

# **Oregon Mortuary & Cemetery Board (OMCB)**

## ***2021 - 2023 Governor's Budget***





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## CERTIFICATION

I hereby certify that the accompanying summary and detailed statements are true and correct to the best of my knowledge and belief and that the accuracy of all numerical information has been verified.

Oregon Mortuary & Cemetery Board (OMCB)

AGENCY NAME

800 NE Oregon Street, Suite 430 | Portland, OR 97232

AGENCY ADDRESS

  
SIGNATURE

Board President

TITLE

*Angela R. McIntyre-Miller*

**Notice:** Requests of agencies headed by a board or commission must be approved by official action of those bodies and signed by the board or commission chairperson. The requests of other agencies must be approved and signed by the agency director or administrator.

\_\_\_\_ Agency Request

☒ Governor's Budget

\_\_\_\_ Legislatively Adopted

## Enrolled House Bill 5022

Introduced and printed pursuant to House Rule 12.00. Presession filed (at the request of Oregon Department of Administrative Services)

CHAPTER .....

AN ACT

Relating to the financial administration of specified boards; and declaring an emergency.

**Be It Enacted by the People of the State of Oregon:**

**SECTION 1.** Notwithstanding any other law limiting expenditures, the amount of \$2,373,384 is established for the biennium beginning July 1, 2019, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts, but excluding lottery funds and federal funds, collected or received by the State Mortuary and Cemetery Board.

**SECTION 2.** Notwithstanding any other law limiting expenditures, the amount of \$1,179,389 is established for the biennium beginning July 1, 2019, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts, but excluding lottery funds and federal funds, collected or received by the Oregon Board of Naturopathic Medicine.

**SECTION 3.** Notwithstanding any other law limiting expenditures, the amount of \$627,294 is established for the biennium beginning July 1, 2019, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts, but excluding lottery funds and federal funds, collected or received by the Occupational Therapy Licensing Board.

**SECTION 4.** Notwithstanding any other law limiting expenditures, the amount of \$1,188,079 is established for the biennium beginning July 1, 2019, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts, but excluding lottery funds and federal funds, collected or received by the Board of Medical Imaging.

**SECTION 5.** Notwithstanding any other law limiting expenditures, the amount of \$993,337 is established for the biennium beginning July 1, 2019, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts, but excluding lottery funds and federal funds, collected or received by the State Board of Examiners for Speech-Language Pathology and Audiology.

**SECTION 6.** Notwithstanding any other law limiting expenditures, the amount of \$1,220,478 is established for the biennium beginning July 1, 2019, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts, but excluding lottery funds and federal funds, collected or received by the Oregon State Veterinary Medical Examining Board.

**SECTION 7. This 2019 Act being necessary for the immediate preservation of the public peace, health and safety, an emergency is declared to exist, and this 2019 Act takes effect July 1, 2019.**

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**Passed by House March 12, 2019**

.....  
Timothy G. Sekerak, Chief Clerk of House

.....  
Tina Kotek, Speaker of House

**Passed by Senate April 1, 2019**

.....  
Peter Courtney, President of Senate

**Received by Governor:**

.....M.,....., 2019

**Approved:**

.....M.,....., 2019

.....  
Kate Brown, Governor

**Filed in Office of Secretary of State:**

.....M.,....., 2019

.....  
Bev Clarno, Secretary of State

JOINT COMMITTEE ON WAYS AND MEANS

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**Prepared By:** Breanna McGehee, Department of Administrative Services

**Reviewed By:** Meg Bushman Reinhold, Legislative Fiscal Office

**Agency**

Health Related Licensing Boards

**Biennium**

2019-21

## **Budget Summary\***

	2017-19 Legislatively Approved Budget <sup>(1)</sup>	2019-21 Current Service Level	2019-21 Committee Recommendation	Committee Change from 2017-19 Leg. Approved	
				\$ Change	% Change
Other Funds Limited	\$ 6,204,915	\$ 6,617,355	\$ 7,581,961	\$ 1,377,046	22.2%
Total	\$ 6,204,915	\$ 6,617,355	\$ 7,581,961	\$ 1,377,046	22.2%

## **Position Summary**

Authorized Positions	21	22	24	3
Full-time Equivalent (FTE) positions	20.25	20.75	23.00	2.75

<sup>(1)</sup> Includes adjustments through December 2018

\* Excludes Capital Construction expenditures

## **Summary of Education Subcommittee Action**

### **Oregon Mortuary and Cemetery Board**

The Oregon Mortuary and Cemetery Board regulates the individuals and facilities engaged in the care, preparation, processing, transportation and final disposition of human remains through licensing, inspection and disciplinary programs. The Subcommittee approved a budget of \$2,373,384 Other Funds and seven positions (7.00 FTE). The budget reflects an 8.3 percent increase from the 2017-19 Legislatively Approved Budget and provides the Board with an ending balance of \$968,569, which is approximately 9.8 months of operation expenses.

The Subcommittee approved the following:

- Package 101, IT Software and Database Support: increases Other Funds expenditure limitation by \$95,000 for IT Software and Database support.
- Package 114, Re-class AS1 to AS2: increases Other Funds expenditure limitation by \$4,888 to cover the increased costs of the reclassification of the AS1 to an AS2.
- Package 115, Re-class ESS2 to AS2: increases Other Funds expenditure limitation by \$6,261 to cover the increased costs of the reclassification of the ESS2 to an AS2



- Package 801, LFO Analyst Adjustment: accounting updates warrant increasing the beginning fund balance by \$187,993. Historical revenues through December 2018 warrant the following increases to CSL: \$54,655 in business licenses and fees, \$3,000 in charges for services and \$38,000 for interest.

The accountant position in this board has been reclassified to a Fiscal Analyst 2 to provide a higher level of budget and accounting expertise for the agency. The function is being moved from the Mortuary and Cemetery Board to the Board of Naturopathic Medicine, but will continue to be shared by all six boards. A transfer-out amount of \$40,000 is included to cover the Mortuary and Cemetery Board's portion of the Fiscal Analyst 2 position. The transfer-in amount of \$130,924 has been removed.

The Mortuary Board will use the position authority from the accountant to add an Investigator 2 position to increase capacity for inspections. There are no adjustments in Personal Services limitation being made for this position.

**Budget Note:**

As a budget instruction, the LFO analyst asks that the executive director report to LFO in September 2019 on the status of hiring for the two inspector positions and the plan for inspecting 100% of the facilities during the biennium. The Board is also being asked to report back to LFO regarding its complaint closure backlog at that time. Additionally, the LFO analyst is recommending a new Key Performance Measure on timely closure of complaints.

**Board of Naturopathic Medicine**

The Oregon Board of Naturopathic Medicine regulates naturopathic physicians through licensing and disciplinary programs. The Subcommittee approved a budget of \$1,179,389 Other Funds and four positions (4.00 FTE), which is a 45.7 percent increase from the 2017-19 Legislatively Approved Budget and provides the Board with an ending balance of \$242,824, which is approximately five months of operating expenses.

The Subcommittee approved the following:

- Package 101, IT Software and Database Support: increases Other Funds expenditure limitation by \$70,000 for IT Software and Database support.
- Package 121, Re-class PEM-C to PEM-D: increases Other Funds expenditure limitation by \$26,712 to cover the increased costs of the reclassification of the Board's Executive Director from a Principal Executive Manager C to a Principal Executive Manager D.
- Package 801, LFO Analyst Adjustment: increases Other Funds expenditure limitation in Personal Services by \$176,682 to cover the cost of the Fiscal Analyst 2 position transferred into Naturopathic Medicine from the Mortuary and Cemetery Board.

### Occupational Therapy Licensing Board

The Occupational Therapy Licensing Board regulates the practice of occupational therapy through licensing and disciplinary programs. The Subcommittee approved a budget of \$627,294 Other Funds and two positions (1.75 FTE), which is a 21.9 percent increase from 2017-19 Legislatively Approved Budget and provides the Board with an ending balance of \$222,415, which is approximately 8.7 months of operating expenses.

The Subcommittee approved the following:

- Package 101, IT Software and Database Support: increases Other Funds expenditure limitation by \$50,000 for IT Software and Database support.
- Package 107, Increase in Administrative Staff: increases Other Funds expenditure limitation by \$34,889 to cover the costs of increasing FTE for the Board's Administrative Specialist 2 from 0.50 FTE to 0.75 FTE.
- Package 801, LFO Analyst Adjustment: updates to the shared accounting position warrant decreasing the beginning fund balance by \$58,172, increasing the business licensing fee projection by \$24,052 and increasing the anticipated interest income by \$13,000.

### Board of Medical Imaging

The Oregon Board of Medical Imaging licenses and regulates radiographers, radiation therapists, limited x-ray machine operators, nuclear medicine technologists, sonographers, MRI technologists and Bone Densitometry. The Subcommittee approved a budget of \$1,188,079 Other Funds and four positions (3.50 FTE), which is a 32.3 percent increase from the 2017-19 Legislatively Approved Budget and provides the Board with an ending balance of \$69,426 or approximately 1.4 months of operating expenses. Due to the lower ending fund balance, the Board will likely need to look at a fee increase for the 2021-23 biennium.

The Subcommittee approved the following:

- Package 101, IT Software and Database Support: increases Other Funds expenditure limitation by \$75,000 for IT Software and Database support.
- Package 102, Re-class AS1 to CS1: increases Other Funds expenditure limitation by \$5,953 to cover costs for the reclassification of the Administrative Specialist 1 to a Compliance Specialist 1.
- Package 103, Re-class OS2 to AS2: increases Other Funds expenditure limitation by \$10,737 to cover costs for the reclassification of the Office Specialist 1 to an Administrative Specialist 1.

- Package 105, Flat-rate costs for Legal Services: increases Other Funds expenditure limitation by \$44,887 to cover costs for the increase in usage for the Department of Justice legal services.
- Package 121, Re-class PEM-C to PEM-D: increases Other Funds expenditure limitation by \$35,951 to cover the increased costs of the reclassification of the Board's Executive Director from a Principal Executive Manager C to a Principal Executive Manager D.
- Package 801, LFO Analyst Adjustment: accounting updates warrant decreasing the beginning fund balance by \$24,460, increasing projected revenue from licensing fees by \$86,920, increasing non-license fee revenue by \$13,203 and decreasing the transfer to the Oregon Health Authority by \$15,000.

The Board's current investigator is a temporary employee. This package increases Personal Services expenditure limitation by \$70,964 and creates a permanent half-time position (0.50 FTE) for the investigator.

#### State Board of Examiners for Speech-Language Pathology and Audiology

The Board of Examiners for Speech-Language Pathology and Audiology regulates Speech-Language Pathologists, Speech-Language Pathology Assistants and Audiologists through licensing and disciplinary programs. The Subcommittee approved a budget of \$993,337 Other Funds and increased 0.50 FTE, which is a 31.4 percent increase from the 2017-19 Legislatively Approved Budget and provides the Board with an ending balance of \$220,645 or approximately 5.3 months of operating expenses.

The Subcommittee approved the following:

- Package 101, IT Software and Database Support: increases Other Funds expenditure limitation by \$55,000 for IT Software and Database support.
- Package 111, Increase Investigator 2 to Full-time: increases Other Funds expenditure limitation by \$53,282 to cover costs for the increase in FTE for the Investigator 2 position from 0.50 FTE to 1.00 FTE.
- Package 121, Re-class PEM-C to PEM-D: increases Other Funds expenditure limitation by \$26,712 to cover the increased costs of the reclassification of the Board's Executive Director from a Principal Executive Manager C to a Principal Executive Manager D.
- Package 801, LFO Analyst Adjustment: decreases the Board's beginning fund balance by \$86,126 to reflect accounting updates.

**Budget Note:**

As a budget instruction, the LFO analyst is recommending that the Executive Director of the Board of Speech-Language Pathology and Audiology report to LFO in September 2019 on the status of the investigative backlog. Additionally, the LFO analyst is recommending a new Key Performance Measure on the timely closure of complaints.

**Oregon Veterinary Medical Examining Board**

The Oregon Veterinary Medical Examining Board regulates the veterinary professions in Oregon through enforcement of the Veterinary Practice Act. The Subcommittee approved a budget of \$1,220,478 Other Funds and four positions (3.75 FTE), which is a 17.9 percent increase from 2017-19 Legislatively Approved Budget and provides the Board with an ending balance of \$1,272,640 or approximately 25 months of operating expenses.

The Subcommittee approved the following:

- Package 101, IT Software and Database Support: increases Other Funds expenditure limitation by \$75,000 for IT Software and Database support.
- Package 120, Re-class OS2 to AS2: increases Other Funds expenditure limitation by \$10,737 to cover costs for the reclassification of the Office Specialist 1 to an Administrative Specialist 2.
- Package 121, Re-class PEM-C to PEM-D: increases Other Funds expenditure limitation by \$35,951 to cover the increased costs of the reclassification of the Board's Executive Director from a Principal Executive Manager C to a Principal Executive Manager D.
- Package 801, LFO Analyst Adjustment: accounting updates warrant increasing the beginning fund balance for this Board by \$118,786.

**Summary of Performance Measure Action**

See attached Legislatively Adopted 2017-19 Key Performance Measures form.

## DETAIL OF JOINT COMMITTEE ON WAYS AND MEANS ACTION

Health Related Licensing Boards  
Breanna McGehee 971-301-0189

DESCRIPTION	GENERAL FUND	LOTTERY FUNDS	OTHER FUNDS		FEDERAL FUNDS		TOTAL ALL FUNDS	POS	FTE					
			LIMITED	NONLIMITED	LIMITED	NONLIMITED								
2017-19 Legislatively Approved Budget at Dec 2018 *	\$	-	\$	-	\$	6,204,915	\$	-	\$	-	\$	6,204,915	21	20.25
2019-21 Current Service Level (CSL)*	\$	-	\$	-	\$	6,617,355	\$	-	\$	-	\$	6,617,355	22	20.75
SUBCOMMITTEE ADJUSTMENTS (from CSL)														
SCR 017 - Mortuary and Cemetery Board														
Package 101: IT Software and Database Support Services and Supplies	\$	-	\$	-	\$	95,000	\$	-	\$	-	\$	95,000		
Package 114: Re-class AS1 to AS2 Personal Services	\$	-	\$	-	\$	4,888	\$	-	\$	-	\$	4,888	0	0.00
Package 115: Re-class ESS2 to AS2 Personal Services	\$	-	\$	-	\$	6,261	\$	-	\$	-	\$	6,261	0	0.00
SCR 018 - Naturopathic Medicine														
Package 101: IT Software and Database Support Services and Supplies	\$	-	\$	-	\$	70,000	\$	-	\$	-	\$	70,000		
Package 121 : Re-class PEM-C to PEM-D Personal Services	\$	-	\$	-	\$	26,712	\$	-	\$	-	\$	26,712	0	0.00
Package 801: LFO Analyst Adjustments Personal Services	\$	-	\$	-	\$	176,682	\$	-	\$	-	\$	\$176,682	1	1.00
SCR 020 - Occupational Therapists														
Package 101: IT Software and Database Support Services and Supplies	\$	-	\$	-	\$	50,000	\$	-	\$	-	\$	50,000		
Package 107: Increase in Administrative Staff Personal Services	\$	-	\$	-	\$	34,889	\$	-	\$	-	\$	34,889	0	0.25
SCR 026 - Medical Imaging														
Package 101: IT Software and Database Support Services and Supplies	\$	-	\$	-	\$	75,000	\$	-	\$	-	\$	75,000		
Package 102: Re-class AS1 to CS1 Personal Services	\$	-	\$	-	\$	5,953	\$	-	\$	-	\$	5,953	0	0.00
Package 103: Re-class OS2 to AS1 Personal Services	\$	-	\$	-	\$	10,737	\$	-	\$	-	\$	10,737	0	0.00
Package 105: Flat Rate Costs for Legal Services Services and Supplies	\$	-	\$	-	\$	44,887	\$	-	\$	-	\$	44,887		
Package 121: Re-class PEM-C to PEM-D Personal Services	\$	-	\$	-	\$	35,951	\$	-	\$	-	\$	35,951	0	0.00

DESCRIPTION	GENERAL FUND	LOTTERY FUNDS	OTHER FUNDS		FEDERAL FUNDS		TOTAL ALL FUNDS	POS	FTE
			LIMITED	NONLIMITED	LIMITED	NONLIMITED			
Package 801: LFO Analyst Adjustments									
Personal Services	\$ -	\$ -	\$ 70,964	\$ -	\$ -	\$ -	\$ 70,964	1	0.50
<b>SCR 028: Speech-Language Pathology and Audiology</b>									
Package 101: IT Software and Database Support									
Services and Supplies	\$ -	\$ -	\$ 55,000	\$ -	\$ -	\$ -	\$ 55,000		
Package 111: Increase Investigator 2 to Full-time									
Personal Services	\$ -	\$ -	\$ 53,282	\$ -	\$ -	\$ -	\$ 53,282	0	0.50
Package 121: Re-class PEM-C to PEM-D									
Personal Services	\$ -	\$ -	\$ 26,712	\$ -	\$ -	\$ -	\$ 26,712	0	0.00
<b>SCR 029 - Veterinary Medical Examiners</b>									
Package 101: IT Software and Database Support									
Services and Supplies	\$ -	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ 75,000		
Package 120: Re-class OS2 to AS2									
Personal Services	\$ -	\$ -	\$ 10,737	\$ -	\$ -	\$ -	\$ 10,737	0	0.00
Package 121 : Re-class PEM-C to PEM-D									
Personal Services	\$ -	\$ -	\$ 35,951	\$ -	\$ -	\$ -	\$ 35,951	0	0.00
TOTAL ADJUSTMENTS	\$ -	\$ -	\$ 964,606	\$ -	\$ -	\$ -	\$ 964,606	2	2.25
SUBCOMMITTEE RECOMMENDATION *	\$ -	\$ -	\$ 7,581,961	\$ -	\$ -	\$ -	\$ 7,581,961	24	23.00
% Change from 2017-19 Leg Approved Budget	0.0%	0.0%	22.2%	0.0%	0.0%	0.0%	22.2%	14.3%	13.6%
% Change from 2019-21 Current Service Level	0.0%	0.0%	14.6%	0.0%	0.0%	0.0%	14.6%	9.1%	10.8%

\*Excludes Capital Construction Expenditures

# Senate Bill 5521

Printed pursuant to Senate Interim Rule 213.28 by order of the President of the Senate in conformance with pre-session filing rules, indicating neither advocacy nor opposition on the part of the President (at the request of Oregon Department of Administrative Services)

## SUMMARY

The following summary is not prepared by the sponsors of the measure and is not a part of the body thereof subject to consideration by the Legislative Assembly. It is an editor's brief statement of the essential features of the measure **as introduced**.

Limits biennial expenditures from fees, moneys or other revenues, including Miscellaneous Receipts, but excluding lottery funds and federal funds, collected or received by State Mortuary and Cemetery Board, Oregon Board of Naturopathic Medicine, Occupational Therapy Licensing Board, Board of Medical Imaging, State Board of Examiners for Speech-Language Pathology and Audiology and Oregon State Veterinary Medical Examining Board.

Declares emergency, effective July 1, 2021.

## A BILL FOR AN ACT

Relating to the financial administration of specified boards; and declaring an emergency.

**Be It Enacted by the People of the State of Oregon:**

**SECTION 1. Notwithstanding any other law limiting expenditures, the amount of \$1,392,291 is established for the biennium beginning July 1, 2021, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts, but excluding lottery funds and federal funds, collected or received by the State Mortuary and Cemetery Board.**

**SECTION 2. Notwithstanding any other law limiting expenditures, the amount of \$511,817 is established for the biennium beginning July 1, 2021, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts, but excluding lottery funds and federal funds, collected or received by the Oregon Board of Naturopathic Medicine.**

**SECTION 3. Notwithstanding any other law limiting expenditures, the amount of \$334,104 is established for the biennium beginning July 1, 2021, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts, but excluding lottery funds and federal funds, collected or received by the Occupational Therapy Licensing Board.**

**SECTION 4. Notwithstanding any other law limiting expenditures, the amount of \$527,791 is established for the biennium beginning July 1, 2021, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts, but excluding lottery funds and federal funds, collected or received by the Board of Medical Imaging.**

**SECTION 5. Notwithstanding any other law limiting expenditures, the amount of \$524,135 is established for the biennium beginning July 1, 2021, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts, but excluding lottery funds and federal funds, collected or received by the State Board of Examiners for Speech-Language Pathology and Audiology.**

**Note: For budget, see 2021-2023 Biennial Budget**

NOTE: Matter in **boldfaced** type in an amended section is new; matter *[italic and bracketed]* is existing law to be omitted. New sections are in **boldfaced** type.

1        **SECTION 6.** Notwithstanding any other law limiting expenditures, the amount of \$657,323  
2 is established for the biennium beginning July 1, 2021, as the maximum limit for payment of  
3 expenses from fees, moneys or other revenues, including Miscellaneous Receipts, but ex-  
4 cluding lottery funds and federal funds, collected or received by the Oregon State Veterinary  
5 Medical Examining Board.

