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PE 15-09-576

## REGULATORY BOARD REVIEW BOARD OF FUNERAL SERVICE EXAMINERS

### AUDIT OVERVIEW

The West Virginia Board of Funeral Service Examiners Complies With Most of the General Provisions of Chapter 30 of the West Virginia Code

The Website for the West Virginia Board of Funeral Service Examiners Needs Improvements to Enhance User-Friendliness and Transparency



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# CONTENTS

Executive Summary.....	5
Issue 1: The West Virginia Board of Funeral Service Examiners Complies With Most of the General Provisions of Chapter 30 of the West Virginia Code.....	7
Issue 2: The Website for the West Virginia Board of Funeral Service Examiners Needs Improvements to Enhance User-Friendliness and Transparency.....	15
List of Tables	
Table 1: Board of Funeral Service Examiners Budget Information FY 2012-2014 .....	8
Table 2: Funeral Services Licensure Fees for West Virginia and Surrounding States.....	9
Table 3: Board of Funeral Service Examiners Complaint Statistics FY 2012-2014.....	10
Table 4: Continuing Education Requirements for Funeral Service Licenses In Surrounding States .....	11
Table 5: Board of Funeral Service Examiners Expected and Actual Revenues .....	13
Table 6: West Virginia Board of Funeral Service Examiners Website Evaluation Score.....	15
Table 7: West Virginia Board of Funeral Service Examiners Website Evaluation Score.....	16
List of Appendices	
Appendix A: Transmittal Letter .....	19
Appendix B: Objectives, Scope and Methodology .....	21
Appendix C: Website Criteria Checklist and Points System.....	22
Appendix D: Agency Response .....	27



## EXECUTIVE SUMMARY

The Performance Evaluation and Research Division within the Office of the Legislative Auditor conducted a Regulatory Board Review of the Board of Funeral Service Examiners (Board) pursuant to *West Virginia Code §4-10-10(b)(8)*. Objectives of this audit were to assess the Board's compliance with provisions of Chapter 30 and other applicable laws and evaluate the Board's website for user-friendliness and transparency. The report contains the following issues:

### Report Highlights:

#### **Issue 1: The West Virginia Board of Funeral Services Examiners Complies With Most of the General Provisions of Chapter 30 of the West Virginia Code.**

- The Board is financially self-sufficient and maintains an end-of-year cash balance that is at a prudent level.
- The average length of time for the Board to resolve complaints is five and a half months.
- The Board should send status reports to complainants, attempt to close all complaints within 18 months, and utilize formal written agreements for extending complaints once the complaint goes beyond 18 months without closure as required by *West Virginia Code §30-1-5(c)*.
- The Board should consider implementing online submission of applications and payments.

#### **Issue 2: The Website for the West Virginia Board of Funeral Service Examiners Needs Improvements to Enhance User-Friendliness and Transparency.**

- The Board's website is simple to navigate, but could use some user-friendly features such as a FAQ section, site map, foreign language accessibility, a search tool, feedback options and mobile functionality.
- The Board's website could benefit from additional transparency features such as the Board's budget, performance measures, agency history and a calendar of events.

### **PERD's Response to the Agency's Written Response**

The Board indicated in its response that most complaints are resolved within six months,

but that the Board will begin sending status reports in complaints that are not resolved within six months as required by Code. The Board further stated that a meeting will be held with the person who maintains the website in order to make the additions to the website recommended in the report. The Board did not respond to the recommendation that the Board consider implementing online submission of applications and payments.

## **Recommendations**

1. *The Legislative Auditor recommends that the Board send status reports to complainants, attempt to close all complaints within 18 months, and utilize formal written agreements for extending complaints once the complaint goes beyond 18 months without closure as required by West Virginia Code §30-1-5(c).*
2. *The Legislative Auditor recommends that the Board consider implementing online submission of applications and payments.*
3. *The Legislative Auditor recommends that the Board enhance the user-friendliness and transparency of its website by incorporating more of the website elements identified.*

## ISSUE1

### **The West Virginia Board of Funeral Services Examiners Complies With Most of the General Provisions of Chapter 30 of the West Virginia Code**

#### **Issue Summary**

The Board of Funeral Services Examiners (Board) is financially self-sufficient, generally resolves complaints in a timely manner, has established continuing education requirements, and complies with most of the other general provisions of Chapter 30 of *West Virginia Code*. However, the Board should send status updates to complainants as required by law and create formal agreements for extending complaint cases that are not closed within 18 months as required. Although the Board is unable to have adequate internal controls due to its small number of staff, the risk of fraud is low. Internal controls could be strengthened by providing online application and payment submission.

