

REGISTRARS OF VOTERS
EMPLOYEES' RETIREMENT SYSTEM

INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED UPON PROCEDURES

JUNE 30, 2020

REGISTRARS OF VOTERS
EMPLOYEES' RETIREMENT SYSTEM

TABLE OF CONTENTS

	<u>PAGE</u>
AGREED UPON PROCEDURES LASALLE PARISH GOVERNMENT	1 - 3
AGREED UPON PROCEDURES ST. LANDRY PARISH GOVERNMENT	4 - 6
AGREED UPON PROCEDURES EVANGELINE PARISH POLICE JURY	7 - 9
AGREED UPON PROCEDURES STATE OF LOUISIANA	10 - 12
AGREED UPON PROCEDURES WEST BATON ROUGE PARISH POLICE JURY	13 - 15
AGREED UPON PROCEDURES RAPIDES PARISH POLICE JURY	16 - 18
AGREED UPON PROCEDURES ST. MARY PARISH GOVERNMENT	19 - 21



Duplantier Hrapmann Hogan & Maher, LLP

A.J. Duplantier, Jr., CPA
(1919-1985)

Felix J. Hrapmann, Jr., CPA
(1919-1990)

William R. Hogan, Jr., CPA
(1920-1996)

James Maher, Jr., CPA
(1921-1999)

INDEPENDENT ACCOUNTANT’S REPORT ON APPLYING AGREED UPON PROCEDURES

LASALLE PARISH GOVERNMENT

December 3, 2020

Lindsay J. Calub, CPA, LLC
Guy L. Duplantier, CPA
Michelle H. Cunningham, CPA
Dennis W. Dillon, CPA
Grady C. Lloyd, III CPA

Heather M. Jovanovich, CPA
Terri L. Kitto, CPA

Robynn P. Beck, CPA
John P. Butler, CPA
Jason C. Montegut, CPA
Paul M. Novak, CPA, AVB, CVA
Wesley D. Wade, CPA

Michael J. O’ Rourke, CPA
David A. Burgard, CPA
Clifford J. Giffin, Jr., CPA
William G. Stamm, CPA

New Orleans
1615 Poydras Street,
Suite 2100
New Orleans, LA 70112
Phone: (504) 586-8866
Fax: (504) 525-5888

Northshore
1290 Seventh Street
Slidell, LA 70458
Phone: (985) 641-1272
Fax: (985) 781-6497

Houma
247 Corporate Drive
Houma, LA 70360
Phone: (985) 868-2630
Fax: (985) 872-3833

Napoleonville
5047 Highway 1
P.O. Box 830
Napoleonville, LA 70390
Phone: (985) 369-6003
Fax: (985) 369-9941

Board of Trustees
Registrars of Voters Employees’
Retirement System
P.O. Box 1959
Gonzales, LA 70707

We have applied the procedures enumerated below which were agreed to by the Registrars 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 Lasalle Parish Government for the year ended June 30, 2020. The Registrars 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.

The procedures and findings are as follows:

- 1) Review 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.

www.dhhmcpa.com

Members
American Institute of
Certified Public Accountants
Society of LA CPAs

- 2) Request information that would provide 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. Request information that would provide an understanding of the processes and controls over the significant elements of census data at Lasalle Parish Government and determined the extent of testing required.

Lasalle Parish Government did not provide documentation of the processes and controls surrounding the payroll / contribution process.

- 3) Obtain the latest available monthly employer payroll journal and agree total contribution wages and total employer contributions to the general ledger.

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

- 4) Obtain the latest available monthly employer payroll journal and agree 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) Perform the following procedures on Lasalle Parish Government's payroll and personnel records for a representative sample of employees:

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

We were unable to perform the above procedures a and c-e. Per Lasalle Parish Government they do not have payroll information for the employees selected for testing due to their salaries being paid by the Parish. There were no findings for procedures b, f and g.

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

We were unable to perform the above procedure since Lasalle Parish Government did not provide the necessary information to perform the procedure. Per Lasalle Parish Government, they do not have payroll information for the employees selected for testing due to their salaries being paid by the Parish.

