

## Assurance Report

### 2312 Department of Transportation and Development (DOTD)

April 14, 2023

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) 2023 Audit Plan. The fieldwork for this engagement was completed on April 14, 2023. DOTD employs approximately 3,791 LASERS members.

#### SCOPE, OBJECTIVES, AND METHODOLOGY

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

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

- 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).

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- 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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