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PE 18-11-617

## REGULATORY BOARD REVIEW BOARD OF VETERINARY MEDICINE

### AUDIT OVERVIEW

The West Virginia Board of Veterinary Medicine Complies With Most of the General Provisions of Chapter 30 of the W.Va. Code.

The West Virginia Board of Veterinary Medicine's Website Needs Only Modest Improvements to Enhance User-Friendliness and Transparency.



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*Note: On Monday, February 6, 2017, the Legislative Manager/Legislative Auditor's wife, Elizabeth Summit, began employment as the Governor's Deputy Chief Counsel. Most or all the actions discussed and work performed in this report occurred after this date. However, the Governor's Deputy Chief Counsel was not involved in the subject matter of this report, nor did the audit team have any communications with her regarding the report. As Deputy Chief Counsel, the Legislative Auditor's wife is not in a policy making position within the Executive Branch. Therefore, the Performance Evaluation and Research Division does not believe there are any threats to independence with regard to this report as defined in A3.06.a and A3.06.b of the Generally Accepted Government Auditing Standards. Furthermore, the Legislative Auditor has instructed the Director of Performance Evaluation and Research Division to document and discuss any issues he believes are a threat to the division's independence with the President of the Senate and the Speaker of the House due to Ms. Summit's position.*



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## EXECUTIVE SUMMARY

The Performance Evaluation and Research Division (PERD) within the Office of the Legislative Auditor conducted a Regulatory Board Review of the West Virginia State Board of Veterinary Medicine (Board) pursuant to West Virginia Code §4-10-10(b)(2). Objectives of this audit were to assess the Board's compliance with the general provisions of Chapter 30 and other applicable laws, and evaluate the Board's website for user-friendliness and transparency. The issues of this report are highlighted below.

### Frequently Used Acronyms in This Report:

PERD – Performance Evaluation and Research Division.

CSR – Code of State Rules

CE – Continuing Education

### Report Highlights:

#### **Issue 1: The West Virginia Board of Veterinary Medicine Complies With Most of the General Provisions of Chapter 30 of the W. Va. Code.**

- The Board is financially self-sufficient, accessible to the public, has established continuing education requirements, and maintains due process rights for licensees.
- The Board does not have adequate segregation of duties due to having only two full-time staff members. However, the Board has established procedures to reduce the risk of fraud. To further reduce the risk of fraud, the Board should consider utilizing the West Virginia State Treasurer's Office Lockbox System.
- Most members of the Board have attended the West Virginia Annual Seminar for State Licensing Boards at least once during their terms, however, the chairperson has not attended. Therefore, the chairperson should comply with *W. Va. Code §30-1-2a(c)(2)* and attend the West Virginia Annual Seminar for State Licensing Boards annually.

#### **Issue 2: The West Virginia Board of Veterinary Medicine's Website Needs Only Modest Improvements to Enhance User-Friendliness and Transparency.**

- The Board's website needs modest improvements to enhance user-friendliness and transparency. Additional features should be considered to further improve user-friendliness such as a site map, RSS feeds, and an online survey/poll to gauge user feedback.
- The Board's website could benefit from additional transparency features such as FOIA information, audio/video features, and performance measures.

## PERD's Response to the Agencies' Written Response

PERD received the Board's response to the draft copy of the regulatory board review on November 30, 2018. The Board's response can be seen in Appendix D. Upon further review of the original first recommendation, the Board is in compliance with *West Virginia Code §30-1-5(c)* relating to the closure of cases within 18 months after the complaint is initially filed. The Board agrees with revised recommendations one and two. The Board is hesitant to implement recommendation three due to an expected increase in online payments by licensees. Additionally, the Board is concerned with the accuracy of OASIS, potentially leading to the necessity of issuing refunds and delays in the application renewal process. Per recommendation five, the Board agrees that the register that was submitted during the audit did not contain all fields required in *W. Va. Code §30-1-12(a)*. However, the Board claims that all required fields are maintained and are available for public inspection upon request.