- 7) Review payroll register for one month and determine retirement withholdings are reported on all employees. For any employees who do not have retirement withholdings investigate the reason to ensure 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 Registrars of Voters Employees' Retirement System and is not intended to be and should not be used by anyone other than those specified parties.

Duplantier, Sharpner, Hogan and Drake, LLP

New Orleans, Louisiana



Duplantier Hrapmann Hogan & Maher, LLP

A.J. Duplantier, Jr., CPA
(1919-1985)

Felix J. Hrapmann, Jr., CPA
(1919-1990)

William R. Hogan, Jr., CPA
(1920-1996)

James Maher, Jr., CPA
(1921-1999)

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED UPON PROCEDURES

ST. LANDRY PARISH GOVERNMENT

December 3, 2020

Lindsay J. Calub, CPA, LLC
Guy L. Duplantier, CPA
Michelle H. Cunningham, CPA
Dennis W. Dillon, CPA
Grady C. Lloyd, III CPA

Heather M. Jovanovich, CPA
Terri L. Kitto, CPA

Robynn P. Beck, CPA
John P. Butler, CPA
Jason C. Montegut, CPA
Paul M. Novak, CPA, AVB, CVA
Wesley D. Wade, CPA

Michael J. O' Rourke, CPA
David A. Burgard, CPA
Clifford J. Giffin, Jr., CPA
William G. Stamm, CPA

New Orleans

1615 Poydras Street,
Suite 2100
New Orleans, LA 70112
Phone: (504) 586-8866
Fax: (504) 525-5888

Northshore

1290 Seventh Street
Slidell, LA 70458
Phone: (985) 641-1272
Fax: (985) 781-6497

Houma

247 Corporate Drive
Houma, LA 70360
Phone: (985) 868-2630
Fax: (985) 872-3833

Napoleonville

5047 Highway 1
P.O. Box 830
Napoleonville, LA 70390
Phone: (985) 369-6003
Fax: (985) 369-9941

Board of Trustees
Registrars of Voters Employees'
Retirement System
P.O. Box 1959
Gonzales, LA 70707

We have applied the procedures enumerated below which were agreed to by the Registrars 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 St. Landry Parish Government for the year ended June 30, 2020. The Registrars 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.

The procedures and findings are as follows:

- 1) Review 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.

www.dhmcpcpa.com

Members
American Institute of
Certified Public Accountants
Society of LA CPAs

- 2) Obtain 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. Obtain an understanding of the processes and controls over the significant elements of census data at St. Landry Parish Government 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 St. Landry Parish Government.

- 3) Obtain the latest available monthly employer payroll journal and agree total contribution wages and total employer contributions to the general ledger.

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

- 4) Obtain the latest available monthly employer payroll journal and agree 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) Perform the following procedures on St. Landry Parish Government's payroll and personnel records for a representative sample of employees:

- a. determine if the employee was eligible for participation in the System;
- b. trace the employee's gross salary from the payroll journal to the general ledger;
- c. trace hours worked per the payroll journal to a time card or time sheet;
- d. trace pay rate per the payroll journal to authorized pay rate in the personnel file;
- e. recompute wages based on hours worked and authorized pay rate;
- f. recompute employee and employer contributions based on eligible wages; and
- g. trace 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) Obtain the relevant participant data from a sample of eligible employees personnel files and agree to the System's records and data provided to the actuary, which consist of birth date, gender, and hire date.

We noted two employees' hire date per the System and actuary did not agree to their hire date per the employer.

- 7) Review payroll register for one month and determine retirement withholdings are reported on all employees. For any employees who do not have retirement withholdings investigate the reason to ensure 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.

December 3, 2020

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 Registrars of Voters Employees' Retirement System and is not intended to be and should not be used by anyone other than those specified parties.

