify instances where a payee is non-closed, but their associated benefit account is closed. This should not occur.
DROP In 100 percent FAC reached and after DROP Supplemental Received	This testing script will identify instances where an individual's DROP monthly benefit is 100 percent of their FAC and they received a supplemental benefit after retiring after DROP and a new FAC was not earned. In this instance, no supplemental benefit should be granted.
Rollover Payment Not Made to Institution	This test is to identify instances where the check is made to the individual and not an institution for a rollover payment type. According to IRS, all rollover payments are required to be made out to a qualified plan instead of an individual account.
Beneficiary with an active retiree does not have a gender code	This test is to identify instances where the beneficiary associated with an active retiree does not have a gender code in SOLARIS or the gender code is coded as unknown for a non-max or option 1 retirement account.
Retiree where the safe harbor amount per the SOLARIS benefit account contribution summary does not match the amount per the payee record.	This test is to identify retirees that have retired since 1/1/2014 whose total original safe harbor amount per the benefit account contribution summary table does not match the total original safe harbor amount per the payee record.
Retiree where the safe harbor amount per the SOLARIS membership is greater than zero and does not match the amount per the SOLARIS benefits.	This test is to identify individuals that have unsheltered (safe harbor) funds per the SOLARIS contribution detail that also appear in the listing of individuals that retired since 1/1/2014 whose total original safe harbor amount per the contribution detail does not match either the benefit account contribution summary table or the total original safe harbor amount per the payee record.
Retiree where the safe harbor amount per the SOLARIS membership is zero, but the amount per the SOLARIS benefits is greater than zero.	This test is to identify individuals that also appear in the listing of individuals that retired since 1/1/2014 that do not have unsheltered (safe harbor) funds per the SOLARIS contribution detail whose total original safe harbor amount per the benefit account contribution summary table or the total original safe harbor amount per the payee record is not equal to zero.

Retiree where the safe harbor monthly exclusion amount per the SOLARIS payee does not match amount independently derived by Audit Services.	This test is to identify individuals that also appear in the listing of individuals that retired since 1/1/2014 whose safe harbor monthly exclusion amount per the SOLARIS payee does not match the independent amount derived by Audit Services.
Retiree where the safe harbor monthly exclusion amount per the SOLARIS payee does not match amount in the individual's payment history.	This test is to identify individuals that also appear in the listing of individuals that retired since 1/1/2014 whose safe harbor monthly exclusion amount per the SOLARIS payee does not match the monthly exclusion amount per the individual payments in the payment history.
Retiree where the safe harbor total remaining exclusion amount per the SOLARIS payee does not match amount independently derived by Audit Services.	This test is to identify individuals that also appear in the listing of individuals that retired since 1/1/2014 whose total safe harbor remaining exclusion amount per the SOLARIS payee does not match the amount independently derived by Audit Services.
Retirees with more than one benefit account to confirm safe harbor handled properly.	This test is to identify retirees that retired since 1/1/2014 and have more than one retiree benefit account to determine if safe harbor was handled properly.
Retiree whose option changed (mostly to max) and the new safe harbor monthly exclusion amount per the SOLARIS payee does not match amount independently derived by Audit Services.	This test is to identify retirees whose option changed since 1/1/2014 and the new monthly exclusion amount as per the first check of the popup does not match the monthly amount independently derived by Audit Services.
Retirees with a missing date of birth for them or their beneficiary that can affect their safe harbor calculation.	This test is to identify retirees that retired since 1/1/2014 where there is a missing date of birth for the retiree or beneficiary that would impact the safe harbor calculation.

