



West Virginia Legislature

Performance Evaluation & Research Division

# **Summaries of Performance Audits September 2021**



## Board of Licensed Dietitians

### **Background:**

- **Created in 1996.**
- **The purpose of the Board is to protect the public interest through its licensure and professional discipline of dietitians and to provide a professional environment that encourages the delivery of quality nutritional information and medical nutrition therapy within the State of West Virginia.**
- **The Legislative Auditor recommended termination of the Board in 1999, 2000, and 2010.**
- **The Board was terminated in 2001 and was winding down its operations.**
- **During the 2002 Second Extraordinary Session, the Board was re-established.**



## Board of Licensed Dietitians

### Audit Findings:

- The Board complies with most general provisions of W. Va. Code §30-1.
- State licensure fully duplicates the national registered dietitian credential as the Board primarily verifies that dietitians comply with the Commission on Dietetic Registration (CDR) and either issues or renews a license.
- Adequate public protection exists through the CDR without a regulatory board, complaints are infrequent, and they generally involve title disputes, not public harm.
- The Board essentially provides title protection which can be provided statutorily instead of by a stand-alone board.
- The Legislative Auditor reiterates previous recommendations that the Board be terminated.
- Elimination of the licensure would not impact insurance reimbursement for dietitians.
- Elimination of the licensure would not impact the ability of dietitians to perform services as the duties and title can be permitted statutorily without the need for a board.



## Board of Licensed Dietitians

### Key Recommendation:

- The Legislature should consider termination of the Board of Licensed Dietitians and statutorily establish title protection for dietitians.



## Board of Licensed Dietitians

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

- **Agency Response:** Licensure is a prerequisite to being included in the definition of “health care practitioner” in West Virginia, so without the ability to get licensed, West Virginia RDNs would no longer be considered a “health care practitioner” for purposes of providing telehealth or obtaining health insurance reimbursement.
- **PERD Response:** This statement is incorrect. Under W. Va. Code §16-1A-3, the definition of health care practitioner is a person “required to be credentialed.” By rule (CSR §64-89-3.5), credential includes “licensed, certified, or otherwise authorized to provide health care services.” Therefore, if the Legislature eliminates the Board and statutorily creates title protection requiring an individual must be certified by the Commission on Dietetic Registration to practice dietetics, then dietitians would remain credentialed and defined as health care practitioners. Also, both PEIA and Medicaid indicated the national RD credential is a sufficient basis to determine eligibility for insurance reimbursement. Moreover, PERD asked the Board, “...does state licensure offer value to licensees and the public, regarding insurance reimbursement of services?” The Board President responded, “Not regarding insurance reimbursement.”



## Board of Licensed Dietitians

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

- **Agency Response:** Eliminating dietetics licensure would not only wreak immediate havoc on hospital interdisciplinary teams, state facility regulations, health insurance plans and reimbursement policies, the provision of services via telehealth, and a multitude of other aspects of the health care system, it would also drastically limit the duties RDNs can undertake and the care they can provide as previously authorized services now become illegal for them to provide.
- **PERD Response:** Eliminating the Board would not affect the RD scope of practice once the Legislature codifies title protection and certification by the Commission on Dietetic Registration as the required credential. There is simply no need for a board to enforce title protection and act as a rubber stamp for the CDR credential. A registered dietitian would remain a health care practitioner with a scope of practice as currently codified in West Virginia Code. In addition, as previously noted, elimination of licensure would not prevent reimbursement from insurance.



## Purchasing Division

The Purchasing Division is the centralized unit of state government responsible for the procurement of goods and services for state agencies of the executive branch, except for higher education and the Division of Highways construction.

### Background:

- The Purchasing Division made significant changes to mandatory qualifications and requirements that audit firms must meet to be eligible to bid on audit contracts for components of the State's Comprehensive Annual Financial Report.
- The changes were out of concern for costly auditing mistakes made by a firm, late submissions of financial reports, and other negative issues that could result from inadequately staffed audit firms.
- Among the new requirements, an audit firm must have at least seven licensed CPA's who are strictly audit professionals not tax professionals, and at least five must be in the same location and cannot be spread among other firm locations.



## Purchasing Division

### Audit Findings:

- The new procurement requirements are bias towards large audit firms being eligible.
- The Purchasing Division developed the new requirements by considering the input of only three large accounting firms (one being out-of-state) that are ultimately unaffected by the new criteria.
- The Purchasing Division's new qualifications effectively ban, at a minimum, 97 auditing firms from bidding on audits of state agencies.
- The new requirements do not effectively address competency because the firm that made the costly mistakes was a relatively large firm.
- Rather than establishing subjective qualifications that penalize many accounting firms, the Purchasing Division could have addressed the vendor in question, and future problematic audit firms, by using the suspension or debarment process.



## Purchasing Division

### Key Recommendations:

- The Legislative Auditor recommends the DOA convene a workgroup representing a cross section of the accounting industry and revisit the mandatory requirements to ensure they are reasonable and do not cause unintended consequences on state agencies and accounting firms.
- The Legislative Auditor recommends the Purchasing Division initiate suspension and/or debarment procedures against the vendor that triggered the mandatory requirements and all such firms in the future.



West Virginia Legislature

Performance Evaluation & Research Division

# **Summaries of Performance Audits September 2021**

## **Questions?**