Duplantier, Chapman, Hogan and Parker, LLP

New Orleans, Louisiana



Duplantier Hrapmann Hogan & Maher, LLP

A.J. Duplantier, Jr., CPA
(1919-1985)

Felix J. Hrapmann, Jr., CPA
(1919-1990)

William R. Hogan, Jr., CPA
(1920-1996)

James Maher, Jr., CPA
(1921-1999)

Lindsay J. Calub, CPA, LLC
Guy L. Duplantier, CPA
Michelle H. Cunningham, CPA
Dennis W. Dillon, CPA
Grady C. Lloyd, III CPA

Heather M. Jovanovich, CPA
Terri L. Kitto, CPA

Robynn P. Beck, CPA
John P. Butler, CPA
Jason C. Montegut, CPA
Paul M. Novak, CPA, AVB, CVA
Wesley D. Wade, CPA

Michael J. O' Rourke, CPA
David A. Burgard, CPA
Clifford J. Giffin, Jr., CPA
William G. Stamm, CPA

New Orleans
1615 Poydras Street,
Suite 2100
New Orleans, LA 70112
Phone: (504) 586-8866
Fax: (504) 525-5888

Northshore
1290 Seventh Street
Slidell, LA 70458
Phone: (985) 641-1272
Fax: (985) 781-6497

Houma
247 Corporate Drive
Houma, LA 70360
Phone: (985) 868-2630
Fax: (985) 872-3833

Napoleonville
5047 Highway 1
P.O. Box 830
Napoleonville, LA 70390
Phone: (985) 369-6003
Fax: (985) 369-9941

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED UPON PROCEDURES

EVANGELINE PARISH POLICE JURY

December 3, 2020

Board of Trustees
Registrars of Voters Employees'
Retirement System
P.O. Box 1959
Gonzales, LA 70707

We have applied the procedures enumerated below which were agreed to by the Registrars 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 Evangeline Parish Police Jury for the year ended June 30, 2020. The Registrars 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.

The procedures and findings are as follows:

- 1) Review 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.

www.dhhmcpa.com

Members
American Institute of
Certified Public Accountants
Society of LA CPAs

- 2) Obtain 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. Obtain an understanding of the processes and controls over the significant elements of census data at Evangeline Parish Police Jury 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 Evangeline Parish Police Jury.

- 3) Obtain the latest available monthly employer payroll journal and agree total contribution wages and total employer contributions to the general ledger.

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

- 4) Obtain the latest available monthly employer payroll journal and agree 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) Perform the following procedures on Evangeline Parish Police Jury's payroll and personnel records for a representative sample of employees:

- a. determine if the employee was eligible for participation in the System;
- b. trace the employee's gross salary from the payroll journal to the general ledger;
- c. trace hours worked per the payroll journal to a time card or time sheet;
- d. trace pay rate per the payroll journal to authorized pay rate in the personnel file;
- e. recompute wages based on hours worked and authorized pay rate;
- f. recompute employee and employer contributions based on eligible wages; and
- g. trace 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) Obtain the relevant participant data from a sample of eligible employee's personnel files and agree to the System's records and data provided to the actuary, which consist of birth date, gender, and hire date.

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

- 7) Review payroll register for one month and determine retirement withholdings are reported on all employees. For any employees who do not have retirement withholdings investigate the reason to ensure 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.

December 3, 2020

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 Registrars of Voters Employees' Retirement System and is not intended to be and should not be used by anyone other than those specified parties.

Duplantier, Chapman, Hogan and Parker, LLP

New Orleans, Louisiana



Duplantier Hrapmann Hogan & Maher, LLP

A.J. Duplantier, Jr., CPA
(1919-1985)

Felix J. Hrapmann, Jr., CPA
(1919-1990)

William R. Hogan, Jr., CPA
(1920-1996)

James Maher, Jr., CPA
(1921-1999)

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED UPON PROCEDURES

STATE OF LOUISIANA

December 3, 2020

Lindsay J. Calub, CPA, LLC
Guy L. Duplantier, CPA
Michelle H. Cunningham, CPA
Dennis W. Dillon, CPA
Grady C. Lloyd, III CPA

