



ARIZONA AUDITOR GENERAL

Lindsey A. Perry, Auditor General

September 21, 2026

Members of the Arizona State Legislature

The Honorable Katie Hobbs, Governor

Board Chair Cagan
Arizona Board of Respiratory Care Examiners

We have issued an update on planned followup activities regarding the Arizona Board of Respiratory Care Examiners (Board). Specifically, the Board reported that it has not made progress in implementing the 29 outstanding recommendations from the September 2024 *Performance Audit and Sunset Review of the Arizona Board of Respiratory Care Examiners* report (see report 24-111) conducted by the independent firm Sjoberg Evashenk Consulting under contract with the Arizona Auditor General. This audit was in response to a November 21, 2022, resolution of the Joint Legislative Audit Committee and was conducted as part of the sunset review process prescribed in Arizona Revised Statutes §41-2951 et seq.

The September 2024 report made 32 recommendations to the Board and as of the initial followup in March 2026, the Board had implemented 3 recommendations. My Office contracted with Sjoberg Evashenk Consulting to conduct 18-month followup work with the Board; however, the Board reported it has not made any progress in implementing the outstanding recommendations since the March 2026 initial followup because its Executive Director resigned and the Board is still in the process of hiring someone to fill the position.

Instead of conducting followup work at this time, my Office has contracted with Sjoberg Evashenk Consulting to follow up with the Board again at 36 months to assess its progress in implementing the 29 outstanding recommendations.

Sincerely,

Lindsey A. Perry

Lindsey A. Perry, CPA, CFE
Auditor General

The September 2024 Arizona Board of Respiratory Care Examiners (Board) performance audit and sunset review found that the Board did not timely issue licenses to qualified applicants we reviewed. It further found that the Board did not investigate or timely investigate and resolve all complaints or prioritize them based on risk. We made 32 recommendations to the Board, and as of our March 2026 Initial Followup the Board's status in implementing the recommendations was as follows.

Board's status in implementing 32 recommendations as of March 2026

Implementation status	Number of recommendations
 Implemented	3 recommendations
 In process	19 recommendations
 Not yet applicable	1 recommendation
 Not implemented	9 recommendations

The Board reported that it has not made progress in implementing the outstanding recommendations since March 2026 because its Executive Director resigned and it is still in the process of hiring someone to fill the position. Specifically, in its May 2026 meeting, the Board discussed the resignation of its Executive Director and initiated the recruitment process for a new Executive Director. The Board also delegated the duties of the Executive Director to the Board Chair, who thereafter reported overseeing Board staff and providing executive direction. According to the Board Chair:

- The Board's three staff members continued to process applications, receive and investigate complaints, and otherwise continue the operations of the Board.
- Absent an Executive Director, the Board has not made any substantial progress in implementing any of the recommendations presented in the September 2024 performance audit and sunset review since the issuance of the initial followup report in March 2026.
- The Board anticipates completing its recruitment of a new Executive Director with an appointment in September 2026, at which point efforts to implement the remaining recommendations will begin.

Therefore, rather than conducting work to follow up on the 29 outstanding recommendations at this time, we will instead conduct a 36-month followup in September 2027 on the Board's efforts to implement the outstanding recommendations.