### Recommendations

1. *The Board's chairperson should adhere to W. Va. Code §30-1-2a(2) and attend annually the Seminar for State Licensing Boards.*
2. *The Board should request a new appointment from the Governor's Office to fill the expired position on the Board.*
3. *The Legislative Auditor recommends the Board consider utilizing the State Treasurer's lockbox to further reduce risk.*
4. *The Legislative Auditor recommends that the Board maintain a complete register of applicants as required by law.*
5. *The Board should make modest improvements to its website to provide a better online experience for the public.*



## ISSUE 1

### **The West Virginia Board of Veterinary Medicine Complies With Most of the General Provisions of Chapter 30 of the W. Va. Code.**

#### **Issue Summary**

The Board of Veterinary Medicine (Board) is financially self-sufficient, accessible to the public, has established continuing education (CE) requirements, and maintains due process rights for licensees. Due to a relatively small number of staff, the Board does not have adequate internal control. However, the Board has reduced the risk of fraud by assigning each employee with more than one control activity. The Board receives the majority of its fees via its website and the West Virginia State Treasurer's eGov system. Additionally, as of fiscal year (FY) 2019, the Board will no longer accept cash as payment. However, some licensees still pay via paper documents, which must be handled and processed by the Board. Therefore, the Board should further minimize the handling of revenue by utilizing the West Virginia State Treasurer's Office lockbox system. Lastly, PERD also found that during the scope of the audit, the chairperson has not attended the annual seminar for state licensing boards as required by law (§30-1-2a(c)(2)).

#### **The Board Complies With Most of the General Provisions of Chapter 30 With Some Exceptions.**

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 Board has adopted an official seal (§30-1-4).
- The Board meets at least once annually (§30-1-5(a)).
- The Board's complaints are investigated and resolved with due process (§30-1-8).
- The Board has promulgated rules specifying the investigation and resolution procedure of all complaints (§30-1-8(k)).
- The Board is 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 submitted an annual report to the Governor and Legislature describing transactions for the preceding two years (§30-1-12(b)).
- The Board has complied with public access requirements as specified by (§30-1-12(c)).

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*The Board of Veterinary Medicine (Board) is financially self-sufficient, accessible to the public, has established continuing education (CE) requirements, and maintains due process rights for licensees.*

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- A roster has been prepared and maintained of all licensees that includes names and office addresses (§30-1-13).
- The Board shall investigate and resolve complaints which it receives, and shall, within six months of the complaint being filed, send a status report to the party filing the complaint by certified mail with a signed return receipt and within one year of the status report's return receipt date issue a final ruling unless the party filing the complaint and the board agree in writing to extend the time for the final ruling (§30-1-5(c)).

The Board is not in compliance with the following provisions:

- The Board's chairperson and executive director are to annually attend the West Virginia Annual Seminar for State Licensing Boards (§30-1-2a(c)(2)).
- The Board has a register of all applicants with appropriate information specified in code, such as the date of the application, name, age, education and other qualifications, place of residence, examination required, whether the license was granted or denied, any suspensions, etc. (§30-1-12(a)).

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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.

<b>Table 1</b>				
<b>Board of Veterinary Medicine Budget Information</b>				
<b>FY 2016 - 2018</b>				
<b>Fiscal Year</b>	<b>Beginning Cash Balance</b>	<b>Revenue</b>	<b>Disbursements</b>	<b>Ending Cash Balance</b>
<b>2016</b>	\$477,849	\$287,250	\$273,201	\$491,898
<b>2017</b>	\$491,898	\$280,780	\$258,282	\$514,396
<b>2018</b>	\$514,396	\$291,040	\$256,163	\$549,273
<b>Average</b>	\$494,714	\$286,357	\$262,549	\$518,522

*Source: West Virginia OASIS*

The Board’s annual revenues come from fees for application, licensure, and renewals. Annual disbursements include staff salaries and benefits, utilities, and travel costs. According to the Board’s executive director, there are 958 licensed veterinarians, veterinary technicians, and euthanasia technicians, as of June 30, 2018.

*There are 958 licensed veterinarians, veterinary technicians, and euthanasia technicians, as of June 30, 2018.*

West Virginia and surrounding states’ licensure and renewal fees can be seen in Table 2. Initial licensure and renewal fees vary depending on whether the applicant is a veterinarian, veterinary technician, or euthanasia technician. West Virginia maintains a fee structure within the range of its surrounding states.

