

FIREFIGHTERS' RETIREMENT SYSTEM

AGREED UPON PROCEDURES

JUNE 30, 2015

# FIREFIGHTERS' RETIREMENT SYSTEM

## AGREED UPON PROCEDURES

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INDEPENDENT ACCOUNTANT'S REPORT  
ON APPLYING AGREED UPON PROCEDURES  
BAYOU CANE FIRE PROTECTION DISTRICT

November 17, 2015

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 Bayou Cane Fire Protection District for the year ended June 30, 2015. 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.

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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 Bayou Cane Fire Protection District 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 Bayou Cane Fire Protection District.

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

The May 2015 payroll register reported \$3,098 less in pensionable wages than the general ledger. The May payroll register reported \$908 and \$310 less in employer and employer contributions than 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.

The pensionable wages, employer and employee contributions per the payroll journal for the month of May 2015 did not agreed to the remittance reports submitted to the System. The employer over reported pensionable wages in the amount of \$3,098 which resulted in over reporting and remitting employer and employee contributions in the amount of \$908 and \$310, respectively.

- 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 Bayou Cane Fire Protection District payroll and personnel records for a representative sample of employees:

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

Upon applying the procedures above, we noted of the 10 employees tested, 5 employees' calculated wages did not agree with the wages reported to the System for the month of May 2015. The difference in the calculated wages and reported wages ranged from an over reporting of \$128 to an under reporting of \$80. As a result of the over/under reporting of wages employee contributions were incorrectly reported by a range of over reporting of \$12.76 to an under reporting of \$8.05. In addition, employer contributions were incorrectly reported by a range of over reporting of \$37.33 to an under reporting of \$23.54.

- 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 procedures 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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INDEPENDENT ACCOUNTANT'S REPORT  
ON APPLYING AGREED UPON PROCEDURES  
CITY OF COVINGTON

November 17, 2015

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 Covington for the year ended June 30, 2015. 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.

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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 City of Covington 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 Covington.

- 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 the City of Covington 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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INDEPENDENT ACCOUNTANT'S REPORT  
ON APPLYING AGREED UPON PROCEDURES  
CITY OF DENHAM SPRINGS

November 17, 2015

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 Denham Springs for the year ended June 30, 2015. 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.

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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 City of Denham Springs 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 Denham Springs.

- 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 Denham Springs 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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INDEPENDENT ACCOUNTANT'S REPORT  
ON APPLYING AGREED UPON PROCEDURES  
ST. BERNARD PARISH

November 17, 2015

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 St. Bernard Parish for the year ended June 30, 2015. 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.

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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 St. Bernard 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 St. Bernard Parish.

- 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 St. Bernard 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.

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

November 17, 2015

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. George Fire Protection District for the year ended June 30, 2015. 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.

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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 St. George Fire Protection District 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. George Fire Protection District.

- 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. George Fire Protection District 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