#### **The Board Has Complied With Most General Provisions of Chapter 30**

The Board is in satisfactory compliance with most of the general provisions of Chapter 30 of *West Virginia Code*. These provisions are important for the effective operation of regulatory boards. The Board is in compliance with the following provisions:

- The Chair, the Executive Director, or the Chief Financial Officer must annually attend an orientation session conducted by the State Auditor (§30-1-2a(c)(2));
- Each board member shall attend at least one orientation session during each term of office (§30-1-2a(c)(3));
- The Board has adopted an official seal (§30-1-4);
- The Board meets at least once annually (§30-1-5(a));
- Rules have been promulgated specifying the investigation and resolution procedure of all complaints (§30-1-8(h));
- The Board must be financially self-sufficient in carrying out its responsibilities (§30-1-6(c));
- The Board has established continuing education requirements (§30-1-7a);
- The Board has a register of all applicants with the appropriate information specified in Code, such as the date of application, age, education and other qualifications, place of residence, examination required, whether the license was granted or denied, any suspensions, etc. (§30-1-12(a));
- An annual report has been submitted to the Governor and Legislature describing transactions for the preceding two years (§30-1-12(b));

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*The Board of Funeral Services Examiners (Board) is financially self-sufficient, generally resolves complaints in a timely manner, has established continuing education requirements, and complies with most of the other general provisions of Chapter 30 of West Virginia Code.*

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- The Board has complied with public access requirements as specified by (§30-1-12(c)); and
- The roster has been prepared and maintained of all licensees that includes names and office address (§30-1-13).

The Board is not in compliance with the following provision:

- Complaints are not investigated and resolved with due process. Status reports are not being sent to the party filing the complaint within six months of the complaint being filed, and complaints are not always resolved within one year of the status report (§30-1-5).

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*The Board maintains an end-of-year cash balance that is in excess of one year of expenditures.*

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## The Board Is Financially Self-Sufficient

The Board maintains an end-of-year cash balance that is in excess of one year of expenditures (see Table 1). *West Virginia Code §30-1-6(c)* requires boards to be financially self-sufficient. It is the Legislative Auditor's opinion that cash reserves in the amount of one to two times a board's annual expenditures are an acceptable level.

	Beginning-of-Year Cash Balance	Revenue	Disbursements	End-of-Year Cash Balance
FY 2012	\$266,744.77	\$160,188.00	\$182,550.68	\$244,382.09
FY 2013	\$244,382.09	\$153,235.00	\$186,551.42	\$211,065.67
FY 2014	\$211,065.67	\$167,838.91	\$131,406.18	\$247,498.40

*Source: Digest of Revenue Sources in West Virginia, FY 2012-2014*

The Board's annual revenues consist of fees such as exam fees and initial and renewal licensure for funeral service licensees, apprentice registrations, courtesy card holders, funeral establishments, certified continuing education providers, crematory operators, and crematories. The majority of the Board's annual disbursements are for employee expenses such as salary, retirement, and insurance; rent; and various office expenses.

West Virginia and the surrounding states' licensure and renewal fees can be seen in Table 2. West Virginia, Maryland, Ohio, and Pennsylvania collect renewals every two years while Kentucky and Virginia collect annually. Therefore, on an annual basis, West Virginia has the second lowest renewal fees for both individuals and businesses.

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<b>Table 2</b>					
<b>Funeral Service Licensure Fees</b>					
<b>for West Virginia and Surrounding States</b>					
<b>State</b>	<b>Individuals</b>		<b>Businesses</b>		<b>Renewal Period</b>
	<b>Initial Licensure Fee</b>	<b>Renewal Fee</b>	<b>Initial Licensure Fee</b>	<b>Renewal Fee</b>	
Kentucky	Funeral director \$75, Embalmer \$75, Funeral Director and Embalmer \$150	Funeral director \$75, Embalmer \$75, Funeral Director and Embalmer \$150	Establishment \$150	Establishment \$150	Annual
Maryland	Funeral director/ Mortician \$600	Funeral director/ Mortician \$600	Establishment \$700, Crematory \$350	Establishment \$700, Crematory \$350	Biennial
Ohio	Embalmer \$140, Funeral Director \$140	Embalmer \$140, Funeral Director \$140	Establishment \$250, Crematory \$200	Establishment \$250, Crematory \$200	Biennial
Pennsylvania	Funeral Director \$25	Funeral Director \$400	Establishment \$150	Establishment \$400	Biennial
Virginia	Funeral Director \$325, Embalmer \$325	Funeral Director \$225, Embalmer \$225	Establishment \$600, Crematory \$250	Establishment \$400, Crematory \$200	Annual
<b>West Virginia</b>	<b>Funeral Service \$160, Crematory Operator \$120</b>	<b>Funeral Service \$200, Crematory Operator \$120</b>	<b>Establishment \$500, Crematory \$350</b>	<b>Establishment \$400, Crematory \$350</b>	<b>Biennial</b>

*Sources: The International Conference of Funeral Service Examining Boards, state board websites and regulations*

## The Board Generally Resolves Complaints in a Timely Manner, But Improvements Need to Be Made in the Complaint Process

The Legislative Auditor received disciplinary data and complaints investigated by the Board for FY 2012-2014. Complaints against licensees can be filed with the Board by a member of the public or may be initiated by the Board, typically as a result of criminal action being taken against the licensee. The Board has a standard complaint form that individuals can use to file a complaint, although complaints can also be filed in other written forms and over the phone.

