

## Assurance Report

### 2006 Port of Lake Charles

October 29, 2019

William J. Rase, III, Executive Director  
Cindy Rougeou, LASERS Executive Director  
The LASERS Audit Committee

### EXECUTIVE SUMMARY

Overall, the Port of Lake Charles has effective procedures in place with regard to the handling of retirement related processes for their LASERS members. No reportable agency issues were identified during this review.

### BACKGROUND

This was a planned engagement on the fiscal year end (FYE) 2020 Audit Plan. The fieldwork for this engagement was completed on October 23, 2019. Port of Lake Charles employs approximately 108 LASERS members.

### SCOPE, OBJECTIVES, AND METHODOLOGY

The scope of this engagement included a review of records for the Port of Lake Charles employees.

The primary objectives of this engagement were to determine if the Port of Lake Charles:

- Accurately reports payroll, earnings, and contribution information to LASERS.
- Accurately and timely enrolls eligible individuals into LASERS.
- Performs retirement processing in an accurate and timely manner.

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Cindy Rougeou, Executive Director

Procedures used to complete this engagement included:

- Interviewing LASERS and Port of Lake Charles management.
- 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.
- 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.



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Auditor



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Audit Services Director

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