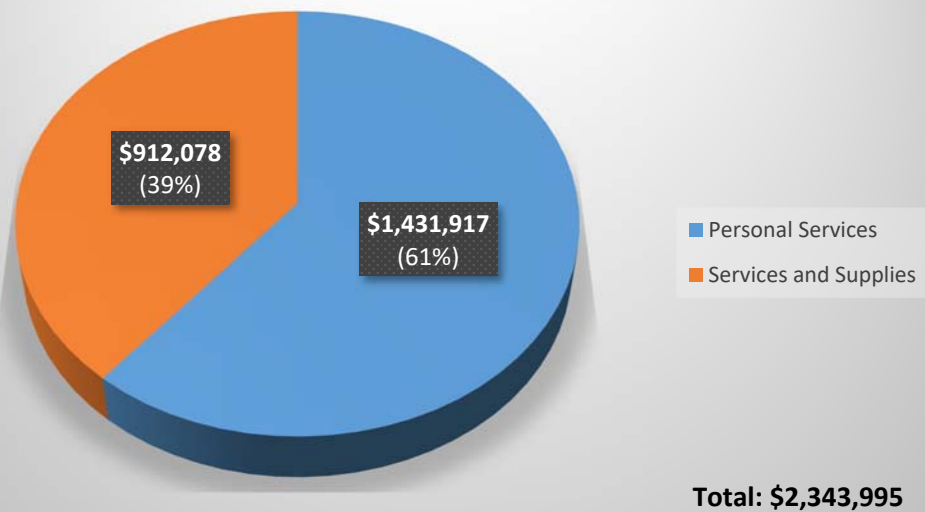
6        **SECTION 7.** This 2021 Act being necessary for the immediate preservation of the public  
7 peace, health and safety, an emergency is declared to exist, and this 2021 Act takes effect  
8 July 1, 2021.  
9

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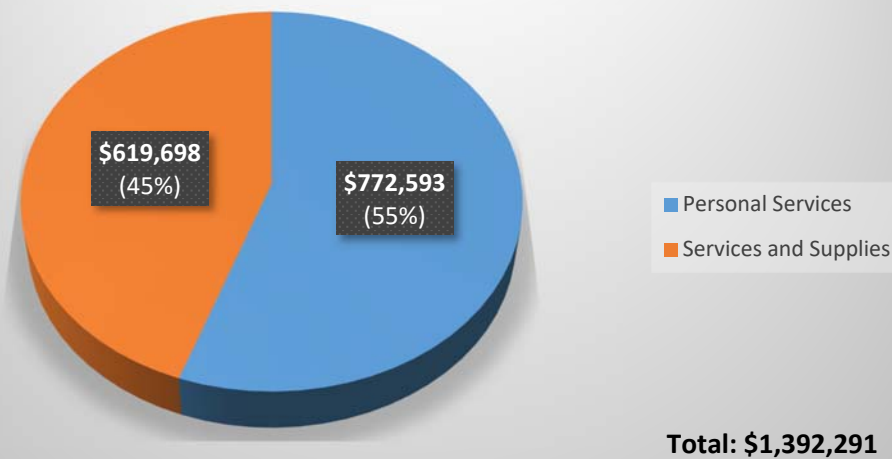


Budget Summary Graphics

2019-21 Legislatively Adopted Budget



2021-23 Governor's Recommended Budget



## Mission Statement & Statutory Authority

The Board's programs affect those who have suffered a loss, those who make final arrangements and those who provide death care merchandise and services. It is the Board's responsibility to license and regulate the practice of individuals and facilities engaged in the care, preparation, processing, transportation and final disposition of human remains; to educate the general public; and advise on relevant issues of public policy.

The mission of the Oregon Mortuary & Cemetery Board (OMCB) is to protect public health, safety and welfare by fairly and efficiently performing its licensing, inspection, education and enforcement duties; by promoting professional behavior and standards in all facets of the Oregon death care industry; and, by maintaining constructive relationships with licensees, those they serve and others with an interest in the Board's activities.

In accordance with the Administrative Procedures Act (ORS 183), the Board may take disciplinary action for violations of the following relevant laws and rules:

- **ORS 692** (Funeral Service Practitioners; Embalmers; Death Care Consultants; Funeral Establishments; Cemetery and Crematory Operators);
- **OAR 830** (Mortuary and Cemetery Board);
- **ORS 97** (Rights and Duties Relating to Cemeteries, Human Bodies and Anatomical Gifts);
- **Code of Federal Regulations (CFR), Title 16, Part 453** (The Funeral Rule);
- **ORS 432** (Vital Statistics); and
- **ORS 676** (Health Professions Generally).

When the Board determines a violation has occurred, it may issue a reprimand, suspend or revoke a license or refuse to issue or renew a license. Although the Board lacks authority to award compensatory (actual) damages, it may impose civil penalties up to \$1,000 per violation or negotiate voluntary settlement agreements.

## **Strategic or Business Plan**

### **Background: Community Strategic Planning Opportunities**

Beginning in 2014, the Oregon Mortuary & Cemetery Board sponsored a community planning event to discuss the Board's most current strategic planning framework, as well as the long-term needs of Oregonians and industry trends related to death care. Typically in the fall of each year, the framework is sent to all interested parties who have registered with OMCB's office for mailings and is also discussed at several Board meetings. The highlight of the community participation process has been an annual planning day, where all interested parties are invited to engage in a day-long discussion. The results of all input – received at the planning event, via email or other correspondence, or via written or verbal testimony at Board meetings – are incorporated into an updated framework document, which guides future strategic planning and prioritization of Board policy development and operational initiatives.

During the July 2018 board meeting, the Board voted to replace the annual planning day with a collaborative effort involving the Oregon Funeral Directors Association (OFDA). Instead of an annual planning day, attendees (stakeholders) of the OFDA regional district meetings were given an opportunity throughout the year to make comments, suggestions and share concerns about the death care industry and OMCB.

OFDA district meetings were held in Pendleton, Medford & Eugene/Springfield during 2018. A Clackamas meeting took place in January 2019.

OMCB received the comments/suggestions from OFDA and is working to determine what topics should be pursued and implemented into the strategic planning framework – in collaboration with stakeholders and other interested parties.

Additionally, OMCB and OFDA made plans to meet in Seaside, OR for OFDA's annual convention in April 2020. The intent was for OFDA members (who are mostly OMCB licensees) to have an opportunity to meet and spend time with OMCB staff and board members – and vice versa. OMCB was scheduled to have its regularly-scheduled board meeting during this event as well as co-host an interactive strategic planning opportunity with OFDA for all interested individuals.

Unfortunately, due to the pandemic outbreak, OFDA was compelled to cancel the OFDA annual convention until further notice. However, OMCB and OFDA have tentatively re-scheduled this exciting opportunity to take place in May 2021.

### **Context: The 10-Year Plan for Oregon**

In 2012, the State of Oregon developed a unified strategic plan to prioritize and guide investments and spending by all state agencies and boards & commissions targeted at achieving specific outcomes. The plan was later updated in 2014 & can be accessed here:

<https://digital.osl.state.or.us/islandora/object/osl%3A16860/datastream/OBJ/view>

The Oregon Mortuary & Cemetery Board, as a health professional regulatory board, is aligned with the public safety portion of the 10-year plan.

The overall 10-year desired outcome is:

**Public Safety Vision: Oregonians are safe and secure wherever they live, work and play**

The plan goes on to identify several strategies to achieve this outcome. Many relate to police, fire and infrastructure investments traditionally associated to public safety, but many also speak to broader issues in the provision and regulation of services to Oregonians.

The specific strategies identified relevant to the Oregon Mortuary & Cemetery Board are as follows:

**OMCB's Programmatic Links to Statewide Safety Outcome Strategies:**

**Strategy 3: Improve Coordination with Local Communities and Citizens**

**Tactics to achieve this strategy include:**

- Upgrade to a modern, coordinated communications infrastructure and protocols that allow for sharing of real-time information across federal, state and local entities.
- Facilitate coordination among state, local and federal agencies for emergency preparedness. Improve community awareness about natural hazards.
- Improve access to consumer protections, especially for those most vulnerable to unfair or deceptive practices, such as senior citizens and people with disabilities.
- Prioritize a statewide commitment to equity and improving Oregonians' access to their civil rights, regardless of race, gender, income, or geography.

**Specific to OMCB Licensees:** Funeral Service Practitioners (funeral directors) are an essential part to an effective response during a disaster, as they play a role in handling, caring for and processing human remains. The Board actively promotes practitioner participation in disaster preparedness training and exercises, while also coordinating with other state, county and federal agencies to incorporate consideration of – and provide access to – practitioners in this area. Additionally, ensuring that sufficient death care facilities are available in different communities is also critical as many of these facilities may be needed for storage of remains. While the Board does not directly own or establish facilities, the Board can identify facility availability to other agencies and can work with communities to identify gaps in coverage.

Additionally, the Board regulates the death care industry to ensure the safety, soundness and availability of products, services and facilities. As a taboo subject, many families do not preplan or prepare for the financial or decision-making required with the death of a family member, and there is strong potential for misuse or misrepresentation of financial instruments or services.

### ***Objectives for OMCB:***

- The Board is focused on improving the public visibility and understanding of the death care industry, and the current and emerging trends and issues for consumers and licensees.
- The Board supports efforts to ensure the availability of skilled practitioners in the death care industry who can meet the needs of a changing population.
- The Board provides sufficient regulation to ensure consumer protection and safety while honoring cultural or personal preferences or practices.
- The Board provides leadership in ensuring consumer choice and protection with regard to the prearrangements of death care merchandise and services (preneed arrangements).
- The Board will ensure the proper regulation and utilization of new disposition technologies and practices.
- The Board will provide expertise and policy relating to the disposition of indigent remains.
- The Board will effectively partner with other state agencies in order to meet the Board's mission, as well as to improve consumer protection and to streamline regulations where possible both under the Board's direct oversight and when there is overlap with other agencies.

### **Context: Strategic Framework**

For the last six years, the Board has been using a strategic framework to guide discussions and activities. This framework is divided into broad categories and specific outcomes or criteria that is used to guide specific planning and operational activities.

The current categories are as follows:

#### **Education**

- Develop mandatory continuing education (CE) program:
  - 10 hour minimum
  - Board establishes requirements; not all content
  - Board to provide content on Oregon law requirements
  - Board to provide refresher training upon rule changes
  - For FSP/EM/Preneed/Cemetery Manager/staff-different, appropriate requirements
  - Allow multiple mediums (in person, online), but clear requirements
- General education program for stakeholders (practitioners, consumers, legislature, etc.)
  - Inform about options, Board services, & trends
  - Information about licensees
  - May be best as passive services (they come to us)

## **Outreach**

- Improve web site user experience for different stakeholder groups
- Explore use of social media for outreach and education channels
- Continue licensee topic educational publications
- Improved topical handouts for consumers (Work on distribution system; partner with others)

## **Effective Operations and Fiscal Sustainability**

- Review fairness and sufficiency of current fee structure; adjust as appropriate
- Shift to set fees in rule; establish predictable increase schedule
- Consider implementation of “citation” program in rule
- Consider use of self-inspections as an inspection tool for licensees with high compliance history
- Continue shift to paperless office; set specific target completion dates
  - Paperless Board meetings
  - More electronic information sharing between agencies to reduce redundancy and paper
  - Not just state, but county as well
- Consider adjusting composition of Board itself; consider smaller size but make sure all licensees and public members represented
- Clarify protocol for how Board actions are recorded, enforced and finalized in a consistent and timely manner
- Consider open format for all investigations & inspections
- Consider more staff discretion to close unsubstantiated complaints (retain reporting to Board)

## **Licensing, Certification and Regulatory Oversight**

- Consider regulating other companies or practitioners dealing with human remains, such as tissue procurement facilities, first call facilities and scattering companies
- Explore need for licensing for cemetery personnel, stronger regulation of preneed salespeople
- Bordering state collaboration – ability/authority to sign death certificates if under doctor's care; reciprocity for doctors
  - Consider revising FSP/Embalmer reciprocity between states

### **Indigent Disposition Fund**

- Consider improving “indigent” definition and related regulation
- Continue to evaluate the program on an annual basis for efficiency and effectiveness
- Provide outreach/educational material to hospice, social workers and other stakeholders

### **Clarity**

- Consider requiring greater transparency and full disclosure regarding goods and services offered by licensees (i.e., where is body taken for holding and/or cremation)
  - Continue clarifying rules (so that consumers and practitioners on same page)
  - Continue shift to plain language in all applicable statutes and rules
- Use complaints, violations and questions to determine most ambiguous for starting points

## Criteria for 2021-23 Budget Development

In developing the 2021-23 Budget Request, the Board considered the anticipated revenues and projected expenditures necessary to fulfill the Board's mission and achieve its strategic goals given the environmental factors affecting the Board. Then, the Board applied all the requisite criteria and assumptions provided by DAS related to the Board's programming.

The following value criteria were used in developing the budget request:

- *Does the requested budget item serve to fulfill the Board's mission?*
- *Does it advance the Board's strategic goals?*
- *Can the objective be achieved with existing staff and funding?*



## Summary of 2021-23 Biennium Budget

**Health Related Licensing Boards  
Mortuary and Cemetery Board  
2021-23 Biennium**

**Governor's Budget  
Cross Reference Number: 83300-017-00-00-00000**

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
2019-21 Leg Adopted Budget	7	7.00	2,343,995	-	-	2,343,995	-	-	-
2019-21 Emergency Boards	-	-	-	-	-	-	-	-	-
<b>2019-21 Leg Approved Budget</b>	<b>7</b>	<b>7.00</b>	<b>2,343,995</b>	<b>-</b>	<b>-</b>	<b>2,343,995</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>2021-23 Base Budget Adjustments</b>									
Net Cost of Position Actions									
Administrative Biennialized E-Board, Phase-Out	-	-	155,254	-	-	155,254	-	-	-
Estimated Cost of Merit Increase			-	-	-	-	-	-	-
Base Debt Service Adjustment			-	-	-	-	-	-	-
Base Nonlimited Adjustment			-	-	-	-	-	-	-
Capital Construction			-	-	-	-	-	-	-
<b>Subtotal 2021-23 Base Budget</b>	<b>7</b>	<b>7.00</b>	<b>2,499,249</b>	<b>-</b>	<b>-</b>	<b>2,499,249</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Essential Packages</b>									
010 - Non-PICS Pers Svc/Vacancy Factor									
Vacancy Factor (Increase)/Decrease	-	-	(8,914)	-	-	(8,914)	-	-	-
Non-PICS Personal Service Increase/(Decrease)	-	-	8,709	-	-	8,709	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>(205)</b>	<b>-</b>	<b>-</b>	<b>(205)</b>	<b>-</b>	<b>-</b>	<b>-</b>
020 - Phase In / Out Pgm & One-time Cost									
021 - Phase-in	-	-	-	-	-	-	-	-	-
022 - Phase-out Pgm & One-time Costs	-	-	-	-	-	-	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
030 - Inflation & Price List Adjustments									
Cost of Goods & Services Increase/(Decrease)	-	-	72,582	-	-	72,582	-	-	-
State Gov't & Services Charges Increase/(Decrease)			49,241	-	-	49,241	-	-	-

## Summary of 2021-23 Biennium Budget

Health Related Licensing Boards  
Mortuary and Cemetery Board  
2021-23 Biennium

Governor's Budget  
Cross Reference Number: 83300-017-00-00-00000

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
<b>Subtotal</b>	-	-	121,823	-	-	121,823	-	-	-
040 - Mandated Caseload									
040 - Mandated Caseload	-	-	-	-	-	-	-	-	-
050 - Fundshifts and Revenue Reductions									
050 - Fundshifts	-	-	-	-	-	-	-	-	-
060 - Technical Adjustments									
060 - Technical Adjustments	-	-	59,821	-	-	59,821	-	-	-
<b>Subtotal: 2021-23 Current Service Level</b>	<b>7</b>	<b>7.00</b>	<b>2,680,688</b>	<b>-</b>	<b>-</b>	<b>2,680,688</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Summary of 2021-23 Biennium Budget

**Health Related Licensing Boards  
Mortuary and Cemetery Board  
2021-23 Biennium**

**Governor's Budget**  
**Cross Reference Number: 83300-017-00-00-00000**

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
<b>Subtotal: 2021-23 Current Service Level</b>	<b>7</b>	<b>7.00</b>	<b>2,680,688</b>	<b>-</b>	<b>-</b>	<b>2,680,688</b>	<b>-</b>	<b>-</b>	<b>-</b>
070 - Revenue Reductions/Shortfall									
070 - Revenue Shortfalls	-	-	-	-	-	-	-	-	-
<b>Modified 2021-23 Current Service Level</b>	<b>7</b>	<b>7.00</b>	<b>2,680,688</b>	<b>-</b>	<b>-</b>	<b>2,680,688</b>	<b>-</b>	<b>-</b>	<b>-</b>
080 - E-Boards									
080 - March 2020 Eboard	-	-	-	-	-	-	-	-	-
081 - April 2020 Eboard	-	-	-	-	-	-	-	-	-
082 - May 2020 Eboard	-	-	-	-	-	-	-	-	-
083 - June 2020 Eboard	-	-	-	-	-	-	-	-	-
084 - June 2020 Special Session	-	-	-	-	-	-	-	-	-
087 - August 2020 Special Session	-	-	-	-	-	-	-	-	-
089 - Post-September 2020 Leg. Actions	-	-	-	-	-	-	-	-	-
<b>Subtotal Emergency Board Packages</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Policy Packages									
088 - September 2020 Emergency Board	-	-	-	-	-	-	-	-	-
090 - Analyst Adjustments	-	-	-	-	-	-	-	-	-
091 - Elimination of S&S Inflation	-	-	(32,852)	-	-	(32,852)	-	-	-
092 - Personal Services Adjustments	-	-	(41,781)	-	-	(41,781)	-	-	-
093 - Transfers to General Fund	-	-	-	-	-	-	-	-	-
094 - Revenue Solutions	-	-	-	-	-	-	-	-	-
096 - Statewide Adjustment DAS Chgs	-	-	(23,065)	-	-	(23,065)	-	-	-
097 - Statewide AG Adjustment	-	-	(5,232)	-	-	(5,232)	-	-	-
098 - HRLB Program Reorganization	-	(3.50)	(1,392,290)	-	-	(1,392,290)	-	-	-

## Summary of 2021-23 Biennium Budget

**Health Related Licensing Boards  
Mortuary and Cemetery Board  
2021-23 Biennium**

**Governor's Budget  
Cross Reference Number: 83300-017-00-00-00000**

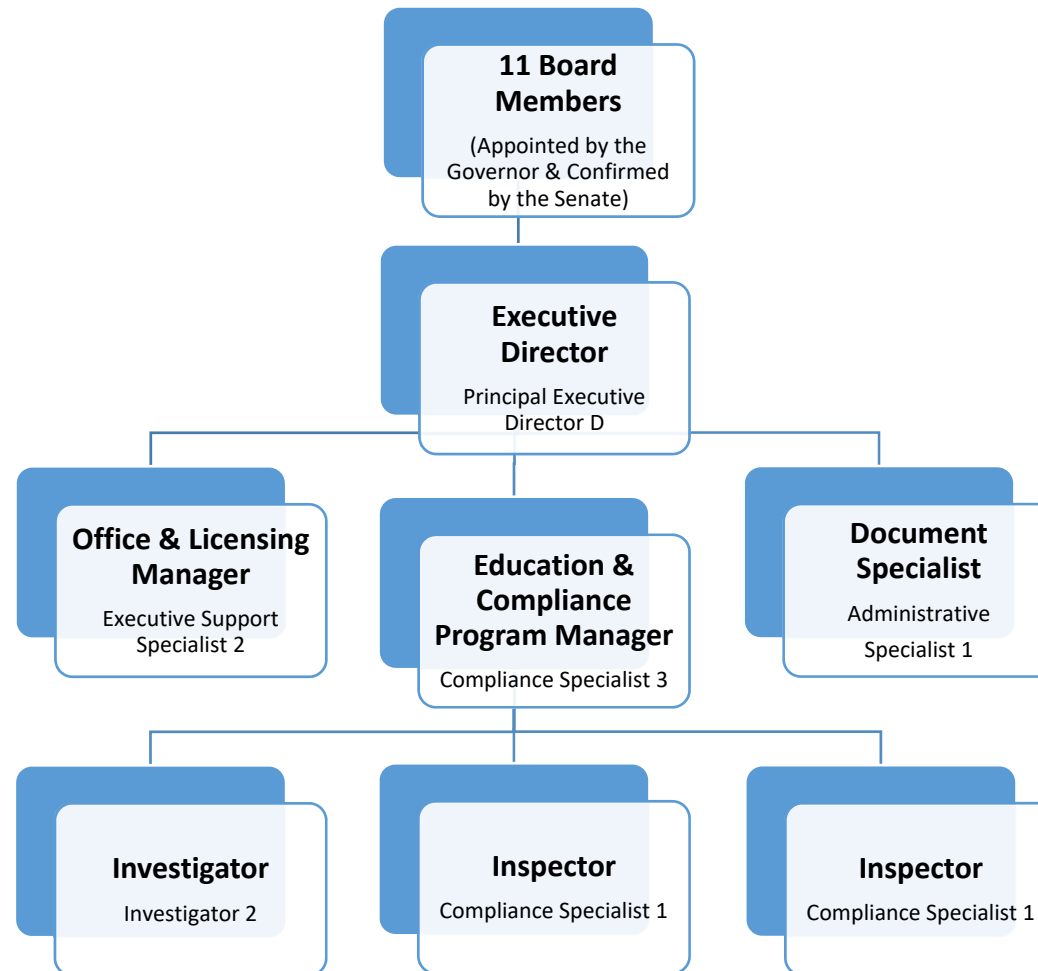
<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
099 - Microsoft 365 Consolidation	-	-	(4,937)	-	-	(4,937)	-	-	-
101 - Indigent Disposition Program Fee/Allocation	-	-	-	-	-	-	-	-	-
102 - Indigent Disposition Program Limitation	-	-	150,000	-	-	150,000	-	-	-
103 - Travel Expenses for Inspections	-	-	61,760	-	-	61,760	-	-	-
104 - Licesnure Renewal Fee Increase	-	-	-	-	-	-	-	-	-
105 - Licesnure Renewal Fee Increase	-	-	-	-	-	-	-	-	-
106 - Professional License and Permit Fee Increase	-	-	-	-	-	-	-	-	-
107 - Professional License and Permit Fee Increase	-	-	-	-	-	-	-	-	-
<b>Subtotal Policy Packages</b>	<b>-</b>	<b>(3.50)</b>	<b>(1,288,397)</b>	<b>-</b>	<b>-</b>	<b>(1,288,397)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total 2021-23 Governor's Budget</b>	<b>7</b>	<b>3.50</b>	<b>1,392,291</b>	<b>-</b>	<b>-</b>	<b>1,392,291</b>	<b>-</b>	<b>-</b>	<b>-</b>
Percentage Change From 2019-21 Leg Approved Budget	-	-50.00%	-40.60%	-	-	-40.60%	-	-	-
Percentage Change From 2021-23 Current Service Level	-	-50.00%	-48.06%	-	-	-48.06%	-	-	-

## 10% Reduction Options

<b>ACTIVITY OR PROGRAM</b> (WHICH PROGRAM OR ACTIVITY WILL NOT BE UNDERTAKEN)	<b>DESCRIBE REDUCTION</b> (DESCRIBE THE EFFECTS OF THIS REDUCTION. INCLUDE POSITIONS AND FTE IN 2021-23 AND 2023-25)	<b>AMOUNT AND FUND TYPE</b> (GF, LF, OF, FF. IDENTIFY REVENUE SOURCE FOR OF, FF)	<b>RANK AND JUSTIFICATION</b> (RANK THE ACTIVITIES OR PROGRAMS NOT UNDERTAKEN IN ORDER OF LOWEST COST FOR BENEFIT OBTAINED)
Eliminate an Investigator 2 position.	Eliminating an Investigator 2 position would significantly and negatively impact the number of inspections our agency would be able to complete.	Eliminate an Investigator 2 position: <b>\$209,814</b> (Other Funds).	1. Eliminating an Investigator 2 position would be most significant.
Reduce amount allocated for in-state inspection travel.	Reducing the amount allocated for in-state inspection travel would negatively impact the relationship our agency has with licensees. On-site inspections would need to be completed in a different way.	Reduce the amount allocated for in-state inspection travel: <b>\$34,857</b> (Other Funds).	2. Reducing the amount allocated for in-state inspection travel would be the second most significant.
Reduce amount allocated for S&S Other.	Our agency would have to reduce/limit ordering office supplies, IT hardware/software, and other non-personnel expenditures for agency operation.	Reduce the amount allocated for S&S Other: <b>\$23,113</b> (Other Funds).	3. Reducing the amount allocated for S&S Other would be the third most significant.
Reduce amount allocated for out of state travel.	Reducing the amount allocated for out of state travel would result in the State of Oregon not being represented at national conventions, etc.	Reduce the amount allocated for out of state travel: <b>\$285</b> (Other Funds).	4. Reducing the amount allocated for out of state travel would be the fourth most significant.