<b>Table 2 Board of Veterinary Medicine Licensure Fees for West Virginia and Surrounding States</b>			
State	Initial Licensure Fee*	Renewal Fee	Renewal Cycle
Kentucky	\$25 - \$100	\$30 - \$400	Biennial
Maryland	\$60 - \$150	\$60 - \$150	Annual**
Ohio	\$35 - \$425	\$25 - \$450	Biennial
Pennsylvania	\$35	\$85 - \$360	Biennial
Virginia	\$65 - \$200	\$0	N/A
West Virginia	\$75 - \$300	\$50 - \$250	Annual

*Source: State licensure boards’ websites and W.Va. Code of State Rules §26-6-2.  
\*For fees with ranges, the amount depends on the timing of renewal or type of license.  
\*\*Veterinary technicians renew triennially.*

### **The Board Investigates Complaints and Sends Status Reports.**

The Legislative Auditor reviewed disciplinary data and complaints investigated by the Board for FY 2016 – 2018. Per *W. Va. Code of State Rules (CSR) 26-2-5.1*, complaints against licensees can be filed with the Board by any person, firm, corporation, member of the Board, or public official. The Board provides a complaint form on its website, though complaints may be filed in any written form. Table 3 provides an overview of the complaints received, disciplinary action taken, and average time to resolve the complaints.

<b>Table 3</b> <b>Complaint Decision Statistics</b> <b>FY 2016-2018</b>			
<b>Fiscal Year</b>	<b>Number of Complaints Received</b>	<b>Number of Disciplinary Actions</b>	<b>Average Resolution Time in Days</b>
2016	8	4	253
2017	11	3	117
2018	13	4	118

*Source: Board of Veterinary Medicine Complaint Statistics.*

According to *W. Va. Code §30-1-5(c)*, each Chapter 30 board is required to close a complaint within 18 months of the initial filing. Furthermore, the Board is required to send status reports to the complainant six months after the complaint was initially filed if the case has not been resolved prior to six months. During the scope of the audit, the Board had 12 cases in which status reports were to be sent to the complainant 6 months after the complaint was initially filed. The Board adhered to the statutory requirement in all cases. However, the Board is required to close all complaints within 18 months. . The Board has a case ongoing since FY 2016 but remains in compliance as an agreement to extend the deadline for a final ruling was signed by the Board Chair and Complaint Committee Chair, as allowed per *W. Va. Code*.

### **The Board Has Established Continuing Education Requirements.**

The Board has established continuing education (CE) requirements for its licensees. *W. Va. CSR §26-1-7.5* and *§26-3-14.1* state that veterinary licensees shall accrue a minimum of 18 hours of continuing education and technicians shall accrue eight hours annually, respectively. Table 4 provides the CE requirements in West Virginia and the surrounding states.

<b>Table 4</b> <b>Continuing Education Requirements for Veterinary Medicine</b> <b>In Surrounding States</b>		
<b>State</b>	<b>CE Hours*</b>	<b>Renewal Period</b>
Kentucky	6 - 30	Annual (vet tech) / Biennial
Maryland	18	Annual
Ohio	30	Biennial
Pennsylvania	16 - 30	Biennial
Virginia	6 - 15	Annual
West Virginia	8 - 18	Annual

*Source: Each state's licensing board website and regulations.*  
 \* For hours with ranges, the number of hours depends on the type of license.

Licensed veterinarians have a period of one year to acquire 18 CEs relevant to the practice of veterinary medicine while licensed veterinary technicians must accrue 8 hours. Each year the Board performs a random audit of 10% of license renewal applicants. The Board sends a certified letter to the licensees selected for audit and the auditees must complete the CE tracking form to prove the completion of courses. For those licensees that are not in compliance, they will be referred to the complaint committee for further advisement.

### **The Board Should Ensure Board Members Attend the Required Orientation Sessions.**

Board members are required to have a background in a variety of fields. Per *W. Va. Code §30-10-4(c)*, membership must consist of six licensed veterinarians, one licensed veterinary technician, and two citizen members. According to *W. Va. Code §30-1-2a(2)*, the chairperson, the executive director or the chief financial officer of the board shall annually attend the State Auditor's Seminar on Regulatory Boards. The executive director is in compliance by attending this orientation in 2016 and 2017. However, the Board's chairperson has been absent from the annual orientation during those same years. Also, according to *W. Va. Code §30-1-2a(3)*, each board member shall attend at least one seminar during each term of office. Although the majority of board members have attended required orientation, three members have not yet attended the seminar during their current and ongoing terms. The State Auditor's Seminar on Regulatory Boards had not occurred for 2018, at the time of this audit, so there is still an opportunity for this issue to be rectified. **The Board's chairperson should adhere to W. Va. Code §30-1-2a(2) and attend the Seminar for State Licensing Boards annually.**

### **The Board Should Request New Appointments for Board Members.**

According to *W. Va. Code §30-10-4(d)*, the Board's nine members are to serve a five-year term and may continue to serve until his or her successor has been appointed by the Governor. One Board member has been serving an expired term since 2008. The Board has not yet received a new appointment to fill this expired term. **Therefore, the Board should request a new appointment from the Governor's Office to fill the expired position on the Board.**

