

REGISTRAR OF VOTERS
EMPLOYEES' RETIREMENT SYSTEM

INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED UPON PROCEDURES

JUNE 30, 2017

REGISTRAR OF VOTERS
EMPLOYEES' RETIREMENT SYSTEM

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INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED UPON PROCEDURES

BOSSIER PARISH REGISTRAR OF VOTERS

September 27, 2017

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Board of Trustees
Registrar of Voters Employees'
Retirement System
P.O. Box 57
Jennings, LA 70546

We have applied the procedures enumerated below which were agreed to by the Registrar of Voters Employees' Retirement System (the System), solely to assist you with respect to evaluating the completeness and accuracy of the census data records of Bossier Parish Registrar of Voters for the year ended June 30, 2017. The Registrar of Voters Employees' Retirement System's management is responsible for the completeness and accuracy of the census data. This agreed upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the Governmental Accounting Standards Board. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are as follows:

- 1) We reviewed the applicable revised statutes to obtain an understanding of the contribution rates for employees and the employer, the eligible compensation on which contributions are based, and the eligibility criteria for membership in the System.

We applied the procedure above, documenting the laws surrounding membership eligibility, eligible compensation, employer contribution rates, and employee contribution rates.

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- 2) We obtained an understanding of the processes and controls used by the System to support the completeness and accuracy of the census data that is provided to the actuary. We also obtained an understanding of the processes and controls over the significant elements of census data at Bossier Parish Registrar of Voters and determined the extent of testing required.

We applied the procedure above, documenting the processes and controls surrounding the census data process of the System and Bossier Parish Registrar of Voters.

- 3) We obtained the latest available monthly employer payroll journal and agreed total contribution wages and total employer contributions to the general ledger.

No findings were noted as a result of applying the procedure above.

- 4) We obtained the latest available monthly employer payroll journal and agreed contribution wages, employee contributions, and employer contributions to the System's records.

No findings were noted as a result of applying the procedure above.

- 5) We performed the following procedures on Bossier Parish Registrar of Voters' payroll and personnel records for a representative sample of employees:

- a. determined the employee was eligible for participation in the System;
- b. traced the employee's gross salary from the payroll journal to the general ledger;
- c. traced hours worked per the payroll journal to a time card or time sheet;
- d. traced pay rate per the payroll journal to authorized pay rate in the personnel file;
- e. recomputed wages based on hours worked and authorized pay rate;
- f. recomputed employee and employer contributions based on eligible wages; and
- g. traced employee eligible wages, employee contributions, and employer contributions to the remittance report submitted to the System.

No findings were noted as a result of applying the procedure above.

- 6) We obtained the relevant participant data from a sample of eligible employees personnel files and agreed to the System's records and data provided to the actuary, which consisted of birth date, gender, and hire date.

No findings were noted as a result of applying the procedure above.

- 7) We obtained a schedule of Bossier Parish Registrar of Voters employees that were not enrolled in the System. On a sample basis, we ensured that employees were properly not enrolled in the System based on the relevant rules, laws, and regulations of the System.

No findings were noted as a result of applying the procedure above.

We were not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion on the participant data. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Registrar of Voters Employees' Retirement System and is not intended to be and should not be used by anyone other than those specified parties.

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New Orleans, Louisiana



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INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED UPON PROCEDURES

ASCENSION PARISH REGISTRAR OF VOTERS

September 27, 2017

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Board of Trustees
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P.O. Box 57
Jennings, LA 70546

We have applied the procedures enumerated below which were agreed to by the Registrar of Voters Employees' Retirement System (the System), solely to assist you with respect to evaluating the completeness and accuracy of the census data records of Ascension Parish Registrar of Voters for the year ended June 30, 2017. The Registrar of Voters Employees' Retirement System's management is responsible for the completeness and accuracy of the census data. This agreed upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the Governmental Accounting Standards Board. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are as follows:

- 1) We reviewed the applicable revised statutes to obtain an understanding of the contribution rates for employees and the employer, the eligible compensation on which contributions are based, and the eligibility criteria for membership in the System.

