

FIREFIGHTERS' RETIREMENT SYSTEM

AGREED UPON PROCEDURES

JUNE 30, 2016

FIREFIGHTERS' RETIREMENT SYSTEM

AGREED UPON PROCEDURES

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INDEPENDENT ACCOUNTANT’S REPORT  
ON APPLYING AGREED UPON PROCEDURES  
(LAFAYETTE CONSOLIDATED GOVERNMENT)

November 28, 2016

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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 Lafayette Consolidated Government for the year ended June 30, 2016. 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 and the Governmental Accounting Standards Board. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are as follows:

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

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

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- 2) We obtained an understanding of the processes and controls used by the System to support the completeness and accuracy of the census data that is provided to the actuary. We also obtained an understanding of the processes and controls over the significant elements of census data at the Lafayette Consolidated 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 the Lafayette Consolidated Government.

- 3) 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.

- 4) We obtained the latest available monthly employer payroll journal and agreed total contribution wages and employee/employer contributions to the corresponding monthly contribution remittance report.

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

- 5) We performed the following procedures on the Lafayette Consolidated Government 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) Recomputed wages based on hours worked and authorized pay rate;
- d) Traced pay rate per the payroll journal to authorized pay rate in the personnel file;
- 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.

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

- 6) We obtained the following relevant participant data for a sample of eligible employees', from the Lafayette Consolidated Government personnel files, and agreed to the System's records and data provided to the actuary:

- a) Birth date
- b) Gender
- c) Hire date

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

- 7) We verified that the signature on the remittance report, submitted to the System, is an authorized signor.

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***

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INDEPENDENT ACCOUNTANT'S REPORT  
ON APPLYING AGREED UPON PROCEDURES  
(ST. TAMMANY FIRE DISTRICT #1)

November 28, 2016

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 #1 for the year ended June 30, 2016. 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 and the Governmental Accounting Standards Board. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are as follows:

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

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

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- 2) We obtained an understanding of the processes and controls used by the System to support the completeness and accuracy of the census data that is provided to the actuary. We also obtained an understanding of the processes and controls over the significant elements of census data at St. Tammany Fire District #1 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. Tammany Fire District #1.

- 3) 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 procedure above.

- 4) We obtained the latest available monthly employer payroll journal and agreed total contribution wages and employee/employer contributions to the corresponding monthly contribution remittance report.

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

- 5) We performed the following procedures on St. Tammany Fire District #1 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) Recomputed wages based on hours worked and authorized pay rate;
- d) Traced pay rate per the payroll journal to authorized pay rate in the personnel file;
- 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.

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

- 6) We obtained the following relevant participant data for a sample of eligible employees', from the St. Tammany Fire District #1's personnel files, and agreed to the System's records and data provided to the actuary.

- a) Birth date
- b) Gender
- c) Hire date

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

- 7) We verified that the signature on the remittance report, submitted to the System, is an authorized signor.

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 ZACHARY)

November 28, 2016

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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 Zachary for the year ended June 30, 2016. 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 and the Governmental Accounting Standards Board. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are as follows:

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

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

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- 2) We obtained an understanding of the processes and controls used by the System to support the completeness and accuracy of the census data that is provided to the actuary. We also obtained an understanding of the processes and controls over the significant elements of census data at the City of Zachary 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 Zachary.

- 3) 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.

Upon applying the procedure above, we noted the following:

- a) One participant appeared to have worked full time during the year, but was classified as part-time and not enrolled in the System.
  - b) Two participants appeared to be enrolled in the System through another District but were considered part-time with the City of Zachary. Salary earned while working for the City of Zachary, in addition to employee and employer contributions, were not reported and remitted to the System.
- 4) We obtained the latest available monthly employer payroll journal and agreed total contribution wages and employee/employer contributions to the corresponding monthly contribution remittance report.

Upon applying the procedure above, we noted the following:

- a) Three participant's eligible wages per the City of Zachary, did not agree with the eligible wages reported to the System.
  - b) One participant's eligible wages and contributions, reported to the System, were for two of the three pay periods worked for the month selected for testing.
- 5) We performed the following procedures on the City of Zachary 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) Recomputed wages based on hours worked and authorized pay rate;
    - d) Traced pay rate per the payroll journal to authorized pay rate in the personnel file;
    - 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.

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

- 6) We obtained the following relevant participant data for a sample of eligible employees', from the City of Zachary's personnel files, and agreed to the System's records and data provided to the actuary.
- a) Birth date
  - b) Gender
  - c) Hire date

Upon applying the procedures above, we noted one participant who did not have the correct date of entry listed in the System's records and data provided to the actuary.

- 7) We verified that the signature on the remittance report, submitted to the System, is an authorized signor.

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  
(PLAQUEMINES PARISH GOVERNMENT)

November 28, 2016

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 Plaquemines Parish Government for the year ended June 30, 2016. 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 and the Governmental Accounting Standards Board. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are as follows:

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

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

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- 2) We obtained an understanding of the processes and controls used by the System to support the completeness and accuracy of the census data that is provided to the actuary. We also obtained an understanding of the processes and controls over the significant elements of census data at Plaquemines 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 Plaquemines Parish Government.

- 3) 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 procedure above.

- 4) We obtained the latest available monthly employer payroll journal and agreed total contribution wages and employee/employer contributions to the corresponding monthly contribution remittance report.

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

- 5) We performed the following procedures on the Plaquemines Parish Government's 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) Recomputed wages based on hours worked and authorized pay rate;
- d) Traced pay rate per the payroll journal to authorized pay rate in the personnel file;
- 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.

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

- 6) We obtained the following relevant participant data for a sample of eligible employees', from the Plaquemines Parish Government's personnel files, and agreed to the System's records and data provided to the actuary.

- a) Birth date
- b) Gender
- c) Hire date

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

- 7) We verified that the signature on the remittance report, submitted to the System, is an authorized signor.

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 BOGALUSA)

November 28, 2016

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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 Bogalusa for the year ended June 30, 2016. 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 and the Governmental Accounting Standards Board. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are as follows:

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

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

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- 2) We obtained an understanding of the processes and controls used by the System to support the completeness and accuracy of the census data that is provided to the actuary. We also obtained an understanding of the processes and controls over the significant elements of census data at the City of Bogalusa 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 Bogalusa.

- 3) 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.

- 4) We obtained the latest available monthly employer payroll journal and agreed total contribution wages and employee/employer contributions to the corresponding monthly contribution remittance report.

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

- 5) We performed the following procedures on the City of Bogalusa's 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) Recomputed wages based on hours worked and authorized pay rate;
- d) Traced pay rate per the payroll journal to authorized pay rate in the personnel file;
- 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.

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

- 6) We obtained the following relevant participant data for a sample of eligible employees', from the City of Bogalusa's personnel files, and agreed to the System's records and data provided to the actuary:

- a) Birth date
- b) Gender
- c) Hire date

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



- 7) We verified that the signature on the remittance report, submitted to the System, is an authorized signor.

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