Retirees with more than one alternate payee associated with their account which may affect their safe harbor calculation.	This test is to identify retiree benefit accounts with more than one alternate payee whose effective date was on or after 1/1/2014.
Retirees with an alternate payee and beneficiary associated with their account which may affect their safe harbor calculation.	This test is to identify retirees that have an alternate payee and beneficiary payee associated with the account that became effective since 1/1/2014.
Retiree with an alternate payee where the safe harbor amount per the SOLARIS membership is greater than zero and does not match the amount per the SOLARIS benefits.	This test is to identify individuals that have unsheltered (safe harbor) funds per the SOLARIS contribution detail that also appear in the listing of benefit accounts that have an alternate payee associated with their account that became effective on or after 1/1/2014 whose total original safe harbor amount per the SOLARIS benefit account contribution summary table and the total original safe harbor amount per the payee record for both the retiree and alternate payee are equal to zero.
Retiree with an alternate payee where the safe harbor amount per the SOLARIS benefits is greater than zero.	This test is to identify alternate payees that became effective since 1/1/2014 and the associated benefit account has unsheltered (safe harbor) funds associated with the account.
Alternate payee with a base benefit change which may affect their safe harbor calculation.	This test is to identify alternate payees that became effective since 1/1/2014 and the base benefit changed after the initial payment and there is a safe harbor amount greater than zero for the associated benefit account.
Alternate payee where the safe harbor monthly exclusion amount per the SOLARIS payee does not match the amount in the individual's payment history.	This test is to identify alternate payees that became effective since 1/1/2014 whose safe harbor monthly exclusion amount per the SOLARIS payee does not match the monthly exclusion amount per the individual payment in the payment history.

Retiree with an alternate payee where the safe harbor monthly exclusion amount per the SOLARIS payee does not match the amount in the individual's payment history.	This test is to identify retirees with an associated alternate payee that became effective since 1/1/2014 whose safe harbor monthly exclusion amount per the SOLARIS payee does not match the monthly exclusion amount per the individual payment in the payment history (retiree associated with alternate payees) after the alternate payee's first check date.
Retiree with an alternate payee where the safe harbor total remaining exclusion amount per the SOLARIS payee does not match amount independently derived by Audit Services.	This test is to identify are retirees with an associated alternate payee that became effective since 1/1/2014 whose total safe harbor remaining exclusion amount per the SOLARIS payee does not match the amount independently derived by Audit Services.
Benefit account with multiple retiree payees with a beneficiary payee which may affect their safe harbor calculation.	This test is to identify instances where there is more than one retiree payee associated with a benefit account where an annuity beneficiary became effective since 1/1/2014 and there is a safe harbor amount greater than zero for either the retiree or beneficiary payee.
Benefit account with multiple beneficiary payees which may affect their safe harbor calculation.	This test is to identify instances where there is more than one beneficiary annuity payee that became effective since 1/1/2014 associated with one benefit account.
Beneficiary where the safe harbor amount per the SOLARIS benefit account contribution summary does not match the amount per the payee record for the retiree and beneficiary combined.	This test is to identify lifetime annuity beneficiaries that became effective since 1/1/2014 and the associated retiree payee became effective after 12/31/1990 whose total original safe harbor amount per the SOLARIS benefit account contribution summary does not match the total original safe harbor amount per the retiree and beneficiary payee records combined.
Beneficiary where the safe harbor monthly exclusion amount per the SOLARIS payee does not match amount from the retiree's final monthly payment.	This test is to identify lifetime annuity beneficiaries that became effective since 1/1/2014 and the associated retiree payee became effective after 12/31/1990 whose monthly safe harbor exclusion amount per the beneficiary does not match the monthly safe harbor exclusion amount from the retiree's final monthly payment.

Beneficiary where the safe harbor monthly exclusion amount per the SOLARIS payee does not match amount from the individual's payment history.	This test is to identify lifetime annuity beneficiaries that became effective since 1/1/2014 and the associated retiree payee became effective after 12/31/1990 whose monthly safe harbor exclusion amount per the beneficiary does not match the monthly safe harbor exclusion amount per the individual payments in the payment history.
Beneficiary where the safe harbor total remaining exclusion amount per the SOLARIS payee does not match amount independently derived by Audit Services.	This test is to identify lifetime annuity beneficiaries that became effective since 1/1/2014 and the associated retiree payee became effective after 12/31/1990 whose total safe harbor remaining exclusion amount per the SOLARIS payee does not match the amount independently derived by Audit Services.
Beneficiary where the safe harbor amount for the retiree per the SOLARIS membership is greater than zero and does not match the amount per the SOLARIS benefits for the retiree and beneficiary combined.	This test is to identify lifetime annuity beneficiaries that became effective since 1/1/2014 and the associated retiree payee became effective after 12/31/1990 whose total original safe harbor amount per the SOLARIS contribution detail does not match either the benefit account contribution summary table or the total original safe harbor amount per the retiree and beneficiary payee record.
Survivor where the safe harbor amount for the deceased member per the SOLARIS membership is greater than zero and does not match the amount per the SOLARIS benefits.	This test is to identify survivor payees that became effective since 1/1/2014 that have a safe harbor amount per the SOLARIS contribution detail, benefit account contribution summary table, or per the total original safe harbor amount per the survivor payee record.
Survivor whose base benefit has changed which may affect their safe harbor calculation.	This test is to identify survivor payees whose base benefit changed since 1/1/2014 and there is a safe harbor amount associated with the payment that changed.