Heather M. Jovanovich, CPA
Terri L. Kitto, CPA

Robynn P. Beck, CPA
John P. Butler, CPA
Jason C. Montegut, CPA
Paul M. Novak, CPA, AVB, CVA
Wesley D. Wade, CPA

Michael J. O' Rourke, CPA
David A. Burgard, CPA
Clifford J. Giffin, Jr., CPA
William G. Stamm, CPA

New Orleans
1615 Poydras Street,
Suite 2100
New Orleans, LA 70112
Phone: (504) 586-8866
Fax: (504) 525-5888

Northshore
1290 Seventh Street
Slidell, LA 70458
Phone: (985) 641-1272
Fax: (985) 781-6497

Houma
247 Corporate Drive
Houma, LA 70360
Phone: (985) 868-2630
Fax: (985) 872-3833

Napoleonville
5047 Highway 1
P.O. Box 830
Napoleonville, LA 70390
Phone: (985) 369-6003
Fax: (985) 369-9941

Board of Trustees
Registrars 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 Registrars 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, 2020. The Registrars 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.

The procedures and findings are as follows:

- 1) Review 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.

www.dhhmcpa.com

Members
American Institute of
Certified Public Accountants
Society of LA CPAs

- 2) Obtain 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. Obtain 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) Obtain the latest available monthly schedule of payroll and contributions for all selected employees and agree 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) Perform the following procedures on the State of Louisiana's payroll and personnel records for a representative sample of employees:
 - a. determine if the employee was eligible for participation in the System;
 - b. determine if the employee's salary paid by the State was in compliance with the applicable revised statute for the position;
 - c. recompute employee and employer contributions based on eligible wages; and
 - d. trace 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) Obtain 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) Obtain the relevant participant data from a sample of eligible employees personnel files and agree to the System's records and data provided to the actuary, which consist of birth date, gender, and hire date.

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 Registrars of Voters Employees' Retirement System, is not intended to be, and should not be used by anyone other than those specified parties.

Duplantier, Sharpner, Hogan and Gruber, LLP

New Orleans, Louisiana



Duplantier Hrapmann Hogan & Maher, LLP

A.J. Duplantier, Jr., CPA
(1919-1985)

Felix J. Hrapmann, Jr., CPA
(1919-1990)

William R. Hogan, Jr., CPA
(1920-1996)

James Maher, Jr., CPA
(1921-1999)

Lindsay J. Calub, CPA, LLC
Guy L. Duplantier, CPA
Michelle H. Cunningham, CPA
Dennis W. Dillon, CPA
Grady C. Lloyd, III CPA

Heather M. Jovanovich, CPA
Terri L. Kitto, CPA

Robynn P. Beck, CPA
John P. Butler, CPA
Jason C. Montegut, CPA
Paul M. Novak, CPA, AVB, CVA
Wesley D. Wade, CPA

Michael J. O' Rourke, CPA
David A. Burgard, CPA
Clifford J. Giffin, Jr., CPA
William G. Stamm, CPA

New Orleans
1615 Poydras Street,
Suite 2100
New Orleans, LA 70112
Phone: (504) 586-8866
Fax: (504) 525-5888

Northshore
1290 Seventh Street
Slidell, LA 70458
Phone: (985) 641-1272
Fax: (985) 781-6497

Houma
247 Corporate Drive
Houma, LA 70360
Phone: (985) 868-2630
Fax: (985) 872-3833

Napoleonville
5047 Highway 1
P.O. Box 830
Napoleonville, LA 70390
Phone: (985) 369-6003
Fax: (985) 369-9941

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED UPON PROCEDURES

WEST BATON ROUGE PARISH POLICE JURY

December 3, 2020

Board of Trustees
Registrars of Voters Employees'
Retirement System
P.O. Box 1959
Gonzales, LA 70707

We have applied the procedures enumerated below which were agreed to by the Registrars 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 West Baton Rouge Parish Police Jury for the year ended June 30, 2020. The Registrars 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.

