





Arizona State Board of Massage Therapy

42-Month Followup of Sunset Review Report 22-106

The August 2022 Arizona State Board of Massage Therapy (Board) performance audit and sunset review found that the Board did not investigate or timely investigate, document, or review all complaints it received; did not issue some initial licenses in accordance with statute and rule; and did not provide some public information in response to our anonymous requests or on its website. We made **27** recommendations to the Board.

Board’s status in implementing 27 recommendations

Implementation status	Number of recommendations
 Implemented	5 recommendations
 In process	17 recommendations
 In process in a different manner	1 recommendation
 Not implemented	4 recommendations

Effective June 27, 2025, Laws 2025, Ch. 249, required the executive director of the Arizona Board of Behavioral Health Examiners (BBHE) to serve as the Board’s executive director until a new executive director is appointed.¹ Upon assuming this role and to help ensure Board staff were guided by policies and procedures for performing the Board’s various regulatory functions, such as complaint handling and processing license applications, the Board’s new executive director reported using the BBHE’s policies and procedures as this guidance. Since August

¹ Laws 2025, Ch. 249, states the executive director of the Board of Behavioral Health Examiners will serve as the director of the Board of Massage Therapy until the Committee on Executive Director Selection and Retention, established by Laws 2025, Ch. 249, appoints a new director.

2025, the executive director and other Board staff have updated some of these policies and procedures to be Board specific. Additionally, under the new executive director's direction and since our previous followup, the Board has implemented 2 additional recommendations, is in the process of implementing an additional 8 recommendations, and has reduced the number of recommendations the Board has not implemented from 14 to 4. Finally, as discussed in the recommendations below, because of this transition in leadership and the continuing development of policies and procedures to support and guide the Board's various regulatory activities, as of April 2026, many of our recommendations are not yet fully implemented. Therefore, we will conduct another followup with the Board on the status of the recommendations that it has not yet implemented.

Recommendations to the Board

Finding 1: Board did not investigate or timely investigate, document, or review all complaints it received, increasing public safety risk

1. The Board should investigate and resolve all complaints it receives within 180 days.

▶ Status: **Implementation in process.**

Our review of the Board's complaint tracker found that the Board resolved 29 of 33, or 88%, of complaints it received between January 1 and May 16, 2025, in 180 days. The Board resolved 1 complaint in 245 days, and at the time of our review—November 11, 2025, 3 complaints had been open for between 200 and 215 days. However, the Board reported that its complaint tracker may include some inaccurate data and may not include some missing data that resulted when migrating complaint-handling and licensing data from its previous licensing system to its new e-licensing system (also see explanation for recommendation 11 for more information on data errors within the e-licensing system). Although the potential for inaccurate and missing data indicates an inability to fully rely on the Board's complaint tracker to determine whether the Board resolved these complaints within 180 days, the Board's executive director reported that complaint-handling data should be complete and accurate after June 26, 2025—the date she assumed this role. Additionally, although the Board reported during our January 2025 24-month followup that additional staff were needed to make further progress in resolving all complaints it receives within 180 days, during this followup, the Board reported that it no longer believes it needs additional staff to do so. We will further assess the Board's efforts to investigate and resolve complaints within 180 days during our next followup.

2. The Board should establish written policies and procedures for complaint handling that include:
- a. Minimum documentation requirements, such as retaining complaint forms, correspondence with all parties and other investigative documents, final investigative reports, Board decisions, and dates associated with investigative steps and Board decisions.

▶ Status: **Implementation in process.**

As of March 2026, the Board has developed complaint-handling policies and procedures that include minimum documentation requirements, priority levels for investigating complaints based on the severity of the allegations, and notification requirements for parties involved.

