

Assurance Report

1926 Louisiana School for the Deaf (LSD)

January 24, 2019

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) 2019 Audit Plan. The fieldwork for this engagement was completed on January 24, 2019. LSD employs approximately 127 LASERS employees.

SCOPE, OBJECTIVES, AND METHODOLOGY

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

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

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

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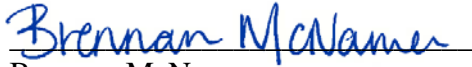
Cindy Rougeou, Executive Director

- 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.



Brennan McNamee
Auditor



Ryan Babin, CIA, CISA
Audit Services Director

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