## Organizational Chart for 2021-23



**Health Related Licensing Boards****Agency Number: 83300****Agencywide Program Unit Summary  
2021-23 Biennium****Version: Y - 01 - Governor's Budget**

<b>Summary Cross Reference Number</b>	<b>Cross Reference Description</b>	<b>2017-19 Actuals</b>	<b>2019-21 Leg Adopted Budget</b>	<b>2019-21 Leg Approved Budget</b>	<b>2021-23 Agency Request Budget</b>	<b>2021-23 Governor's Budget</b>	<b>2021-23 Leg. Adopted Budget</b>
<b>017-00-00-00000</b>	<b>Mortuary and Cemetery Board</b>						
	Other Funds	1,922,723	2,343,995	2,343,995	3,297,948	1,392,291	-
<b>018-00-00-00000</b>	<b>Naturopathic Medicine</b>						
	Other Funds	831,172	1,166,035	1,166,035	1,094,984	511,817	-
<b>020-00-00-00000</b>	<b>Occupational Therapy Licensing</b>						
	Other Funds	427,315	619,842	619,842	712,898	334,104	-
<b>026-00-00-00000</b>	<b>Medical Imaging</b>						
	Other Funds	904,834	1,175,429	1,175,429	1,407,326	527,791	-
<b>028-00-00-00000</b>	<b>Speech-Language Path. and Audio.</b>						
	Other Funds	611,106	979,115	979,115	1,074,114	524,135	-
<b>029-00-00-00000</b>	<b>Veterinary Medical Examiners</b>						
	Other Funds	1,063,350	1,203,614	1,203,614	1,372,163	657,323	-
<b>TOTAL AGENCY</b>							
	Other Funds	5,760,500	7,488,030	7,488,030	8,959,433	3,947,461	-

\_\_\_\_ Agency Request  
2021-23 Biennium\_\_\_\_ Governor's Budget  
Page \_\_\_\_\_\_\_\_\_ Legislatively Adopted  
Agencywide Program Unit Summary - BPR010

## Detail of Fee, License, or Assessment Revenue Increase

### Proposed For Increase/Establishment

Purpose or Type of Fee, License or Assessment	Who Pays	2019-21 Estimated Revenue	2021-23 Agency Request	2021-23 Governor's Budget	2021-23 Legislatively Adopted	Explanation
Temporary License/Application Fee for Military Spouse/Domestic Partner	Applicant	198	198			This temporary license/fee establishment is required per Oregon Laws 2019 chapter 142 (HB 3030) and Oregon Laws 2019 chapter 626 (SB 688).



**DETAIL OF LOTTERY FUNDS, OTHER FUNDS, AND FEDERAL FUNDS REVENUE**

**Health Related Licensing Boards  
2021-23 Biennium**

**Agency Number: 83300**

**Cross Reference Number: 83300-017-00-00-00000**

<i>Source</i>	2017-19 Actuals	2019-21 Leg Adopted Budget	2019-21 Leg Approved Budget	2021-23 Agency Request Budget	2021-23 Governor's Budget	2021-23 Leg. Adopted Budget
<b>Other Funds</b>						
Business Lic and Fees	571,167	1,092,000	1,092,000	689,735	344,868	-
Non-business Lic. and Fees	1,497,173	1,426,107	1,426,107	2,563,589	1,281,795	-
Charges for Services	3,388	3,100	3,100	756	378	-
Fines and Forfeitures	7,507	7,350	7,350	7,224	3,612	-
Interest Income	50,845	60,000	60,000	66,497	33,249	-
Other Revenues	2,543	-	-	-	-	-
Transfer In - Intrafund	151,377	-	-	-	-	-
Transfer Out - Intrafund	-	(40,000)	(40,000)	-	-	-
<b>Total Other Funds</b>	<b>\$2,284,000</b>	<b>\$2,548,557</b>	<b>\$2,548,557</b>	<b>\$3,327,801</b>	<b>\$1,663,902</b>	<b>-</b>

## Program Unit Executive Summary

In 1921, the Funeral Directors and Embalmers Board was created. The name of the agency changed in 1983 to the State Mortuary Board. The Board's name was changed again in 1985 to the State Mortuary and Cemetery Board – after a significant incident in Lincoln City that is explained in more detail below under “Increased Regulation”.

The Lincoln City incident had a profound impact on the community, the death care industry, the state of Oregon and this agency.

As a result of this incident, the agency's focus became consumer protection.

During the 1985 legislative session, the Death Laws Task Force (comprised of Lincoln City residents, industry representatives & legislators) was formed and most of the laws relating to death care were rewritten.

In accordance with ORS 692.302, the Oregon Mortuary & Cemetery Board (OMCB) may adopt and enforce rules for the protection of the public health, safety and welfare relating to the following:

- The licensing of or issuance of certificates of authority for funeral service practitioners, embalmers, death care consultants, funeral establishments, crematoriums, cemeteries and other facilities for final disposition of human remains.
- The registration of trainees/apprentices.
- The practice of funeral service practitioners, embalmers and death care consultants, and the operation of funeral establishments, immediate disposition companies, crematoriums, cemeteries and other facilities for final disposition of human remains.
- Sanitary conditions of funeral establishments, crematoriums, cemeteries, other facilities for final disposition of human remains and any location at which human remains are stored, temporarily held or processed prior to final disposition.

## Program Unit Narrative

The Board's programs affect those who have suffered a loss, those who make final arrangements and those who provide death care merchandise and services. It is the Board's responsibility to license and regulate the practice of individuals and facilities engaged in the care, preparation, processing, transportation and final disposition of human remains. The Board's licensees include funeral service practitioners (funeral directors), embalmers, apprentices, interns, death care consultants, funeral establishments, crematoriums, cemeteries and other facilities for final disposition of human remains. The Board is comprised of eleven members appointed by the Governor and confirmed by the Senate: one must be a funeral service practitioner; two must be representatives of an immediate disposition company or licensed funeral establishment, and one must be a licensed embalmer; three must be representatives of cemeteries (for-profit, nonprofit & city/county/special district); one must be a representative of a crematorium or other facility for final disposition of human remains; four must be representatives of the public (one must represent a recognized senior citizen organization). According to the Office of Economic Analysis, approximately 79,019 deaths will occur in Oregon during the 2021-23 biennium – it is important to note that this data was provided pre-pandemic. Death care services are provided by approximately 2,300 practitioners and facilities throughout the state.

The Board protects the public and the industry by promoting and enforcing compliance with statutes and rules established for that purpose primarily through education. Engaging in certain death care activities without a license is the only crime within the Board's jurisdiction.

**For budgetary purposes, the Board is considered a single program unit.** For practical purposes, the Board's principal activities are organized into four sections, which all contain an educational aspect:

1. **Licensing & Examination;**
2. **Compliance;**
3. **Administration & Policy,** and
4. **Education.**

Licensing & Examination	Compliance	Administration & Policy	Education
<p>The Board licenses both death care professional and facilities. Individual licenses include: apprentice/trainee, combination (funeral service practitioner &amp; embalmer), death care consultant, embalmer, funeral service practitioner, intern &amp; preneed salesperson. Facilities include: alternative disposition company, cemetery authority, crematory authority, funeral establishment, immediate disposition company &amp; removal company (Washington). The Board also administers a funeral service practitioner (FSP) and death care consultant (DCC) law examinations at least twice each year.</p>	<p><b>Inspection:</b>  <b>ORS 692.320</b> requires that the Board inspect <i>“at least once every two years, the premises and records of funeral establishments, cemeteries, crematoriums, immediate disposition companies and other facilities used for the final disposition of human remains and any other location at which human remains may be stored, temporarily held or processed prior to final disposition.”</i></p> <p>The Board takes a preventative approach to compliance – by educating licensees in order to prevent violations. With the exception of egregious or repeated violations, deficiencies noted during routine inspections rarely lead to formal disciplinary action.</p> <p><b>Complaint &amp; Background Investigation:</b>  <b>ORS 676.165</b> requires that the Board to conduct an investigation upon receipt of a complaint by any person against a licensee or applicant. The Board may also initiate an investigation upon its own motion. Though complaint investigations are mandatory, the Board’s sanctioning authority is discretionary. The Board conducts criminal background checks on a variety of individual license applicants and principals of licensed facilities. The Board may deny a license application for conviction of a crime bearing a demonstrable relationship to funeral service and/or embalming practice, or the operation of funeral establishments, crematories, cemeteries &amp; immediate disposition companies. The Board may also deny an application for any misrepresentation in obtaining a license.</p>	<p>The Board’s administrative functions are carried out by the Executive Director with the assistance from staff. Principal functions include program and project planning, development, management and evaluation; budget preparation and presentation; performance measurement; legislative coordination; rulemaking; personnel recruitment, management and retention; contracting and purchasing; receipt and expenditure control; accounting oversight; information systems and database management; meeting planning and facilitation; public relations; and maintaining critical partnerships and collaborative relationships.</p>	<p>The Board serves as an informational resource for the public relating to death care options, other agencies, organizations, the media, as well as licensees. Education is also one of the principal aims of the Board’s inspection process. Inspectors welcome questions and provide on-site technical assistance, as well as explain the regulatory basis for any noted deficiencies. Finally, the Board provides apprenticeship registration for prospective funeral service practitioners and embalmers, and also provides the law examinations for licensure for funeral service practitioners and death care consultants.</p>

## Historical Background

A little more than a generation ago, funeral service was primarily provided by small, locally-owned businesses. At the time, funeral homes offered what have since become known as “traditional” merchandise and services, which were often sold in a package tied to the cost of the casket. Earth burial or entombment was the norm. Although it was not uncommon for an individual to purchase a cemetery plot in advance or put something aside for funeral expenses, funeral arrangements were, more often than not, made at or near the time of death.

Since then, five identifiable developments have altered the death care industry’s landscape:

### 1. Consolidation

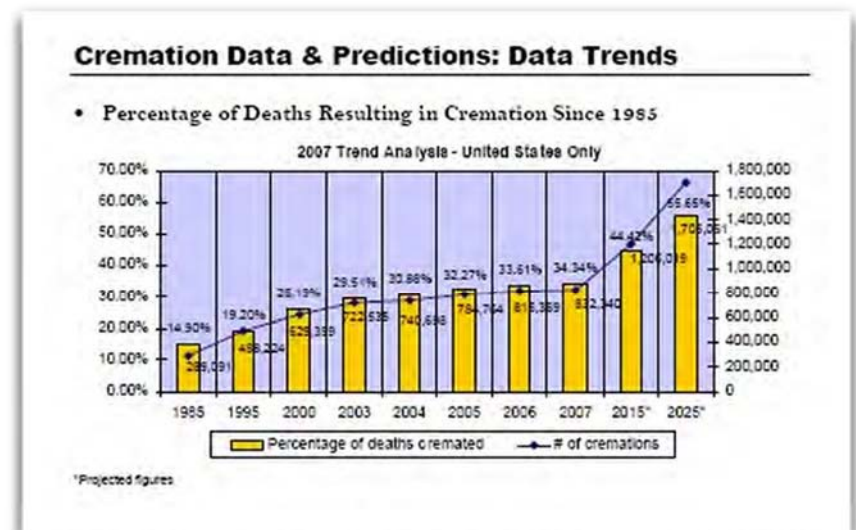
In the 1970s, a few growing corporations (known as consolidators) began acquiring thousands of funeral establishments, cemeteries, crematories and related businesses. Oregon was no exception. Consolidation has changed the underlying service model in many communities, where the population is no longer served by a locally-owned, all-inclusive facility, and this has been increasing in recent years, due most likely to the stalled economy and need to reduce costs.

### 2. Preneed Sales

Along with consolidation came the aggressive marketing of prearranged (prepaid) funeral and cemetery plans. As the large corporations intensified their efforts to capture the market for the future, many independently-owned establishments, accustomed to reliance on "at need" business, were compelled to follow this model or fade away. Between 1993 and 2006, the amount of Oregon preneed trust funds on deposit more than doubled from \$47.8 million to \$96.4 million, despite continual trust fund distributions for services rendered. These figures do not include prearrangements funded through insurance policies. Although the amount paid for preneed insurance in Oregon is unknown, it is guesstimated that a majority of all prearrangements are funded through insurance.

### 3. Cremation Rate

The nationwide cremation rate has been steadily rising for some time and is expected to continue to do so. According to the Cremation Association of North America (CANA), in 2018, the US cremation rate was 53.1%. By 2023, the US cremation rate is projected to reach 59.4%. Additionally, in 2018, Oregon’s cremation rate was 77.6%, which ranked in the top 10 in the US. There is still significant regional variation, with much higher cremation rates on the West Coast – both Washington (78%) and Colorado (72.2%) also rank in the top 10 in the US.



#### 4. **Alternative Providers**

One of the hallmarks of the consolidation era was higher prices. Along with higher prices came the increasing preference for cremation and growing demand for a low-cost alternative to the cremation services offered by traditional funeral homes. Direct cremation is a form of final disposition without embalming, formal viewing, visitation or ceremony with the body present. It is typically performed using a simple cremation container, rather than an expensive casket. Though cremated remains (ashes) can be inurned and buried or entombed in a cemetery, families may also choose from a variety of other options at little or no cost. Funeral homes that specialize in low-cost direct cremation, do not need the extensive equipment, facilities or staff required to conduct a traditional funeral. Free of such major overhead expenses, alternative providers can profitably offer much lower prices than full- service funeral homes.

#### 5. **Increased Regulation**

- **Omsberg Incident** (Oregon-specific)

In 1984, Lincoln City police discovered fifteen decomposing bodies in funeral director Dale Omsberg's garage. Twice as many were later found in mass graves at Omsberg's nearby cemetery. Most had been entrusted to Omsberg for cremation. As news of the atrocity emerged, survivors who had already received ashes back from Omsberg demanded to know what actually became of their loved one's remains. Unfortunately, there was no paper trail for law enforcement officials to follow. Some remains were never identified; others were never found.

The families who trusted Omsberg suffered enormous heartache. In response to the tragedy, a task force composed of victims, industry leaders and government officials proposed major reforms that were passed during the 1985 legislative session (1985 SB 876). Still unique today, those reforms called for a combined regulatory scheme at a time when other states were regulating the various segments of the industry separately, if at all. In addition to funeral directors, embalmers and funeral homes, the new State Mortuary and Cemetery Board was assigned responsibility for licensing and regulating the activities of cemeteries, mausoleums, crematories and immediate disposition companies. The Board was also given a statutory mandate to conduct random inspections of all licensed facilities. Above and beyond consumer protection, the Legislature's intent was to ensure that human remains are treated with dignity. All licensed facilities are now required to maintain detailed, accurate and permanent records documenting the handling of human remains at every step from the place of death to the place of final disposition.

There is no reliable way to measure the effect of the Omsberg reforms in preventing problems. What can be said is that while other states have confronted some rather dreadful episodes related to the handling of human remains, Oregon has not had another incident like the one in Lincoln City since 1985.

- **Kern Incident** (Oregon-specific)

Under Oregon law, a consumer who pays for final arrangements in advance by means of a trust contract may cancel and obtain a refund of principal and interest at any time before death. The funeral home or cemetery that sold the contract is not entitled to claim the trust money until after the beneficiary dies and the merchandise and services included in the contract have been provided.

The Kern case is the financial equivalent of the Omsberg incident in 1984. In 1996, SCI sold a number of Medford death care facilities to a new Oregon corporation formed by the Kern family from California. At the time of the sale, SCI improperly transferred preneed trust funds in the amount of \$4.3 million to an account under David Kern's control at U.S. Bank in Medford. U.S. Bank later allowed Mr. Kern to withdraw those trust funds. Mr. Kern also failed to deposit more than \$1 million in trust payments received after he began operating the Medford facilities. In 1998, the Board learned that the \$5.3 million within Mr. Kern's control was not deposited in trust and that he spent the money for a variety of unlawful purposes. The Board later learned that SCI improperly retained additional trust funds estimated at \$1 million. This failure to properly trust a total of about \$6.3 million affected more than 4000 families in the Medford area. In September of 2000, after two years in bankruptcy court, a complex settlement agreement designed to replenish trust funds and otherwise protect consumers was executed. The Board was the driving force in this major consumer protection effort. In May 2002, the parties to the settlement agreement entered into an amendment for the principal purpose of resolving disputes concerning a number of trust contracts not accounted for in the initial settlement agreement. The Board also played a pivotal role in criminal proceedings against Mr. Kern who was sentenced to 18 months in prison in December of 2002.

Like Omsberg, it was apparent from the Kern case that major regulatory reforms were needed. In June of 2000, the Board took the lead in promoting reform by obtaining a \$4,000 Public Policy Dispute Resolution grant leading to the formation of a taskforce composed of preneed trust stakeholders. The ultimate product of that collaborative effort was HB 2809 which passed during the 2001 legislative session and became effective on January 1, 2002. In addition to transferring responsibility for preneed trust regulation from the Secretary of State to the Department of Consumer and Business Services (DCBS), the new law contained comprehensive reforms designed to enhance consumer protection without dramatic fee increases.

- **The Funeral Rule (FTC)**

Effective April 30, 1984, the Federal Trade Commission imposed consumer protection regulations known as the Funeral Rule. The Board has since adopted these regulations.

## **6. Death Care Sales**

The death care industry controls resources essential for the final disposition of human remains. Like any other commercial enterprise, success depends upon the sale of merchandise and services for a profit. However, unlike ordinary customers, death care consumers are often compelled to make an array of unusual, emotional and costly purchase decisions in the midst of coping with the confusing and painful loss of a loved one. Because the means, motive and opportunity for exploitation are inherent in the nature of many death care transactions, providers have a special duty to observe strict standards of professional conduct. Vulnerable consumers are natural prey for the unscrupulous and opportunistic.

In order to promote professional standards, those entering funeral service in Oregon must have an associate degree, must successfully complete a one-year apprenticeship and must pass a law examination demonstrating sufficient knowledge of relevant death care laws and rules to begin practice.

Funeral arrangements can be made either at need (at the time of death) or preneed (before death). Consumers are most vulnerable after a recent loss. In recognition of the pressing need and distress of the bereaved, only licensed funeral service practitioners and supervised apprentices may conduct at need funeral arrangements. The Board issues a preneed salesperson registration to those who intend to engage in preneed trust sales. Funeral service practitioners, embalmers and apprentices are not required to obtain a separate registration in order to engage in preneed trust sales.

## **Agency Initiatives & Accomplishments**

The Board needs to continue creating financial stability in order to meet its mission. The Board is also working to shift from a reactionary stance to a proactive one in anticipation of a projected increase in future deaths – given the aging of the overall population. Education and inspections will continue to be essential tools in protecting the public. This is the core of OMCB’s mission and strategic goals, and will be assessed through improved ratings on customer satisfaction surveys, feedback from industry partners, as well as reductions in documented compliance issues.

Most immediately, the Board is now fully-staffed and is working on reviewing and updating a number of agency processes and have specifically focused on enhancing and improving the entire inspection process. With an even stronger emphasis on education as part of the inspection process, the Board also expects to see a reduction in the number of incidents or compliance issues noted during future inspections.

The Board will also be focused on improving relationships with stakeholders and developing partnerships with stakeholders, industry association and other agencies in order to appropriately prepare for longer term issues facing the state as far as land use, air quality and natural resources, emergency response, and cultural diversity. OMCB is vital in presenting the death care industry’s interest and participation in these statewide conversations and planning efforts.

The Board also continues to work collaboratively with stakeholders and other interested individuals to address and evaluate the Indigent Disposition Program (IDP) Fund, which OMCB began administering in the 15-17 biennium.

In addition to recently submitting a legislative concept for the upcoming 2021 legislative session that proposes to increase the death filing fee from \$20 to \$30 – which should ensure that the IDP Fund will be sustainable through 2027 – OMCB’s President recently established an advisory committee to thoroughly review the Indigent Disposition Program.

The IDP Fund advisory committee’s recommendations will be presented to the Board, who will then review everything for consideration.

