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## Assurance Report

### 2205 Louisiana Department of Revenue (LDOR)

September 14, 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) 2022 Audit Plan. The fieldwork for this engagement was completed on September 13, 2021. LDOR employs approximately 630 LASERS members.

#### SCOPE, OBJECTIVES, AND METHODOLOGY

The scope of this engagement included a review of records for the LDOR employees.

The primary objectives of this engagement were to determine if the LDOR:

- 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.

Procedures used to complete this engagement included:

#### BOARD OF TRUSTEES:

Beverly Hodges, Board Chair  
Barbara McManus, Vice Chair  
Thomas Bickham  
Virginia Burton

Charles Castille  
Commissioner Jay Dardenne  
Rep. Lance Harris  
Judge William Kleinpeter

Janice Lansing  
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Hon. John Schroder  
Shannon Temple

Cindy Rougeou, Executive Director

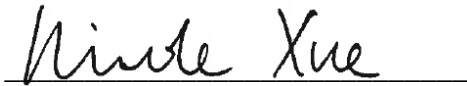
**LASERS** Benefits Louisiana.

- 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.



Nicole Xue  
Auditor



Ryan Babin, CPA, CIA, CISA  
Audit Services Director

Cc: Trey Boudreaux  
Travis McIlwain  
Tricia Gibbons  
Artie Fillastre  
Jonathan Drago  
Wretha Drinnon