The procedures and findings are as follows:

- 1) Review the applicable revised statutes to obtain an under-standing 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.

www.dhhmcpa.com

Members
American Institute of
Certified Public Accountants
Society of LA CPAs

- 2) Obtain 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. Obtain an understanding of the processes and controls over the significant elements of census data at West Baton Rouge Parish Police Jury 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 West Baton Rouge Parish Police Jury.

- 3) Obtain the latest available monthly employer payroll journal and agree total contribution wages and total employer contributions to the general ledger.

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

- 4) Obtain the latest available monthly employer payroll journal and agree 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) Perform the following procedures on West Baton Rouge Parish Police Jury's payroll and personnel records for a representative sample of employees:

- a. determine if the employee was eligible for participation in the System;
- b. trace the employee's gross salary from the payroll journal to the general ledger;
- c. trace hours worked per the payroll journal to a time card or time sheet;
- d. trace pay rate per the payroll journal to authorized pay rate in the personnel file;
- e. recompute wages based on hours worked and authorized pay rate;
- f. recompute employee and employer contributions based on eligible wages; and
- g. trace 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) Obtain the relevant participant data from a sample of eligible employees personnel files and agree to the System's records and data provided to the actuary, which consist of birth date, gender, and hire date.

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

- 7) Review payroll register for one month and determine retirement withholdings are reported on all employees. For any employees who do not have retirement withholdings investigate the reason to ensure 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 Registrars of Voters Employees' Retirement System, is not intended to be, and should not be used by anyone other than those specified parties.

Duplantier, Chapman, Hogan and Grady, LLP

New Orleans, Louisiana



Duplantier Hrapmann Hogan & Maher, LLP

A.J. Duplantier, Jr., CPA
(1919-1985)

Felix J. Hrapmann, Jr., CPA
(1919-1990)

William R. Hogan, Jr., CPA
(1920-1996)

James Maher, Jr., CPA
(1921-1999)

Lindsay J. Calub, CPA, LLC
Guy L. Duplantier, CPA
Michelle H. Cunningham, CPA
Dennis W. Dillon, CPA
Grady C. Lloyd, III CPA

Heather M. Jovanovich, CPA
Terri L. Kitto, CPA

Robynn P. Beck, CPA
John P. Butler, CPA
Jason C. Montegut, CPA
Paul M. Novak, CPA, AVB, CVA
Wesley D. Wade, CPA

Michael J. O' Rourke, CPA
David A. Burgard, CPA
Clifford J. Giffin, Jr., CPA
William G. Stamm, CPA

New Orleans
1615 Poydras Street,
Suite 2100
New Orleans, LA 70112
Phone: (504) 586-8866
Fax: (504) 525-5888

Northshore
1290 Seventh Street
Slidell, LA 70458
Phone: (985) 641-1272
Fax: (985) 781-6497

Houma
247 Corporate Drive
Houma, LA 70360
Phone: (985) 868-2630
Fax: (985) 872-3833

Napoleonville
5047 Highway 1
P.O. Box 830
Napoleonville, LA 70390
Phone: (985) 369-6003
Fax: (985) 369-9941

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED UPON PROCEDURES

RAPIDES PARISH POLICE JURY

December 3, 2020

Board of Trustees
Registrars of Voters Employees'
Retirement System
P.O. Box 1959
Gonzales, LA 70707

We have applied the procedures enumerated below which were agreed to by the Registrars 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 Rapides Parish Police Jury for the year ended June 30, 2020. The Registrars 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.

The procedures and findings are as follows:

- 1) Review 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.

www.dhhmcpa.com

Members
American Institute of
Certified Public Accountants
Society of LA CPAs

- 2) Obtain 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. Obtain an understanding of the processes and controls over the significant elements of census data at Rapides Parish Police Jury 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 Rapides Parish Police Jury.

- 3) Obtain the latest available monthly employer payroll journal and agree total contribution wages and total employer contributions to the general ledger.