Survivor where the safe harbor monthly exclusion amount per the SOLARIS payee does not match amount from the individual's payment history.	This test is to identify survivor payees that became effective since 1/1/2014 whose safe harbor monthly exclusion amount per the SOLARIS payee does not match the monthly exclusion amount per the individual payment in the payment history.
Survivor where the safe harbor total remaining exclusion amount per the SOLARIS payee does not match amount independently derived by Audit Services.	This test is to identify survivor payees that became effective since 1/1/2014 whose total safe harbor remaining exclusion amount per the SOLARIS payee does not match the amount independently derived by Audit Services.
Safe harbor recaptured for payments where it should not have been.	This test is to identify all payments since 1/1/2014 whose monthly safe harbor exclusion amount per the SOLARIS payment history was greater than zero for a payment type where safe harbor should not be recaptured for.
Safe harbor paid to date below zero per SOLARIS benefits.	This test is to identify all payees that became effective since 1/1/2014 whose safe harbor paid to date amount per the SOLARIS payee is negative and the payee account is not closed.
Safe harbor monthly exclusion is zero, but the total available safe harbor (original amount) is greater than zero.	This test is to identify all non-refund payees that became effective since 1/1/2014 whose safe harbor monthly exclusion amount per the SOLARIS payee is equal to zero, but the safe harbor original amount and remaining exclusion amount is greater than zero and the payee status is not equal to closed.
Safe harbor total remaining exclusion amount is not equal to zero, but the total available safe harbor (original amount) is zero.	This test is to identify all non-refund payees that became effective since 1/1/2014 whose safe harbor remaining exclusion amount per the SOLARIS payee is not equal to zero, but the safe harbor original amount is equal to zero and the payee status is not equal to closed.
Retroactive type benefit payments where the safe exclusion amount does not match amount independently derived by Audit Services.	This test is to identify all retro type payments issued since 1/1/2014 whose safe harbor monthly exclusion amount for that payment does not match the amount independently derived by Audit Services and the individual's first monthly benefit payment was received after 1/1/2014.

Replacement type benefit payments where the safe exclusion amount on the original payment does not match amount on the replacement payment.	This test is to identify all replacement type payments issued since 1/1/2014 whose safe harbor monthly exclusion amount for that payment does not match the safe harbor monthly exclusion amount from the original payment being replaced.
Residual type payments where the safe harbor per the payment does not match the remaining amount per the payee record.	This test is to identify all residual payout payments since 1/1/2014 where the member died since 1/1/2014 and whose total safe harbor amount per the SOLARIS payment history does not match the total safe harbor amount remaining per the member's payee record.
Election Mapping Table Changes	This test will identify changes in the table that stores the various LASERS retirement election mapping rules. The data in this table rarely changes, but a change if made in error could have major impact to various areas within SOLARIS.
Maximum Reserve Table Changes	This test will identify changes in the table that stores the maximum reserve factors used in benefit calculations. The data in this table rarely changes, but a change if made in error could have major impact to various areas within SOLARIS.
Month Factor Table Changes	This test will identify changes in the table that stores the month factors used in benefit calculations. The data in this table rarely changes, but a change if made in error could have major impact to various areas within SOLARIS.
Retirement Class Table Changes	This test will identify changes in the table that stores the retirement classes used by SOLARIS. The data in this table rarely changes, but a change if made in error could have major impact to various areas within SOLARIS.
Retirement Eligibility Table Changes	This test will identify changes in the table that stores the retirement eligibility information used in benefit calculations. The data in this table rarely changes, but a change if made in error could have major impact to various areas within SOLARIS.
Retirement Eligibility Mapping Table Changes	This test will identify changes in the table that stores the retirement eligibility mapping information used in benefit calculations. The data in this table rarely changes, but a change if made in error could have major impact to various areas within SOLARIS.

