

OFFICE OF GROUP BENEFITS  
DIVISION OF ADMINISTRATION  
STATE OF LOUISIANA



MANAGEMENT LETTER  
ISSUED MARCH 11, 2009

**LEGISLATIVE AUDITOR  
1600 NORTH THIRD STREET  
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LOUISIANA LEGISLATIVE AUDITOR  
STEVE J. THERIOT, CPA

February 3, 2009

**OFFICE OF GROUP BENEFITS  
DIVISION OF ADMINISTRATION  
STATE OF LOUISIANA**  
Baton Rouge, Louisiana

As part of our audit of the State of Louisiana's financial statements for the year ended June 30, 2008, we considered the Office of Group Benefits' internal control over financial reporting; we examined evidence supporting certain accounts and balances material to the State of Louisiana's financial statements; and we tested the office's compliance with laws and regulations that could have a direct and material effect on the State of Louisiana's financial statements as required by *Government Auditing Standards*.

The Annual Fiscal Report of the Office of Group Benefits was not audited or reviewed by us, and, accordingly, we do not express an opinion on that report. The office's accounts are an integral part of the State of Louisiana's financial statements, upon which the Louisiana Legislative Auditor expresses opinions.

In our prior management letter on the Office of Group Benefits for the year ended June 30, 2007, we reported a finding relating to the access to electronic data processing not being properly restricted. The finding has been resolved by management.

Based on the application of the procedures referred to previously, we found no matters that required disclosure in this management letter or in the Single Audit Report for the State of Louisiana.

This letter is intended for the information and use of the office and its management, others within the office, and the Louisiana Legislature and is not intended to be, and should not be, used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this letter is a public document and it has been distributed to the appropriate public officials.

Respectfully submitted,

Steve J. Theriot, CPA  
Legislative Auditor

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