

Assurance Report

2025 Grambling State University

June 22, 2020

Richard Gallot, Jr., President
Cindy Rougeou, LASERS Executive Director
The LASERS Audit Committee

EXECUTIVE SUMMARY

Overall, Grambling State University 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 June 16, 2020. Grambling State University employs approximately 101 LASERS members.

SCOPE, OBJECTIVES, AND METHODOLOGY

The scope of this engagement included a review of records for Grambling State University employees.

The primary objectives of this engagement were to determine if Grambling State University:

- 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.

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Cindy Rougeou, Executive Director

Procedures used to complete this engagement included:

- Interviewing LASERS and Grambling State University staff.
- 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.

FOLLOW-UP

No follow-up is necessary.



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Audit Services Director

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