The types of complaints received against licensees vary greatly. The most common allegations include grievances about the quality of cremation, embalming, or funeral services provided and disputes concerning billing and payment. Table 3 provides an overview of the complaints received, reviewed and resolved for FY 2012-2014.

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**Table 3**  
**Board of Funeral Service Examiners**  
**Complaint Statistics**  
**FY 2012-2014**

<b>Fiscal Year</b>	<b>Number of Complaints Received</b>	<b>Number of Resolved Cases With Disciplinary Action</b>	<b>Complaints That Are Open and Unresolved</b>	<b>Average Resolution Time of Closed Complaints in Days</b>
<b>2012</b>	13	4	1	131
<b>2013</b>	16	5	0	169
<b>2014</b>	16	1	8	201
<b>Totals</b>	45	10	9	167

*Source: PERD analysis of Board complaint files*

According to *West Virginia Code §30-1-5(c)*, each Chapter 30 board is required to close a complaint within 18 months of the initial filing. Also, the Board is required to send status reports to the party filing the complaint six months after the complaint was initially filed if the case has not been resolved within six months. As Table 3 illustrates, the average resolution time of closed complaints is well within the timeframe allowed by Code. However, one of the nine complaints that are still open has not been resolved within 18 months. The Board indicated that four of the open complaints, including the complaint from 2012, will be closed at the next Board meeting. The Board does not send a letter to complainants to update them on the status of the complaint within six months, nor did it process a formal agreement for extending the 2012 open complaint beyond the allotted timeframe as required by law. Additionally, neither of these requirements are included in the Board's complaint procedures detailed in *West Virginia Code of State Rules §6-4*. **Therefore, the**

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*The Board does not send a letter to complainants to update them on the status of the complaint within six months, nor did it process a formal agreement for extending the 2012 open complaint beyond the allotted timeframe as required by law.*

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**Legislative Auditor recommends that the Board send status reports to complainants, attempt to close all complaints within 18 months, and utilize formal written agreements for extending complaints once the complaint goes beyond 18 months without closure as required by *West Virginia Code §30-1-5(c)*.**

## The Board Has Established Continuing Education Requirements

The Board has established continuing education requirements for its licensees. *West Virginia CSR §6-1-18.3.1* states that funeral services licensees must obtain three hours of general funeral service education and four hours of occupational safety or health-related training every two years. Additionally, *West Virginia CSR §6-2-4.3.1* states that crematory operators must obtain continuing education when operating new crematory equipment or when the Board determines that industry regulations have changed considerably enough to necessitate additional training. Table 4 provides the continuing education requirements in West Virginia and the surrounding states.

<b>State</b>	<b>CE Hours</b>	<b>Renewal Period</b>
Kentucky	12	Annual
Maryland	12	Biennial
Ohio	18	Biennial
Pennsylvania	6	Biennial
Virginia	5 <sup>1</sup>	Annual
<b>West Virginia</b>	<b>7<sup>2</sup></b>	<b>Biennial</b>

*Source: The International Conference of Funeral Service Examining Boards, West Virginia Code of State Rules §6-1-18.3.*

<sup>1</sup>*One hour must be laws and regulations and one hour must be preneed*

<sup>2</sup>*Three hours general funeral service education, four hours occupational safety or health-related*

The Board tracks the continuing education credits for every licensee. Continuing education providers provide written certification that an individual has attended a training. This certification is filed with the Board by the provider or the licensee and entered into a database. At the time of license renewal, if an individual does not have the sufficient number of continuing education credits, the individual must take those credits and provide certification that they have done so before an active license will be issued.

*The Board tracks the continuing education credits for every licensee. Continuing education providers provide written certification that an individual has attended a training. This certification is filed with the Board by the provider or the licensee and entered into a database.*

## **Although There Are Some Deficiencies in the Board’s Internal Controls, the Risk of Inappropriate Use of Resources Is Relatively Low.**

The Board has one full-time Executive Director and two part-time Administrative Assistants on staff. Like most boards, this means the Board does not have sufficient staff to allow for adequate segregation of duties. Segregation of duties is important because it safeguards against improper use or loss of the Board’s resources. In order to have adequate segregation of duties, there should be controls in place that prevent one person from performing two or more control activities associated with purchasing and receiving revenue, such as authorizing transactions, receiving merchandise, receiving and depositing revenue, recording transactions, and maintaining custody of assets.

