

Report on the

**Board of Examiners for
Dietetics and Nutrition Practice
State of Alabama
Montgomery, Alabama**

October 1, 2016 through September 30, 2018

Filed: August 9, 2019



**Department of
Examiners of Public Accounts**

**401 Adams Avenue, Suite 280
Montgomery, Alabama 36104-4338
P.O. Box 302251
Montgomery, Alabama 36130-2251
Website: www.examiners.alabama.gov**

Rachel Laurie Riddle, Chief Examiner



Rachel Laurie Riddle
Chief Examiner

State of Alabama
Department of
Examiners of Public Accounts

P.O. Box 302251, Montgomery, AL 36130-2251
401 Adams Avenue, Suite 280
Montgomery, Alabama 36104-4338
Telephone (334) 242-9200
FAX (334) 242-1775

Honorable Rachel Laurie Riddle
Chief Examiner of Public Accounts
Montgomery, Alabama 36130

Dear Madam:

Under the authority of the *Code of Alabama 1975*, Section 41-5A-19, as added by Act Number 2018-129, I submit this report on the results of the examination of the Board of Examiners for Dietetics and Nutrition Practice for the period October 1, 2016 through September 30, 2018.

Sworn to and subscribed before me this
the 30th day of July, 2019.

Kelly D. Matthews
Notary Public

Respectfully submitted,

Charles Bass

Charles Bass
Examiner of Public Accounts

rb

Table of Contents

	<i>Page</i>
Summary	A
Contains items pertaining to state legal compliance.	
Comments	C
Contains information pertaining to agency operations and other matters.	
Schedule of State Legal Compliance and Other Findings	D
Contains detailed information about findings pertaining to state legal compliance and other findings.	
Exhibit #1	1
Schedule of Cash Receipts, Disbursements and Balances	
Exhibit #2	2
Board Members and Official – a listing of the Board members and Official.	



Department of
Examiners of Public Accounts

SUMMARY

**Board of Examiners for Dietetics and Nutrition Practice
October 1, 2016 through September 30, 2018**

The Board of Examiners for Dietetics and Nutrition Practice (the “Board”) operates under the authority of the *Code of Alabama 1975*, Sections 34-34-1 through 34-34-4 and Sections 34-34A-1 through 34-34A-15. By law, the Board licenses and regulates the professional practice of dietetics and nutrition in Alabama.

This report presents the results of an examination of the Board and a review of compliance by the Board with applicable laws and regulations of the State of Alabama. This examination was conducted in accordance with the requirements of the Department of Examiners of Public Accounts under the authority of the *Code of Alabama 1975*, Section 41-5A-12, as added by Act Number 2018-129. Our examination was performed for the purpose of determining whether the public officers, agents, and employees of the Board properly and lawfully accounted for all money and other public assets or resources received, disbursed, or in the custody of the Board. Our examination included determining compliance by the Board with state laws and regulations that pertain to financial transactions; personnel; safeguarding of state-owned assets, property, and resources; information dissemination, processing, and retention; and official actions, rulemaking procedures, and meetings. As a part of our examination, we also reviewed internal control policies and procedures relating to the areas listed above. Our examination did not encompass managerial and operational matters, such as whether the Board accomplished its mission or its regulatory, enforcement, investigative, or other oversight activities in an efficient, fair, timely, or legal manner.

Findings are numbered and reported by the examination period in which the finding originally occurred.

The following instances of noncompliance with State laws and regulations and other matters were found during the examination as shown on the Schedule of State Legal Compliance and Other Findings and are summarized below.

CURRENT FINDINGS

- 2018-01 Relates to not submitting annual reports to the State Records Commission.
- 2018-02 Relates to the Board not notifying the Secretary of State of Board member vacancies.

UNRESOLVED PRIOR FINDING

- 2016-01 Relates to not certifying deposits in a timely manner.

Board members and the Executive Director were invited to an exit conference held on July 23, 2019. Individuals in attendance were Board members: Twanna M. Brown, Cameron M. Farr, Cindy Spillers (via telephone), and Elizabeth Sheehan, Executive Director; along with Robin Hutcheson, Audit Manager, and Charles Bass, Examiner, from the Department of Examiners of Public Accounts.



Department of
Examiners of Public Accounts

COMMENTS

**Board of Examiners for Dietetics and Nutrition Practice
October 1, 2016 through September 30, 2018**

The Board of Examiners for Dietetics and Nutrition Practice (the “Board”) operates under the authority of the *Code of Alabama 1975*, Sections 34-34-1 through 34-34-4 and Sections 34-34A-1 through 34-34A-15. By law, the Board licenses and regulates the professional practice of dietetics and nutrition in Alabama.

The Board consists of three members appointed by the Governor to three-year terms. Two members must be licensed dietitians/nutritionists and one member must be a lay person. Each dietician/nutritionist appointed to the Board must have at least seven years of professional experience, with the last two years of practice in Alabama. The dietitians/nutritionists on the Board must be in different areas of practice, namely: clinical dietetics and research; community dietetics; management; consultation and private practice; and education.

The Board appoints an executive secretary, who serves as the Board’s executive officer. The executive secretary is employed in the unclassified service of the State’s Merit System.

The Board operates from the following fund within the State Treasury:

- **Special Revenue Fund 0557 – Board of Examiners for Dietetics and Nutrition Practice Fund** – created by the *Code of Alabama 1975*, Section 34-34A-8. Its funding sources are licensing fees. The Board is subject to the State’s normal budget procedures and cannot expend funds without a legislative appropriation. Unexpended balances in the Board’s funds at year-end are retained by the Board for future operations.

The Board owned non-consumable personal property consisting of computers and equipment. A comparison was done of non-consumable personal property in the custody of the Board with property records maintained by the Property Inventory Division of the State Auditor’s Office. No discrepancies were noted.

