

Assurance Report

2218 Louisiana Department of State Civil Service (SCS)

January 26, 2022

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 January 26, 2022. SCS employs approximately 197 LASERS members.

SCOPE, OBJECTIVES, AND METHODOLOGY

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

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

- 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:

- 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.

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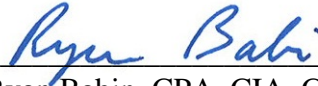
Cindy Rougeou, *Executive Director*

FOLLOW-UP

No follow-up is necessary.

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Reece Babin, CISA
Auditor

A handwritten signature in blue ink that reads "Ryan Babin". The signature is written in a cursive style and is positioned above a horizontal line.

Ryan Babin, CPA, CIA, CISA
Audit Services Director

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