As an example of appropriate segregation of duties for handling cash, the West Virginia State Treasurer specifies in its *Cash Receipts Handbook for West Virginia Spending Units*, “Unless otherwise authorized by the State Treasurers Office, an individual should not have the sole responsibility for more than one of the following cash handling components:”

- Collection
- Depositing
- Disbursement, and
- Reconciling.

Although the Board makes efforts to segregate duties, one employee is involved in three of these steps. Currently, when payments are received at the office, the check is stamped and copied by an administrative assistant, then given to the Executive Director for deposit. Invoices are received by an administrative assistant and paid by the Executive Director. The Executive Director holds the Board’s only p-card and when purchased items are received in the office, they are verified by one of the administrative assistants rather than the Executive Director. The Executive Director performs all reconciliations.

About 95 percent of the Board’s license renewal fees are paid using the West Virginia State Treasurer’s lock box, which helps to reduce the risk of loss and fraud. However, the Board does not offer online processing for licensure. Offering services online would further reduce the risk of loss, therefore **the Legislative Auditor recommends the Board consider implementing online submission of applications and payments.**

In order to assess the risk of fraud and gain a reasonable assurance that fraud has not occurred, PERD examined the Board’s revenue and

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expenditures. For revenue, PERD calculated the minimum expected revenue for the Board by multiplying annual fees by the number of licensees for FY 2012-2014 and found that actual revenue exceeded expected revenue. There would be concern if expected revenue was significantly higher than actual revenue and would require additional inquiry. Table 5 provides a comparison of actual and expected revenues for the Board.

Fiscal Year	Expected Revenue	Actual Revenue
2012	\$156,190	\$160,773
2013	\$147,087	\$154,235
2014	\$155,530	\$167,964

*Source: The West Virginia Digest of Revenue Sources, 2012-2014 Annual Reports, calculations by PERD*

PERD also calculated the percentage of low-risk expenditures. PERD evaluated the Board's expenditures for FY 2012-2014 and determined that approximately 90 percent of the Board's expenses consisted of expected expenditures to expected vendors. The Legislative Auditor's opinion is that when the Board's required expenditures are 90 percent or more of the Board's total annual expenditures, the likelihood of fraud having occurred on the expenditure side is relatively low.

## Conclusion

The Board complies with most of the general provisions of Chapter 30, although a few improvements could be made. The Board should send official status reports to complainants as required by code and request formal agreements for extending complaints once the complaint goes beyond 18 months in order to comply with *West Virginia Code §30-1-5(c)*. Although the Board makes efforts to segregate duties related to financial controls, one staff member is in charge of three of the four cash handling components. Controls could be further strengthened by providing online submission of applications and payments.

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*Although the Board makes efforts to segregate duties related to financial controls, one staff member is in charge of three of the four cash handling components. Controls could be further strengthened by providing online submission of applications and payments.*

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## **Recommendations**

- 1. The Legislative Auditor recommends that the Board send status reports to complainants, attempt to close all complaints within 18 months, and utilize formal written agreements for extending complaints once the complaint goes beyond 18 months without closure as required by West Virginia Code §30-1-5(c).*
- 2. The Legislative Auditor recommends that the Board consider implementing online submission of applications and payments.*

## ISSUE 2

### The Website for the West Virginia Board of Funeral Service Examiners Needs Improvements to Enhance User-Friendliness and Transparency.

#### Issue Summary

The Performance Evaluation and Research Division (PERD) conducted a literature review on assessments of governmental websites and developed an assessment tool to evaluate West Virginia's state agency websites (see Appendix C). The assessment tool lists several website elements. Some elements should be included in every website, while other elements such as social media links, graphics and audio/video features may not be necessary or practical for some state agencies. Table 6 indicates the Board integrates 30 percent of the checklist items in its website. The measure shows that the Board needs to make more improvements in user-friendliness and transparency of its website.

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*The Board integrates 30 percent of the checklist items in its website. The measure shows that the Board needs to make more improvements in user-friendliness and transparency of its website.*

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Substantial Improvement Needed	More Improvement Needed	Modest Improvement Needed	Little or No Improvement Needed
0-25%	26-50%	51-75%	76-100%
	30%		
<i>Source: PERD's review of the West Virginia Board of Funeral Service Examiners website as of April 28, 2015.</i>			

#### The Board's Website Scores Relatively Low in User-Friendliness and Transparency

In order to actively engage with the agency online, citizens must first be able to access and comprehend the information on government websites. Therefore, government websites should be designed to be user-friendly. A user-friendly website is understandable and easy to navigate from page to page. Government websites should also provide transparency of an agency's operation to promote accountability and trust.