## Licensing

The Board currently issues the following 13 license types:

	Individual Licenses		Facility Licenses
1	<i>Apprentice/Trainee (Funeral Service Practitioner, Embalmer or Both)</i>	1	<i>Alternative Disposition Company</i>
2	<i>Combination (Funeral Service Practitioner &amp; Embalmer)</i>	2	<i>Cemetery Authority</i>
3	<i>Death Care Consultant</i>	3	<i>Crematory Authority</i>
4	<i>Embalmer</i>	4	<i>Funeral Establishment</i>
5	<i>Funeral Service Practitioner (Funeral Director)</i>	5	<i>Immediate Disposition Company</i>
6	<i>Intern</i>	6	<i>Removal Company (Washington)</i>
7	<i>Preneed Salesperson</i>		

License Types Issued	2007 - 2009	2009 - 2011	2011 - 2013	2013 - 2015	2015 - 2017	2017 - 2019	2019 – 2021 (as of Dec. 2020)
<b>Initial Individual Licenses:</b> Apprentice/Trainee, Combination, Death Care Consultant, Embalmer, Funeral Service Practitioner, Intern & Preneed Salesperson	<b>432</b>	<b>417</b>	<b>435</b>	<b>476</b>	<b>375</b>	<b>349</b>	<b>290</b>
<b>Initial Facility Licenses:</b> Alternative Disposition Company, Cemetery Authority, Crematory Authority, Funeral Establishment, Immediate Disposition Company & Removal Company (Washington)	<b>112</b>	<b>216</b>	<b>80</b>	<b>65</b>	<b>65</b>	<b>39</b>	<b>30</b>
<b>Individual Renewals:</b> Apprentice/Trainee, Combination, Death Care Consultant, Embalmer, Funeral Service Practitioner & Preneed Salesperson	<b>1,352</b>	<b>1,264</b>	<b>1,289</b>	<b>1,260</b>	<b>1,101</b>	<b>1,121</b>	<b>801</b>
<b>Facility Renewals:</b> Alternative Disposition Company, Cemetery Authority, Crematory Authority, Funeral Establishment, Immediate Disposition Company	<b>707</b>	<b>717</b>	<b>711</b>	<b>726</b>	<b>753</b>	<b>748</b>	<b>197</b>
<b>Total Licenses Issued</b>	<b>2,603</b>	<b>2,614</b>	<b>2,515</b>	<b>2,527</b>	<b>2,294</b>	<b>2,257</b>	<b>1,318</b>



## ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

**Health Related Licensing Boards**  
**Pkg: 010 - Non-PICS Psnl Svc / Vacancy Factor**

**Cross Reference Name: Mortuary and Cemetery Board**  
**Cross Reference Number: 83300-017-00-00-00000**

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Personal Services</b>							
Temporary Appointments	-	-	192	-	-	-	192
Pension Obligation Bond	-	-	7,834	-	-	-	7,834
Social Security Taxes	-	-	15	-	-	-	15
Mass Transit Tax	-	-	668	-	-	-	668
Vacancy Savings	-	-	(8,914)	-	-	-	(8,914)
<b>Total Personal Services</b>	-	-	<b>(\$205)</b>	-	-	-	<b>(\$205)</b>
<b>Total Expenditures</b>							
Total Expenditures	-	-	(205)	-	-	-	(205)
<b>Total Expenditures</b>	-	-	<b>(\$205)</b>	-	-	-	<b>(\$205)</b>
<b>Ending Balance</b>							
Ending Balance	-	-	205	-	-	-	205
<b>Total Ending Balance</b>	-	-	<b>\$205</b>	-	-	-	<b>\$205</b>

## ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

**Health Related Licensing Boards**  
**Pkg: 031 - Standard Inflation**

**Cross Reference Name: Mortuary and Cemetery Board**  
**Cross Reference Number: 83300-017-00-00-00000**

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Services &amp; Supplies</b>							
Instate Travel	-	-	1,437	-	-	-	1,437
Out of State Travel	-	-	137	-	-	-	137
Employee Training	-	-	414	-	-	-	414
Office Expenses	-	-	1,111	-	-	-	1,111
Telecommunications	-	-	1,157	-	-	-	1,157
State Gov. Service Charges	-	-	49,241	-	-	-	49,241
Data Processing	-	-	133	-	-	-	133
Publicity and Publications	-	-	60	-	-	-	60
Professional Services	-	-	25,325	-	-	-	25,325
IT Professional Services	-	-	6,122	-	-	-	6,122
Attorney General	-	-	14,403	-	-	-	14,403
Employee Recruitment and Develop	-	-	51	-	-	-	51
Dues and Subscriptions	-	-	155	-	-	-	155
Facilities Rental and Taxes	-	-	19,072	-	-	-	19,072
Agency Program Related S and S	-	-	148	-	-	-	148
Other Services and Supplies	-	-	1,987	-	-	-	1,987
Expendable Prop 250 - 5000	-	-	418	-	-	-	418
IT Expendable Property	-	-	452	-	-	-	452
<b>Total Services &amp; Supplies</b>	-	-	<b>\$121,823</b>	-	-	-	<b>\$121,823</b>
<b>Total Expenditures</b>							
Total Expenditures	-	-	121,823	-	-	-	121,823
<b>Total Expenditures</b>	-	-	<b>\$121,823</b>	-	-	-	<b>\$121,823</b>

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## ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Health Related Licensing Boards  
Pkg: 031 - Standard Inflation

Cross Reference Name: Mortuary and Cemetery Board  
Cross Reference Number: 83300-017-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Ending Balance</b>							
Ending Balance	-	-	(121,823)	-	-	-	(121,823)
<b>Total Ending Balance</b>	-	-	<b>(\$121,823)</b>	-	-	-	<b>(\$121,823)</b>

## ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Health Related Licensing Boards  
Pkg: 032 - Above Standard Inflation

Cross Reference Name: Mortuary and Cemetery Board  
Cross Reference Number: 83300-017-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Services &amp; Supplies</b>							
Attorney General	-	-	-	-	-	-	-
Facilities Rental and Taxes	-	-	-	-	-	-	-
<b>Total Services &amp; Supplies</b>	-	-	-	-	-	-	-
<b>Total Expenditures</b>							
Total Expenditures	-	-	-	-	-	-	-
<b>Total Expenditures</b>	-	-	-	-	-	-	-
<b>Ending Balance</b>							
Ending Balance	-	-	-	-	-	-	-
<b>Total Ending Balance</b>	-	-	-	-	-	-	-

## ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

**Health Related Licensing Boards**  
**Pkg: 060 - Technical Adjustments**

**Cross Reference Name: Mortuary and Cemetery Board**  
**Cross Reference Number: 83300-017-00-00-00000**

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Services &amp; Supplies</b>							
Data Processing	-	-	10,558	-	-	-	10,558
Professional Services	-	-	(456,038)	-	-	-	(456,038)
IT Professional Services	-	-	(10,558)	-	-	-	(10,558)
Agency Program Related S and S	-	-	400,000	-	-	-	400,000
Other Services and Supplies	-	-	115,859	-	-	-	115,859
<b>Total Services &amp; Supplies</b>	-	-	<b>\$59,821</b>	-	-	-	<b>\$59,821</b>
<b>Total Expenditures</b>							
Total Expenditures	-	-	59,821	-	-	-	59,821
<b>Total Expenditures</b>	-	-	<b>\$59,821</b>	-	-	-	<b>\$59,821</b>
<b>Ending Balance</b>							
Ending Balance	-	-	(59,821)	-	-	-	(59,821)
<b>Total Ending Balance</b>	-	-	<b>(\$59,821)</b>	-	-	-	<b>(\$59,821)</b>

## ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

**Health Related Licensing Boards**  
**Pkg: 091 - Elimination of S&S Inflation**

**Cross Reference Name: Mortuary and Cemetery Board**  
**Cross Reference Number: 83300-017-00-00-00000**

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Services &amp; Supplies</b>							
Instate Travel	-	-	(1,437)	-	-	-	(1,437)
Out of State Travel	-	-	(137)	-	-	-	(137)
Employee Training	-	-	(414)	-	-	-	(414)
Office Expenses	-	-	(1,111)	-	-	-	(1,111)
Telecommunications	-	-	(1,157)	-	-	-	(1,157)
Publicity and Publications	-	-	(60)	-	-	-	(60)
Professional Services	-	-	(25,325)	-	-	-	(25,325)
Employee Recruitment and Develop	-	-	(51)	-	-	-	(51)
Dues and Subscriptions	-	-	(155)	-	-	-	(155)
Agency Program Related S and S	-	-	(148)	-	-	-	(148)
Other Services and Supplies	-	-	(1,987)	-	-	-	(1,987)
Expendable Prop 250 - 5000	-	-	(418)	-	-	-	(418)
IT Expendable Property	-	-	(452)	-	-	-	(452)
<b>Total Services &amp; Supplies</b>	-	-	<b>(\$32,852)</b>	-	-	-	<b>(\$32,852)</b>
<b>Total Expenditures</b>							
Total Expenditures	-	-	(32,852)	-	-	-	(32,852)
<b>Total Expenditures</b>	-	-	<b>(\$32,852)</b>	-	-	-	<b>(\$32,852)</b>
<b>Ending Balance</b>							
Ending Balance	-	-	32,852	-	-	-	32,852
<b>Total Ending Balance</b>	-	-	<b>\$32,852</b>	-	-	-	<b>\$32,852</b>

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Health Related Licensing Boards  
Pkg: 092 - Personal Services Adjustments

Cross Reference Name: Mortuary and Cemetery Board  
Cross Reference Number: 83300-017-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Personal Services</b>							
Vacancy Savings	-	-	(41,781)	-	-	-	(41,781)
<b>Total Personal Services</b>	-	-	<b>(\$41,781)</b>	-	-	-	<b>(\$41,781)</b>
<b>Total Expenditures</b>							
Total Expenditures	-	-	(41,781)	-	-	-	(41,781)
<b>Total Expenditures</b>	-	-	<b>(\$41,781)</b>	-	-	-	<b>(\$41,781)</b>
<b>Ending Balance</b>							
Ending Balance	-	-	41,781	-	-	-	41,781
<b>Total Ending Balance</b>	-	-	<b>\$41,781</b>	-	-	-	<b>\$41,781</b>

## ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Health Related Licensing Boards  
Pkg: 096 - Statewide Adjustment DAS Chgs

Cross Reference Name: Mortuary and Cemetery Board  
Cross Reference Number: 83300-017-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Services &amp; Supplies</b>							
State Gov. Service Charges	-	-	25,462	-	-	-	25,462
Data Processing	-	-	(2,444)	-	-	-	(2,444)
Facilities Rental and Taxes	-	-	(3,212)	-	-	-	(3,212)
Other Services and Supplies	-	-	(42,871)	-	-	-	(42,871)
<b>Total Services &amp; Supplies</b>	-	-	<b>(\$23,065)</b>	-	-	-	<b>(\$23,065)</b>
<b>Total Expenditures</b>							
Total Expenditures	-	-	(23,065)	-	-	-	(23,065)
<b>Total Expenditures</b>	-	-	<b>(\$23,065)</b>	-	-	-	<b>(\$23,065)</b>
<b>Ending Balance</b>							
Ending Balance	-	-	23,065	-	-	-	23,065
<b>Total Ending Balance</b>	-	-	<b>\$23,065</b>	-	-	-	<b>\$23,065</b>



## ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Health Related Licensing Boards  
Pkg: 097 - Statewide AG Adjustment

Cross Reference Name: Mortuary and Cemetery Board  
Cross Reference Number: 83300-017-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Services &amp; Supplies</b>							
Attorney General	-	-	(5,232)	-	-	-	(5,232)
<b>Total Services &amp; Supplies</b>	-	-	<b>(\$5,232)</b>	-	-	-	<b>(\$5,232)</b>
<b>Total Expenditures</b>							
Total Expenditures	-	-	(5,232)	-	-	-	(5,232)
<b>Total Expenditures</b>	-	-	<b>(\$5,232)</b>	-	-	-	<b>(\$5,232)</b>
<b>Ending Balance</b>							
Ending Balance	-	-	5,232	-	-	-	5,232
<b>Total Ending Balance</b>	-	-	<b>\$5,232</b>	-	-	-	<b>\$5,232</b>

## ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

**Health Related Licensing Boards**  
**Pkg: 098 - HRLB Program Reorganization**

**Cross Reference Name: Mortuary and Cemetery Board**  
**Cross Reference Number: 83300-017-00-00-00000**

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Revenues</b>							
Business Lic and Fees	-	-	(344,867)	-	-	-	(344,867)
Non-business Lic. and Fees	-	-	(1,281,794)	-	-	-	(1,281,794)
Charges for Services	-	-	(378)	-	-	-	(378)
Fines and Forfeitures	-	-	(3,612)	-	-	-	(3,612)
Interest Income	-	-	(33,248)	-	-	-	(33,248)
<b>Total Revenues</b>	-	-	<b>(\$1,663,899)</b>	-	-	-	<b>(\$1,663,899)</b>
<b>Personal Services</b>							
Class/Unclass Sal. and Per Diem	-	-	(504,624)	-	-	-	(504,624)
Temporary Appointments	-	-	(2,324)	-	-	-	(2,324)
Empl. Rel. Bd. Assessments	-	-	(203)	-	-	-	(203)
Public Employees' Retire Cont	-	-	(85,762)	-	-	-	(85,762)
Pension Obligation Bond	-	-	(29,230)	-	-	-	(29,230)
Social Security Taxes	-	-	(38,777)	-	-	-	(38,777)
Worker's Comp. Assess. (WCD)	-	-	(161)	-	-	-	(161)
Mass Transit Tax	-	-	(3,042)	-	-	-	(3,042)
Flexible Benefits	-	-	(133,812)	-	-	-	(133,812)
Vacancy Savings	-	-	25,348	-	-	-	25,348
Reconciliation Adjustment	-	-	(5)	-	-	-	(5)
<b>Total Personal Services</b>	-	-	<b>(\$772,592)</b>	-	-	-	<b>(\$772,592)</b>
<b>Services &amp; Supplies</b>							
Instate Travel	-	-	(47,590)	-	-	-	(47,590)
Out of State Travel	-	-	(1,589)	-	-	-	(1,589)

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**Health Related Licensing Boards**  
**Pkg: 098 - HRLB Program Reorganization**

**Cross Reference Name: Mortuary and Cemetery Board**  
**Cross Reference Number: 83300-017-00-00-00000**

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Services &amp; Supplies</b>							
Employee Training	-	-	(4,815)	-	-	-	(4,815)
Office Expenses	-	-	(12,918)	-	-	-	(12,918)
Telecommunications	-	-	(13,458)	-	-	-	(13,458)
State Gov. Service Charges	-	-	(32,777)	-	-	-	(32,777)
Data Processing	-	-	(3,207)	-	-	-	(3,207)
Publicity and Publications	-	-	(701)	-	-	-	(701)
Professional Services	-	-	11,731	-	-	-	11,731
IT Professional Services	-	-	(51,482)	-	-	-	(51,482)
Attorney General	-	-	(41,650)	-	-	-	(41,650)
Dispute Resolution Services	-	-	-	-	-	-	-
Employee Recruitment and Develop	-	-	(589)	-	-	-	(589)
Dues and Subscriptions	-	-	(1,803)	-	-	-	(1,803)
Facilities Rental and Taxes	-	-	(50,162)	-	-	-	(50,162)
Agency Program Related S and S	-	-	(276,723)	-	-	-	(276,723)
Other Services and Supplies	-	-	(81,849)	-	-	-	(81,849)
Expendable Prop 250 - 5000	-	-	(4,860)	-	-	-	(4,860)
IT Expendable Property	-	-	(5,256)	-	-	-	(5,256)
<b>Total Services &amp; Supplies</b>	-	-	<b>(\$619,698)</b>	-	-	-	<b>(\$619,698)</b>
<b>Total Expenditures</b>							
Total Expenditures	-	-	(1,392,290)	-	-	-	(1,392,290)
<b>Total Expenditures</b>	-	-	<b>(\$1,392,290)</b>	-	-	-	<b>(\$1,392,290)</b>

\_\_\_\_ Agency Request  
2021-23 Biennium

\_\_\_\_ Governor's Budget  
Page \_\_\_\_\_

\_\_\_\_ Legislatively Adopted  
Essential and Policy Package Fiscal Impact Summary - BPR013

## ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Health Related Licensing Boards  
Pkg: 098 - HRLB Program Reorganization

Cross Reference Name: Mortuary and Cemetery Board  
Cross Reference Number: 83300-017-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Ending Balance</b>							
Ending Balance	-	-	(271,609)	-	-	-	(271,609)
<b>Total Ending Balance</b>	-	-	<b>(\$271,609)</b>	-	-	-	<b>(\$271,609)</b>
<b>Total FTE</b>							
Total FTE							(3.50)
<b>Total FTE</b>	-	-	-	-	-	-	<b>(3.50)</b>

## ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Health Related Licensing Boards  
Pkg: 099 - Microsoft 365 Consolidation

Cross Reference Name: Mortuary and Cemetery Board  
Cross Reference Number: 83300-017-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Services &amp; Supplies</b>							
Data Processing	-	-	(4,937)	-	-	-	(4,937)
<b>Total Services &amp; Supplies</b>	-	-	<b>(\$4,937)</b>	-	-	-	<b>(\$4,937)</b>
<b>Total Expenditures</b>							
Total Expenditures	-	-	(4,937)	-	-	-	(4,937)
<b>Total Expenditures</b>	-	-	<b>(\$4,937)</b>	-	-	-	<b>(\$4,937)</b>
<b>Ending Balance</b>							
Ending Balance	-	-	4,937	-	-	-	4,937
<b>Total Ending Balance</b>	-	-	<b>\$4,937</b>	-	-	-	<b>\$4,937</b>

## Oregon Mortuary & Cemetery Board (OMCB)

Cross Reference Number: 83300-017-00-00-00000

### PROGRAM OPTION PACKAGE 101: Indigent Disposition Program Fee/Allocation

#### Purpose:

This increased revenue policy package is to change the death filing fee from \$20 to \$30, which will ensure that the Indigent Disposition Program (IDP) Fund will have sufficient revenue to reimburse IDP claims.

#### How Accomplished:

Due to a variety of factors, the number of indigent The Oregon Mortuary & Cemetery Board (OMCB) has submitted a legislative concept for the 2021 regular legislative session, which is proposing to increase the death filing fee from \$20 to \$30.

#### Revenue Source & Allocation:

The Indigent Disposition Program (IDP) Fund receives its revenue from the death filing fee, which is described in **ORS 692.415**:

*(1) The State Mortuary and Cemetery Board shall impose and collect a filing fee of \$20 for each report of death and shall deposit the total amount of the fee collected to the credit of the State Mortuary and Cemetery Board Account established under ORS 692.375. Of the fee, at least \$6 must be used by the board to carry out the purposes of ORS 97.170 (5). The board shall use the remainder of the fee in the same manner as other funds credited to the account under ORS 692.375.*

Currently, OMCB receives \$20 for each report of death (the death filing fee) and allocates the amount as follows:

- \$6 is paid to the IDP Fund, and
- \$14 is paid to OMCB's agency account – this is the main source of OMCB's revenue

The legislative concept is proposing to increase the death filing fee from \$20 to \$30, which will be allocated as follows:

- \$16 will be paid to the IDP Fund, and
- \$14 will continue to be paid to OMCB's agency account

## ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Health Related Licensing Boards

Cross Reference Name: Mortuary and Cemetery Board

Pkg: 101 - Indigent Disposition Program Fee/Allocation

Cross Reference Number: 83300-017-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Revenues</b>							
Non-business Lic. and Fees	-	-	971,831	-	-	-	971,831
<b>Total Revenues</b>	-	-	<b>\$971,831</b>	-	-	-	<b>\$971,831</b>
<b>Ending Balance</b>							
Ending Balance	-	-	971,831	-	-	-	971,831
<b>Total Ending Balance</b>	-	-	<b>\$971,831</b>	-	-	-	<b>\$971,831</b>

## Oregon Mortuary & Cemetery Board (OMCB)

Cross Reference Number: 83300-017-00-00-00000

### PROGRAM OPTION PACKAGE 102: Indigent Disposition Program Limitation

#### Purpose:

This increased revenue policy package is to seek an increase in limitation so the additional funds received from Program Option Package 102 may be used to reimburse IDP claims.

#### How Accomplished:

Due to a variety of factors, the number of indigent The Oregon Mortuary & Cemetery Board (OMCB) has submitted an agency bill for the 2021 regular legislative session, which is proposing to increase the death filing fee from \$20 to \$30.

#### Revenue Source & Allocation:

The Indigent Disposition Program (IDP) Fund receives its revenue from the death filing fee, which is described in **ORS 692.415**:

*(1) The State Mortuary and Cemetery Board shall impose and collect a filing fee of \$20 for each report of death and shall deposit the total amount of the fee collected to the credit of the State Mortuary and Cemetery Board Account established under ORS 692.375. Of the fee, at least \$6 must be used by the board to carry out the purposes of ORS 97.170 (5). The board shall use the remainder of the fee in the same manner as other funds credited to the account under ORS 692.375.*

Currently, OMCB receives \$20 for each report of death (the death filing fee) and allocates the amount as follows:

- \$6 is paid to the IDP Fund, and
- \$14 is paid to OMCB's agency account – this is the main source of OMCB's revenue

The legislative concept is proposing to increase the death filing fee from \$20 to \$30, which will be allocated as follows:

- \$16 will be paid to the IDP Fund, and
- \$14 will continue to be paid to OMCB's agency account



## ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Health Related Licensing Boards  
Pkg: 102 - Indigent Disposition Program Limitation

Cross Reference Name: Mortuary and Cemetery Board  
Cross Reference Number: 83300-017-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Services &amp; Supplies</b>							
Agency Program Related S and S	-	-	150,000	-	-	-	150,000
<b>Total Services &amp; Supplies</b>	-	-	<b>\$150,000</b>	-	-	-	<b>\$150,000</b>
<b>Total Expenditures</b>							
Total Expenditures	-	-	150,000	-	-	-	150,000
<b>Total Expenditures</b>	-	-	<b>\$150,000</b>	-	-	-	<b>\$150,000</b>
<b>Ending Balance</b>							
Ending Balance	-	-	(150,000)	-	-	-	(150,000)
<b>Total Ending Balance</b>	-	-	<b>(\$150,000)</b>	-	-	-	<b>(\$150,000)</b>

## **Oregon Mortuary & Cemetery Board (OMCB)**

*Cross Reference Number: 83300-017-00-00-00000*

### **PROGRAM OPTION PACKAGE 103: Travel Expenses for Inspections**

#### **Purpose:**

During the 2019-21 biennium, OMCB added another Inspector to its staff for the purpose of fulfilling the agency's statutory mandate (**ORS 692.320**):

*Shall inspect, at least once every two years, the premises and records of funeral establishments, cemeteries, crematoriums, immediate disposition companies and other facilities used for the final disposition of human remains and any other location at which human remains may be stored, temporarily held or processed prior to final disposition.*

The purpose of this policy package is to ensure that the agency has enough budgeted for its two Inspectors to travel throughout the state in order to complete inspections of all licensed facilities.