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*Each year the Board performs a random audit of 10% of license renewal applicants.*

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*The executive director is in compliance by attending this orientation in 2016 and 2017. However, the Board's chairperson has been absent from the annual orientation during those same years.*

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## **The Board’s Financial Management of Expenditures Lacks Internal Controls Because of an Inadequate Number of Staff; However, the Risk of Inappropriate Use of Resources Is Relatively Low.**

The Board has two employees who are responsible for handling revenue. The Board accepts revenue via cash, check, money order, and online payment. Proper internal control would have adequate segregation of duties 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 Treasurer’s Office, an individual should not have the sole responsibility for more than one of the following cash handling components:”

- collection,
- depositing
- disbursement, and
- reconciling.

While the Board has an insufficient number of employees to maintain adequate segregation of duties, the Board has established certain cash handling procedures to reduce the risk of fraud. The executive director and secretary open the mail together then confirm the accuracy of the payment before stamping the deposit. Next, the secretary enters the detailed information about the deposit with the use of an Excel spreadsheet for use as a reconciliation with the deposit ticket, within one day of the receipt of the revenue. After the deposit is made, the executive director compares and staples the deposit slip with its detail. If the amount is correct, the secretary and executive director initial the deposit detail. Lastly, the executive director enters the deposit into the OASIS and prints the sheet to attach to the deposit backup.

The Board does not utilize the State Treasurer’s lockbox system, though effective FY 2019 cash will no longer be an acceptable payment method. According to the executive director, at least 75% of fees are received online and these are processed through the eGov system. The State Treasurer’s Office provides a lockbox operation for a fee whereby remittances can be picked up from a post office box, opened and sorted, imaged, deposited, and the information forwarded to the Board by the

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*While the Board has an insufficient number of employees to maintain adequate segregation of duties, the Board has established certain cash handling procedures to reduce the risk of fraud.*

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*The Board does not utilize the State Treasurer’s lockbox system, though effective FY 2019 cash will no longer be an acceptable payment method.*

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Treasurer’s Office. Use of the lockbox operation helps to mitigate the risk of fraud and is beneficial to boards with a small number of staff to handle such procedures. **Therefore, the Legislative Auditor recommends the Board consider utilizing the State Treasurer’s lockbox to further reduce risk.**

Expenditures are made by the Board through the West Virginia State Auditor’s P-card policies and procedures. Large purchases such as furniture, computers, security systems, and training, are approved by the Board and noted in meeting minutes. Additionally, the Board reviews and approves the expenditure schedule, line item expenditures, and P-card charges at each board meeting; the budget is reviewed and approved at an annual meeting. The executive director is responsible for obtaining goods from the appropriate vendor, internal source, or statewide contract. The secretary acts as the P-card coordinator. Expenses incurred by the Board are documented in the P-card log and are reviewed at scheduled board meetings. On October 21<sup>st</sup>, 2016, the West Virginia Purchasing Division conducted an audit of the Board and made no material findings.

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*Use of the lockbox operation helps to mitigate the risk of fraud and is beneficial to boards with a small number of staff to handle such procedures.*

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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 expenditures. For revenue, PERD calculated the minimum expected revenue for the Board by multiplying annual fees by the number of licensees for FY 2016 – 2018 and found that actual revenue exceeded expected revenue. There would be concern if expected revenues were significantly higher than actual revenues and would require additional inquiry by PERD. Table 5 provides a comparison of actual and expected revenues for the Board.

<b>Table 5</b> <b>Board of Veterinary Medicine</b> <b>Expected and Actual Revenues</b> <b>FY 2016-2018</b>				
<b>Fiscal Year</b>	<b>Number of Active Licensees</b>	<b>Annual Renewal Fee</b>	<b>Expected Revenues</b>	<b>Actual Revenues</b>
<b>2016</b>	892	\$50 - \$250	\$178,620	\$287,250
<b>2017</b>	910	\$50 - \$250	\$183,950	\$280,445
<b>2018</b>	958	\$50 - \$250	\$192,180	\$290,907

*Source: PERD calculations based on Biennial Report which documents the Board’s active licensees.*

PERD also calculated the percentage of expected or required expenditures. PERD evaluated the Board’s expenditures for FY 2016 – 2018 and determined that, on average, 77 percent of the Board’s expenses consisted of expected and required expenditures to 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. If, however, expected/required expenditures are significantly below 90 percent, then other expenditures are unduly high, which suggests the possibility of fraudulent, questionable or abusive expenditures. Table 6 shows the annual percentage of expected and required expenditures.

