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Assurance Report

2102 Employer Agency Queries

June 30, 2021

Cindy Rougeou, LASERS Executive Director
The LASERS Audit Committee

BACKGROUND

This was a planned engagement on the fiscal year end (FYE) 2021 Audit Plan. This report provides a progress update of the queries performed on employer agencies. The fieldwork for this engagement was completed on June 4, 2021.

Audit Services uses the available data for employer agencies, which consists of employee and leave information, for the purpose of developing and performing continuous auditing tests.

This project expands the coverage of Audit Services throughout the contributing agencies. Ongoing proactive reviews of these files are completed through Audit Command Language (ACL) scripts that are scheduled to run on a regular basis.

SCOPE, OBJECTIVES, AND METHODOLOGY

The scope of this engagement consists of the review of employer agencies.

The primary objectives of this engagement were to determine if:

- Eligible employees are enrolled properly in accordance with LASERS regulations.
- Rehired retirees are reported in accordance with LASERS regulations.
- Retiree leave balances certified by the agency are accurate.

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Cindy Rougeou, Executive Director

LASERS Benefits Louisiana.

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

ENGAGEMENT SUMMARY

The results generated from testing have been evaluated by Audit Service and then submitted to either LASERS or agency personnel for verification and correction, as necessary. Some examples of the types of anomalies include, but are not limited to, the following:

- Membership:
 - Individuals that are not enrolled and/or do not start contributing to LASERS on the date of hire.
 - Membership related information not properly reported to LASERS.
 - Membership related information in LaGov HCM System does not match SOLARIS.
- Rehired Retiree:
 - Rehired retirees that are not properly reported to LASERS, which may result in excess earnings or benefit overpayments (depending on rehire option selected).
 - Rehired retiree related information in LaGov HCM System does not match SOLARIS.
- Incorrect retiree leave balances reported to LASERS, which can result in monthly benefit or lump sum leave payment errors.

Since these types of errors are typically found in a timelier manner than a traditional audit, the impact to LASERS and the individuals are mitigated. As noted in the engagement objectives, the focus is to ensure compliance with select statutory provisions. A total of 30 agency related issues were identified and the table below is a breakdown of the number and type of issues by agency. Furthermore, a total of 38 non-agency issues were identified which mostly related to data corrections.

Agency Number and Name	Number of Membership Related Issues	Number of Rehire Retiree Related Issues	Number of Retiree Leave Related Issues	Total Number of Issues
022 Division of Administration Office of Human Resources		1		1
082 Nicholls State University	1			1
085 Louisiana Tech University	2			2
088 Southeastern Louisiana University		1		1
096 Louisiana Department of Health - Office of Behavioral Health			1	1
226 South Louisiana Community College			1	1
230 Southeast Louisiana Flood Protection Authority East	1	1		2

Agency Number and Name	Number of Membership Related Issues	Number of Rehire Retiree Related Issues	Number of Retiree Leave Related Issues	Total Number of Issues
236 Delgado College			1	1
257 Red River and Bayou Bouef Levee District	1			1
320 Department of Children and Family Services	1	3		4
350 Department of Natural Resources			1	1
370 Louisiana State Board of Chiropractic Examiners	1			1
521 LSU Health Sciences Center - New Orleans	1		3	4
522 University of New Orleans		2		2
526 Louisiana State Board of Nursing		1		1
529 Department of Public Safety		3		3
550 Department of Veterans Affairs		1		1
650 Orleans Levee District - Flood Division	1			1
654 Tensas Basin Levee District		1		1
Totals	9	14	7	30

FOLLOW-UP

A follow-up to this engagement is not necessary. All unresolved items will be carried over as part of FYE 2022 testing.



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Auditor



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Audit Services Director