

## Assurance Report

### 2019 Central Louisiana Human Services District

February 28, 2020

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) 2020 Audit Plan. The fieldwork for this engagement was completed on February 19, 2020. Central Louisiana Human Services District employs approximately 69 LASERS members.

#### SCOPE, OBJECTIVES, AND METHODOLOGY

The scope of this engagement included a review of records for Central Louisiana Human Services District employees.

The primary objectives of this engagement were to determine if Central Louisiana Human Services District:

- 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.

#### BOARD OF TRUSTEES:

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Cindy Rougeou, Executive Director


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.

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

<b>FOLLOW-UP</b>
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No follow-up is necessary.



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Audit Services Director

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