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

- 4) Obtain the latest available monthly employer payroll journal and agree 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) Perform the following procedures on Rapides Parish Police Jury's payroll and personnel records for a representative sample of employees:

- a. determine if the employee was eligible for participation in the System;
- b. trace the employee's gross salary from the payroll journal to the general ledger;
- c. trace hours worked per the payroll journal to a time card or time sheet;
- d. trace pay rate per the payroll journal to authorized pay rate in the personnel file;
- e. recompute wages based on hours worked and authorized pay rate;
- f. recompute employee and employer contributions based on eligible wages; and
- g. trace 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) Obtain the relevant participant data from a sample of eligible employees' personnel files and agree to the System's records and data provided to the actuary, which consist of birth date, gender, and hire date.

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

- 7) Review payroll register for one month and determine retirement withholdings are reported on all employees. For any employees who do not have retirement withholdings investigate the reason to ensure 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.

Board of Trustees
Registrars of Voters Employees'
Retirement System

December 3, 2020

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 Registrars of Voters Employees' Retirement System, is not intended to be, and should not be used by anyone other than those specified parties.

Duplantier, Chapman, Hogan and Parker, LLP

New Orleans, Louisiana



Duplantier Hrapmann Hogan & Maher, LLP

A.J. Duplantier, Jr., CPA
(1919-1985)

Felix J. Hrapmann, Jr., CPA
(1919-1990)

William R. Hogan, Jr., CPA
(1920-1996)

James Maher, Jr., CPA
(1921-1999)

Lindsay J. Calub, CPA, LLC
Guy L. Duplantier, CPA
Michelle H. Cunningham, CPA
Dennis W. Dillon, CPA
Grady C. Lloyd, III CPA

Heather M. Jovanovich, CPA
Terri L. Kitto, CPA

Robynn P. Beck, CPA
John P. Butler, CPA
Jason C. Montegut, CPA
Paul M. Novak, CPA, AVB, CVA
Wesley D. Wade, CPA

Michael J. O' Rourke, CPA
David A. Burgard, CPA
Clifford J. Giffin, Jr., CPA
William G. Stamm, CPA

New Orleans
1615 Poydras Street,
Suite 2100
New Orleans, LA 70112
Phone: (504) 586-8866
Fax: (504) 525-5888

Northshore
1290 Seventh Street
Slidell, LA 70458
Phone: (985) 641-1272
Fax: (985) 781-6497

Houma
247 Corporate Drive
Houma, LA 70360
Phone: (985) 868-2630
Fax: (985) 872-3833

Napoleonville
5047 Highway 1
P.O. Box 830
Napoleonville, LA 70390
Phone: (985) 369-6003
Fax: (985) 369-9941

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED UPON PROCEDURES

ST. MARY PARISH GOVERNMENT

December 3, 2020

Board of Trustees
Registrars of Voters Employees'
Retirement System
P.O. Box 1959
Gonzales, LA 70707

We have applied the procedures enumerated below which were agreed to by the Registrars 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 St. Mary Parish Government for the year ended June 30, 2020. The Registrars 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.

The procedures and findings are as follows:

- 1) Review 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.

www.dhhmcpa.com

Members
American Institute of
Certified Public Accountants
Society of LA CPAs

- 2) Obtain 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. Obtain an understanding of the processes and controls over the significant elements of census data at St. Mary Parish Government and determined the extent of testing required.

St. Mary Parish Government did not provide documentation of the processes and controls surrounding the payroll / contribution process.

- 3) Obtain the latest available monthly employer payroll journal and agree total contribution wages and total employer contributions to the general ledger.

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

- 4) Obtain the latest available monthly employer payroll journal and agree 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) Perform the following procedures on St. Mary Parish Government's payroll and personnel records for a representative sample of employees:

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

We were not able to perform these procedures since St. Mary Parish Government did not provide the necessary information needed for testing.

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

We were not able to perform these procedures since St. Mary Parish Government did not provide the necessary information needed for testing.

- 7) Review payroll register for one month and determine retirement withholding are reported on all employees. For any employees who do not have retirement withholdings investigate the reason to ensure 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 Registrars of Voters Employees' Retirement System, is not intended to be, and should not be used by anyone other than those specified parties.

Duplantier, Sharpner, Hogan and Gruber, LLP

New Orleans, Louisiana