<b>Table 6</b> <b>Board of Veterinary Medicine</b> <b>Percentage of Expected and Required Expenditures</b>	
<b>Fiscal Year</b>	<b>Percent of Expected &amp; Required Expenditures</b>
2016	77
2017	76
2018	78

*Source: PERD calculations based on OASIS data.*

Since the percentage of expected/required expenditures were, on average, significantly below 90 percent, PERD conducted a detail review of the Board’s total expenditures from FY 2016 – 2018 to assess the likelihood that fraud had occurred. Upon examining these expenditures, the Legislative Auditor determined that the Board’s expenditures in the categories of hospitality, travel, and professional services contributed to required/expected expenditures being below 90 percent. Professional services include expenditures for such purposes as attorney fees and are often unavoidable due to disciplinary cases. During the scope of the audit, the vast majority of professional services were paid to the Office of the West Virginia Attorney General for disciplinary cases. Expenditures for hospitality are largely attributable to lodging for board members and staff, and food and beverages provide at board meetings. Over the three years of the audit scope, the Board spent on average over \$10,000 per year on hospitality including one board meeting held at the Greenbrier Resort in FY 2018. Furthermore, certain travel expenses are unavoidable due to the necessity of board meetings. The Legislative Auditor concludes that these expenses were legitimate and it is unlikely that fraud has occurred; however, there is concern that hospitality expenses associated with catered meals at meetings, and holding a meeting at the Greenbrier Resort are excessive and the Board should consider being more conservative regarding these expenditures.

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*The Legislative Auditor concludes that the expenses were legitimate and that fraud has not likely occurred; however, there is concern that these expenses may be excessive.*

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**The Board Does Not Maintain a Complete Register of Applicants as Required by Law.**

The Board is not maintaining a complete register of applicants as required by law. *W. Va. Code §30-1-12(a)* states:



*The secretary of every board shall keep a record of its proceedings and a register of all applicants for license or registration, showing for each the date of his or her application, his or her name, age, educational and other qualifications, place of residence, whether an examination was required, whether the applicant was rejected or a certificate of license or registration granted, the date of this action, the license or registration number, all renewals of the license or registration, if required, and any suspension or revocation thereof...*

The register of applicants provided by the Board to the Legislative Auditor lists only the applicant's name, date of application, and place of residence. This is not in compliance with Code due to the lack of:

- applicant's age;
- educational information and other qualifications;
- whether or not an exam was required;
- whether the applicant was rejected or accepted;
- license or registration number;
- renewals of the license or registration;
- a list of any suspensions or revocations.

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*The register of applicants provided by the Board to the Legislative Auditor lists only the applicant's name, date of application, and place of residence.*

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**The Legislative Auditor recommends that the Board maintain a complete register of applicants as required by law.**

## Conclusion

The Board complies with most of the general provisions of Chapter 30. The Board should comply with *W. Va. Code §30-1-2a(c)(2)* and ensure that the chairperson attend the State Seminar on Regulatory Boards annually. The Board has one member who has been serving an expired term and should request a new appointment from the Governor's Office to fill this position. Due to a relatively small staff, the Board does not have adequate segregation of duties, however steps have been taken to reduce the risk of fraud. As a result, the West Virginia State Treasurer's Office lockbox should be utilized by the Board to process licensure fees and annual application and renewals to further reduce risk. Lastly, the Board does not maintain a complete register of applicants and should include records of all categories as required by *West Virginia Code*.

## Recommendations

1. *The Board's chairperson should adhere to W. Va. Code §30-1-2a(2) and attend the Seminar for State Licensing Boards annually.*
2. *The Board should request a new appointment from the Governor's Office to fill the expired position on the Board.*
3. *The Legislative Auditor recommends the Board consider utilizing the State Treasurer's lockbox to further reduce risk.*
4. *The Legislative Auditor recommends that the Board maintain a complete register of applicants pursuant to W.Va. Code §30-1-12(a).*

## ISSUE 2

### The West Virginia Board of Veterinary Medicine’s Website Needs Only Modest Improvements to Enhance User-Friendliness and Transparency.

#### Issue Summary

The office of the Legislative Auditor 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 7 indicates the Board integrates 64 percent of the checklist items in its website. The measure indicates that the Board has a good website and only modest improvements in user-friendliness and transparency are needed.