Even with the pandemic significantly restricting travel – and therefore preventing the Inspectors from traveling very far – the Inspectors have completed ninety-four inspections (both the facility & records review have been completed) in a relatively abbreviated period of time (about three months).

#### **How Accomplished:**

The state has already been divided into two regions and once the travel restrictions are lifted, the Inspectors will begin traveling throughout the state to complete their facility inspections.

#### **Revenue Source:**

The agency is Other Funds and currently has the amount requested for this policy package in its reserve account.

## ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Health Related Licensing Boards  
Pkg: 103 - Travel Expenses for Inspections

Cross Reference Name: Mortuary and Cemetery Board  
Cross Reference Number: 83300-017-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Services &amp; Supplies</b>							
Instate Travel	-	-	61,760	-	-	-	61,760
<b>Total Services &amp; Supplies</b>	-	-	<b>\$61,760</b>	-	-	-	<b>\$61,760</b>
<b>Total Expenditures</b>							
Total Expenditures	-	-	61,760	-	-	-	61,760
<b>Total Expenditures</b>	-	-	<b>\$61,760</b>	-	-	-	<b>\$61,760</b>
<b>Ending Balance</b>							
Ending Balance	-	-	(61,760)	-	-	-	(61,760)
<b>Total Ending Balance</b>	-	-	<b>(\$61,760)</b>	-	-	-	<b>(\$61,760)</b>

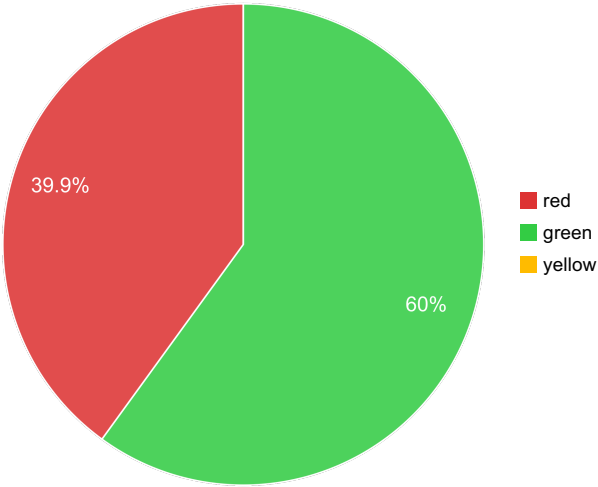
# **Mortuary and Cemetery Board**

Annual Performance Progress Report

Reporting Year 2020

Published: 10/2/2020 8:55:12 AM

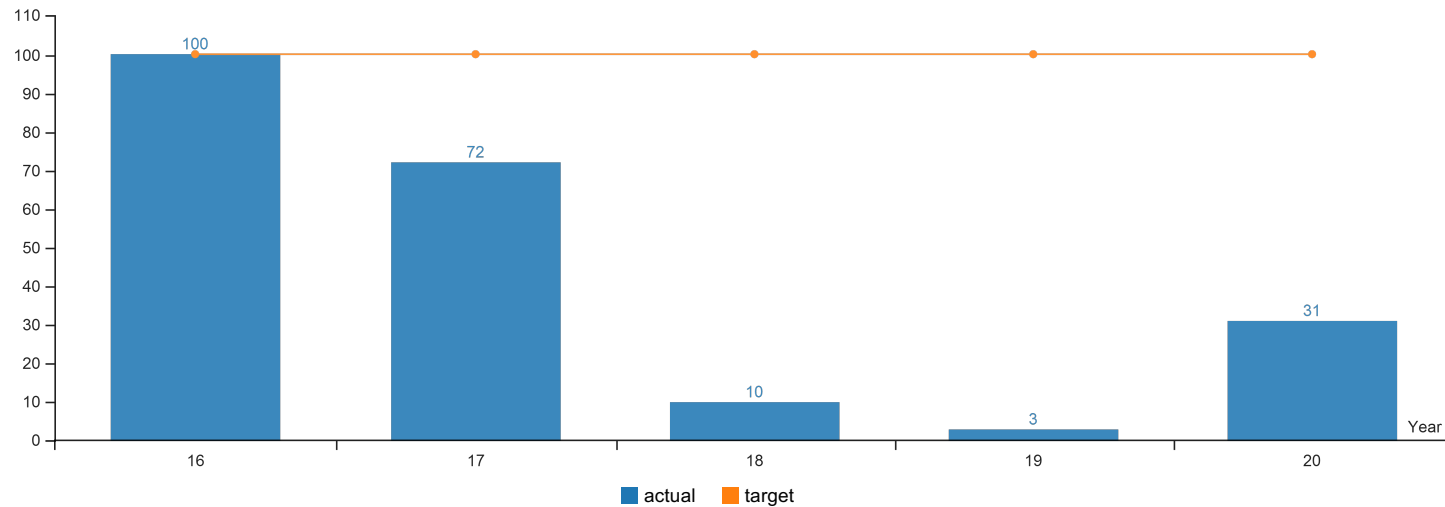
KPM #	Approved Key Performance Measures (KPMs)
1	Facility Inspection - Percent of licensed facilities inspected not less than once per biennium.
2	Complaint Investigation - Percent of investigative reports completed within six months of a complaint from any person against a licensee.
3	Customer Service - Percent of customers rating their satisfaction with the agency's customer service as "good" or "excellent": overall, timeliness, accuracy, helpfulness, expertise, availability of information.
4	BEST PRACTICES - Percent of total best practices met by the Board.
5	Timely Resolution of Complaints - Percent of cases closed within 9 months.



Performance Summary	Green	Yellow	Red
	= Target to -5%	= Target -5% to -15%	= Target > -15%
Summary Stats:	60%	0%	40%

KPM #1	Facility Inspection - Percent of licensed facilities inspected not less than once per biennium.
	Data Collection Period: Jul 01 - Jun 30

\* Upward Trend = positive result



Report Year	2016	2017	2018	2019	2020
<b>Inspections Completed</b>					
Actual	100%	72%	10%	3%	31%
Target	100%	100%	100%	100%	100%

#### How Are We Doing

OMCB currently regulates 758 licensed facilities located throughout the state. Our agency's statutory mandate is to inspect at least half of these (approximately 379) during each fiscal year. For the period of July 1, 2019 through June 30, 2020, OMCB Inspectors performed and completed a total of 109 facility inspections. These inspections included 92 random biennial inspections and 17 licensing action inspections. The number of completed inspections equate to a rate of 31% of licensed facilities inspected not less than once per biennium.

#### Factors Affecting Results

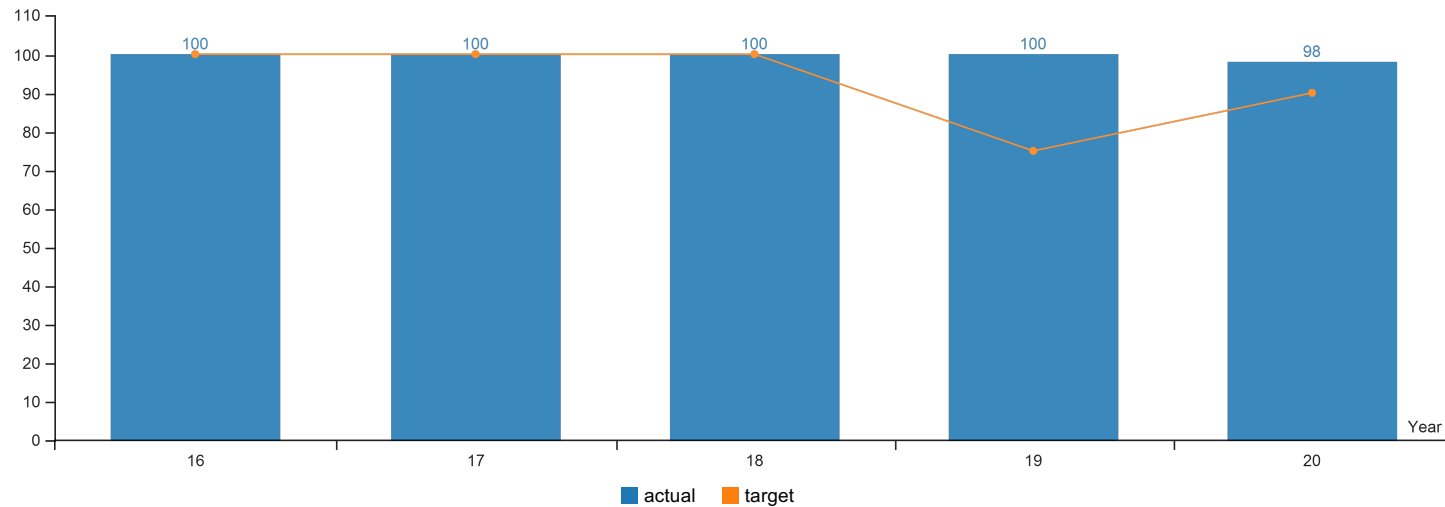
For the period of July 2018 through most of 2019, our agency was unable to perform inspections due to a limited number of staff. From July 2018 through June 2019, we did not have an Inspector on staff. From June 2019 through December 2019, our agency had one Inspector, who focused entirely on the pending backlog and licensing action inspections required to maintain our most essential operations.

By the end of 2019, both OMCB inspector positions were filled. In January of 2020, OMCB's Compliance Division took steps to enhance the volume, quality and efficiency of inspections. For approximately two months, inspections were running at full capacity and on target to meet our statutory mandate. However, in early March, the statewide restrictions related to the COVID-19 pandemic negatively and significantly impacted our agency's operations, especially inspections. Inspectors were still able to conduct on-site inspections of stand-alone cemeteries, but were greatly limited in their ability to physically inspect other licensed facilities.

In recent months, our agency has adjusted to the limitations created by the pandemic by implementing protocols for conducting virtual inspections that will allow us to continue to work and strive towards meeting our statutory mandate, while fully complying with all of the state-wide restrictions.

KPM #2	Complaint Investigation - Percent of investigative reports completed within six months of a complaint from any person against a licensee.
	Data Collection Period: Jul 01 - Jun 30

\* Upward Trend = positive result



Report Year	2016	2017	2018	2019	2020
<b>Complaint Investigation</b>					
Actual	100%	100%	100%	100%	98%
Target	100%	100%	100%	75%	90%

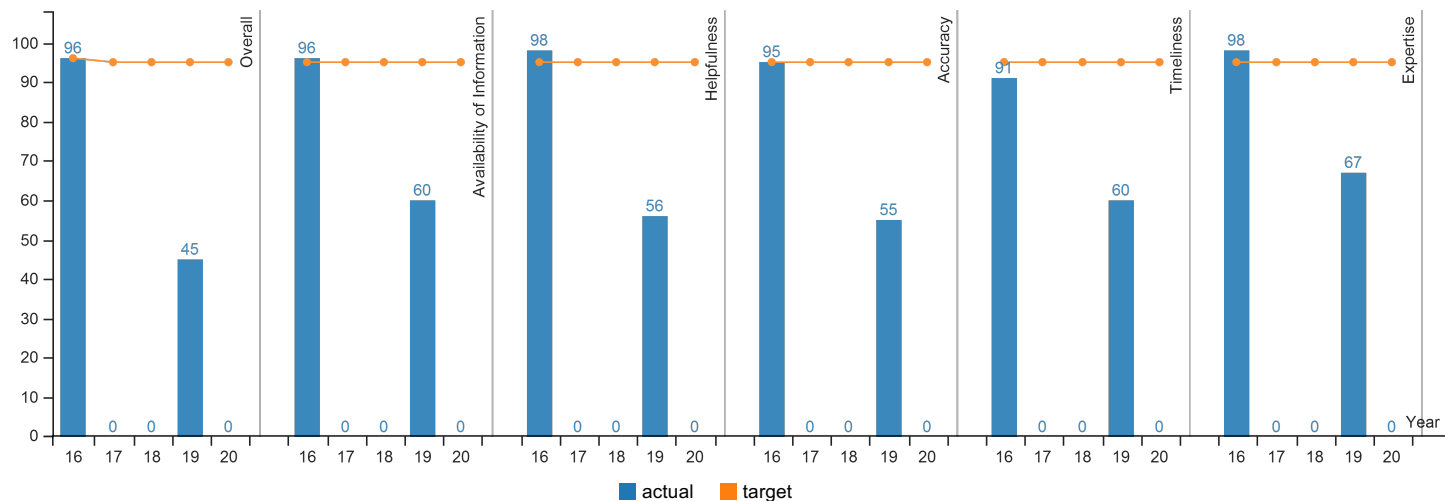
#### How Are We Doing

Between July 1, 2019 and June 30, 2020, OMCB opened 43 cases. Of these, 42 were or are being presented within six months of the complaint, for a rate of 98%. Our agency has maintained a 100% report rate over the last 6.5 years. The remaining complaint is expected to be presented during the October 2020 board meeting, which will fall within the 6 month time frame. If this occurs, the rate is expected to remain at 100%.

#### Factors Affecting Results

There has been a recent increase in licensing actions, which may impact these results in the future. Our Investigator is also responsible for conducting background investigations for certain license applications. This increase in demand may cause the time available for case investigations to be reduced.

KPM #3	Customer Service - Percent of customers rating their satisfaction with the agency's customer service as "good" or "excellent": overall, timeliness, accuracy, helpfulness, expertise, availability of information.
	Data Collection Period: Jan 01 - Dec 30



Report Year	2016	2017	2018	2019	2020
<b>Overall</b>					
Actual	96%	No Data	No Data	45%	No Data
Target	96%	95%	95%	95%	95%
<b>Availability of Information</b>					
Actual	96%	No Data	No Data	60%	No Data
Target	95%	95%	95%	95%	95%
<b>Helpfulness</b>					
Actual	98%	No Data	No Data	56%	No Data
Target	95%	95%	95%	95%	95%
<b>Accuracy</b>					
Actual	95%	No Data	No Data	55%	No Data
Target	95%	95%	95%	95%	95%
<b>Timeliness</b>					
Actual	91%	No Data	No Data	60%	No Data
Target	95%	95%	95%	95%	95%
<b>Expertise</b>					
Actual	98%	No Data	No Data	67%	No Data
Target	95%	95%	95%	95%	95%

How Are We Doing



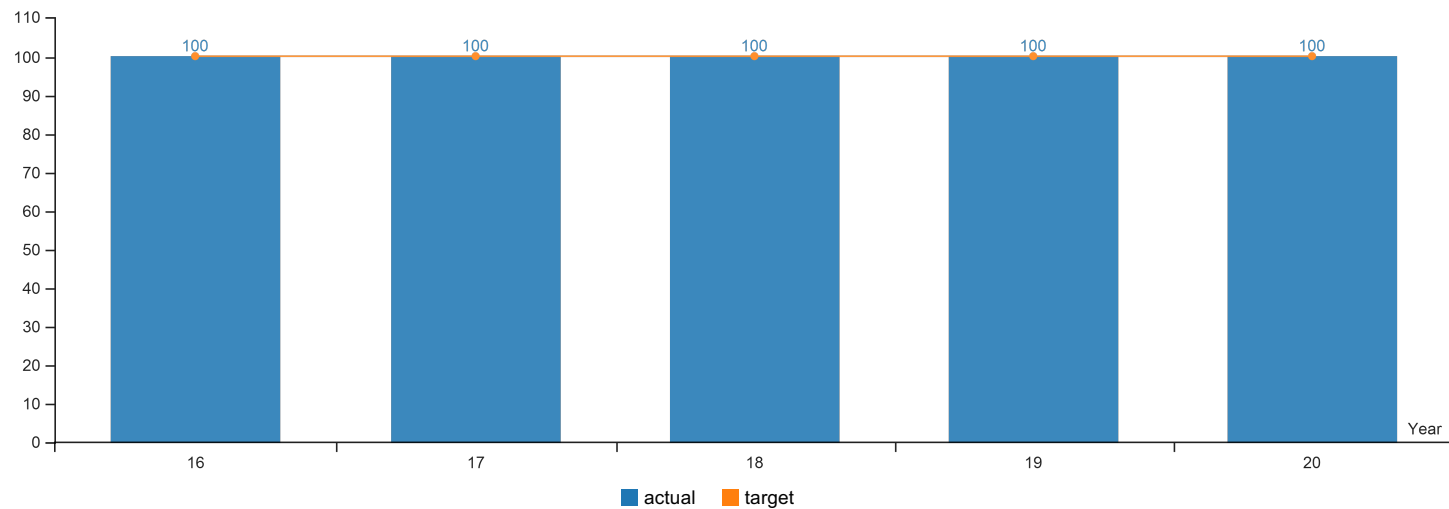
Although we are unable to provide data for the period of January 1, 2019 through December 31, 2019 - for reasons described below - we have updated our customer service survey and have a specific strategic plan for implementation. The updated customer service survey is now available on our website and the survey link is currently included in all staff's signature lines. The next step is to provide an opportunity for individuals who have filed a complaint to complete the survey as well as licensees whose facilities have been recently inspected. We will also publicize the existence of the customer service survey in our quarterly publications and future mailings.

**Factors Affecting Results**

During this period of time, our agency transitioned to a different website management system, which unfortunately inactivated our customer service survey. Even before the transition, the customer service data that we received was limited and problematic - a majority of the responses seemed to be either spam or from the same individual.

KPM #4	BEST PRACTICES - Percent of total best practices met by the Board.
	Data Collection Period: Jul 01 - Jun 30

\* Upward Trend = positive result



Report Year	2016	2017	2018	2019	2020
<b>BEST PRACTICES</b>					
Actual	100%	100%	100%	100%	100%
Target	100%	100%	100%	100%	100%

#### How Are We Doing

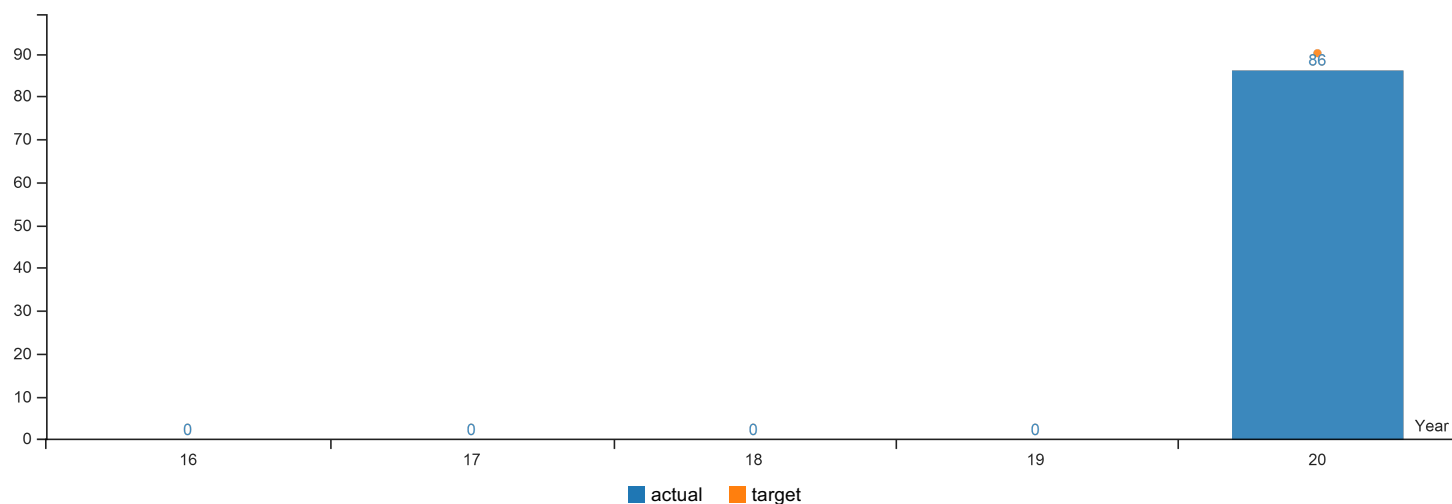
The Best Practices Self-Assessment Evaluation is available on every Board Member's iPad and is reviewed during every board meeting. Board Members are encouraged to ask questions and raise any issues/concerns they have during the year, so they may be addressed immediately. During the July 14, 2020 general session board meeting, all Board Members who served between July 1, 2019 and June 30, 2020 completed the Self-Assessment. No issues/concerns were raised in the Self-Assessments, so the practice of reviewing the Self-Assessment during each board meeting seems to be effectively addressing any questions and/or issues/concerns that Board Members may have.

#### Factors Affecting Results

By reviewing the Best Practices Self-Assessment Evaluation during each board meeting, all questions/issues/concerns are being properly and sufficiently addressed in a timely manner to ensure that all Board Members can clearly understand and identify the agency's expectations and determine if these expectations are being met.

KPM #5	Timely Resolution of Complaints - Percent of cases closed within 9 months.
	Data Collection Period: Jan 01 - Jan 01

\* Upward Trend = positive result



Report Year	2016	2017	2018	2019	2020
<b>Timely Resolution of Complaints</b>					
Actual	No Data	No Data	No Data	No Data	86%
Target	TBD	TBD	TBD	TBD	90%

#### How Are We Doing

Between January 1, 2019 and January 1, 2020, OMCB opened 57 cases. From these, eight of the reported cases were not closed within nine months, for a completion rate of 86%.