This Page Intentionally Blank

*Schedule of State Legal
Compliance and Other Findings*

Schedule of State Legal Compliance and Other Findings
For the Examination Period Ended September 30, 2018

Ref. No.	Finding/Noncompliance
2018-01	<p><u>Finding:</u> The Board did not submit an annual Records Disposition Authority (RDA) Implementation Report to the State Records Commission in January 2017, 2018 or 2019.</p> <p>The <i>Code of Alabama 1975</i>, Section 41-13-21 states, “No state officer or agency head shall cause any state record to be destroyed or otherwise disposed of without first obtaining approval of the State Records Commission.” This approval takes the form of a Records Disposition Authority (RDA), which is a formal document that specifies the retention period for each type of record produced by a state agency.</p> <p>The Department of Archives and History website, under Records Management Division states, “RDAs constitute authorization by the State Records Commission for the disposition of records of the agency as stipulated in the document. One condition of the authorization is that all state agencies submit an annual RDA Implementation Report to the Alabama Department of Archives and History on January 15 for the previous fiscal year.”</p> <p><u>Recommendation:</u> The Board should file an annual report with the State Records Commission as required by the Records Management Division of the Alabama Department of Archives and History.</p>
2018-02	<p><u>Finding:</u> The Board did not notify the Secretary of State of vacancies occurring as a result of the expiration of the terms of three board members whose terms expired July 31, 2016; July 31, 2017; and July 31, 2018.</p> <p>The <i>Code of Alabama 1975</i>, Section 36-14-17(d)(1) states, “The chair of an existing board shall notify the Secretary of State by electronic means of a vacancy scheduled to occur on the board as a result of the expiration of a term at least 45 days before the vacancy occurs.”</p> <p><u>Recommendation:</u> The Board should notify the Secretary of State of vacancies occurring as a result of the expiration of members’ terms at least 45 days before the terms expire.</p>

Schedule of State Legal Compliance and Other Findings

For the Examination Period Ended September 30, 2018

UNRESOLVED PRIOR FINDING

Ref. No.	Finding/Noncompliance
2016-01	<p><u>Prior Finding:</u> Deposits and subsequent certification of Board receipts were not always accomplished in a timely manner. Two of the twenty deposits tested during the examination period were not deposited in a timely manner. One deposit was deposited 23 days after the funds were received, and the other deposit was deposited 69 days after the funds were received. Four of the twenty deposits tested were certified 40 to 58 days after they were deposited in the bank.</p> <p>Failure to deposit receipts in a timely manner increases the possibility that they can be lost or otherwise removed from the Board's control.</p> <p>Failure to certify deposits into the State Treasury delays their use by the Board.</p> <p>Per a memorandum dated June 11, 2012 from Young Boozer, State Treasurer, "When monies are deposited or electronically remitted to a Treasury bank account, the state agency receiving the monies should certify the amount with a cash receipt document within 30 days." The memo further states, "Six months after the initial deposit in a Treasury bank account, unclaimed monies in the special holding fund will be transferred by the Comptroller to the General Fund in accordance with the <i>Code of Alabama 1975</i>, Section 41-4-64."</p> <p>Since the Board operates with only one employee separation of duties among employees is not practical. However, separation of duties is critical to effective internal control; it reduces the risk of both erroneous and inappropriate actions. In general, no one person should initiate transactions; approve transactions; record transactions; reconcile balances; handle assets (receipts); and review reports (internal and external). These functions should be separated among employees. When functions cannot be separated, a detailed supervisory review of related activities is required as a compensating control activity. Separation of duties is a deterrent to fraud because it requires collusion with another person to perpetrate a fraudulent act.</p> <p><u>Current Status:</u> Unresolved. The Board did not certify certificate of deposits into the State Treasury within 30 days. Four of the thirty-five certificate of deposits reviewed for the examination period were certified 34 to 39 days after they were deposited in the bank.</p> <p><u>Recommendation:</u> It is again recommended that the Board should certify certificate of deposits into the State Treasury within 30 days after they are deposited in the bank.</p>

This Page Intentionally Blank

***Schedule of Cash Receipts, Disbursements and Balances
For the Period October 1, 2016 through September 30, 2018***

	2017-2018	2016-2017
Receipts		
License Fees	\$ 133,186.00	\$ 94,630.00
Disbursements		
Personnel Costs	73,386.40	73,486.40
Employee Benefits	26,692.59	25,703.53
Travel, In-State	699.26	
Repair and Maintenance		15.00
Rentals and Leases	11,917.00	10,721.00
Utilities and Communication	4,002.36	3,916.98
Professional Services	2,956.75	1,993.92
Supplies, Materials and Operating Expenses	2,296.47	2,513.54
Total	<u>121,950.83</u>	<u>118,350.37</u>
Excess (Deficiency) of Receipts Over Disbursements	11,235.17	(23,720.37)
Cash Balances at Beginning of Year	<u>80,512.81</u>	<u>104,233.18</u>
Cash Balances at End of Year	91,747.98	80,512.81
Reserve for Unpaid Obligations	<u>(3,263.18)</u>	<u>(1,800.00)</u>
Available Cash Balances at End of Year	<u>\$ 88,484.80</u>	<u>\$ 78,712.81</u>

Board Members and Official
October 1, 2016 through September 30, 2018

Board Members		Term Expires
Hon. Cindy P. Spillers	Chairperson	2019
Hon. Twanna Brown	Member	2020
Hon. Carol Marsalis	Member	2018

Official

Mrs. Elizabeth Sheehan

Executive Director
400 South Union Street, Suite 271
Montgomery, AL 36104
Phone: (334) 265-7125
www.boed.alabama.gov