

Assurance Report

1922 Northeast Delta Human Services Authority (NDHSA)

December 5, 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 December 5, 2018. NDHSA employs approximately 80 LASERS members.

SCOPE, OBJECTIVES, AND METHODOLOGY

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

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

- 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).

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

- 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.



Nicole Xue
Auditor



Ryan Babin, CIA, CISA
Audit Services Director

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