

Census Data Results FY 2017

The employers selected for review for FY 2017 are:

- Bastrop
- Bienville Parish Wards 4 & 5 *
- Covington
- City of Lafayette
- Desoto Fire District #1 *
- East Baton Rouge Fire District #6 *
- East Side Fire *
- Livingston Fire District #4
- St George Fire District

Earnable compensation is not consistently being applied by all employers. Four of the nine employers sampled for FY 2017, as noted above with an asterisk (*), were including overtime in earnable compensation; therefore, overstating salaries, contributions, and pension liabilities. We determined that there was limited impact on the 2017 statements. However, there may be future consequences when the employee is ready to retire or transfer service and the contributions are overstated. These errors in earnable compensation appear to be occurring at smaller, less staffed employers. We recommend that FRS provide additional guidance to employers to ensure that earnable compensation and contributions are submitted accurately.