PERD reviewed the Board's website for both user-friendliness and transparency. As illustrated below in Table 7, the website requires improvement to increase its user-friendliness and transparency. **The Board should consider making website improvements to provide a better online experience for the public and for its licensees.**

**Table 7**  
**West Virginia Board of Funeral Service Examiners**  
**Website Evaluation Score**

Category	Possible Points	Agency Points	Percentage
User-Friendly	18	5	28%
Transparency	32	10	31%
<b>Total</b>	<b>50</b>	<b>15</b>	<b>30%</b>

*Source: PERD's review of the Board's website as of April 28, 2015.*

## The Board's Website Is Navigable But Needs Additional User-Friendly Features

The Board's website is easy to navigate due to every page being linked to the homepage and having a navigation bar on every page, however, according to the Flesch-Kincaid Test for readability, the website is written on an average 9<sup>th</sup> grade reading level. Research has shown that half the U.S population reads at an 8<sup>th</sup> grade level, therefore websites should have readability at or below the 8<sup>th</sup> grade level.

### User-Friendly Considerations

The following are a few attributes that should be considered for a more user-friendly website:

- **Search Tool**- A search box, preferably on every page.
- **Help Link**- A link that clearly indicates that the user can find assistance by clicking the link (i.e. "How do I...", "Questions?" or "Need assistance?")
- **Foreign Language Accessibility**- A link to translate all web pages into languages other than English.
- **Site Functionality**- The website should include buttons to adjust the font size.
- **Site Map**- A list of pages contained in a website that can be accessed by web crawlers and users. The Site Map acts as an index of the entire website and a link to the department's entire site should be located on the bottom of every page.
- **Mobile Functionality**- The agency's website is available in a mobile version and/or the agency has created mobile applications (apps).
- **FAQ Section**- A page that lists the Board's most frequent asked questions and responses.



- **Feedback Options**- A page where users can voluntarily submit feedback about the website or particular section of the website.
- **Online Survey/Poll**- A short survey that pops up and requests users to evaluate the website.
- **Social Media Links**- The website should contain buttons that allow users to post an agency's content to social media pages such as Facebook and Twitter.
- **RSS Feed**- RSS stands for "Really Simple Syndication" and allows for subscribers to receive regularly updated work (i.e. blog posts, news stories, audio/video, etc.) in a standardized format.

## The Website Has Some Transparency Features But Improvements Can Be Made

A website that is transparent should promote accountability and provide information for citizens about what the agency is doing, as well as encouraging public participation. The Board's website has 31 percent of the core elements that are necessary for a general understanding of the Board's mission and performance. The Board's website contains important transparency features such as general email contact information, the agency's phone number, and public records such as statutes, rules, and meeting minutes.

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### **Transparency Considerations**

The Board should consider providing additional elements to the website to improve the Board's transparency. The following are a few attributes that could be beneficial to the Board in increasing its transparency:

- **Location of Agency Headquarters**- The agency's contact page should include an embedded map that shows the agency's location.
- **Administrator's Biography**- A biography explaining administrative officials' professional qualifications and experience.
- **Privacy Policy**- A clear explanation of the agency/state's online privacy policy.
- **Complaint Form**- A specific page that contains a form to file a complaint, preferably an online form. Though the

Board has a link to access a complaint form, it is not an online form and the link to the PDF form is inactive.

- **Budget**- Budget data is available at the checkbook level and ideally in a searchable database.
- **Mission Statement**- The agency's mission statement should be located on the homepage.
- **Calendar of Events**- Information on events, meetings, etc., ideally imbedded using a calendar program.
- **FOIA information**- Information on how to submit a FOIA request, ideally with an online submission form.
- **Performance measures, goals and outcomes**- A page linked to the homepage explaining the agency's performance, goals, measures and outcomes.
- **Website Updates**- The website should have a website update status on screen and ideally for every page.

## Conclusion

The Legislative Auditor finds that improvements are needed in the areas of user-friendliness and transparency to the Board's website. The website can benefit from incorporating several common features. The Board has pertinent public information on its website including its statute, rules and regulations, meeting minutes, and disciplinary actions. The Board's general contact information is also provided, as are downloadable publications such as application forms. However, providing website users with additional elements and capabilities, as suggested in the report, would greatly improve user-friendliness and transparency.

## Recommendation

3. *The Legislative Auditor recommends that the Board enhance the user-friendliness and transparency of its website by incorporating more of the website elements identified.*

## Appendix A Transmittal Letter

### WEST VIRGINIA LEGISLATURE *Performance Evaluation and Research Division*

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John Sylvia  
Director

October 5, 2015

Regina Foster, Executive Director  
West Virginia Board of Funeral Service Examiners  
179 Summers Street, Suite 319  
Charleston, West Virginia 25301

Dear Ms. Foster:

A draft copy of the Regulatory Board Review of the Board of Funeral Service Examiners was transmitted to you on July 31, 2015. You provided a written response to the report and did not wish to have an exit conference. This report is scheduled to be presented during the October 18, 2015 interim meeting of the Joint Committee on Government Operations and the Joint Committee on Government Organization in the House Chamber from 4:00-6:00 PM. It is expected that a representative from your agency be present at the meeting to orally respond to the report and answer any questions the committees may have.

