



Report Highlights

Office of Risk Management

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Why We Conducted This Work

We performed certain procedures at the Office of Risk Management (ORM) to evaluate certain controls ORM uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and accountability over public funds for the period July 1, 2022, through June 30, 2024.

What We Found

- We evaluated selected controls and transactions relating to claims payment review, claims liabilities for reserves and annuities, attorney general – division of risk litigation contracts, insurance premium revenues, and payroll and personnel. We found these controls provided reasonable assurance of accountability over public funds and compliance with applicable laws and regulations for the period examined. Based on the results of these procedures, we did not report any findings.
- We followed up on the status of the prior-report finding related to Weakness in Controls over Payroll and determined that it has been resolved by management.

View the full report at www.lla.la.gov.