

Assurance Report

1916 Louisiana Workforce Commission (LWC)

October 19, 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 2019 Audit Plan. The fieldwork for this engagement was completed on October 19, 2018. LWC employs approximately 730 employees.

SCOPE, OBJECTIVES, AND METHODOLOGY

The scope of this engagement included a review of records for LWC employees.

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

- 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.



Ryan Babin, CIA, CISA
Audit Services Director

Cc: Maris LeBlanc
Trey Boudreaux
Tricia Gibbons
Artie Fillastre
Jonathan Drago
Wretha Drinnon