Retirement Option Table Changes	This test will identify changes in the table that stores the retirement option information used in benefit calculations. The data in this table rarely changes, but a change if made in error could have major impact to various areas within SOLARIS.
Retirement Option Mapping Table Changes	This test will identify changes in the table that stores the retirement option mapping information used in benefit calculations. The data in this table rarely changes, but a change if made in error could have major impact to various areas within SOLARIS.
Year Factor Table Changes	This test will identify changes in the table that stores the year factors used in benefit calculations. The data in this table rarely changes, but a change if made in error could have major impact to various areas within SOLARIS.
Retirement Plan Category Table Changes	This test will identify changes in the table that stores the retirement plan category information in SOLARIS. The data in this table rarely changes, but a change if made in error could have major impact to various areas within SOLARIS.
Retirement Plan Type Table Changes	This test will identify changes in the table that stores the retirement plan type information in SOLARIS. The data in this table rarely changes, but a change if made in error could have major impact to various areas within SOLARIS.
Retirement Type Table Changes	This test will identify changes in the table that stores the retirement type information used in benefit calculations. The data in this table rarely changes, but a change if made in error could have major impact to various areas within SOLARIS.
SGR Count Table Changes	This test will identify changes in the table that stores the safe harbor monthly factors used in benefit calculations. The data in this table rarely changes, but a change if made in error could have major impact to various areas within SOLARIS.
Survivor Benefit Account with Incorrect Membership Status	This test identifies survivor benefit account types that do not have a membership status code of deceased, survivor, or refund.

Contribution Reporting Processes

Test	Description
Contribution payroll start and end dates do not match agency pay calendar dates.	This test will identify instances where the payroll start date and the payroll end date on contribution records do not match the agency pay calendar based on the contribution record pay frequency (i.e., Bi-weekly, monthly, etc.).

Contribution report year month does not match payment year month	This test will identify instances where the contribution reporting year and month do not match the associated payment date year and month.

Death Processes

Test	Description
Generate Weekly Death File	Generates file based on check recipients for the previous month
Check for Death Dates	Once the death file comes in from Lexis Nexis and DHH this test is manually done to check for death dates in SOLARIS. The results are sent to Member Services and Fiscal staff.
Follow-up Death Date Check	Automatically checks those reported as deceased through the death vendor to determine if death dates have been entered into system and/or account has been held or suspended.
Checks after Death Request	This test determines if any deceased individual has received a benefit after the death request was submitted. (10 day tolerance established because checks are actually generated prior to the first of the month).
Death Date Mismatch (Part A)	Compares death date in the system to the verified death date on the death notification/request for a mismatch. Also, performs comparisons between the reported date of death and the death date when death date has not been verified.
Membership status deceased with no death date entered	This will identify membership records whose status is marked as deceased, but they do not have a death data in SOLARIS which could indicate a possible data anomaly.
Death date verified indicator checked and no death date in the person table.	This will identify individuals that have the verified date of death indicator checked in the Death Request table, but the death date in the Person table is null. This is an indication of the data inconsistency.
Death date and status active	This will identify individuals that have a date of death in the Person table, but the status code in the Person table is active. This is an indication of the data inconsistency.
Payee possibly deceased without date of death in SOLARIS	This test identifies payees with no date of death in SOLARIS, but are possibly deceased based on the payee status reason and comments fields.

Disability Processes

Test Name	Description
Disability and DROP/IBO	This test will identify instances in which an individual selected the DROP or IBO option and is a disability retiree. This is not allowed per statute.
Disability Retirees with No Case	This test will identify instances where an individual has a disability benefit account but does not have a case. A benefit account should not be established until after a disability case has been reviewed and approved.
Disability Appointment 3 months in the future	This test will identify a disability appointment three months in the future which should not occur.
Retired for greater than one year but no Annual Attending Physician Statement	This test will identify instances in which a disability retiree has been retired for at least a year but has not undergone an annual physician review.
Disability Retiree Exempt from Recertification	This test will identify disability retirees that are classified as exempt from the recertification process. No one should be exempt.
Disability Excess Earnings Invoice Testing	This test will identify instances in which an individual had disability excess earnings but either did not have an invoice setup or setup for the incorrect amount.
Doctor with Expired License Conducting Appointments	This test identifies doctors with an expired license per SOLARIS that have been scheduled for disability appointment for after their license expiration date.
Approved Doctor with Lifetime License	This test will identify approved doctors that have a lifetime license. No doctor should have a lifetime license.
Approved Doctor with No License on Record	This test will identify approved doctors that that do not have a license on record.
Disability retiree suspended for greater than one year.	This test will identify instances where a disability payee has been suspended for greater than one year. This may indicate a potential error since after a year these individuals should be brought to the board for revocation of their benefit and the benefit account would potentially be changed to closed or terminated.
Disability Retiree not approved by the Board	This test will identify instances in a disability retiree was not approved by the Board.