#### Factors Affecting Results

The eight cases that were not closed within nine months are cases currently in the midst of the Notice and Order process. Due process, outside the control of our agency, can sometimes delay the closure of some cases.

## **Audit Response Report**

The Oregon Secretary of State, Audits Division has completed its audit of the Oregon Mortuary & Cemetery Board (OMCB).

The final audit report is included in this binder and can also be accessed electronically:

<https://sos.oregon.gov/audits/Documents/2020-46.pdf>



# Secretary of State **Oregon Audits Division**



Oregon Mortuary and Cemetery Board

## **The Board Should Ensure Facility Inspections Be Performed and Strengthen Controls over Financial Processes**

December 2020  
**Report 2020-46**

Secretary of State **Bev Clarno**  
Audits Division Director **Kip Memmott**



Secretary of State  
Oregon Audits Division

# Executive Summary

## Why This Audit is Important

» The Oregon Mortuary and Cemetery Board is responsible for licensing 794 death care facilities in Oregon.

» The death care industry refers to businesses and practitioners that provide services related to death, such as funerals, cremation or burial, and memorials.

» The industry is complex and heavily regulated, as it is subject to state and federal laws, rules, and regulations to ensure public health and safety.

» The purpose of this audit was to examine the board's facility inspection processes and controls over financial reporting to ensure it was meeting its obligation to protect public health, safety, and welfare in the death care industry.

## Oregon Mortuary and Cemetery Board The Board Should Ensure Facility Inspections Be Performed and Strengthen Controls over Financial Processes

### What We Found

1. Due in part to a ten-month vacancy in the inspector position, inspections of licensed death care facilities did not occur for over a year, from September 2018 to January 2020. Inspectors were only able to inspect 73 facilities before COVID-19 forced another halt, meaning that, for more than two years, approximately 64% of facilities in Oregon went without an inspection. Inconsistent inspections could result in death care facilities not being held accountable for protecting the public health. ([pg. 6](#))
2. We identified deficiencies in the design of the board's controls that could potentially increase the risk of misappropriating licensing and death filing fee revenues, which is the board's primary source of funding, and the risk that Indigent Disposition Program funds are not spent in accordance with statute. ([pg. 7](#))
3. Travel reimbursement expenditures and SPOTS expenditures did not adhere to state policy, due in part to a lack of adequate training and staff turnover. ([pg. 9](#))

### What We Recommend

Our report contains seven recommendations to the Oregon Mortuary and Cemetery Board intended to ensure facility inspections are completed in accordance with state law and to establish adequate controls over financial transactions.

The board agreed with all of our recommendations. Their response can be found at the end of the report.

*The Oregon Secretary of State Audits Division is an independent, nonpartisan organization that conducts audits based on objective, reliable information to help state government operate more efficiently and effectively. The summary above should be considered in connection with a careful review of the full report.*

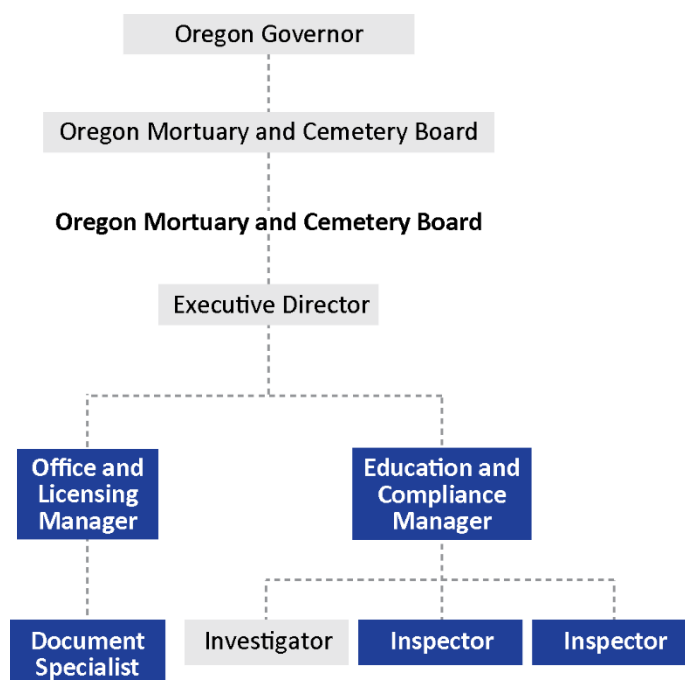
## Introduction

The Mortuary and Cemetery Board protects public health through the regulation of individuals and facilities in the death care industry. The board's mission is to protect public health, safety, and welfare by fairly and efficiently performing its licensing, inspection, education, and enforcement duties.

The board is a state agency that was established in 1921 and is governed by an 11-member governing board. The governing board includes seven representatives from a cross section of death care industry sectors — including funeral service providers, immediate disposition companies, embalmers, cemeteries, and crematoriums — and four members from the general public, with one of those members from an association representing older adults. Board members are appointed by the Governor and approved by the Senate.

The board employs seven full-time staff to facilitate its mission with an approved budget of \$2.4 million for the 2019-21 biennium.

The purpose of this audit was to examine the board's facility inspection processes and controls over financial reporting to ensure it was meeting its obligation to protect public health, safety, and welfare in the death care industry.



### **The death care industry in Oregon includes approximately 800 facilities responsible for appropriate funeral, cremation, burial, and memorial services**

The death care industry refers to businesses and practitioners that provide services related to death, such as funerals, cremation or burial, and memorials. The process of disposing of those who have died — including care, preparation, processing, transportation, and final disposition of human remains — is complex, owing to the number of factors pertaining to health and safety. Those involved in the industry must also ensure their work is performed in a way that is respectful; they are working in the service of customers who have suffered a loss and are grieving.



There are currently 794 licensed death care facilities in Oregon, which include funeral establishments, cemeteries, crematories, alternative disposition facilities, and immediate disposition companies. The majority of death care businesses, in Oregon and nationally, are small, local, and typically family-owned independent businesses. In 2016, this included 15,818 funeral homes and approximately 7,000 crematoriums and cemeteries nationwide; the death care industry had an annual revenue of approximately \$14.2 billion, and the average cost of a funeral in Oregon was \$5,500.

### ***Facility inspections are a key board responsibility***

The board is required by statute to perform physical inspections every biennium of licensed death care facilities in the state; as of March 2020, 94% of facilities in Oregon require an inspection.<sup>1</sup> These inspections ensure death care providers are held accountable for protecting public health, while records inspections ensure providers are held accountable for training apprentices, documenting care performed, and maintaining contracts for pre-purchased services.

Additionally, under state and federal rules, facility and records inspections must also ensure compliance with key standards, such as facility cleanliness, key records requirements, and accurate price lists.<sup>2</sup> The board has created inspection checklist templates for each type of licensed facility to ensure identified areas of compliance are addressed as part of inspections. These templates are available on its website for licensees and the public to review.

The board uses a checklist during inspections, which is separated into four sections:<sup>3</sup>

- Pre-inspection, which includes a review of a facility's filings with other state agencies, changes in facility ownership and management, and online advertising requirements;
- On-site facility inspection, which includes inspections of refrigeration units, preparation or holding rooms, and status of decedents currently on-site;
- Document inspection, which includes reviews of contracts, general price lists, and statements of funeral goods and services selected; and
- Permanent records review, which includes assessments of whether all required information regarding the decedents and their care was accurately documented and maintained.

#### **Lincoln City case leads to state reforms**

State statute was reformed during the 1985 legislative session to begin requiring physical and records inspections each biennium. These reforms were the result of a 1984 case in which law enforcement officials discovered 15 decomposing human remains in a funeral director's garage in Lincoln City. Twice as many decedents were found in mass graves in the director's nearby cemetery. Many of these decedents had been entrusted to the director for cremation; however, there was no paper trail for law enforcement officials to follow, resulting in some remains never being identified.

Two inspectors are assigned to perform facility and records inspections. Each inspector is responsible for a region of the state, broken down by county and factoring in the number of facilities in each region. Inspectors also share responsibilities for Washington, Clackamas, and

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<sup>1</sup> There are 49 cemeteries that do not require inspection in accordance with ORS 692.320(2)(e) due to the limited number of interments performed annually.

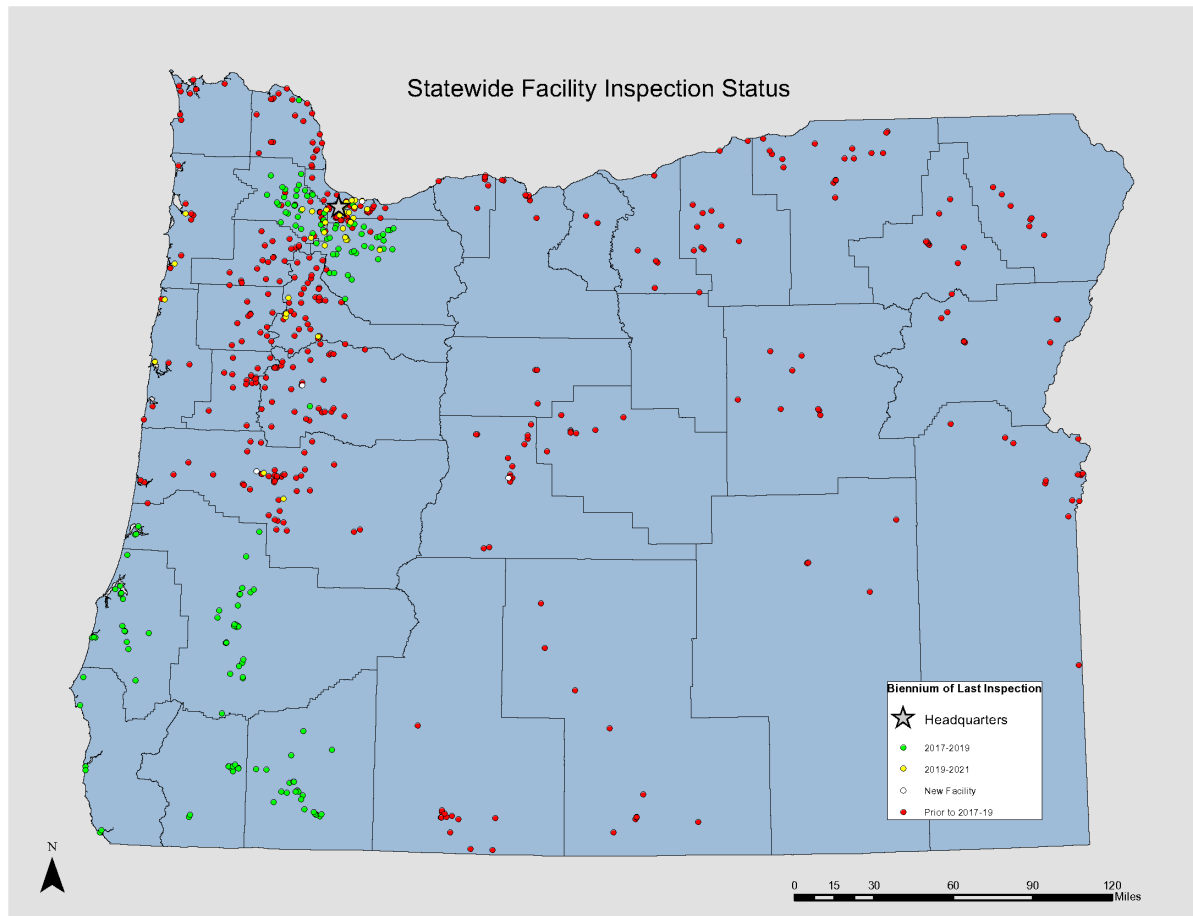
<sup>2</sup> ORS 692 and 97, OAR 830, and 16 CFR Part 453. Price lists refer to the disclosure of prices for specific services in accordance with the Federal Trade Commission Funeral Rule (16 CFR Part 453).

<sup>3</sup> The checklist for crematoriums and alternative disposition facilities does not include a document inspection section as these facilities are not permitted to meet with individuals directing decedent care per OAR 830-030-0004.



Multnomah counties due to proximity to the board’s office in Portland and the concentration of licensed facilities located in these three counties.

**Figure 1: Two inspectors are responsible for inspecting hundreds of facilities across the state**



### ***Licensing fees and death filing fees support the board’s operations and the Indigent Disposition Program Fund***

The board is funded through two primary revenue sources: licensing fees for individuals and facilities and death filing fees. Individual and facility licenses renew in alternate years of the biennium and death filing fees are billed monthly to death care facilities. Altogether, these fees accounted for approximately \$2 million, or 97%, of board revenues during the 2017-19 biennium. The remaining 3% represents interest earnings on monies held with the state Treasury.

The board does not receive monies from the state General Fund; therefore, it relies solely on these revenue sources to support board operations as well as the Indigent Disposition Program (IDP) Fund.

The IDP Fund was established to assist death care facilities with offsetting the costs of providing disposition services for individuals who cannot afford them. Per statute, 30% of death filing fees collected by the board are required to be used for the IDP Fund.<sup>4</sup>

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<sup>4</sup> ORS 692.415(1)

**Figure 2: Licensing and death filing fees provide the bulk of funding for the Mortuary and Cemetery Board**

	Initial Fee	Renewal Fee
<b>Facility Licenses:</b>		
Funeral establishment		\$350 per year, payable biennially
Immediate disposition company		
Crematory		
Alternative disposition facility	\$150 for first principal and \$50 for each additional principal	\$100 per year plus \$2 per disposition performed during the two calendar years preceding the year in which the current license expires, payable biennially
Cemetery with ten or more internments annually		\$4 per internment performed during the two calendar years preceding the year in which the current license expires up to a maximum of \$600 per year, paid biennially
Cemetery with less than 10 internments annually	\$100 and a fee not to exceed \$50 for registration of all principals	N/A per ORS 692.275
Change of Principal	\$50 per licensed facility	
<b>Individual Licenses:</b>		
Apprentice Funeral Service Practitioner or Embalmer	\$50	\$25 per year, payable annually
Reciprocal funeral service practitioner or embalmer	\$160	
Intern trainee	\$25	
Preneed Salesperson	\$150	\$25 per year, payable biennially
Funeral service practitioner		
Embalmer	\$80 per year	\$80 per year, payable biennially
Death care consultant		

Prior to January 2016, IDP Fund operations were under the purview of the Oregon Health Authority. When program operations transferred, the board received a transfer from the Oregon Health Authority for the remaining IDP Fund reserves and began collecting the full death filing fees amount.

One board staff person performs licensing duties, which includes reviewing licensing applications, processing licensing fee payments, and preparing all necessary reports for recording licensing fee payments in the accounting records. Another staff person is responsible for functions related to the IDP Fund, including processing death filing fee billings and payments, reviewing applications for reimbursement, and preparing requests for reimbursements.

### ***Board operations require travel throughout the state and country***

Various board staff travel on a regular basis to perform their job duties. For example, inspectors travel throughout the state to perform facility inspections and to other states for inspection-related trainings. Additionally, the director travels throughout the state and country to attend meetings and conferences hosted by various death care industry partners to remain engaged in industry factors that affect Oregon.

The board uses a combination of employee reimbursements and SPOTS cards to pay for expenses associated with this travel. SPOTS cards are state-sponsored credit cards that agencies may use to procure and pay for goods and services. This saves time and money as it reduces payment processing costs, the need for purchase orders in some circumstances, and the need to

rely on petty cash funds. While SPOTS cards are available to streamline purchasing, the board is responsible for ensuring state law and policy are followed for all purchases.

State purchasing rules establish a hierarchy of sources from which the board is required to purchase services and supplies.<sup>5</sup> The Department of Administrative Services has created a Buy Decision Checklist tool that is available on its website to summarize the hierarchy and provide a mechanism for state agencies to document compliance with purchasing law.<sup>6</sup> This hierarchy is as follows: surplus property, qualified rehabilitation facilities, inmate labor, statewide price agreements, interagency agreements, and lastly, the open market.

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<sup>5</sup> OAR 125-247-0200

<sup>6</sup> <https://www.oregon.gov/das/OPM/Pages/method.aspx>

## Audit Results

The regulatory actions of the Mortuary and Cemetery Board ensure the protection of public health and affect people who have suffered a loss, people who make final arrangements for loved ones, and organizations providing death care services and merchandise.

We found the board did not conduct required inspections of many licensed facilities, due in part to a yearlong vacancy in one of the 2 inspector positions. Additionally, while the board has established procedures to collect and account for license and death filing fees, the procedures are not adequately designed to safeguard these revenues. Further, we found the board did not adhere to state policies regarding travel reimbursements and SPOTS cards.

These deficiencies increase the risk that death care facilities may be operating or that license and death filing fees are being spent out of compliance with federal or state laws and regulations. Given the important role death care facilities play, it is critical the board take steps to strengthen these functions to better meet its mission.

### **Noncompliance with facility inspection laws, including addressing identified deficiencies, leads to increased risk for improper treatment of the deceased**

The board is responsible for ensuring that inspections of all licensed facilities are completed during each biennium in accordance with state statute. Additionally, the board is responsible for ensuring that identified deficiencies are timely addressed to maintain the public health of citizens. However, we found that, due in part to a yearlong vacancy in an inspector position, these inspections were not occurring at the required frequency.

#### ***Inspector position vacancies and outdated procedures contributed to noncompliance***

Until recently, the board had just one inspector position. After this position was vacated in September 2018, physical inspections of licensed facilities ceased. Beginning in the 2019-21 biennium, a second inspector position was added to increase capacity for inspections, as the board reported that only 10% of facilities were inspected in fiscal year 2018. The recruitment processes for filling both the vacancy and the newly added inspector position were not completed until July and December 2019, respectively.

After the first inspector was hired, the board began updating its various facility inspection checklists and procedures to ensure they encompassed all compliance requirements. Inspection checklist updates were finalized in January and February 2020 and inspections of facilities resumed; however, the board was only able to conduct 73 inspections before March 2020, when the COVID-19 pandemic affected the operation of facilities and inspectors' ability to travel. This means that, for more than two years, approximately 64% of facilities in Oregon went without an inspection.

We performed a review of the most recent inspections of each active facility to determine the number of facilities with identified deficiencies and to which section of the checklist these deficiencies related. Our review found that almost 70% of facilities had a deficiency of some kind identified in their most recent inspection. Given the lapse in inspections, it is likely these deficiencies have gone unaddressed, in several cases for more than two years.

While deficiencies were identified in each section of the checklist, we found most deficiencies pertained to document inspection, meaning they generally related to contracts, general price lists, and statements of funeral goods and services. The document section of the checklist

provides accountability for those areas where people making final arrangements could be impacted as a consumer.

**Figure 3: Number of deficiencies identified by category for the most recent facility inspections**

	Pre-inspection	On-site facility inspection	Document inspection	Permanent records review
Deficiencies	141	59	353	341

For example, death care providers do not always include language required by law to ensure consumers understand their rights with regards to pre-purchased death care. Deficiencies in document inspection increase the risk that providers charge consumers unequal amounts for the same products and services because their general price list does not include all required information or may not provide sufficiently detailed summaries of services being purchased and any prepaid amounts.

We also noted several deficiencies in the permanent records review section of the checklist, which addresses decedent care records. Deficiencies in permanent records inspections increase the risk that documentation and authorizations for embalming or cremation of decedents is not maintained, including internment of embalmed decedents or proper identification and transfer of cremated decedents.

#### ***The board has sufficient staff resources to complete inspections***

Before there was a vacancy in the inspector role, the board had concerns whether a single inspector was sufficient to ensure inspections of facilities across the state were occurring as required — leading to the addition of a second inspector position. We performed an analysis to determine whether the board now has sufficient staffing resources to ensure compliance with the physical and records inspection requirements.

Our analysis focused on staffing resources and included four components: travel time, physical inspection time, records review time, and report preparation time. Our estimate accounted for differences between travel time for the Northern and Southern Regions.

We found the time needed to conduct inspections for either region is well within the hours available for a full-time equivalent position, providing flexibility for inspections that require additional follow-up, trainings, and personal leave time. Based on our analysis, we conclude the board has sufficient staffing resources to complete physical and records inspections in compliance with state statute.

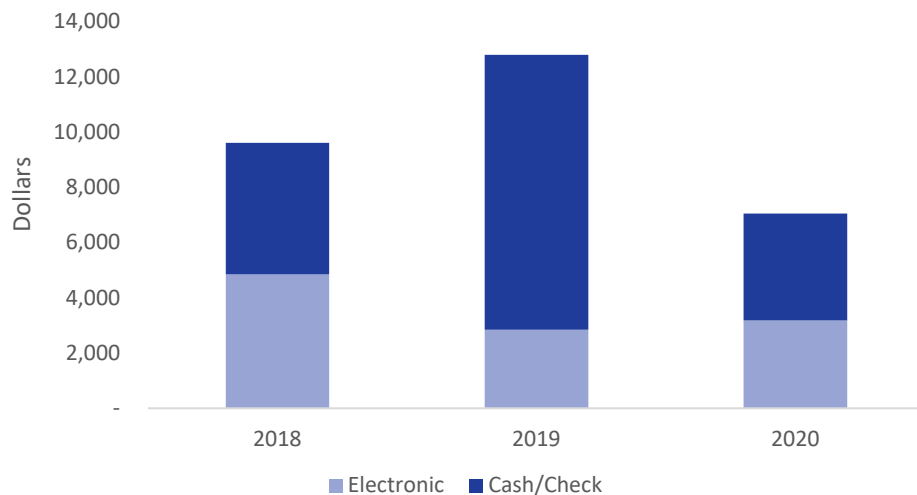
#### **The board should strengthen financial controls to ensure revenues are safeguarded for their intended purpose**

Board management is responsible for ensuring that revenues are safeguarded against theft and misuse, primarily through appropriately designed procedures related to revenue billing, receipting, and recording processes. The board has two primary revenue sources to fund their general operations and the Indigent Disposition Program Fund: individual and facility license fee, and death filing fees. Since the board does not receive any monies from the state General Fund, it is increasingly important that primary revenue streams are protected to ensure the board obtains sufficient funding to fulfill its mission.