If your agency intends to distribute additional material to committee members at the meeting, please contact the House Government Organization staff at 304-340-3192 by Thursday, October 15, 2015 to make arrangements.

We request that your personnel not disclose the report to anyone not affiliated with your agency. Thank you for your cooperation.

Sincerely,

A handwritten signature in blue ink that reads "John Sylvia".

John Sylvia



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## Appendix B

# Objectives, Scope and Methodology

The Performance Evaluation and Research Division (PERD) within the Office of the Legislative Auditor conducted this Regulatory Board Review of the West Virginia Board of Funeral Service Examiners (Board) as required and authorized by the West Virginia Performance Review Act, Chapter 4, Article 10, of the *West Virginia Code*, as amended. The purpose of the Board, as established in *West Virginia Code §30-6*, is to protect the public through its governing body, and be the regulatory and disciplinary body for funeral service providers and establishments throughout the state.

### Objectives

One objective of this review is to assess the Board's compliance with the general provisions of Chapter 30, Article 1 of the *West Virginia Code*, the Board's enabling statute (*West Virginia Code §30-6*), and other applicable rules and laws, such as the Open Governmental Proceedings Act (*West Virginia Code §6-9A*) and purchasing requirements. It is also the objective of the Legislative Auditor to assess the Board's website for user-friendliness and transparency.

### Scope

The evaluation included a review of the Board's internal controls, legislative rules, policies and procedures, meeting minutes, complaint files from fiscal years 2012-2014, complaint-resolution process, disciplinary procedures and actions, revenues and expenditures for the period of fiscal years 2012-2014, continuing education requirements, and a review of the Board's website as of April 28, 2015.

### Methodology

PERD gathered and analyzed several sources of information and conducted audit procedures to assess the sufficiency and appropriateness of the information used as audit evidence. The information gathered and audit procedures are described below.

PERD staff visited the Board's office and met with its staff. Testimonial evidence gathered for this review through interviews with the Board's staff was confirmed by written statements and in some cases by corroborating evidence. PERD collected and analyzed the Board's complaint files, meeting minutes, annual reports, budget information, procedures for investigating and resolving complaints, and continuing education. PERD also obtained information regarding the licensure and continuing education requirements from equivalent boards in Kentucky, Maryland, Ohio, Virginia and Pennsylvania. This information was assessed against statutory requirements in *West Virginia Code* as well as the Board's enabling statute to determine the Board's compliance with such laws. Some information was also used as supporting evidence to determine the sufficiency and appropriateness of the overall evidence.

The Legislative Auditor compared the Board's actual revenues to expected revenues in order to assess the risk of fraud, and to obtain reasonable assurance that revenue figures were sufficient and appropriate. Expected revenues were approximated by applying license fees to the number of licensees for the period of fiscal years 2012-2014. The Legislative Auditor found that the expected revenue was lower than the actual revenue. Therefore, our evaluation of expected and actual revenues allowed us to conclude that the risk of fraud on the revenue side was at a reasonable level and would not affect the audit objectives, and actual revenues were sufficient and appropriate.

The Legislative Auditor also tested the Board's expenditures for fiscal year 2012-2014 to assess risk of fraud on the expenditure side. The test involved determining if expected and required expenditures were at least 90 percent of total expenditures. Expected and required expenditures include: salaries and benefits, travel reimbursement, office rent, utilities and several other spending categories. The Legislative Auditor determined that during the scope of the review, expected and required expenses were 90 percent of total expenditures. These percentages gave reasonable assurance that the risk of fraud on the expenditure side was relatively low and not significant enough to affect the findings and conclusions.

In order to evaluate state agency websites, the Legislative Auditor conducted a literature review of government website studies, reviewed top-ranked government websites, and reviewed the work of groups that rate government websites in order to establish a master list of essential website elements. The Brookings Institute's "2008 State and Federal E-Government in the United States" and the Rutgers University's 2008 "U.S. States E-Governance Survey (2008): An Assessment of State Websites" helped identify the top ranked states in regards to e-government. The Legislative Auditor identified three states (Indiana, Maine and Massachusetts) that were ranked in the top 10 in both studies and reviewed all 3 states' main portals for trends and common elements in transparency and open government. The Legislative Auditor also reviewed a 2010 report from the West Virginia Center on Budget and Policy that was useful in identifying a group of core elements from the master list that should be considered for state websites to increase their transparency and e-governance. It is understood that not every item listed in the master list is to be found in a department or agency website because some of the technology may not be practical or useful for some state agencies. Therefore, the Legislative Auditor compared the Board's website to the established criteria for user-friendliness and transparency so that the Board can determine if it is progressing in step with the e-government movement and if improvements to its website should be made.