We applied the procedure above, documenting the laws surrounding membership eligibility, eligible compensation, employer contribution rates, and employee contribution rates.

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- 2) We obtained an understanding of the processes and controls used by the System to support the completeness and accuracy of the census data that is provided to the actuary. We also obtained an understanding of the processes and controls over the significant elements of census data at Ascension Parish Registrar of Voters and determined the extent of testing required.

We applied the procedure above, documenting the processes and controls surrounding the census data process of the System and Ascension Parish Registrar of Voters.

- 3) We obtained the latest available monthly employer payroll journal and agreed total contribution wages and total employer contributions to the general ledger.

No findings were noted as a result of applying the procedure above.

- 4) We obtained the latest available monthly employer payroll journal and agreed contribution wages, employee contributions, and employer contributions to the System's records.

No findings were noted as a result of applying the procedure above.

- 5) We performed the following procedures on Ascension Parish Registrar of Voters' payroll and personnel records for a representative sample of employees:

- a. determined the employee was eligible for participation in the System;
- b. traced the employee's gross salary from the payroll journal to the general ledger;
- c. traced hours worked per the payroll journal to a time card or time sheet;
- d. traced pay rate per the payroll journal to authorized pay rate in the personnel file;
- e. recomputed wages based on hours worked and authorized pay rate;
- f. recomputed employee and employer contributions based on eligible wages; and
- g. traced employee eligible wages, employee contributions, and employer contributions to the remittance report submitted to the System.

No findings were noted as a result of applying the procedures above.

- 6) We obtained the relevant participant data from a sample of eligible employees personnel files and agreed to the System's records and data provided to the actuary, which consisted of birth date, gender, and hire date.

As a result of applying the procedure above, we noted two instances in which an employee's hire date did not agree to that of the System and actuarial files. One employee's date of hire per their personnel file was one-year later than that reflected in the actuarial file. The second employee left the Registrar's office and refunded their

contribution. The employee was rehired at a later date. The employee was credited with the prior service without repaying the refunded service time. The service credits for these members should be corrected in both the System and actuarial files to improve on the accuracy of the census data maintained.

- 7) We obtained a schedule of Ascension Parish Registrar of Voters employees that were not enrolled in the System. On a sample basis, we ensured that employees were properly not enrolled in the System based on the relevant rules, laws, and regulations of the System.

No findings were noted as a result of applying the procedure above.

We were not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion on the participant data. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Registrar of Voters Employees' Retirement System and is not intended to be and should not be used by anyone other than those specified parties.

Duplantier, Hrapmann, Hogan & Maher, LLP

New Orleans, Louisiana



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INDEPENDENT ACCOUNTANT’S REPORT
ON APPLYING AGREED UPON PROCEDURES

ORLEANS PARISH REGISTRAR OF VOTERS

September 27, 2017

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P.O. Box 57
Jennings, LA 70546

We have applied the procedures enumerated below which were agreed to by the Registrar of Voters Employees’ Retirement System (the System), solely to assist you with respect to evaluating the completeness and accuracy of the census data records of Orleans Parish Registrar of Voters for the year ended June 30, 2017. The Registrar of Voters Employees’ Retirement System’s management is responsible for the completeness and accuracy of the census data. This agreed upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the Governmental Accounting Standards Board. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are as follows:

- 1) We reviewed the applicable revised statutes to obtain an understanding of the contribution rates for employees and the employer, the eligible compensation on which contributions are based, and the eligibility criteria for membership in the System.

We applied the procedure above, documenting the laws surrounding membership eligibility, eligible compensation, employer contribution rates, and employee contribution rates.

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- 2) We obtained an understanding of the processes and controls used by the System to support the completeness and accuracy of the census data that is provided to the actuary. We also obtained an understanding of the processes and controls over the significant elements of census data at Orleans Parish Registrar of Voters and determined the extent of testing required.

We applied the procedure above, documenting the processes and controls surrounding the census data process of the System and Orleans Parish Registrar of Voters.

- 3) We obtained the latest available monthly employer payroll journal and agreed total contribution wages and total employer contributions to the general ledger.

We were unable to agree the totals per the payroll journal to the totals per the general ledger.