*The Board integrates 64 percent of the checklist items in its website. The measure indicates that the Board has a good website and only modest improvements in user-friendliness and transparency are needed.*

<b>Table 7</b> <b>West Virginia State Board of Veterinary Medicine</b> <b>Website Evaluation Score</b>			
Substantial Improvement Needed	More Improvement Needed	Modest Improvement Needed	Little or No Improvement Needed
0-25%	26-50%	51-75%	76-100%
		<b>64%</b>	
<i>Source: The Legislative Auditor’s review of the West Virginia State Board of Veterinary Medicine website as of September 24, 2018.</i>			

### The Board’s Website Scores Moderately High 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.

The Legislative Auditor reviewed the Board’s website for both user-friendliness and transparency and found that the website is in need of modest enhancements in these areas (see Table 8). **The Board may want to consider adding some elements that could be beneficial to the public.**

<b>Table 8</b>			
<b>Website Evaluation Score</b>			
<b>Category</b>	<b>Possible Points</b>	<b>Agency Points</b>	<b>Percentage</b>
<b>User-Friendly</b>	18	9	50%
<b>Transparency</b>	32	23	72%
<b>Total</b>	<b>50</b>	<b>32</b>	<b>64%</b>

*Source: The Legislative Auditor’s review of the Board’s website as of September 24, 2018.*

## **The Board’s Website Is Navigable, But Additional User-Friendly Features Should Be Considered.**

The Board’s website is easy to navigate as there is a link to every page on the top of the website; however, the website lacks a site map, social media links, and a foreign language accessibility tool. According to the Flesch-Kincaid Reading Test, the average readability of the text is on a 12<sup>th</sup> grade reading level, which is much higher than the recommended 7<sup>th</sup> grade level for readability.

### **User-Friendly Considerations**

Although some items may not be practical for this board, the following are some attributes that could improve user-friendliness:

- **Foreign Language Accessibility** – A link to translate all webpages into languages other than English.
- **Site Map** – A list of pages contained in a website that can be accessed by web crawlers and users.
- **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 Feeds** – This allows subscribers to receive regularly updated work (i.e. blog posts, news stories, audio/video, etc.) in a standardized format.

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*The Board’s website is easy to navigate as there is a link to every page on the top of the website; however, the website lacks a site map, social media links, and a foreign language accessibility tool.*

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

A website that is transparent should promote accountability and provide information for citizens about how well the Board is performing, as well as encouraging public participation. The Board's website has 72 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 email contact information, its telephone number, and public records such as rules and meeting minutes.

### Transparency Considerations

The Board should consider providing additional elements to the website to improve the Board's transparency. The following are some attributes that could be beneficial:

- **Audio/Video Features** – Allows users to access and download relevant audio and video content.
- **FOIA Information** – Information on how to submit a FOIA request, ideally with an online submission form.
- **Performance Measures/Outcomes** – A page linked to the homepage explaining the agency's performance measures and outcomes.
- **Job Postings/Links to Personnel Division Website** – The agency should have a section on the homepage for open job postings and a link to the application page with the Personnel Division.

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*The Board's website contains important transparency features such as email contact information, its telephone number, and public records such as rules and meeting minutes.*

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## Conclusion

The Legislative Auditor finds only modest improvements are needed to the Board's website in the areas of user-friendliness and transparency. The website can benefit from incorporating several common features. The Board has pertinent public information on its website including its mission statement, rules and regulations, and a privacy policy. The Board's contact is also provided, as are downloadable items such as complaint forms. However, providing website users with additional elements and capabilities, as suggested in the report, would improve user-friendliness and transparency.

## **Recommendation**

5. *The Board should make modest improvements to its website to provide a better online experience for the public.*

# Appendix A Transmittal Letter

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

Building 1, Room W-314  
1900 Kanawha Boulevard, East  
Charleston, West Virginia 25305-0610  
(304) 347-4890  
(304) 347-4939 FAX



John Sylvia  
Director

November 15, 2018

Patricia Holstein, Executive Director  
West Virginia Board of Veterinary Medicine  
5509 Big Tyler Road, Suite 3  
Cross Lanes, WV 25313

Dear Director Holstein:

This is to transmit a draft copy of the regulatory board review of the Board of Veterinary Medicine. This report is tentatively scheduled to be presented during the December 9 - 11 interim meetings of the Joint Committee on Government Operations, and the Joint Committee on Government Organization. We will inform you of the exact time and location once the information becomes available. It is expected that a representative from your agency be present at the meeting to orally respond to the report and answer any questions committee members may have during or after the meeting.

