

Assurance Report

2122 Baton Rouge Community College (BRCC)

March 2, 2022

Dr. Willie Smith, Chancellor
Cindy Rougeou, LASERS Executive Director
The LASERS Audit Committee

EXECUTIVE SUMMARY

Overall, BRCC 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 2021 Audit Plan. The fieldwork for this engagement was completed on February 28, 2022. BRCC employs approximately 69 LASERS members.

SCOPE, OBJECTIVES, AND METHODOLOGY

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

The primary objectives of this engagement were to determine if BRCC:

- 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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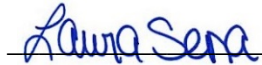
Procedures used to complete this engagement included:

- Interviewing LASERS and BRCC 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.



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Auditor



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