We conducted this performance audit 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.

## Appendix C

### Website Criteria Checklist and Points System

<b>Board of Funeral Service Examiners</b>			
<b>User-Friendly</b>	<b>Description</b>	<b>Total Points Possible</b>	<b>Total Agency Points</b>
<b>Criteria</b>	The ease of navigation from page to page along with the usefulness of the website.	<b>18</b>	<b>5</b>
		<b>Individual Points Possible</b>	<b>Individual Agency Points</b>
Search Tool	The website should contain a search box (1), preferably on every page (1).	2 points	0 points
Help Link	There should be a link that allows users to access a FAQ section (1) and agency contact information (1) on a single page. The link's text does not have to contain the word help, but it should contain language that clearly indicates that the user can find assistance by clicking the link (i.e. "How do I...", "Questions?" or "Need assistance?")	2 points	1 point
Foreign language accessibility	A link to translate all webpages into languages other than English.	1 point	0 points
Content Readability	The website should be written on a 6 <sup>th</sup> -7 <sup>th</sup> grade reading level. The Flesch-Kincaid Test is widely used by Federal and State agencies to measure readability.	No points, see narrative	
Site Functionality	The website should use sans serif fonts (1), the website should include buttons to adjust the font size (1), and resizing of text should not distort site graphics or text (1).	3 points	2 points
Site Map	A list of pages contained in a website that can be accessed by web crawlers and users. The Site Map acts as an index of the entire website and a link to the department's entire site should be located on the bottom of every page.	1 point	0 points
Mobile Functionality	The agency's website is available in a mobile version (1) and/or the agency has created mobile applications (apps) (1).	2 points	0 points
Navigation	Every page should be linked to the agency's homepage (1) and should have a navigation bar at the top of every page (1).	2 points	2 points
FAQ Section	A page that lists the agency's most frequent asked questions and responses.	1 point	0 points

<b>Board of Funeral Service Examiners</b>			
Feedback Options	A page where users can voluntarily submit feedback about the website or particular section of the website.	1 point	0 points
Online survey/poll	A short survey that pops up and requests users to evaluate the website.	1 point	0 points
Social Media Links	The website should contain buttons that allow users to post an agency's content to social media pages such as Facebook and Twitter.	1 point	0 points
RSS Feeds	RSS stands for "Really Simple Syndication" and allows subscribers to receive regularly updated work (i.e. blog posts, news stories, audio/video, etc.) in a standardized format.	1 point	0 points
<b>Transparency</b>	<b>Description</b>	<b>Total Points Possible</b>	<b>Total Agency Points</b>
<b>Criteria</b>	A website which promotes accountability and provides information for citizens about what the agency is doing. It encourages public participation while also utilizing tools and methods to collaborate across all levels of government.	<b>32</b>	<b>10</b>
		<b>Individual Points Possible</b>	<b>Individual Agency Points</b>
Email	General website contact.	1 point	1 point
Physical Address	General address of stage agency.	1 point	1 point
Phone Number	Correct phone number of state agency.	1 point	1 point
Location of Agency Headquarters	The agency's contact page should include an embedded map that shows the agency's location.	1 point	0 points
Administrative officials	Names (1) and contact information (1) of administrative officials.	2 points	1 points
Administrator(s) biography	A biography explaining the administrator(s) professional qualifications and experience.	1 point	0 points
Privacy policy	A clear explanation of the agency/state's online privacy policy.	1 point	0 point



<b>Board of Funeral Service Examiners</b>			
Public Records	<p>The website should contain all applicable public records relating to the agency's function. If the website contains more than one of the following criteria the agency will receive two points:</p> <ul style="list-style-type: none"> <li>• Statutes</li> <li>• Rules and/or regulations</li> <li>• Contracts</li> <li>• Permits/licenses</li> <li>• Audits</li> <li>• Violations/disciplinary actions</li> <li>• Meeting Minutes</li> <li>• Grants</li> </ul>	2 points	2 points
Complaint form	A specific page that contains a form to file a complaint (1), preferably an online form (1).	2 points	1 points
Budget	Budget data is available (1) at the checkbook level (1), ideally in a searchable database (1).	3 points	0 points
Mission statement	The agency's mission statement should be located on the homepage.	1 point	0 point
Calendar of events	Information on events, meetings, etc. (1) ideally imbedded using a calendar program (1).	2 points	0 point
e-Publications	Agency publications should be online (1) and downloadable (1).	2 points	2 points
Agency Organizational Chart	A narrative describing the agency organization (1), preferably in a pictorial representation such as a hierarchy/organizational chart (1).	2 points	1 point
Graphic capabilities	Allows users to access relevant graphics such as maps, diagrams, etc.	1 point	0 points
Audio/video features	Allows users to access and download relevant audio and video content.	1 point	0 points
FOIA information	Information on how to submit a FOIA request (1), ideally with an online submission form (1).	2 points	0 points
Performance measures/outcomes	A page linked to the homepage explaining the agencies performance measures and outcomes.	1 point	0 points

