

Assurance Report

1927 Louisiana Military Department (LMD)

January 25, 2019

Cindy Rougeou, LASERS Executive Director
The LASERS Audit Committee

EXECUTIVE SUMMARY

No reportable issues were identified during this review.

BACKGROUND

The fieldwork for this engagement was completed on January 25, 2019. LMD employs approximately 690 LASERS employees.

SCOPE, OBJECTIVES, AND METHODOLOGY

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

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

- 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).
- Analyzing LASERS member records using Audit Command Language (ACL).
- Conducting other inquiries considered necessary to achieve engagement objectives.

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Cindy Rougeou, Executive Director

This engagement was conducted in accordance with the policies and procedures of the Audit Services Division.

FOLLOW-UP

No follow-up is necessary.

A handwritten signature in blue ink that reads "Reece Babin".

Reece Babin
Auditor

A handwritten signature in blue ink that reads "Ryan Babin".

Ryan Babin, CIA, CISA
Audit Services Director

Cc: Maris Leblanc
Trey Boudreaux
Tricia Gibbons
Artie Fillastre
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