Specifically, the policies require Board investigative staff to:

- Retain copies of complaints; complaint notices; correspondence with both licensees and complainants; investigative reports; and copies of dismissal letters, advisory letters, and/or disciplinary/nondisciplinary action/orders.
- Open a complaint within 10 days of receipt, submit investigative reports 4 weeks prior to the Board meeting where the complaint is scheduled for initial review, request licensees to respond to complaint notices within 35 days of receiving the notice, and resolve a complaint within 10 days of final Board action.
- Prioritize complaints as high, medium, or no priority using established protocols based on the complaint allegations and threat to the public.
- Notify licensees and complainants when a complaint is received, licensees and complainants at least 6 weeks prior to the Board meeting where the complaint is scheduled for initial review, and complainants when a complaint is dismissed or determined to be outside the Board's jurisdiction.

However, the policies do not include a time frame for completing the overall investigation of a complaint. Our August 2022 performance audit and sunset review of the Board specifically discusses that the Board lacked a time frame for completing complaint investigations, but the Board reported not including this time frame in its policies because it is not specifically referenced in recommendation 2b. Additionally, although the Board reported that its policies require it to notify complainants and licensees of when and how it resolves complaints that result in Board action, our review of the policies found that this requirement is not included. Without comprehensive complaint-handling policies and procedures, including time frames for completing all complaint-handling steps, the Board may not appropriately and timely process all complaints. We will further assess the Board's implementation of its complaint-handling policies and procedures during our next followup.

b. Time frames for completing key complaint-handling steps and tasks.

▶ Status: **Implementation in process.**

See explanation for recommendation 2a.

c. Standards for prioritizing complaints based on the severity of allegations.

▶ Status: **Implementation in process.**

See explanation for recommendation 2a.

d. Complaint-screening protocols, including determining which complaints are within its jurisdiction.

▶ Status: **Implemented at 24 months.**

Our review of 9 complaints found that the Board followed its procedures for determining which complaints were within its jurisdiction for all 9 complaints we reviewed.²

e. Notification requirements for parties involved, such as when a complaint is being opened or resolved, or when a complaint falls outside the Board’s jurisdiction.

▶ Status: **Implementation in process.**

See explanation for recommendation 2a.

3. The Board should develop a complaint-tracking process that allows Board staff to track all complaints it receives, monitor complaints it receives to ensure that they are investigated and resolved, and ensure that complaints are being resolved in a timely manner.

▶ Status: **Implementation in process.**

The Board has developed policies and procedures requiring it to record key complaint-handling dates and other information for all complaints it receives in its e-licensing system. These include the complaint-receipt date, investigator-assignment date, complaint-closure date, and the final disposition of closed complaints. Additionally, Board policies and procedures require Board staff to track open and unassigned complaints and review weekly reports submitted by Board investigators to help ensure timely complaint resolution.

However, although the Board uses an e-licensing system-generated report to track complaints, our review found that this e-licensing system report does not include all information required by its policies and procedures, such as a complaint’s assigned priority level and licensee response dates. Additionally, as explained in recommendation 1, the Board reported that its e-licensing system may include some inaccurate complaint

² During our 24-month followup, we reviewed a judgmental sample of 9 of 136 public complaints the Board received or initiated between July 1, 2023 and July 31, 2024. This sample included 5 complaints the Board investigated, reviewed, and resolved; and 4 complaints the executive director dismissed, as authorized by the Board, because the Board either lacked jurisdiction or no statutory violations were alleged.

data and not include some missing complaint data, but the Board’s executive director reported that complaint-handling data should be complete and accurate after June 26, 2025—the date she assumed this role. We will further assess the Board’s development and implementation of its complaint-tracking process during our next followup.

4. The Board should develop and implement a formal management and analysis reporting process that includes Board staff routinely reporting to Board members and the executive director information on the nature and volume of complaints, its timeliness in investigating and resolving complaints, and the adequacy and consistency of its enforcement actions and their effectiveness in protecting the State’s citizens from harm.