<b>Board of Funeral Service Examiners</b>			
Agency history	The agency's website should include a page explaining how the agency was created, what it has done, and how, if applicable, has its mission changed over time.	1 point	0 points
Website updates	The website should have a website update status on screen (1) and ideally for every page (1).	2 points	0 points
Job Postings/links to Personnel Division website	The agency should have a section on homepage for open job postings (1) and a link to the application page Personnel Division (1).	2 points	0 points

# Appendix D Agency Response

Chad R. Harding , President  
John S. Slump, Secretary



Ira C. Handley  
Chad A. Hutson  
Keith A. Kimble  
Sarah E. Lobban

Regina Foster, Executive Director

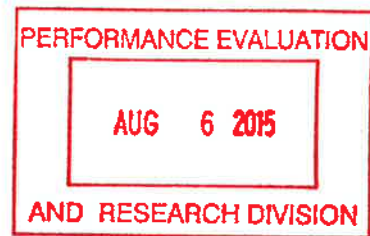
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August 3, 2015

John Sylvia, Director  
WV Legislature PERD  
Building 1, Room W-314  
State Capitol Building  
Charleston, WV 25305



Re: Review of Board of Funeral Service Examiners

Dear Mr. Sylvia:

The draft copy of your audit review of this agency has been received and reviewed. There are two issues set out in the audit and our response is as follows:

With regard to complaints not always being resolved within one year, a review of our complaint logs indicate that in 2012 one complaint filed by a funeral home against a competitor funeral home was not resolved and should have been dismissed for lack of evidence. The complaining funeral home alleged that his competitor took a funeral from them by offering the family a "free" funeral. The family was unwilling to substantiate that allegation and we did verbally advise the complaining funeral home we would be unable to proceed against the other funeral home, but failed to put that in writing.

Complaints in 2013 and 2014 were all resolved within six (6) months with the exception of two. Complaint 2014-02 has been ongoing and we have been working with the complainant to get the information she needs. She has not been able to produce certain documents, and neither has the funeral home, however we have been in touch with her on numerous occasions and will move to close the case in October.

Complaint 2014-06 should not have been considered a complaint as it involves a funeral director who embezzled preneed money and subsequently fled the state. The Attorney General's office brought suit against him, however, their action languished because his whereabouts were unknown. This office learned of his whereabouts in May and advised the Attorney General's office and they subsequently were able to perfect their judgment. The reason the matter was on the Complaint list was so that at each Board meeting we could appraise the Board of the whereabouts of the individual. We have offered him a Consent Agreement for the surrender of his license but have received no response. His license has expired and the South Carolina Board, where he is currently living, has been advised of the litigation here in West Virginia. The Board has the option of trying to serve him and proceed with formal hearing to revoke his license or wait to see if he wishes to reinstate his license at which time a formal hearing can be held on his reinstatement and revocation. We will remove this case from the Complaint register.

Page 2 of 2

Complaints 2014-10, 10A and 10B are tied to a civil action filed by the Attorney General against the funeral home and one employee who is not a funeral director. This office has notified the Attorney General that their civil action should be amended to name the Licensee in Charge as that person is a licensed funeral director and by statute is the person in charge of the day to day operations of the funeral home. We are waiting on a reply from that office as to the current status of the civil action before we proceed here. Complaint 2014 deals with a grave marker which is not under the jurisdiction of this Board and 10A and 10B are Board initiated complaints so there is no one to give a status report to other than our Board members.

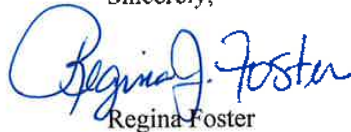
A review of the Complaints filed for the three years which were the subject of this audit reveal that complaints were resolved within a six (6) month period with the exception of those noted above. We will, however, at the time each complaint is filed, calendar the same for a six month status report as required by statute.

The other issue set out in the audit was that of our website. Our website is maintained by the State Treasurer and we will meet with the person who maintain the site and work towards getting it in compliance with your recommendations.

If there are questions or concerns about our response, please feel free to contact our office.

We will be available to meet with the Legislative Committee in September.

Sincerely,



Regina Foster  
Executive Director

RF/cs



WEST VIRGINIA LEGISLATIVE AUDITOR

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