

## **Report Highlights** Office of Group Benefits

**Division of Administration** 

MICHAEL J. "MIKE" WAGUESPACK, CPA Audit Control # 80240064 Financial Audit Services • December 2024

## 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, 2023, through June 30, 2024.

## What We Found

- We reviewed the status of the prior-year finding related to Inaccurate Annual Fiscal Reports and determined it has been resolved.
- Financial information relating to the following accounts was materially correct, as adjusted: cash, revenue, receivables, liabilities, self-insured health and drug claims expenditures, life insurance premium expenditures, and other postemployment benefits disclosures.
- Based on the results of these procedures, we did not report any findings.