### ***Segregation of duties are not maintained throughout the revenue billing, receipting, and recording processes***

Licensing and death filing fees can be paid by check or by credit card through an online payment portal. Fees paid by check have a higher risk of misappropriation when segregation of duties controls are not implemented because they are an easier form of payment to manipulate. Approximately \$1.5 million, or 66%, of fees were paid by check during the 2017-19 biennium. Given the prevalence of fees paid by check, it is important the board implement proper controls to minimize the risk of misappropriation.

**Figure 4: Most licensing fees are paid by cash or check**



Source: Statewide Financial Management System.

Each year, the board sends license renewal notices to licensees; individual licensees renew in the even-numbered year of a biennium and facilities renew in the odd-numbered year of a biennium. Additionally, the board also receives applications and fees for new individual and facility licenses throughout the biennium. The Office and Licensing Manager is responsible for opening licensing related mail, reviewing new and renewal license applications, recording payments on licensee accounts in the subsystem, and preparing the bank deposit.

Death filing fee billings are prepared by the board's subsystem contractor the first week of each month. These billings are based on a download of finalized death records from the Oregon Health Authority Public Health Division. Billings are sent to each facility through email and the board is copied. If a facility's email address is not current, the IDP Fund specialist is responsible for ensuring the billing is provided to the facility through alternate means. The IDP Fund specialist is responsible for opening death filing fee related mail, recording payments on facility accounts in the subsystem, and preparing the bank deposit.

Based on discussions with the Office and Licensing Manager and the IDP Fund specialist and a review of their documented procedures, we noted the following deficiencies in the design of their procedures:

- Mail containing fee payments is not opened in dual custody, meaning only one person is present when opened;
- The same individual that opens the mail enters the payment in the subsystem and prepares the bank deposit; and
- There are no monitoring activities to ensure that all checks received are deposited.

These deficiencies provide opportunities for an individual to misappropriate a check and alter the subsystem to make it appear as though the licensing or death filing fees are paid in full. We have reasonable assurance that licensing and death filing fee revenues have not been misappropriated for the period of July 1, 2017, through March 30, 2020, based on an analysis where we paired information from individual and facility licensing records and the Health Authority's Public Health Division.

Further, when there is a downturn in the economy, revenue fluctuations and expenditure reductions are possible, resulting in additional financial pressures. Not addressing these deficiencies increases the risk that misappropriation could occur and not be timely detected.

### ***IDP Fund revenues are not tracked to ensure compliance with state law***

The IDP Fund provides an opportunity for death care facilities to seek reimbursement from the board, for an amount not to exceed \$500 per deceased individual, for costs associated with providing services to families who are unable to afford it. Facilities are required to fill out an application for reimbursement, which summarizes the actions taken by the facility to ensure the deceased was an indigent person as defined in statute, document adherence to program rules, and provide an itemized invoice of the cost of services.

Per statute, 30% of death filing fees are to be used for the IDP Fund; this includes year-over-year reserves. However, the board has not established a mechanism to track program activity to ensure this statutory requirement is being met.

We analyzed program activity from January 1, 2016, through March 30, 2020 and found that the board has sufficient cash reserves to account for IDP Fund reserves. However, not tracking IDP Fund activity could result in revenues being used to supplement operations out of compliance with statute, increasing the risk of those funds being unavailable for their intended purpose.

### **The board could strengthen financial controls to ensure travel expenditures are in accordance with state policies**

Board management is responsible for establishing controls to ensure all expenditures, including those incurred for travel, adhere to state law and policies related to purchasing goods and services. Established controls should ensure expenditures are for authorized purposes and are a responsible and appropriate use of state funds. Careful review of an expenditure includes asking appropriate questions, such as:

- Does this expenditure comply with statute and policy?
- Is this expenditure a responsible and appropriate use of funds?
- Will this expenditure pass the "public perception" test?

The goal of these policies is to ensure accountability and adequate documentation for purchases is maintained.

### ***Travel reimbursement expenditures and SPOTS expenditures did not adhere to state policy***

The Oregon Accounting Manual, administered by the Department of Administrative Services, has established a statewide travel policy to provide guidance that ensures travel expenditures result in the best value for the state. Reimbursable travel costs include transportation, lodging, meals, and miscellaneous costs.<sup>7</sup>

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<sup>7</sup> Miscellaneous costs include expenses such as baggage fees or hotel phone charges for business-related calls.



We reviewed 16 travel reimbursement claims totaling \$9,063 that included a cross section of governing board members and board staff. During our review, we found the following:

- Five reimbursements where personal vehicle mileage was paid at an inaccurate rate, resulting in \$1,619 over-reimbursed;
- One reimbursement where meal per diem was paid, despite meals being included as part of event agendas, resulting in \$171 over-reimbursed;
- One reimbursement where meal per diem was paid when the board member was not on travel status, resulting in \$17 over-reimbursed;
- One reimbursement where a board staff was reimbursed for expenses for a personal day of travel included in their trip, resulting in \$59 over-reimbursed; and
- Two reimbursements where we were unable to verify meal per diem was accurately calculated due to unavailability of documentation.

Board staff generally use SPOTS cards to pay for training registrations, car rentals for travel, office supplies, and recurring monthly billings for services. All agencies that participate in the SPOTS card program are required to abide by rules and policies to ensure their appropriate use. Examples of noncompliance include prohibited purchases,<sup>8</sup> insufficient documentation, generally in the form of receipts, or failure to use existing state price agreements.

We reviewed 21 monthly SPOTS transactions totaling \$63,777 and identified several areas of noncompliance with the SPOTS rules and policy. Specifically:

- Monthly water service for employees was paid using a SPOTS card, resulting in \$146 of prohibited expenditures;
- Itemized receipts and invoices were not maintained to support all purchases and explanations for missing receipts were not always maintained in accordance with policy; and
- Documentation to support the justification for purchasing items on the open market, as opposed to state purchasing agreements, was not maintained.

According to current board staff, a lack of training on appropriate policies was the primary contributing factor to the improper reimbursements and SPOTS expenditures.

Another likely contributing factor is the turnover among supervisor positions responsible for reviewing and approving these expenditures. Specifically, both the Office and Licensing Manager and Executive Director positions have turned over in the past two years. These positions are responsible for reviewing and approving purchases for general services and supplies, as well as reviewing travel reimbursement requests for adherence to state policy. Both positions participated in SPOTS training between October 2019 and February 2020, however they were not aware of resources available on the Department of Administrative Services website to assist in ensuring the appropriateness of expenditures and documentation.

Implementing strong controls around travel reimbursements and SPOTS expenditures, including training for all board staff on their appropriate use, will help mitigate these risk areas. Documented controls and lines of succession can also ensure lapses do not occur when key positions turn over.

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<sup>8</sup> Prohibited purchases would include any expenditure for personal purposes or identified as an improper use of state funds according to state expenditure policies.



## Recommendations

We recommend the Oregon Mortuary and Cemetery Board take the following actions to ensure facility inspections are completed in accordance with state law:

1. Complete updates to the documented inspection process to align with their updated inspection checklists.
2. Complete development of their inspection schedule to ensure facility inspections, including follow-up on identified deficiencies, is completed within prescribed timelines.

We recommend the board take the following actions to ensure adequate controls are established over financial transactions:

3. Review and update revenue cycle procedures to provide for adequate segregation of duties.
4. Review and update cash handling procedures to ensure compliance with statewide policies.
5. Develop and implement procedures to demonstrate the Indigent Disposition Program funds are being used in accordance with state law.
6. Provide training for board staff preparing and reviewing travel reimbursements to ensure adherence to statewide policies.
7. Provide training for board staff responsible for purchasing and authorizing purchases to ensure sufficient supporting documentation and adherence to statewide policies is maintained. Additionally, document internal policies and procedures for succession purposes to prevent lapses in compliance with statewide policies and procedures.

# Objective, Scope, and Methodology

## Objective

The objective of this audit was to determine whether the Oregon Mortuary and Cemetery Board is fulfilling its mission to protect public health, safety, and welfare through performing required facility inspections and whether the board is ensuring reliable financial reporting.

## Scope

The audit focused on active facilities and their most recent inspection dates and identified deficiencies related to the facility inspections objective. The audit focused on license and death filing fees and travel and SPOTS expenditures for the period of July 1, 2018, through March 30, 2020, as well as on IDP Fund revenues and expenditures for the period of January 1, 2016, to March 30, 2020, to address the reliable financial reporting objective.

## Methodology

To address our objective, we interviewed each board staff member regarding their respective roles and responsibilities, as well as the governing board President and Vice President.

We reviewed Oregon Revised Statutes, Oregon Administrative Rules, and Federal Trade Commission laws that relate to the board. We also reviewed board procedures and checklists, position descriptions, legislative testimonies, and budget documents.

We reviewed summary-level financial information related to licensing fees, death filing fees, and IDP Fund expenditures. We reviewed detailed travel reimbursement and SPOTS card transactions.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

We sincerely appreciate the courtesies and cooperation extended by officials and employees of the Oregon Mortuary and Cemetery Board during the course of this audit.



December 17, 2020

Kip Memmott, Director  
Secretary of State, Audits Division  
255 Capitol St. NE, Suite 500  
Salem, OR 97310

Dear Mr. Memmott:

This letter provides a written response to the Audits Division's final draft audit report titled: ***Oregon Mortuary and Cemetery Board: The Board Should Ensure Facility Inspections Be Performed and Strengthen Controls over Financial Processes.***

Since we are a fairly new staff, the recommendations intended to ensure facility inspections are completed in accordance with state law and to establish adequate controls over financial transactions are extremely valuable and will be implemented as soon as we are able.

Additionally, we appreciate the collaboration with the Secretary of State, Audits Division team that occurred throughout the auditing process.

Below is our detailed response to each recommendation in the audit.

<b>RECOMMENDATION 1</b> Complete updates to the documented inspection process to align with their updated inspection checklists.		
<b>Agree or Disagree with Recommendation</b>	<b>Target date to complete implementation activities</b>	<b>Name and phone number of specific point of contact for implementation</b>
Agree	March 17, 2021	Pete Burns (971) 673-1503

#### **Narrative for Recommendation 1**

When this audit began, OMCB staff was in the process of finalizing revisions and updates to all of the facility inspection checklists. Specifically, the checklist items were aligned to directly correspond with current applicable statutes and/or rules. Also, OMCB staff continued to revise the inspection processes to be more consistent with the updated facility inspection checklists. These updated processes have required further revision in order to adapt to office and travel restrictions as a result the COVID-19



pandemic. Therefore, OMCB staff has properly developed and implemented a number changes to address this recommendation. By updating all of the facility inspection checklists, we have eliminated requests for information and documentation that is irrelevant and not within our jurisdiction. While a majority of these changes have already been implemented, we are still working to finalize the documentation of written protocol and standard operating procedures. We anticipate having everything completed by the specified target date listed above.

<b>RECOMMENDATION 2</b>		
Complete development of their inspection schedule to ensure facility inspections, including follow-up on identified deficiencies, is completed within prescribed timelines.		
<b>Agree or Disagree with Recommendation</b>	<b>Target date to complete implementation activities</b>	<b>Name and phone number of specific point of contact for implementation</b>
Agree	September 1, 2021	Pete Burns (971) 673-1503

### **Narrative for Recommendation 2**

Our agency is statutorily-mandated to inspect the premises and records of all licensed facilities at least once every two years. Past inspections were essentially split into two parts: the physical inspection and the review of documents. This created a long, drawn-out inspection process that could sometimes last months. We re-designed each inspection to include both the physical and the documents review simultaneously, which includes having inspectors gather and review most of the documents onsite. This has reduced the number of documents needed to be requested at a later date, resulting in the process being more efficient. We have also streamlined communication between inspectors and licensees by relying more on consistent email communication instead of posted mail correspondence. With these adjustments, the average inspection is typically completed within a week or two. In response to work and travel restrictions due to the COVID-19 pandemic, we have established a robust virtual inspection process and are confident that we still can meet our statutory mandate despite ongoing statewide restrictions. Although virtual inspections are currently being implemented as a temporary measure, we are strongly considering the continuation of virtual inspections on a more permanent basis for certain types of licensing action inspections when appropriate. We are also in the process of improving the flow of information during the inspection process between inspectors, the compliance manager, and the licensing manager, with an overall focus on increasing efficiency. Simply stated, a majority of the inspection deficiencies identified during the audit review were in the process of being revised and have continued development during the audit. We are in agreement with this recommendation and are taking proactive steps to address the identified deficiencies. We anticipate having everything completed by the specified target date listed above.

<b>RECOMMENDATION 3</b>		
Review and update revenue cycle procedures to provide for adequate segregation of duties.		
<b>Agree or Disagree with Recommendation</b>	<b>Target date to complete implementation activities</b>	<b>Name and phone number of specific point of contact for implementation</b>
Agree	August 1, 2020	Ryan Christopher (971) 673-1507

### **Narrative for Recommendation 3**

All OMCB staff members who are involved with revenue billing, receipting, and recording were hired within six months of the onset of this audit. During that time, we were developing new procedures agency-wide in effort to satisfy the many responsibilities of our previous office/licensing manager who was an employee of this agency for over twenty years. Since a majority of the office/licensing manager's procedures were not documented, we had to realign a number of this position's duties, which included revenue procedures. The audit report identified a number of specific deficiencies in these findings – with a primary focus on mail opening procedures and check deposits. We have already implemented changes in the mail receiving process, which now includes ensuring that mail is opened in dual custody in order to mitigate any risk of misappropriation. OMCB has a limited number of staff and has implemented an adjusted work schedule to limit and minimize staff office contact during the COVID-19 pandemic, in accordance with the Governor's direction. While the limiting of staff mandate is in effect, we will need to develop temporary protocols for dual custody of the mail as well as the proper depositing of checks – we are currently working on establishing procedures to segregate duties with limited staff in the office. We have addressed the other identified deficiencies associated with this recommendation.

<b>RECOMMENDATION 4</b>		
Review and update cash handling procedures to ensure compliance with statewide policies.		
<b>Agree or Disagree with Recommendation</b>	<b>Target date to complete implementation activities</b>	<b>Name and phone number of specific point of contact for implementation</b>
Agree	August 1, 2020	Ryan Christopher (971) 673-1507



#### **Narrative for Recommendation 4**

Similar to our response to Recommendation 3, we have taken steps to implement changes with the check receiving and depositing process to include dual custody and two-person integrity. Further, we are in the process of transferring all licensing management to a new online database. This system includes online payments, where licensees can directly pay invoices. This was in place during the audit for individual licensees, although the technological issues were still challenging. Thankfully, most of these issues have been resolved. Additionally, the same online payment option is now available for facility licensees during the current license renewal period. The online payment system will increase the volume, security and efficiency and eliminate a significant amount of checks received by our office. Through this online system, payments are automatically transferred to our account managed by DAS Shared Financial Services (SFS). As we continue to develop agency protocols focused on handling payments received by our office, we are ensuring that they are consistent with statewide policies. While the limiting of staff mandate is in effect, we will need to develop temporary protocols for dual custody of the mail as well as the proper depositing of checks – we are currently working on establishing procedures to segregate duties with limited staff in the office. We have addressed the other identified deficiencies associated with this recommendation.

<b>RECOMMENDATION 5</b>		
Develop and implement procedures to demonstrate the Indigent Disposition Program funds are being used in accordance with state law.		
<b>Agree or Disagree with Recommendation</b>	<b>Target date to complete implementation activities</b>	<b>Name and phone number of specific point of contact for implementation</b>
Agree	February 17, 2021	Kate Robertson (971) 673-1504

#### **Narrative for Recommendation 5**

Early in 2020, while preparing the Indigent Disposition Program Fund 2019 Year in Review report for a future board meeting, it was determined that there were questions regarding the sustainability of the IDP Fund. These concerns primarily focused on how the funds were being tracked and managed as well as a projection of a consistent annual increase in reimbursement claims. Following this determination, a number of steps were taken to ensure that the IDP Fund was being properly managed. OMCB – in coordination with DAS SFS – implemented a unique filing code and tracking system to accurately differentiate IDP funds from the agency’s general operating account. This will ensure that the IDP funds are properly allocated and used in accordance with state law. Furthermore, in an effort to ensure timely and accurate reimbursement payments from the IDP Fund, OMCB staff has worked with DAS SFS to create a process that works collaboratively with their payment system and also provides an



easily accessible claim tracking system. Uniform budgetary reports that detail allocation will be reviewed monthly by OMCB staff and quarterly by the Board’s Secretary/Treasurer.

To address these budgetary issues as well as the increase in IDP Fund claims, OMCB staff coordinated with our agency’s Policy Advisor and Legal Counsel. Additionally, at the direction of our Board President, an Advisory Committee was established to review these issues and make appropriate recommendations. The immediate result was an increase and reapportionment of filing fees to keep the IDP Fund sustainable in response to a projected increase of reimbursement claims. The Advisory Committee will continue to make recommendations to ensure the continued sustainability and proper management of the IDP Fund. These developments will continue to impact the management and distribution of the IDP Fund. We anticipate having everything completed by the specified target date listed above.

<b>RECOMMENDATION 6</b> Provide training for board staff preparing and reviewing travel reimbursements to ensure adherence to statewide policies.		
<b>Agree or Disagree with Recommendation</b>	<b>Target date to complete implementation activities</b>	<b>Name and phone number of specific point of contact for implementation</b>
Agree	September 1, 2020	Pete Burns (971) 6743-1503

#### **Narrative for Recommendation 6**

During this audit, the proper preparing and reviewing of travel reimbursements was new to most of the OMCB staff and significant staff turnover negatively impacted the appropriate transition of these duties and responsibilities. Further, travel had been a rarity due to a lack of inspectors, which is a majority of the agency’s travel reimbursements. During the past year, both inspector positions have been filled, travel recommenced and reimbursements have been processed in coordination with and under advisement from DAS SFS. DAS SFS staff has provide in-person training to multiple OMCB staff and continue to provide outreach and support for processing travel reimbursements in accordance with statewide policies. With the exhaustive support from DAS SFS staff, we have properly addressed this deficiency. We will continue to work with DAS SFS and maintain proper travel reimbursement procedures in accordance with statewide policies.

<b>RECOMMENDATION 7</b> Provide training for board staff responsible for purchasing and authorizing purchases to ensure sufficient supporting documentation and adherence to statewide policies is maintained. Additionally, document internal policies and procedures for succession purposes to prevent lapses in compliance with statewide policies and procedures.		
Agree or Disagree with Recommendation	Target date to complete implementation activities	Name and phone number of specific point of contact for implementation
Agree	July 1, 2020	Pete Burns (971) 673-1503

#### **Narrative for Recommendation 7**

One common thread in all of the identified deficiencies and recommendations is a lack of smooth transition after key staff turnover. The Office/Licensing Manager, who worked for our agency for over twenty years, handled a varied array of duties and responsibilities. Unfortunately, these duties and responsibilities were largely unknown to all new staff since there was very little that was documented. Once that individual retired, the remaining staff did not know how or where things were documented, stored or maintained. New staff has worked diligently to identify and assess the old documenting procedures that were found and have developed new uniform procedures – most importantly, staff has done this collaboratively, so multiple individuals know where these procedures are located and how to complete the specific duties. This will undoubtedly make things easier moving forward and succession in the future. During this period, OMCB staff has been and continues to be trained regarding purchasing and authorizing purchases to ensure that sufficient supporting documentation is available and adherence to statewide policies is maintained. This has largely been accomplished in coordination with DAS SFS, as they have provided direct training and ongoing support in these areas.

If you have any questions regarding anything that has been stated in this response, please contact Pete Burns, our Education & Compliance Program Manager, via phone: (971) 673-1503 or email: [Pete.Burns@oregon.gov](mailto:Pete.Burns@oregon.gov).

Cordially,



Chad Dresselhaus  
 Executive Director





## **Audit Team**

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## **About the Secretary of State Audits Division**

The Oregon Constitution provides that the Secretary of State shall be, by virtue of the office, Auditor of Public Accounts. The Audits Division performs this duty. The division reports to the elected Secretary of State and is independent of other agencies within the Executive, Legislative, and Judicial branches of Oregon government. The division has constitutional authority to audit all state officers, agencies, boards and commissions as well as administer municipal audit law.

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[sos.oregon.gov/audits](https://sos.oregon.gov/audits)

## **Oregon Mortuary & Cemetery Board's Affirmative Action Report**

In early 2019, the Board contracted HR Services from the Department of Administrative Services (DAS). The majority of Board staff are also members of SEIU, and are covered under section 5A of the most current contract between the union and the state.

It is the policy of the State of Oregon that employment without discrimination is recognized as and declared to be a civil right. The State of Oregon is committed to achieving a workforce that represents the diversity of Oregon community and is a leader in providing its citizens fair and equal employment opportunity.

Accordingly, the Board shall:

1. Maintain a policy of equal treatment and equality of opportunity in employment for all applicants and employees in its employment decisions, which include, but are not limited to: hiring, promotion, demotion, transfer, termination, layoff, training, compensation, benefits, and performance evaluations.
2. Apply all terms, conditions, benefits, and privileges of employment with the agency to all applicants and employees regardless of race, color, religion, age, sex, sexual orientation, marital status, national origin, political affiliation, disability, or any other reason prohibited by the law or policy of the state or federal government.
3. Adopt and disseminate a written copy of the Board Affirmative Action Policy that articulates the policy of the Board as well as describes the affirmative actions being taken by the agency to ensure equity of employment in a work environment that is free from discrimination.

### **Agency Affirmative Action Policy Statement**

Consistent with the policies of the State of Oregon, OMCB is committed to:

- Maintaining a work force that represents and incorporates the diversity of Oregon's population beyond the majority culture,
- Providing fair and equal employment opportunities for all persons without bias, and,
- Maintaining a workplace environment that encourages individual expression and inclusion and that is free from any form of harassment or intimidation on account of an individual's race, color, religion, beliefs, gender identity, assigned or identified sex, sexual orientation, national origin, age, marital status, social or economic status, or disability.