▶ Status: **Implementation in process.**

Although the Board had previously developed a process for reporting complaint information to the Board, as of January 2026, the Board has revised its management reporting policies and procedures. The revised policies and procedures require Board staff to report at each Board meeting on the total number of open and pending complaints, the number of complaints received and opened since the previous Board meeting, the number of complaints not opened for investigation and the reason why, and complaints against unlicensed individuals. Additionally, these policies and procedures require Board staff to annually report to the Board on the average processing time for complaints and the consistency and effectiveness of the Board’s enforcement actions. However, the policies and procedures do not require Board staff to report on the nature of complaints. When we brought this to the Board’s attention in March 2026, it indicated not including this reporting requirement in its policies and procedures because it did not believe it was necessary to do so. By not including this information in its reporting, Board members and the executive director may not have the information needed to appropriately oversee the complaint-handling process and ensure this process adequately protects the public. We will further assess the Board’s development and implementation of its management and analysis reporting policies and procedures during our next followup.

5. The Board should determine whether it will delegate authority to its executive director to dismiss complaints, and if so, it should delegate this responsibility in writing, including the types of complaints the executive director may dismiss and how the Board wants to be informed of these dismissals.

▶ Status: **Implemented at 42 months.**

Although the Board previously delegated authority to its executive director to dismiss certain complaints in June 2023, as of December 2025, the Board rescinded this authority and instead requires all complaints to come to it for review and action, including complaints that might be dismissed.³ The Board reported rescinding this authority because it prefers that its members instead of the executive director make decisions regarding complaints.

³ In February 2026, the Board updated its policies and procedures to allow the executive director to close complaints that are determined to not be within the Board’s jurisdiction instead of presenting them for Board review.

Finding 2: Board has not made its telephone number publicly available and did not provide some information in response to our anonymous requests or on its website, restricting access to information public needs to make informed decisions about massage therapists

6. The Board should make its telephone number publicly available through its website, consistent with all other Arizona health profession regulatory boards.
 - ▶ Status: **Implemented at 6 months.**
7. The Board should respond to all telephone and email inquiries it receives from the public by providing the requested information, as authorized by statute.
 - ▶ Status: **Implementation in process.**

Board staff responded to all 3 public information requests—2 telephone calls and 1 email—we anonymously made in April and May 2026. However, although the Board provided some of the requested information in response to the telephone calls and email, it did not provide all information we requested that it should have as required by statute. Specifically, Board staff did not provide information on 1 of the licensee’s license status and employment location and did not provide any complaint and/ or nondisciplinary and disciplinary information for all 3 licensees, if applicable. For example, the Board responded to our email inquiry by directing us to its website, despite the fact we request information related to nondisciplinary history which the Board is not authorized to post on its website, and Board staff did not otherwise contact us to provide the requested information.⁴

Although the Board updated its policies and procedures in January 2026 to identify what information can be disclosed over the phone, the updated policies and procedures do not include steps for providing information by email, time frames for responding to requests, requirements to provide all publicly available nondisciplinary and disciplinary history information, or staff roles and responsibilities for responding to information requests. This may have contributed to the Board’s lack of response to our email inquiry and not providing all statutorily required information. By not fully responding to all public information requests, the Board is not in compliance with statute, and members of the public will not be able to obtain complete and accurate information about licensed massage therapists. We will further assess the Board’s implementation of this recommendation during our next followup.

⁴ Arizona Revised Statutes (A.R.S.) §32-3214 specifies the complaint and nondisciplinary and disciplinary information that can be posted to the Board’s website and information that can only be made available upon request. For example, A.R.S. §32-3214(B) does not allow health profession regulatory boards to post some nondisciplinary actions, such as letters of concern and advisory letters, to their websites, but otherwise indicates that these actions can be made available upon request.

8. The Board should update and implement its public information policies and procedures to include steps its staff should take for:
- a. Responding to email inquiries and telephone calls for information on licensees, including time frames and a schedule for staff to respond to these inquiries, and identifying what information can be disclosed.