- 4) We obtained the latest available monthly employer payroll journal and agreed contribution wages, employee contributions, and employer contributions to the System's records.

No findings were noted as a result of applying the procedure above.

- 5) We performed the following procedures on Orleans Parish Registrar of Voters' payroll and personnel records for a representative sample of employees:

- a. determined the employee was eligible for participation in the System;
- b. traced the employee's gross salary from the payroll journal to the general ledger;
- c. traced hours worked per the payroll journal to a time card or time sheet;
- d. traced pay rate per the payroll journal to authorized pay rate in the personnel file;
- e. recomputed wages based on hours worked and authorized pay rate;
- f. recomputed employee and employer contributions based on eligible wages; and
- g. traced employee eligible wages, employee contributions, and employer contributions to the remittance report submitted to the System.

As a result of applying the procedures above, we were unable to trace employees' gross salary from the payroll journal to the general ledger for all employees in our sample selected.

- 6) We obtained the relevant participant data from a sample of eligible employees personnel files and agreed to the System's records and data provided to the actuary, which consisted of birth date, gender, and hire date.

No findings were noted as a result of applying the procedure above.

- 7) We obtained a schedule of Orleans Parish Registrar of Voters employees that were not enrolled in the System. On a sample basis, we ensured that employees were properly excluded from enrollment in the System based on the relevant rules, laws, and regulations of the System.

No findings were noted as a result of applying the procedure above.

We were not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion on the participant data. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Registrar of Voters Employees' Retirement System and is not intended to be and should not be used by anyone other than those specified parties.

Duplantier, Hrapmann, Hogan & Maher, LLP

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INDEPENDENT ACCOUNTANT’S REPORT
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STATE OF LOUISIANA

September 27, 2017

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We have applied the procedures enumerated below which were agreed to by the Registrar of Voters Employees’ Retirement System (the System), solely to assist you with respect to evaluating the completeness and accuracy of the census data records of the State of Louisiana for the year ended June 30, 2017. The Registrar of Voters Employees’ Retirement System’s management is responsible for the completeness and accuracy of the census data. This agreed upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the Governmental Accounting Standards Board. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are as follows:

- 1) We reviewed the applicable revised statutes to obtain an understanding of the contribution rates for employees and the employer, the eligible compensation on which contributions are based, and the eligibility criteria for membership in the System.

We applied the procedure above, documenting the laws surrounding membership eligibility, eligible compensation, employer contribution rates, and employee contribution rates.

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- 2) We obtained an understanding of the processes and controls used by the System to support the completeness and accuracy of the census data that is provided to the actuary. We also obtained an understanding of the processes and controls over the significant elements of census data at the State of Louisiana and determined the extent of testing required.

We applied the procedure above, documenting the processes and controls surrounding the census data process of the System and the State of Louisiana.

- 3) We obtained the latest available monthly schedule of payroll and contributions for all eligible employees and agreed the total employee and employer contributions to the amount of contributions collected by the System for the same period to ensure completeness.

No findings were noted as a result of applying the procedure above.

- 4) We performed the following procedures on the State of Louisiana's payroll and personnel records for a representative sample of employees:
 - a. determined the employee was eligible for participation in the System;
 - b. determined the employee's salary paid by the State was in compliance with the applicable revised statute for the position;
 - c. recomputed employee and employer contributions based on eligible wages; and
 - d. traced employee eligible wages, employee contributions, and employer contributions to the remittance report submitted to the System.

No findings were noted as a result of applying the procedure above.

- 5) We obtained a listing of eligible employees not remitting employee contributions to the System and ensured that each member was in the Deferred Retirement Option Plan.

No findings were noted as a result of applying the procedure above.

- 6) We obtained the relevant participant data from a sample of eligible employees personnel files and agreed to the System's records and data provided to the actuary, which consisted of birth date, gender, and hire date.

No findings were noted as a result of applying the procedure above.

Board of Trustees
Registrar of Voters Employees'
Retirement System

September 27, 2017

We were not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion on the participant data. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Registrar of Voters Employees' Retirement System and is not intended to be and should not be used by anyone other than those specified parties.

Duplantier, Hrapmann, Hogan & Maher, LLP

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