If you would like to schedule an exit conference to discuss any concerns you may have with the report, please notify us by November 19, 2018. In addition, we need your written response by noon on Wednesday, November 28, 2018, in order for it to be included in the final report. 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, December 6, 2018, 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 cursive script that reads "John Sylvia".

John Sylvia

Enclosure

\_\_\_\_\_ *Joint Committee on Government and Finance* \_\_\_\_\_





## 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 Veterinary Medicine (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 by its mission, is to “protect the health, safety, and welfare of the general public and animals of West Virginia through public education, enforcing licensing standards for veterinarians, registered veterinary technicians, certified animal euthanasia technicians and veterinary and euthanasia facilities.”

### Objectives

The objectives of this regulatory board review are 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 (*W. Va. Code* §30-10-et al.); and the Board’s handling of complaints. Finally, it is also the objective of the Legislative Auditor to assess the Board’s website for user-friendliness and transparency.

### Scope

The regulatory board review included an assessment of the Board’s financial internal controls; policy and procedures regarding internal controls and complaints; meeting minutes; complaint files from fiscal years 2016 through 2018; complaint-resolution process; disciplinary procedures and actions; revenues and expenditures for the period of fiscal years 2016 through 2018; continuing education requirements and verification; the Board’s compliance with the general statutory provisions (*W. Va. Code* §30-1-et al.) for regulatory boards and other applicable laws; and key features of the Board’s website.

### 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.

Testimonial evidence was gathered for this review through interviews or discussions with the Board’s staff and confirmed by written statements. PERD staff made a visit to the Board’s office to review files and meet with staff. PERD collected and analyzed the Board’s meeting minutes, complaint data, budgetary information, annual reports, procedures for investigating and resolving complaints, continuing education, and procedures for collecting revenue and disbursing expenditures. Information was gathered from Ohio’s, Virginia’s, Pennsylvania’s, Kentucky’s, and Maryland’s regulatory boards regarding their continuing education requirements and license fee structures.

A compliance review was conducted on the Board’s adherence with various requirements of the general provisions of *W. Va. Code* §30-1. A compliance review was also performed on the Board’s enabling statute *W. Va. Code* §30-10 and other applicable laws.

The Legislative Auditor also tested the Board’s revenues and expenditures for fiscal years 2016 through 2018 to assess risks of fraud. One test involved determining if expected and required expenditures

were at least 90 percent of total expenditures. Some expected expenditures include payroll expenses, board member compensation, office rent, and utilities. Additionally, the Legislative Auditor compared the Board's actual revenue to expected revenue 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 2016 through 2018.

In order to evaluate state agency websites, the Legislative Auditor conducted a literature review of government websites, 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 regard 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 technology may not be practical or useful for some state agencies. Therefore, the Legislative Auditor compared the Board's website to the established guidelines 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>Website Criteria Checklist and Points System West Virginia State Board of Veterinary Medicine</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>9</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	1
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
Foreign language accessibility	A link to translate all webpages into languages other than English.	1 point	0
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	3
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
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	1
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

<b>Website Criteria Checklist and Points System West Virginia State Board of Veterinary Medicine</b>			
FAQ Section	A page that lists the agency’s most frequent asked questions and responses.	1 point	0
Feedback Options	A page where users can voluntarily submit feedback about the website or particular section of the website.	1 point	1
Online survey/poll	A short survey that pops up and requests users to evaluate the website.	1 point	0
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
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
<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>23</b>
		<b>Individual Points Possible</b>	<b>Individual Agency Points</b>
Email	General website contact.	1 point	1
Physical Address	General address of stage agency.	1 point	1
Phone Number	Correct phone number of state agency.	1 point	1
Location of Agency Headquarters	The agency’s contact page should include an embedded map that shows the agency’s location.	1 point	1
Administrative officials	Names (1) and contact information (1) of administrative officials.	2 points	1
Administrator(s) biography	A biography explaining the administrator(s) professional qualifications and experience.	1 point	1
Privacy policy	A clear explanation of the agency/state’s online privacy policy.	1 point	1

<b>Website Criteria Checklist and Points System West Virginia State Board of Veterinary Medicine</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
Complaint form	A specific page that contains a form to file a complaint (1), preferably an online form (1).	2 points	2
Budget	Budget data is available (1) at the checkbook level (1), ideally in a searchable database (1).	3 points	2
Mission statement	The agency's mission statement should be located on the homepage.	1 point	1
Calendar of events	Information on events, meetings, etc. (1) ideally imbedded using a calendar program (1).	2 points	2
e-Publications	Agency publications should be online (1) and downloadable (1).	2 points	2
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
Graphic capabilities	Allows users to access relevant graphics such as maps, diagrams, etc.	1 point	1
Audio/video features	Allows users to access and download relevant audio and video content.	1 point	0
FOIA information	Information on how to submit a FOIA request (1), ideally with an online submission form (1).	2 points	0