▶ Status: **Implementation in process.**

See explanation for recommendation 7.

- b. Posting disciplinary and applicable nondisciplinary actions/orders on its website, including identifying time frames for both posting and removing the actions/orders, identifying which actions/orders can be posted in compliance with statute, and monitoring the postings to ensure they are removed from the website in compliance with the 5-year statutory time frame.

▶ Status: **Implementation in process.**

As of January 2026, the Board updated its policies and procedures to include steps its staff should take for posting disciplinary and applicable nondisciplinary actions/orders on its website. For example, its policies and procedures identify which actions/orders can be posted on its public website, consistent with statutory requirements, and require Board staff to record a scheduled removal date for each Board action in the Board's e-licensing system. According to the Board, the e-licensing system is programmed to automatically remove the action from the public website on the recorded date in accordance with the 5-year statutory requirement.

However, the Board's policies and procedures do not include time frames for posting the actions/orders. As a result, the Board is at risk of not timely posting all actions/orders, and the public will not have timely access to accurate and complete information about licensed massage therapists to help make informed decisions when choosing a massage therapist. Also, as explained in recommendation 10, the Board has not consistently posted copies of all statutorily required disciplinary and nondisciplinary actions/orders within the statutory 5-year time frame on its website.⁵ We will further assess the Board's implementation of this recommendation during our next followup.

⁵ A.R.S. §32-3214(B).

9. The Board should train existing and new staff on the updated public information policies and procedures.

▶ Status: **Implementation in process.**

Although the Board reported providing training to its staff on BBHE policies as part of the onboarding process for new hires and through other informal trainings, it has yet to provide training to its staff on the Board's public information policies and procedures that it updated in January 2026.⁶ Additionally, as explained in recommendations 7 and 8b, our review of these updated policies and procedures identified gaps in them that the Board should address and then ensure its staff are trained once it has fully developed its public information policies and procedures. We will further assess the Board's implementation of this recommendation during our next followup.

10. The Board should post copies of all statutorily required disciplinary and nondisciplinary actions/orders on its website that fall within the statutory 5-year time frame.

▶ Status: **Not implemented.**

The Board has not consistently posted copies of all disciplinary and statutorily required nondisciplinary actions/orders on its website for 5 years, as required by statute. For example, our October 2025 review of the Board's website identified 48 actions/orders posted on the website that exceeded the 5-year statutory requirement. Specifically, these actions/orders were posted on a webpage that the Board was not aware of, and when we brought this to the Board's attention in March 2026, Board staff removed these actions/orders from the website.

Additionally, our March 2026 review found that the Board had not posted the disciplinary or nondisciplinary actions/orders on its website from 36 complaints that resulted in disciplinary or nondisciplinary action in calendar years 2021 through 2024, as required by statute. When we brought this to the Board's attention in April 2026, Board staff posted 33 of these actions/orders to its website but had yet to post 3 of them.

Finally, our April 2026 review of a judgmental sample of 13 complaints that resulted in disciplinary or nondisciplinary action as reported in various Board meeting minutes found the Board had not posted the actions/orders for 6 of these complaints.⁷ When we notified the Board, it posted 3 of the actions/orders but reported it could not locate the final signed Board order for the other 3 complaints.

As explained in recommendation 8b, the Board has developed policies and procedures for using its e-licensing system to automatically post and remove actions/orders from its website. Additionally, the Board reported continuing to identify other Board actions/orders that should be posted to its website and adding them when possible. However, by not posting all actions/orders for 5 years, the public does not have access to

⁶ As discussed on page 1, the BBHE executive director also serves as the Board's executive director and used BBHE policies to provide guidance for Board staff before developing Board-specific policies.

⁷ We reviewed a judgmental sample of 13 complaints that resulted in disciplinary or nondisciplinary action as reported in Board meeting minutes for the Board's July 2024, September 2024, April 2025, October 2025, and March 2026 meetings.

accurate and complete information about licensed massage therapists to help make informed decisions when choosing a massage therapist. We will further assess the Board's implementation of this recommendation during our next followup.