### **Additional Statement for Individuals with Disabilities**

The Board will not discriminate nor tolerate discrimination against any applicant or employee because of physical or mental disability in regard to any position for which the known applicant for employment is qualified.

The Board will take affirmative action to employ, advance in employment, and otherwise treat known qualified individuals with disabilities without regard to their physical or mental disabilities in all human resources selection and decision practices, such as: advertising, benefits, compensation, discipline (including probation, suspension, and/or termination for cause or layoff), employee facilities, performance evaluation, recruitment, social/recreational programs, and training. The Board also continues to administer these practices without regard to race, color, religion, gender, sexual orientation, national origin, age, marital status or disability. Additionally, all applicants and employees are protected from coercion, intimidation, interference, or discrimination for filing a complaint or assisting in an investigation under this policy.

**Foundational aspects that are verified each year:**

- All staff and Board members are provided a personal copy of the AAP for review and reference. The document is also accessible at all times on the agency shared electronic file system.
- The Board reviews and discusses the AAP in Public Session at least once during the plan term.
- Emails received from the Office of Diversity and Inclusions, or other similar publications from other agencies or stakeholder organizations (such as celebrations or events at Oregon Cemeteries) are forwarded to staff members.
- The Executive Director reviews all DI/AA materials, and the AA Representative will attend all DI/AA meetings in person or by telephone and disseminates relevant information.
- All staff meetings include a standing discussion item for “Wellness, Safety, Diversity & Inclusion”, in which staff are encouraged to bring up and discuss anything that they have seen or experienced since the last meeting that they felt needed addressing in any of these areas. Combining diversity and inclusion with the idea of workplace safety and wellness has proven to be a successful approach.

**Additional Statement for Members Uniform Services (ORS 659A.082)**

The Board will not discriminate or tolerate discrimination, against any employee because they are a member of, apply to be a member of, perform, has performed, applied to perform or have an obligation to perform service in a uniformed service.

**Support and Accountability**

The OMCB is committed to providing a safe and supportive environment for all. Maintaining an environment that fosters inclusion and which is free from bias, discrimination and harassment is part of day to day operations and any concerns by any party should be immediately raised to the Executive Director for action. While this is the preferred method, the Board recognizes that there may be times when a party wishes to discuss any concerns confidentially with a party other than the Executive Director for any reason. In such cases, the party is encouraged to contact one or more of the following resources for support and assistance with resolving concerns as well as with contacting and working with external regulatory and advocacy organizations:

The current OMCB Board President  
Any other HRLB Executive Director  
The current Governor's Office Policy Analyst  
The Governor's Office of Diversity & Inclusion/Affirmative Action  
The SEIU Union Representative  
Any Personal Advocate

### **External Resources**

**U.S. Equal Employment Opportunity Commission** Seattle Field Office EEOC Office/ Federal Office Building 909 First Avenue, Suite 400  
Seattle, WA 98104  
Phone Number: (206) 220-6883 | Phone Number: (206) 220-6882 (TDD)  
The EEOC does not maintain an office in Oregon  
File a Charge of Discrimination: <http://www.eeocomplaint.com/>

**Department of Labor, Office of Federal Contract Compliance (OFCC)**  
1315 SW Fifth Avenue, Suite 1030  
Portland, OR 97201  
Phone Number: (503) 326-4112

**The Civil Rights Office of Health & Human Services** Office of Civil Rights, Region D 2201 Six Avenue, Mail Stop RX-11 Seattle, WA 98121  
Phone Number: (206) 615-2290 | Phone Number: (206) 615-2296 (TDD)

### **Name of Agency Director/Administrator:**

Chad Dresselhaus, Oregon Mortuary & Cemetery Board  
800 NE Oregon Street, Suite 430, Portland, OR 97232  
Phone: (971) 673-1502 | Email: [chad.w.dresselhaus@state.or.us](mailto:chad.w.dresselhaus@state.or.us)

### **Name of Affirmative Action Representative:**

Chad Dresselhaus, Oregon Mortuary & Cemetery Board  
800 NE Oregon Street, Suite 430, Portland, OR 97232  
Phone: (971) 673-1502 | Email: [chad.w.dresselhaus@state.or.us](mailto:chad.w.dresselhaus@state.or.us)

**OTHER QUESTION:** Does your agency receive Human Resources services from another state agency and if so, which one?

Our agency receives services from DAS HR.

## Health Related Licensing Boards

### Summary Cross Reference Listing and Packages 2021-23 Biennium

Agency Number: 83300

BAM Analyst: Cohen, Andrew

Budget Coordinator: Moreland, Katherine - (503)378-0257

<b>Cross Reference Number</b>	<b>Cross Reference Description</b>	<b>Package Number</b>	<b>Priority</b>	<b>Package Description</b>	<b>Package Group</b>
017-00-00-00000	Mortuary and Cemetery Board	010	0	Non-PICS Psnl Svc / Vacancy Factor	Essential Packages
017-00-00-00000	Mortuary and Cemetery Board	021	0	Phase-in	Essential Packages
017-00-00-00000	Mortuary and Cemetery Board	022	0	Phase-out Pgm & One-time Costs	Essential Packages
017-00-00-00000	Mortuary and Cemetery Board	031	0	Standard Inflation	Essential Packages
017-00-00-00000	Mortuary and Cemetery Board	032	0	Above Standard Inflation	Essential Packages
017-00-00-00000	Mortuary and Cemetery Board	033	0	Exceptional Inflation	Essential Packages
017-00-00-00000	Mortuary and Cemetery Board	060	0	Technical Adjustments	Essential Packages
017-00-00-00000	Mortuary and Cemetery Board	080	0	March 2020 Eboard	Policy Packages
017-00-00-00000	Mortuary and Cemetery Board	081	0	April 2020 Eboard	Policy Packages
017-00-00-00000	Mortuary and Cemetery Board	082	0	May 2020 Eboard	Policy Packages
017-00-00-00000	Mortuary and Cemetery Board	083	0	June 2020 Eboard	Policy Packages
017-00-00-00000	Mortuary and Cemetery Board	087	0	August 2020 Special Session	Policy Packages
017-00-00-00000	Mortuary and Cemetery Board	088	0	September 2020 Emergency Board	Policy Packages
017-00-00-00000	Mortuary and Cemetery Board	090	0	Analyst Adjustments	Policy Packages
017-00-00-00000	Mortuary and Cemetery Board	091	0	Elimination of S&S Inflation	Policy Packages
017-00-00-00000	Mortuary and Cemetery Board	092	0	Personal Services Adjustments	Policy Packages
017-00-00-00000	Mortuary and Cemetery Board	093	0	Transfers to General Fund	Policy Packages
017-00-00-00000	Mortuary and Cemetery Board	094	0	Revenue Solutions	Policy Packages
017-00-00-00000	Mortuary and Cemetery Board	096	0	Statewide Adjustment DAS Chgs	Policy Packages
017-00-00-00000	Mortuary and Cemetery Board	097	0	Statewide AG Adjustment	Policy Packages
017-00-00-00000	Mortuary and Cemetery Board	098	0	HRLB Program Reorganization	Policy Packages
017-00-00-00000	Mortuary and Cemetery Board	099	0	Microsoft 365 Consolidation	Policy Packages

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Summary Cross Reference Listing and Packages  
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## Health Related Licensing Boards

### Summary Cross Reference Listing and Packages 2021-23 Biennium

Agency Number: 83300

BAM Analyst: Cohen, Andrew

Budget Coordinator: Moreland, Katherine - (503)378-0257

<b>Cross Reference Number</b>	<b>Cross Reference Description</b>	<b>Package Number</b>	<b>Priority</b>	<b>Package Description</b>	<b>Package Group</b>
017-00-00-00000	Mortuary and Cemetery Board	101	0	Indigent Disposition Program Fee/Allocation	Policy Packages
017-00-00-00000	Mortuary and Cemetery Board	102	0	Indigent Disposition Program Limitation	Policy Packages
017-00-00-00000	Mortuary and Cemetery Board	103	0	Travel Expenses for Inspections	Policy Packages
018-00-00-00000	Naturopathic Medicine	010	0	Non-PICS Psnl Svc / Vacancy Factor	Essential Packages
018-00-00-00000	Naturopathic Medicine	021	0	Phase-in	Essential Packages
018-00-00-00000	Naturopathic Medicine	022	0	Phase-out Pgm & One-time Costs	Essential Packages
018-00-00-00000	Naturopathic Medicine	031	0	Standard Inflation	Essential Packages
018-00-00-00000	Naturopathic Medicine	032	0	Above Standard Inflation	Essential Packages
018-00-00-00000	Naturopathic Medicine	033	0	Exceptional Inflation	Essential Packages
018-00-00-00000	Naturopathic Medicine	060	0	Technical Adjustments	Essential Packages
018-00-00-00000	Naturopathic Medicine	070	0	Revenue Shortfalls	Policy Packages
018-00-00-00000	Naturopathic Medicine	080	0	March 2020 Eboard	Policy Packages
018-00-00-00000	Naturopathic Medicine	081	0	April 2020 Eboard	Policy Packages
018-00-00-00000	Naturopathic Medicine	082	0	May 2020 Eboard	Policy Packages
018-00-00-00000	Naturopathic Medicine	083	0	June 2020 Eboard	Policy Packages
018-00-00-00000	Naturopathic Medicine	087	0	August 2020 Special Session	Policy Packages
018-00-00-00000	Naturopathic Medicine	088	0	September 2020 Emergency Board	Policy Packages
018-00-00-00000	Naturopathic Medicine	090	0	Analyst Adjustments	Policy Packages
018-00-00-00000	Naturopathic Medicine	091	0	Elimination of S&S Inflation	Policy Packages
018-00-00-00000	Naturopathic Medicine	092	0	Personal Services Adjustments	Policy Packages
018-00-00-00000	Naturopathic Medicine	093	0	Transfers to General Fund	Policy Packages
018-00-00-00000	Naturopathic Medicine	094	0	Revenue Solutions	Policy Packages

## Health Related Licensing Boards

### Policy Package List by Priority

2021-23 Biennium

Agency Number: 83300

BAM Analyst: Cohen, Andrew

Budget Coordinator: Moreland, Katherine - (503)378-0257

Priority	Policy Pkg Number	Policy Pkg Description	Summary Cross Reference Number	Cross Reference Description
0	070	Revenue Shortfalls	018-00-00-00000	Naturopathic Medicine
			020-00-00-00000	Occupational Therapy Licensing
			026-00-00-00000	Medical Imaging
			028-00-00-00000	Speech-Language Path. and Audio.
	080	March 2020 Eboard	017-00-00-00000	Mortuary and Cemetery Board
			018-00-00-00000	Naturopathic Medicine
			020-00-00-00000	Occupational Therapy Licensing
			026-00-00-00000	Medical Imaging
			028-00-00-00000	Speech-Language Path. and Audio.
			029-00-00-00000	Veterinary Medical Examiners
	081	April 2020 Eboard	017-00-00-00000	Mortuary and Cemetery Board
			018-00-00-00000	Naturopathic Medicine
			020-00-00-00000	Occupational Therapy Licensing
			026-00-00-00000	Medical Imaging
			028-00-00-00000	Speech-Language Path. and Audio.
			029-00-00-00000	Veterinary Medical Examiners
	082	May 2020 Eboard	017-00-00-00000	Mortuary and Cemetery Board
			018-00-00-00000	Naturopathic Medicine
			020-00-00-00000	Occupational Therapy Licensing
			026-00-00-00000	Medical Imaging
			028-00-00-00000	Speech-Language Path. and Audio.
			029-00-00-00000	Veterinary Medical Examiners
	083	June 2020 Eboard	017-00-00-00000	Mortuary and Cemetery Board

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Priority	Policy Pkg Number	Policy Pkg Description	Summary Cross Reference Number	Cross Reference Description
0	083	June 2020 Eboard	018-00-00-00000	Naturopathic Medicine
			020-00-00-00000	Occupational Therapy Licensing
			026-00-00-00000	Medical Imaging
			028-00-00-00000	Speech-Language Path. and Audio.
			029-00-00-00000	Veterinary Medical Examiners
	087	August 2020 Special Session	017-00-00-00000	Mortuary and Cemetery Board
			018-00-00-00000	Naturopathic Medicine
			020-00-00-00000	Occupational Therapy Licensing
			026-00-00-00000	Medical Imaging
			028-00-00-00000	Speech-Language Path. and Audio.
	088	September 2020 Emergency Board	029-00-00-00000	Veterinary Medical Examiners
			017-00-00-00000	Mortuary and Cemetery Board
			018-00-00-00000	Naturopathic Medicine
			020-00-00-00000	Occupational Therapy Licensing
			026-00-00-00000	Medical Imaging
	090	Analyst Adjustments	028-00-00-00000	Speech-Language Path. and Audio.
			029-00-00-00000	Veterinary Medical Examiners
			017-00-00-00000	Mortuary and Cemetery Board
			018-00-00-00000	Naturopathic Medicine
			020-00-00-00000	Occupational Therapy Licensing
			026-00-00-00000	Medical Imaging
			028-00-00-00000	Speech-Language Path. and Audio.
			029-00-00-00000	Veterinary Medical Examiners



## Health Related Licensing Boards

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0	091	Elimination of S&S Inflation	017-00-00-00000	Mortuary and Cemetery Board
			018-00-00-00000	Naturopathic Medicine
			020-00-00-00000	Occupational Therapy Licensing
			026-00-00-00000	Medical Imaging
			028-00-00-00000	Speech-Language Path. and Audio.
			029-00-00-00000	Veterinary Medical Examiners
	092	Personal Services Adjustments	017-00-00-00000	Mortuary and Cemetery Board
			018-00-00-00000	Naturopathic Medicine
			020-00-00-00000	Occupational Therapy Licensing
			026-00-00-00000	Medical Imaging
			028-00-00-00000	Speech-Language Path. and Audio.
			029-00-00-00000	Veterinary Medical Examiners
	093	Transfers to General Fund	017-00-00-00000	Mortuary and Cemetery Board
			018-00-00-00000	Naturopathic Medicine
			020-00-00-00000	Occupational Therapy Licensing
			026-00-00-00000	Medical Imaging
			028-00-00-00000	Speech-Language Path. and Audio.
			029-00-00-00000	Veterinary Medical Examiners
	094	Revenue Solutions	017-00-00-00000	Mortuary and Cemetery Board
			018-00-00-00000	Naturopathic Medicine
			020-00-00-00000	Occupational Therapy Licensing
			026-00-00-00000	Medical Imaging
			028-00-00-00000	Speech-Language Path. and Audio.

## Health Related Licensing Boards

### Policy Package List by Priority

2021-23 Biennium

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Priority	Policy Pkg Number	Policy Pkg Description	Summary Cross Reference Number	Cross Reference Description
0	094	Revenue Solutions	029-00-00-00000	Veterinary Medical Examiners
			017-00-00-00000	Mortuary and Cemetery Board
			018-00-00-00000	Naturopathic Medicine
			020-00-00-00000	Occupational Therapy Licensing
			026-00-00-00000	Medical Imaging
			028-00-00-00000	Speech-Language Path. and Audio.
			029-00-00-00000	Veterinary Medical Examiners
	096	Statewide Adjustment DAS Chgs	017-00-00-00000	Mortuary and Cemetery Board
			018-00-00-00000	Naturopathic Medicine
			020-00-00-00000	Occupational Therapy Licensing
			026-00-00-00000	Medical Imaging
			028-00-00-00000	Speech-Language Path. and Audio.
			029-00-00-00000	Veterinary Medical Examiners
			017-00-00-00000	Mortuary and Cemetery Board
	097	Statewide AG Adjustment	018-00-00-00000	Naturopathic Medicine
			020-00-00-00000	Occupational Therapy Licensing
			026-00-00-00000	Medical Imaging
			028-00-00-00000	Speech-Language Path. and Audio.
			029-00-00-00000	Veterinary Medical Examiners
			017-00-00-00000	Mortuary and Cemetery Board
			018-00-00-00000	Naturopathic Medicine
	098	HRLB Program Reorganization	020-00-00-00000	Occupational Therapy Licensing
			026-00-00-00000	Medical Imaging
			028-00-00-00000	Speech-Language Path. and Audio.
			029-00-00-00000	Veterinary Medical Examiners
			017-00-00-00000	Mortuary and Cemetery Board
			018-00-00-00000	Naturopathic Medicine
			020-00-00-00000	Occupational Therapy Licensing
	099	Microsoft 365 Consolidation	026-00-00-00000	Medical Imaging
			028-00-00-00000	Speech-Language Path. and Audio.
			029-00-00-00000	Veterinary Medical Examiners
			017-00-00-00000	Mortuary and Cemetery Board
			018-00-00-00000	Naturopathic Medicine

## Health Related Licensing Boards

### Policy Package List by Priority

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<i>Priority</i>	<i>Policy Pkg Number</i>	<i>Policy Pkg Description</i>	<i>Summary Cross Reference Number</i>	<i>Cross Reference Description</i>
0	099	Microsoft 365 Consolidation	028-00-00-00000	Speech-Language Path. and Audio.
			029-00-00-00000	Veterinary Medical Examiners
	101	Indigent Disposition Program Fee/Allocation	017-00-00-00000	Mortuary and Cemetery Board
	102	Indigent Disposition Program Limitation	017-00-00-00000	Mortuary and Cemetery Board
	103	Travel Expenses for Inspections	017-00-00-00000	Mortuary and Cemetery Board
	104	Licesnure Renewal Fee Increase	018-00-00-00000	Naturopathic Medicine
	105	Licesnure Renewal Fee Increase	020-00-00-00000	Occupational Therapy Licensing
	106	Professional License and Permit Fee Increase	026-00-00-00000	Medical Imaging
	107	Professional License and Permit Fee Increase	028-00-00-00000	Speech-Language Path. and Audio.

# **PIC100 - Position Budget Report**

# **Mortuary and Cemetery Board**

**2021-23 Biennium**  
**Budget Preparation**

**Cross Reference Number: 83300-017-01-00-00000**  
**Governors Budget**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/ OPE	Salary/OPE				
											GF	LF	OF	FF	AF
0000500	MEAH Z7006 HF	PRINCIPAL EXECUTIVE/MANAGER D	31X	PF	1	0.50	12	10	9801	SAL	-	-	117,612	-	117,612
										OPE	-	-	48,312	-	48,312
0000502	OAS C5246 AP	COMPLIANCE SPECIALIST 1	21	PF	1	0.50	12	5	4310	SAL	-	-	51,720	-	51,720
										OPE	-	-	31,985	-	31,985
0000503	MMN X5248 AP	COMPLIANCE SPECIALIST 3	29	PF	1	0.50	12	7	7584	SAL	-	-	91,008	-	91,008
										OPE	-	-	41,720	-	41,720
0000504	MMS X0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	0.50	12	7	4909	SAL	-	-	58,908	-	58,908
										OPE	-	-	33,765	-	33,765
0000506	OAS C5232 AP	INVESTIGATOR 2	23	PF	1	0.50	12	8	5460	SAL	-	-	65,520	-	65,520
										OPE	-	-	35,404	-	35,404
0000507	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	0.50	12	4	3932	SAL	-	-	47,184	-	47,184
										OPE	-	-	30,861	-	30,861
0000509	OAS C5232 AP	INVESTIGATOR 2	23	PF	1	0.50	12	9	5726	SAL	-	-	68,712	-	68,712
										OPE	-	-	36,194	-	36,194
0004301	B Y7500 AE	BOARD AND COMMISSION MEMBER	0	PP	0	0.00	0	0	0	SAL	-	-	360	-	360
										OPE	-	-	28	-	28
0004302	B Y7500 AE	BOARD AND COMMISSION MEMBER	0	PP	0	0.00	0	0	0	SAL	-	-	360	-	360
										OPE	-	-	28	-	28
0004303	B Y7500 AE	BOARD AND COMMISSION MEMBER	0	PP	0	0.00	0	0	0	SAL	-	-	360	-	360
										OPE	-	-	28	-	28
0004304	B Y7500 AE	BOARD AND COMMISSION MEMBER	0	PP	0	0.00	0	0	0	SAL	-	-	360	-	360
										OPE	-	-	28	-	28
0004305	B Y7500 AE	BOARD AND COMMISSION MEMBER	0	PP	0	0.00	0	0	0	SAL	-	-	360	-	360
										OPE	-	-	28	-	28
0004306	B Y7500 AE	BOARD AND COMMISSION MEMBER	0	PP	0	0.00	0	0	0	SAL	-	-	360	-	360
										OPE	-	-	28	-	28
0004307	B Y7500 AE	BOARD AND COMMISSION MEMBER	0	PP	0	0.00	0	0	0	SAL	-	-	360	-	360
										OPE	-	-	28	-	28
0004308	B Y7500 AE	BOARD AND COMMISSION MEMBER	0	PP	0	0.00	0	0	0	SAL	-	-	360	-	360
										OPE	-	-	28	-	28
0004309	B Y7500 AE	BOARD AND COMMISSION MEMBER	0	PP	0	0.00	0	0	0	SAL	-	-	360	-	360

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PIC100 - Position Budget Report  
 PIC100

**PIC100 - Position Budget Report**

**Mortuary and Cemetery Board**

**2021-23 Biennium  
Budget Preparation**

**Cross Reference Number: 83300-017-01-00-00000  
Governors Budget**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/ OPE	Salary/OPE					
											GF	LF	OF	FF	AF	
0004310	B Y7500 AE	BOARD AND COMMISSION MEMBER	0	PP	0	0.00	0	0	0	OPE	-	-	28	-	28	
										SAL	-	-	360	-	360	
0004311	B Y7500 AE	BOARD AND COMMISSION MEMBER	0	PP	0	0.00	0	0	0	OPE	-	-	28	-	28	
										SAL	-	-	360	-	360	
											OPE	-	-	28	-	28
Total Salary												-	-	504,624	-	504,624
Total OPE												-	-	258,549	-	258,549
Total Personal Services												-	-	763,173	-	763,173