

FIREFIGHTERS' RETIREMENT SYSTEM

AGREED UPON PROCEDURES

JUNE 30, 2014

## FIREFIGHTERS' RETIREMENT SYSTEM

### AGREED UPON PROCEDURES

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WILLIAM G. STAMM, C.P.A.  
LINDSAY J. CALUB, C.P.A., L.L.C.  
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TERRI L. KITTO, C.P.A.



DUPLANTIER, HRAPMANN,  
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## INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED UPON PROCEDURES CITY OF HAMMOND

October 29, 2014

Board of Trustees  
Firefighters' Retirement System  
Baton Rouge, Louisiana

We have applied the procedures enumerated below which were agreed to by the Firefighters' Retirement System (the System), solely to assist you with respect to evaluating the completeness and accuracy of the census data records of the City of Hammond for the year ended June 30, 2014. The Firefighters 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. 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.

- 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 City of Hammond 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 City of Hammond.

- 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 scanned the latest available monthly employer's payroll journal for employees who appeared eligible and were not enrolled in the System to ensure that employees were properly not enrolled in Firefighters' Retirement System.

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

- 6) We performed the following procedures on the City of Hammond payroll and personnel records for a representative sample of employees:

- a) determined the employee was eligible for participation in the retirement 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;
- 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.

- 7) Using sample selected in Step 6, we obtained the relevant participant data from 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.

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 Firefighters' 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 CITY OF WESTWEGO

October 29, 2014

Board of Trustees  
Firefighters' Retirement System  
Baton Rouge, Louisiana

We have applied the procedures enumerated below which were agreed to by the Firefighters' Retirement System (the System), solely to assist you with respect to evaluating the completeness and accuracy of the census data records of the City of Westwego for the year ended June 30, 2014. The Firefighters 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. 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.

- 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 City of Westwego 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 City of Westwego.

- 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 scanned the latest available monthly employer's payroll journal for employees who appeared eligible and were not enrolled in the System to ensure that employees were properly not enrolled in Firefighters' Retirement System.

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

- 6) We performed the following procedures on the City of Westwego payroll and personnel records for a representative sample of employees:

- a) determined the employee was eligible for participation in the retirement 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;
- 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.

- 7) Using sample selected in Step 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.

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 Firefighters' 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 CITY OF KENNER

October 29, 2014

Board of Trustees  
Firefighters' Retirement System  
Baton Rouge, Louisiana

We have applied the procedures enumerated below which were agreed to by the Firefighters' Retirement System (the System), solely to assist you with respect to evaluating the completeness and accuracy of the census data records of the City of Kenner for the year ended June 30, 2014. The Firefighters 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. 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.

- 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 City of Kenner 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 City of Kenner.

- 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 scanned the latest available monthly employer's payroll journal for employees who appeared eligible and were not enrolled in the System to ensure that employees were properly not enrolled in Firefighters' Retirement System.

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

- 6) We performed the following procedures on the City of Kenner payroll and personnel records for a representative sample of employees:

- a) determined the employee was eligible for participation in the retirement 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;
- 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.

- 7) Using sample selected in Step 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.

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 Firefighters' 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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TERRI L. KITTO, C.P.A.



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INDEPENDENT ACCOUNTANT'S REPORT  
ON APPLYING AGREED UPON PROCEDURES  
ST. TAMMANY FIRE PROTECTION DISTRICT 12

October 29, 2014

Board of Trustees  
Firefighters' Retirement System  
Baton Rouge, Louisiana

We have applied the procedures enumerated below which were agreed to by the Firefighters' Retirement System (the System), solely to assist you with respect to evaluating the completeness and accuracy of the census data records of the St. Tammany Fire District 12 for the year ended June 30, 2014. The Firefighters 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. 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.

- 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 St. Tammany Fire District 12 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 St. Tammany Fire District 12.

- 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 scanned the latest available monthly employer's payroll journal for employees who appeared eligible and were not enrolled in the System to ensure that employees were properly not enrolled in Firefighters' Retirement System.

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

- 6) We performed the following procedures on the St. Tammany Fire District 12 payroll and personnel records for a representative sample of employees:

- a) determined the employee was eligible for participation in the retirement 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;
- 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.

- 7) Using sample selected in Step 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.

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 Firefighters' 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  
ST. TAMMANY FIRE PROTECTION DISTRICT 4

October 29, 2014

Board of Trustees  
Firefighters' Retirement System  
Baton Rouge, Louisiana

We have applied the procedures enumerated below which were agreed to by the Firefighters' Retirement System (the System), solely to assist you with respect to evaluating the completeness and accuracy of the census data records of the St. Tammany Fire Protection District 4 for the year ended June 30, 2014. The Firefighters 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. 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.

- 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 St. Tammany Fire Protection District 4 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 St. Tammany Fire Protection District 4.

- 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 scanned the latest available monthly employer's payroll journal for employees who appeared eligible and were not enrolled in the System to ensure that employees were properly not enrolled in Firefighters' Retirement System.

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

- 6) We performed the following procedures on the St. Tammany Fire Protection District 4 payroll and personnel records for a representative sample of employees:

- a) determined the employee was eligible for participation in the retirement 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;
- 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.

- 7) Using sample selected in Step 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.



*Finding:* While testing the information that is provided to the actuary, it was noted that one participant had a break in service of 11 days for which his hire date was not adjusted. The result of the finding would be to adjust his start date from June 28, 2008 to July 8, 2008. We recommend that FRS makes this adjustment to their records and notify the actuary of the adjusted hire date.

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 Firefighters' 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 JEFFERSON PARISH

October 29, 2014

Board of Trustees  
Firefighters' Retirement System  
Baton Rouge, Louisiana

We have applied the procedures enumerated below which were agreed to by the Firefighters' Retirement System (the System), solely to assist you with respect to evaluating the completeness and accuracy of the census data records of Jefferson Parish for the year ended June 30, 2014. The Firefighters 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. 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.

- 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 Jefferson Parish 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 Jefferson Parish.

- 3) We obtained the latest available monthly employer payroll journal and on a test basis 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 scanned the latest available monthly employer's payroll journal for employees who appeared eligible and were not enrolled in the System to ensure that employees were properly not enrolled in Firefighters' Retirement System.

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

- 6) We performed the following procedures on Jefferson Parish payroll and personnel records for a representative sample of employees:

- a) determined the employee was eligible for participation in the retirement 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;
- 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.

- 7) Using sample selected in Step 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.

- 8) We obtained a list of all Jefferson Parish employees that receive state fire supplemental pay to determine those employees who provide fire protection services and compared that list to the monthly remittance reports submitted to the System by Jefferson Parish. Three months were selected for testing.

*Finding:* During our testing, we noted six employees employed by the Jefferson Parish Fire Department (JPFDF) who received state fire supplemental pay but were not remitting contributions to the System.

The six JPFDF employees that we noted had the following job titles:

Fire Training Center Administrator  
Typist Clerk II  
Hazardous Materials Risk Assistant Coordinator  
Fire Training Officer  
Assistant Fire Director  
Computer Network Administrator

It is our understanding that the System is aware of the matter noted above and has referred the matter to the State Attorney General and State Inspector General. We recommend that the System continue to follow up with the State Attorney General and State Inspector General until a determination can be made as to whether or not the job titles noted above should be considered "positions as defined in the municipal fire and police civil service system".

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 Firefighters' 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