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## Assurance Report

### 2125 Department of Culture, Recreation, and Tourism and Lieutenant Governor's Office

June 23, 2021

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) 2021 Audit Plan. The fieldwork for this engagement was completed on June 18, 2021. The Department of Culture, Recreation, and Tourism (CRT) and the Lieutenant Governor's Office employs approximately 515 LASERS members.

#### SCOPE, OBJECTIVES, AND METHODOLOGY

The scope of this engagement included a review of records for employees of CRT and the Lieutenant Governor's Office.

The primary objectives of this engagement were to determine if these agencies:

- Accurately reports payroll, earnings, and contribution 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

**LASERS** Benefits Louisiana.


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.

## **FOLLOW-UP**

No follow-up is necessary.

  
Hollie Cowell, CPA, CIA, CISA  
Auditor

  
Ryan Babin, CPA, CIA, CISA  
Audit Services Director

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