Sunset Factor 2: The extent to which the Board has met its statutory objective and purpose and the efficiency with which it has operated.

- 11.** The Board should issue licenses only to applicants who meet all statutory and rule requirements within the time frames established in rule.

▶ Status: **Not implemented.**

Because of errors in the Board's license application-processing data, we were unable to access complete and accurate data to determine if the Board is issuing licenses only to qualified applicants and within required time frames. Specifically, the Board transitioned to a new e-licensing system in January 2025. This new system is designed to collect all relevant data the Board needs to document and ensure applicants comply with licensure requirements by prompting applicants to submit the required information online. However, similar to the Board's complaint-handling data, the Board reported that as of November 2025, it could not confirm the accuracy of data entered into its e-licensing system prior to June 26, 2025.⁸ The Board reported identifying various inaccuracies in its licensing data, such as missing license applications and applications that were erroneously closed in its e-licensing system without processing, which occurred during migrating the data from the previous licensing system to its new e-licensing system.⁹

Because it lacks the supporting data, the Board reported that it is unable to independently identify and address inaccurate or missing licensing data input into its e-licensing system prior to July 1, 2025, but that it addresses inaccuracies when brought to the Board's attention by licensees. To facilitate its identification of inaccurate and missing licensing data, the Board sent an email to all licensees on December 1, 2025, providing instructions on how to renew their licenses, requesting that they verify the accuracy of their license renewal data, and outlining how to contact the Board if errors are identified. Further, the Board reported it has also included these instructions and request in quarterly newsletter emails that it sends to all licensees and will continue to do so. However, the Board estimated that it may take a full 2-year license-renewal cycle starting from July 1, 2025, to correct all data inaccuracies as licensees renew their credentials.

⁸ According to the Board, licensing data entered into the e-licensing system after June 2025 is accurate because it has implemented processes to identify and mitigate licensing data errors as they arise.

⁹ In addition to the inaccuracies the Board identified, our review of an e-licensing system report and the Board's website found discrepancies between the license-application approval date as noted on the report and the effective date of the license as shown on the website. Although these dates should be the same, the license-effective date shown on the website is 1 day before the application approval date noted on the report. When we brought this to the Board's attention in March 2026, the Board reported that it was not aware of the issue and submitted a request to its e-licensing vendor to address it.

Finally, although the Board has developed policies and procedures for reviewing license applications and issuing licenses to qualified applicants, the policies and procedures do not include application review and license issuance time frames to help ensure licenses are issued within the time frames specified in rule (see explanation for recommendation 16a for more information on the Board’s licensing policies and procedures). We will further assess the Board’s implementation of this recommendation and remediation of data accuracy concerns during our next followup.

12. The Board should work with its e-licensing software vendor to ensure that this software:

a. Collects all relevant data the Board needs to document and ensure license applicants comply with licensure requirements.

▶ Status: **Implementation in process.**

As explained in recommendation 11, the Board transitioned to its new e-licensing system in January 2025, and the system is designed to collect all relevant data the Board needs to document and ensure applicants comply with licensure requirements by prompting applicants to submit the required information online. Additionally, the Board has developed policies and procedures for processing new licensing applications that include steps for collecting relevant data and documentation for licensure. For example, the policies and procedures require initial license and license renewal applications to be processed through its e-licensing system. Additionally, these policies and procedures specify the required fees license applicants must pay, require staff to use the Arizona Department of Public Safety’s website to check the applicant’s fingerprint clearance card status, and indicate that its e-licensing system does not allow license renewal applications more than 60 days before the license-expiration date.