In Progress Disability Case with a Retirement Benefit Account	This test will identify instances in which a disability case is in progress but a benefit account has been established. The benefit account should not be setup until after case is in approved status.
AAPS Appointments Invoiced	This test will identify any AAPS appointments that have an invoiced amount. All AAPS appointments should not have an invoice or a payment made.

Financial Reporting Processes

Test Name	Description
Individual able to approve own journal entries	This test identifies any users in the accounting system (JD Edwards) that has access to approve their own journal entries.

Membership Processes

Test Name	Description
Membership with No Enrollment	This test will identify instances in which a membership record does not contain an enrollment record.
Unsheltered Contribution Testing	This test will identify instances in which unsheltered contributions was reported by an agency to LASERS incorrectly.
Active employee with an inactive agency	This test will identify instances in which an active member has an active record associated with an agency that is inactive.
Member exceptions on individuals in a retirement, refund, or transfer out status.	This test will identify instances where an individual is in either a refund, retirement, or transfer out status and there is an active exception on their account contribution history. All exceptions should be cleared before final processing for individuals in the aforementioned categories.
Duplicate contribution entries in the member's account history.	This test will identify instances where an individual has a duplicate contribution account history record in SOLARIS which should not occur.

Membership with No Hire Date	This test will identify instances in which a membership record does not have a hire date.
Actively contributing with no active enrollment	This test will identify instances where an individual is actively contributing with an agency, but doesn't have an active enrollment with that agency. NOTE: This test required F.001 and F.003 to be run at the same time.
Membership service credit greater than 1 year in a calendar year period	This test will identify instances where an individual received membership service credit in a given year that totaled more than a year which is not allowable per statute. Note: This doesn't include purchases, transfers, reciprocals, etc.
Active in LASERS ORP and contributions submitted for the LASERS defined benefit plan	This test will identify instances where an individual is active in the LASERS ORP plan and LASERS received defined benefit plan contributions. This is not allowable.
Retirement Plan Table Changes	This test will identify changes in the table that stores the various LASERS retirement plans and serves as a cross reference table. The data in this table rarely changes, but a change if made in error could have major impact to various areas within SOLARIS.
Contribution Rate Table Changes	This test will identify changes in the table that stores the various LASERS contribution rates and serves as a cross reference table. The data in this table usually changes once a year, but a change if made in error could have major impact to various areas within SOLARIS.
Rank and file retirement plan invalid combinations	This test will identify individuals that have service credit in multiple rank and file retirement plans which is illogical.
Active enrollment associated with non-active membership	This test will identify instances where an individual has an active enrollment that is associated with a non-active membership. This would indicate a possible error since an active enrollment correlates with an active type membership status.
Active type membership not associated with an active type enrollment	This test will identify instances where an individual has an active type membership that is not associated with an active type enrollment. This would indicate a possible area since an active type enrollment correlates with an active type membership status.
Retired with no Membership End Date	This test will identify instances where an individual has a retirement date in an active benefit account type that is associated with a membership that has a retired membership status with no membership end date.

Active member where a contribution detail entry is classified as sheltered, but has the unsheltered reason field populated.	This test is to identify active members that have contribution detail entries with an unsheltered reason for military leave without pay, but the type of pay is not unsheltered.