<b>Website Criteria Checklist and Points System West Virginia State Board of Veterinary Medicine</b>			
Performance measures/ outcomes	A page linked to the homepage explaining the agency’s performance measures and outcomes.	1 point	0
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	1
Website updates	The website should have a website update status on screen (1) and ideally for every page (1).	2 points	2
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

# Appendix D Agency Response

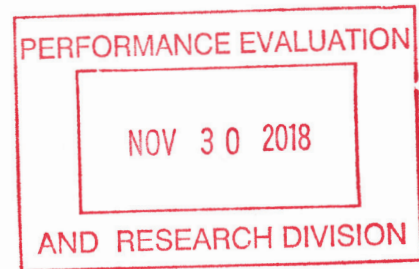
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WEST VIRGINIA  
BOARD OF VETERINARY MEDICINE

November 30, 2018

John Sylvia, Director  
WV Legislature Performance Evaluation and Research Division  
Building 1, Room W-314  
1900 Kanawha Boulevard East  
Charleston, WV 25305



Dear Mr. Sylvia,

Thank you for the opportunity to provide responses to the draft copy of the Legislative Performance Board Review for the West Virginia Board of Veterinary Medicine "Board" dated November 15, 2018. I have included each recommendation below, in bold, followed by the Board's response.

**Recommendation 1**

**The Board should comply with West Virginia Code §30-1-5(c) and close cases within 18 months after the complaint is initially filed.**

The Board disagrees that we are not in compliance with WV Code § 30-1-5(c).

Section 30-1-5(c) provides that the Board can extend the 18-month time period if "the party filing the complaint and the Board agree in writing to extend the time for the final ruling." An "Agreement to Extend Deadline for Final Ruling" for this disciplinary case was signed by the Board Chair and the Complaint Committee Chair on October 15, 2018. The agreement can be provided by request.

This is a Board-initiated complaint that was filed following a lengthy investigation of the subject licensee by the DEA. Given the complexity and serious nature of the allegations and issues in the case, the Board has been required to spend significant time and effort both investigating and prosecuting the matter. Additionally, for a time period through this complaint process, the Board was without an attorney representative from the WV Attorney General's office. As stated in the Board's April 12, 2018 minutes, because of attorney turnovers with the Attorney General's office, the hearing date was pending until the Board received appointed counsel.

**Recommendation 2**

**The Board's chairperson should adhere to W. Va. Code §30-1-2a(2) and attend the Seminar for State Licensing Boards annually.**

The Board is now in compliance with this Code because the Board Chair attended the November 27, 2018 seminar and the three remaining Board members will attend prior to their terms expiring in 2021 and 2022.

**Recommendation 3**

**The Board should request a new appointment from the Governor's Office to fill the expired position on the Board.**

The Board agrees with this recommendation and will work with the Governor's office to replace the expired positions.

**Recommendation 4**

**The Legislative Auditor recommends the Board consider utilizing the State Treasurer's lockbox to further reduce risk.**

Because of the following reasons, the Board is hesitant to use the State Treasurer's lockbox:

- At least 75% of our fees are handled through online and goes through the E-Gov system. The online payments have increased every year since we began online payments in 2015 and we expect the total to continue to increase.
- Effective July 1, 2018, we revised §26-6-1, Fees, to remove "cash" as an acceptable payment.
- Because checks are deposited prior to reviewing the reason for the payment through the State Treasurer's lockbox, there could be incorrect amounts causing a refund to be processed through OASIS and delays in application and renewal processing.

**Recommendation 5**

**The Legislative Auditor recommends that the Board maintain a complete register of applicants as required by law.**

The Board agrees that the rosters that were submitted during the audit did not contain all the fields required in §30-1-12(a); however, the Board does maintain all the required fields and it is available for public inspection upon request.

Please feel free to contact me should you have any questions or need any additional information.

Sincerely,



Patricia Holstein  
Executive Director





WEST VIRGINIA LEGISLATIVE AUDITOR

## PERFORMANCE EVALUATION & RESEARCH DIVISION

Building 1, Room W-314, State Capitol Complex, Charleston, West Virginia 25305

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