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# Report Highlights

## Office of Group Benefits

*Division of Administration*

Audit Control # 80230031  
Financial Audit Services • December 2023

### Why We Conducted This Audit

We performed certain procedures at the Office of Group Benefits (OGB) as a part of the Annual Comprehensive Financial Report of the State of Louisiana, the Single Audit of the State of Louisiana, and to evaluate OGB's accountability over public funds for the period July 1, 2022, through June 30, 2023.

### What We Found

- For the sixth consecutive year, the OGB annual fiscal reports were submitted to the Office of Statewide Reporting and Accounting Policy with errors requiring audit adjustments.
- Financial information relating to the following accounts was materially correct, as adjusted: cash, revenue, receivables, self-insured health and drug claims expenditures, life insurance premium expenditures, Vantage Medical Home Health Plan premium expenditures, and other postemployment benefits disclosures.

View the full report, including management's response, at [www.la.gov](http://www.la.gov).