Additionally, the Board reported that with the assistance of BBHE staff, it can generate reports for monitoring its licensing process, including compliance with licensing time frames. The Board further reported it intends to adopt a new database that will allow Board staff to generate these reports but has yet to begin this process as of March 2026 because it is a lower priority. Our review of the Board’s report of initial licenses issued from January 2025 through October 2025 found that it includes the license application receipt date, the review/approval date of the application, and the review/approval status of the application.¹⁰ We will continue to assess the Board’s implementation of this recommendation during our next followup.

b. Allows Board staff to query or create reports to monitor its licensing process, including monitoring compliance with licensing time frames.

▶ Status: **Implementation in process in a different manner.**

See explanation for recommendation 12a.

¹⁰ According to the Board, the date an application is approved is also the date the license is issued.

13. The Board should issue renewal licenses for only 2 years, as required by statute.

▶ Status: **Implemented at 24 months.**

The Board has developed policies and procedures for processing license renewals that include prohibiting Board staff from issuing renewal licenses for more than 2 years, consistent with statutory requirements. Our review of a sample of 20 of 557 licenses the Board renewed in August 2023 and January 2024 found that it renewed all licenses for only 2 years. Additionally, and unlike our findings from our initial followup where we found the Board renewed 2 licenses without a documented renewal application, it did not renew any of the 20 licenses without a documented license-renewal application.

14. The Board should identify and review all renewed licenses that have an expiration date exceeding 2 years and work with its assistant attorney general to determine what action it should take to ensure these licenses comply with the 2-year renewal time period outlined in statute, such as modifying the license expiration date.

▶ Status: **Not implemented at 24 months.**

As discussed in our initial followup, the Board reported it had not retroactively reviewed license renewals that may have expiration dates exceeding 2 years and did not plan to do so. The Board further reported that it lacked resources to identify and review all renewed licenses that have expiration dates exceeding 2 years and that retroactively modifying license expiration dates could result in errors and/or legal challenges. Additionally, during the 24-month followup, the Board did not provide any additional information on actions it had taken and reported it did not plan to take additional actions to address this recommendation. Because the Board reported it would not implement this recommendation, we will no longer assess its efforts to do so.

15. The Board should conduct continuing-education audits of at least 10% of active licenses annually, as authorized by rule.

▶ Status: **Implementation in process.**

See explanation for recommendation 16b.

16. The Board should develop and implement licensing policies and procedures for:

a. Processing initial licenses and license renewals, including procedures for handling early license renewal applications.

▶ Status: **Implementation in process.**

As of December 2025, the Board has developed policies and procedures for processing initial licenses and license renewals that require initial license and license renewal applications to be processed through its e-licensing system. Additionally, these policies and procedures specify the required fees license applicants must pay, require staff to use the Arizona Department of Public Safety's website to check the applicant's fingerprint clearance card status, and indicate that its e-licensing

system does not allow license renewal applications more than 60 days before the license expiration date. Additionally, the initial license application review policies and procedures require Board staff to review applicants' transcripts and eligibility to work in the United States.

However, these policies and procedures do not include all Board-specific requirements. For example, as explained in recommendation 11, the policies and procedures do not include application review and license issuance time frames to help ensure licenses are issued within the time frames specified in rule.¹¹ Further, the policies and procedures do not reference all statutory and rule requirements for processing and approving initial licensure and license renewal applications, such as the requirement that license renewal applicants complete at least 24 hours of continuing education biennially and if necessary, sending applicants a written notice detailing missing or incomplete license application information. By not including all statutory and rule licensure requirements in its policies or procedures, the Board is at risk for issuing licenses to unqualified applicants. We will further assess the Board's implementation of this recommendation during our next followup.

b. Conducting continuing-education audits of at least 10% of license renewal applicants.

