

Report Highlights

Why DLA Performed This Audit

The audit was performed to determine if there is a continued need for the board and if its termination date should be extended. The board is set to sunset on June 30, 2024, and will have one year from that date to conclude its administrative operations.

What the Legislative Auditor Recommends

1. The Division of Corporations, Business and Professional Licensing's (DCBPL) director should develop a control procedure to help ensure licenses are not approved based on outdated documentation.
2. DCCED's commissioner should work with policymakers to improve the recruitment and retention of investigators.
3. DCCED's commissioner should work with policymakers to improve the recruitment and retention of DCBPL licensing staff.
4. DCBPL's director, in consultation with the board, should consider increasing licensing fees.

A Sunset Review of the Department of Commerce, Community, and Economic Development (DCCED), Board of Massage Therapists (board)

August 14, 2023

Audit Control Number 08-20134-24

REPORT CONCLUSIONS

Overall, the audit concluded that the board operated in the public's interest by conducting its meetings in an effective manner; and actively amending regulations to address statutory changes, improve the licensing process, and enhance public safety. The audit also concluded that licenses were not consistently issued in compliance with state law, board related cases were not consistently investigated in a timely manner, continuing education audits were not completed, and licensing fees did not cover the cost of regulating the profession.

In accordance with AS 08.03.010(c)(12), the board is scheduled to terminate on June 30, 2024. We recommend the legislature extend the board's termination date six years, to June 30, 2030, which is two years less than the maximum allowed by statute. The reduced extension reflects the need for more routine oversight in recognition of the audit findings.

ALASKA STATE LEGISLATURE

LEGISLATIVE BUDGET AND AUDIT COMMITTEE

Division of Legislative Audit



P.O. Box 113300
Juneau, AK 99811-3300
(907) 465-3830
FAX (907) 465-2347
legaudit@akleg.gov

October 5, 2023

Members of the Legislative Budget
and Audit Committee:

In accordance with the provisions of Title 24 and Title 44 of the Alaska Statutes (sunset legislation), we have reviewed the activities of the Board of Massage Therapists and the attached report is submitted for your review.

DEPARTMENT OF COMMERCE, COMMUNITY, AND ECONOMIC DEVELOPMENT
BOARD OF MASSAGE THERAPISTS
SUNSET REVIEW

August 14, 2023

Audit Control Number
08-20134-24

The audit was conducted as required by AS 44.66.050(a). Per AS 08.03.010(c)(12), the board is scheduled to terminate on June 30, 2024. We recommend the legislature extend the board's termination date to June 30, 2030.

The audit was conducted in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives. Fieldwork procedures utilized in the course of developing the findings and recommendations presented in this report are discussed in the Objectives, Scope, and Methodology.

A handwritten signature in blue ink, appearing to read "Kris Curtis".

Kris Curtis, CPA, CISA
Legislative Auditor