

## Assurance Report

### 2204 Louisiana State University (LSU) Health Shreveport

January 13, 2022

Dr. David Lewis, Interim Chancellor  
Cindy Rougeou, LASERS Executive Director  
The LASERS Audit Committee

#### EXECUTIVE SUMMARY

Overall, LSU Health Shreveport 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 2022 Audit Plan. The fieldwork for this engagement was completed on January 12, 2022. LSU Health Shreveport employs approximately 236 LASERS members.

#### SCOPE, OBJECTIVES, AND METHODOLOGY

The scope of this engagement included a review of records for LSU Health Shreveport employees.

The primary objectives of this engagement were to determine if LSU Health Shreveport:

- 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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Procedures used to complete this engagement included:

- Interviewing LASERS and LSU Health Shreveport staff.
- Reviewing relevant personnel and payroll records.
- Reviewing records from the State of Louisiana Retirement Information System (SOLARIS).
- 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.



Laura Sena, CPA, CIA  
Auditor



Ryan Babin, CPA, CIA, CISA  
Audit Services Director

Cc: Sheila Faour  
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