▶ Status: **Implementation in process.**

As of February 2026, the Board reported it has transitioned to conducting continuing-education audits of at least 10% of license renewal applicants, as specified in rule.¹² This represents a change from its previously reported practice of auditing the continuing education completed by all active licensees prior to renewing their license. As of April 2026, Board policy and procedures for conducting continuing-education audits require Board staff to weekly select every seventh license renewal application for a continuing-education audit until it reaches 10% of license renewal applications. Board staff should then complete an audit checklist to ensure that licensees have met the 24-hour continuing-education requirement and that the completed continuing-education courses meet the criteria specified by rule.¹³ Because the Board recently revised its policies and procedures, we will further assess the Board's implementation of its policies and procedures during our next followup.

¹¹ Arizona Administrative Code (A.A.C.) R4-15-207 states that the overall time frame for processing regular and reciprocal massage therapy licenses is 120 days, and the overall time frame for processing renewal massage therapy licenses is 60 days.

¹² A.A.C. R4-15-303 states the Board may annually and randomly select a minimum of 10% of active licenses for an audit of continuing education.

¹³ A.A.C. R4-15-302.

- c. Maintaining and updating the Board-recognized school list, including steps its staff should take to add schools to the list and verify that schools continue to meet recognition requirements to be included on the list.

▶ Status: **Not implemented.**

The Board has updated its policies and procedures for maintaining and updating the Board-recognized school list. These policies and procedures include steps for Board staff to add schools to its list and review the list annually to ensure the schools listed are accredited. However, as of May 2026, the Board does not maintain this list on its website and instead redirects visitors to external links containing databases of schools maintained by the Arizona Private Postsecondary Board of Education, Higher Learning Commission, and Council on Occupational Education. By not maintaining an accurate list of Board-recognized schools, potential license applicants may enroll in or attend nonrecognized schools, which could potentially affect their eligibility for licensure.

According to the Board, as of October 2025, it is seeking input from industry stakeholders before it again provides a Board-recognized school list on its website to determine how best to manage and maintain the list. Specifically, the Board is working with the Federation of Massage Therapy Boards to gain an understanding of how other states manage Board-recognized school lists. We will further assess the Board's implementation of this recommendation during our next followup.

- 17. The Board should conduct a fee analysis as required by its policies and procedures and revise its fees as needed.

▶ Status: **Implementation in process.**

In March 2026, the Board conducted an analysis of its fees and projected revenues and costs for fiscal year 2026. This analysis indicated that its fiscal year 2026 projected costs exceed its projected revenues by approximately 9%, and as a result, the Board reported it may need to seek an increase in its fees. Additionally, according to the Joint Legislative Budget Committee's FY 2027 Baseline Book, the Board's fiscal year 2026 ending fund balance is estimated to be \$434,700, representing a potential decrease of \$147,700 from its fiscal year 2025 ending fund balance of \$582,400. However, the Board reported it is waiting to submit a request for revising its fees to the Governor's Regulatory Review Council for review and approval until the current executive director has been in her position for an entire calendar year and performs another fee analysis at that time.¹⁴ We will further assess the Board's implementation of this recommendation during our next followup.

¹⁴ Pursuant to Laws 2024, Ch. 22, §55, if the Board determines that it needs to increase its fees in fiscal year 2026, it will need to submit a written request to the Governor's Regulatory Review Council for review and approval.

Sunset Factor 3: The extent to which the Board serves the entire State rather than specific interests.

- 18.** The Board should revise its conflict-of-interest disclosure form to include an “affirmative no” option when there is no conflict of interest.

▶ Status: **Implemented at 42 months.**

As of October 2025, the Board had revised its conflict-of-interest disclosure form to include an “affirmative no” option when there is no conflict of interest. Additionally, as of November 2025, all Board members and staff had completed the revised form.

- 19.** Establish and implement a documented process for remediating disclosed conflicts of interest.

▶ Status: **Implementation in process.**

As reported in our 24-month followup, as of January 2025, the Board had developed and implemented a documented process for remediating Board members’ conflicts of interest but had not done so for Board staff who disclose conflicts. As of March 2026, the Board updated its policies to include a process for remediating conflicts disclosed by Board staff. We will further assess the Board’s implementation of this recommendation during our next followup.