

Report on the

Board of Occupational Therapy

State of Alabama

Montgomery, Alabama

October 1, 2019 through September 30, 2022

Filed: January 6, 2023



Department of Examiners of Public Accounts

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Rachel Laurie Riddle, Chief Examiner



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

Dear Madam:

An examination was conducted on the Board of Occupational Therapy, Montgomery, Alabama, for the period of October 1, 2019 through September 30, 2022. Under the authority of the ***Code of Alabama 1975***, Section 41-5A-19, I hereby swear to and submit this report to you on the results of the examination.

Respectfully submitted,

Gerald Dedon
Examiner of Public Accounts

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Table of Contents

	<i>Page</i>
Examiner's Summary	A
Contains items pertaining to the purpose and scope of the examination and results of the state legal compliance examination.	
Agency Overview	C
Contains information pertaining to the organization and operation of the Board of Occupational Therapy.	
Financial Information	1
Exhibit #1 Schedule of Cash Receipts, Disbursements and Balances	2
Other Information	3
Exhibit #2 Board Members and Official – a listing of the Board Members and Official.	4



Department of **Examiners of Public Accounts**

EXAMINER'S SUMMARY

**Board of Occupational Therapy
October 1, 2019 through September 30, 2022**

PURPOSE AND SCOPE OF EXAMINATION

This report presents the results of an examination of the Board of Occupational Therapy (the "Board") and a review of the Board's compliance 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. The examination was performed to determine 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.

This examination included procedures to determine whether the Board complied with the state laws and regulations that pertain to its financial transactions; personnel; safeguarding of state-owned assets, property, and resources; information dissemination, processing, and retention; and official actions, rulemaking procedures, and meetings. The Board's internal control policies and procedures relating to the areas listed above were also reviewed; however, this 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.

The mission and purpose of the Board is described in the accompanying [Agency Overview](#). The Board's financial information for the examination period is shown on [Exhibit 1](#).

RESULTS OF THE EXAMINATION

Nonconsumable personal property in the custody of the Board was compared with the property records maintained by the Property Inventory Control Division of the State Auditor's Office as required by the *Code of Alabama 1975*, Section 36-16-9. Testing revealed no discrepancies.

Tests performed during the examination did not disclose any significant instances of noncompliance with applicable laws and regulations.

EXIT CONFERENCE

An exit conference was held on December 14, 2022. Individuals in attendance were Robert Higginbotham, Board member; and Ann Cosby, Executive Director, along with Robin Hutcheson and Gerald Dedon from the Department of Examiners of Public Accounts.



Department of **Examiners of Public Accounts**

AGENCY OVERVIEW

Board of Occupational Therapy October 1, 2019 through September 30, 2022

The Board of Occupational Therapy (the “Board”) operates under the provisions of the *Code of Alabama 1975*, Sections 34-39-1 through 34-39-16, for the purpose of licensing and regulating the profession of occupational therapy in Alabama.

The Board Members and Official in charge of governance of the Board are shown on [Exhibit 2](#). Additional information on the Board of Occupational Therapy can be found on their website at www.ot.alabama.gov.

Financial Information

Schedule of Cash Receipts, Disbursements and Balances
For the Period October 1, 2019 through September 30, 2022

	2021 - 2022	2020 - 2021	2019 - 2020	Total
<u>Receipts</u>				
License Fees	\$ 231,960.00	\$ 233,625.00	\$ 221,012.01	\$ 686,597.01
Fines and Penalties		1,000.00	3,202.00	4,202.00
Total Receipts	231,960.00	234,625.00	224,214.01	690,799.01
<u>Disbursements</u>				
Personnel Costs	118,564.00	114,380.08	112,008.88	344,952.96
Employee Benefits	48,222.48	46,982.57	47,103.45	142,308.50
Travel In-State	4,156.67		7,838.91	11,995.58
Repair and Maintenance		105.00	551.25	656.25
Rentals and Leases	22,564.68	20,703.62	20,613.08	63,881.38
Utilities and Communication	5,542.05	4,720.31	4,358.79	14,621.15
Professional Services	16,487.92	6,793.11	9,089.74	32,370.77
Supplies, Materials, and Operating Expenses	4,627.48	6,264.36	6,254.85	17,146.69
Other Equipment Purchase		4,027.14	1,810.00	5,837.14
Total Disbursements	220,165.28	203,976.19	209,628.95	633,770.42
Excess of Receipts Over Disbursements	11,794.72	30,648.81	14,585.06	57,028.59
Cash Balances at Beginning of Year	459,007.63	428,358.82	413,773.76	413,773.76
Cash Balances at End of Year	470,802.35	459,007.63	428,358.82	470,802.35
Reserve for Year-End Obligations	(12,256.00)	(6,207.00)	(2,700.00)	(12,256.00)
Unobligated Cash Balances at End of Year	\$ 458,546.35	\$ 452,800.63	\$ 425,658.82	\$ 458,546.35

Other Information

Board Members and Official
October 1, 2019 through September 30, 2022

Board Members		Term Expires
Hon. Rodney Higginbotham, OT	Chairman	2022
Hon. Greshundria Raines, OT	Member	2023
Hon. Marcia Obermann	Member	2023
Hon. Annette Harman, OTA	Member	2024
Hon. Tracy O'Connor, OT	Member	2024
Hon. Sarah Tucker, OT	Member	2019

Official

Ann Cosby	Executive Director P.O. Box 304510 Montgomery, AL 36130 Phone (334) 353-4466 www.ot.alabama.gov
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