Miscellaneous Processes

Test	Description
Regular Service Retirement Eligibility Test (Regular, Corrections Primary, Corrections Secondary, Wildlife, Judicial, and Legislative retirement plans covered)	This test determines that all Regular service retirees have at least 10 years of Service Credit.
SOLARIS SuperUser Test	This test determines if any employees are granted the SuperUser role in SOLARIS
Payments made in advance	This test determines if payments are made in advance. (Day tolerance used)
Checks issued with no name	This test determines if payments are issued without a name.
Accurint search activity analysis	This testing script will analyze search activity performed by LASERS staff on the Accurint system. This system contains highly sensitive information and this test is intended to identify misuse.
Payment issued with no Address	Identify checks issued with no address. This should not occur since the pension payroll process has an exception that will catch this prior to final payroll being run which will allow for it to be corrected before being processed.
Web Role Table Changes	This test will identify changes in the table that stores the retirement type information used in benefit calculations. The data in this table rarely changes.
PersonID with a blank SSN used in the beneficiary table.	This test will identify records with blank SSN values in the person table whose associated Person_ID is found in the SOLARIS beneficiary table.
PersonID with a blank SSN used in the benefit account table.	This test will identify records with blank SSN values in the person table whose associated Person_ID is found in the SOLARIS benefit account table.

PersonID with a blank SSN used in the membership table.	This test will identify records with blank SSN values in the person table whose associated Person_ID is found in the SOLARIS membership table.
PersonID with a blank SSN used in the payee table.	This test will identify records with blank SSN values in the person table whose associated Person_ID is found in the SOLARIS payee table.
PersonID with a duplicate SSN used in other tables	Identify duplicate SSN values in the person table.
Maintain Agency Table Changes	This test will identify changes in the table that stores the employer agency type information. The data fields included in this test are the ones that rarely change.

Purchase and Transfer Processes

Test	Description
Repay refund after transfer into the hazardous duty plan.	This test will identify instances where an individual repaid a refund after completing a transfer into the hazardous duty plan. When this occurs, the repay refund has to be handled in the same manner as the transfer. In other words, the repaid time has to be transferred into the hazardous duty plan.

Refund Processes

Test	Description
Duplicate Refund Checks	Tests for duplicate refund checks issued.
Tax Withheld (Part A)	Extracts checks in a non-rollover situation in which less than 20 percent of federal taxes was withheld
Tax Withheld (Part B)	Taxes withheld for a refund rollover distribution. The only exception to this is a rollover to a Roth IRA.
Member and Payee Different not Due to Death	Identifies any instances in which a refund was issued to an individual that is not the member and not due to death.
Refund Payment but Status not Refunded	This test will identify instances in which an individual received a refund payment but their status is not classified as refunded.

Refund Survivor Payment but Status not Survivor	This test will identify instances in which an individual received a refund survivor payment but their status is not classified as survivor.
Rollover Refund Payment Errors	Identifies refund checks classified as a rollover but the payment type is not a rollover and vice versa.
Non-member Payee not Classified as Survivor Refund	Identifies refund checks issued to a non-member payee that is not classified as a survivor type.
Member Payee Classified as Survivor Refund	Identifies refund checks issued to a member payee that is classified as a survivor type.
Pay to Name and Mail Name Discrepancies	Identifies refund checks in which the mail to and pay name match for a rollover or do not match for a non-rollover.
Refunded with no termination date in SOLARIS	Identifies instances where an individual refunded, but does not have a termination date in SOLARIS. Per procedure, a termination date is required for a refund to be processed.
Refunded return to state service less than 30 days	Identifies individuals that did not remain unemployed from LASERS service at least thirty days and received a refund. This is prohibited per statute.
Payee or refund benefit accounts whose status is active.	Identifies instances where a refund payee or benefit account status code is active and should be closed. SOLARIS has a batch that runs on a routine basis designed to identify refund accounts where the refunds have been processed and; therefore, the status should be marked as closed. It should be noted that the batch has a built in 6 month waiting period before changing these statuses. This test is confirming that this batch is working as intended.
Non-survivor refund where safe harbor per payment doesn't match amount per the SOLARIS membership.	This test is to identify all non-rollover refund payments since 1/1/2014 whose total safe harbor amount per the SOLARIS payment history does not match the total safe harbor amount per the refunded membership.
Survivor refund where safe harbor per payment doesn't match amount per the SOLARIS membership.	This test is to identify all survivor non-rollover refund payments since 1/1/2014 whose total safe harbor amount per the SOLARIS payment history does not match the total safe harbor amount per the membership.

Replacement check amount or tax amount different from original check.	This test identifies instances where a replacement check is issued for a different check amount or tax amount than the original check. This would be the indication of a possible error or fraud.