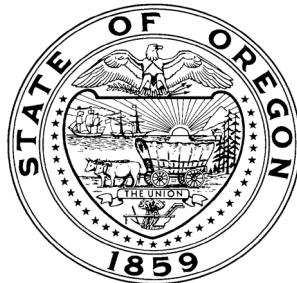


**ORS 182.472**  
**2026 Report to the Governor**  
**& Legislative Assembly**

**Oregon Board of**  
**Physical Therapy**



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## Preface

Pursuant to ORS 182.472<sup>1</sup>; the following is a copy of the Oregon Board of Physical Therapy 2026 Biennial Report to the Governor and Legislative Assembly.

<sup>1</sup>Full statutory language: ORS 182.472: Not later than April 1 of each even-numbered year, each board subject to ORS 182.456 (Definitions for ORS 182.456 to 182.472) to 182.472 (Reports) shall submit a report to the Governor, the President of the Senate, the Speaker of the House of Representatives and the Legislative Fiscal Officer. The Legislative Fiscal Officer shall review the reports and shall prepare and submit a statement of findings and conclusions to the Joint Legislative Audit Committee and the Joint Committee on Ways and Means. The report must include the following:

- (1) A copy of the most recent audit or financial review of the board.
- (2) A copy of the actual budget for the prior biennium and a copy of the board's adopted budget for the biennium in which the report is made. The budget documents must show:
  - (a) The beginning balance and ending balance for each of the two biennia;
  - (b) A description of material changes between the two biennia;
  - (c) A description of the public hearing process used to establish the budget adopted for the current biennium; and
  - (d) A description of current fees and proposed changes to fees, along with information supporting the amounts of the current fees and any proposed changes to the fees.
- (3) A description of all temporary and permanent rules adopted by the board during the prior biennium.
- (4) A description of board actions promoting consumer protection that were taken during the prior biennium.
- (5) If the board issues licenses, a description of the board's licensing activities performed during the prior biennium that is adequate to allow evaluation of the board's performance of its licensing responsibilities, including:
  - (a) The number of license applications;
  - (b) The number of licenses issued;
  - (c) The number of examinations conducted;
  - (d) The average time between application for and issuance of licenses;
  - (e) The number and types of complaints received about persons holding licenses;
  - (f) The number and types of investigations conducted;
  - (g) The number and types of resolutions of complaints;
  - (h) The number and type of sanctions imposed; and
  - (i) The number of days between beginning an investigation and reaching a resolution.
- (6) A description of all other actions taken during the prior biennium in the performance of the board's statutory responsibilities that is adequate to allow evaluation of the board's performance. [1999 c.1084 §11; 2005 c.109 §1; 2007 c.218 §2; 2010 c.107 §2]

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## Background - About the Board

### Overview

The Oregon Board of Physical Therapy is a semi-independent state agency formed with the statutory purpose to protect the public health, safety, and welfare for all Oregonians by maintaining standards for quality care, professional skill and competence through the effective regulation of the practice of physical therapy. The Board is comprised of eight board members including five licensed Physical Therapists, one licensed Physical Therapist Assistant and two members of the general public. The agency has an administrative staff of 3.6 FTE and an operational budget of approximately \$1.8 million per biennium. The Board oversees a licensee population of approximately 6,800 professionals, as well as individuals authorized to practice in the State of Oregon via a multi-state Compact.

## Oregon Board of Physical Therapy

The statutory purpose of the Board is to protect the public health, safety and welfare for all Oregonians by maintaining standards for quality care, professional skill and competence through the effective regulation of the practice of physical therapy.

				
<b>Enabling Statutes &amp; Rules</b>	<b>Professionals Regulated</b>	<b>Core Functions</b>	<b>8 Member Board</b>	<b>Budget &amp; Staff</b>
ORS 688.010-688.240, ORS 676 (health boards generally) & ORS 182.454 (semi-independent agencies) OAR 848	~5,500 Physical Therapists (PTs) <i>Doctorate Level Degree</i> ~1,300 Physical Therapist Assistants (PTAs) <i>Associates Level Degree</i>	Licensing Complaint Investigation Education & Outreach Planning & Partnership	5 Physical Therapists 1 Physical Therapist Assistant 2 Public Members	\$1.88 M 23-25 BI Budget 3.6 FTE

### Purpose

The board's purpose is public protection and to establish professional standards of practice which assure that physical therapists and physical therapist assistants are properly educated, hold valid/current licenses, practice within their scope of practice and continue to receive ongoing training throughout their careers. The Board is one of the health professional regulatory boards governed under ORS 676, with specific board authority and regulatory scope defined in ORS 688.

## Mission

To protect the public health, safety and welfare for **all** Oregonians by maintaining standards for quality care, professional skill and competence through the effective regulation of the practice of physical therapy.

## Vision

Positive Patient Outcomes Achieved.

## Values

Oregon state government has adopted four organizational values stretching across all departments, boards and commissions to support the provision of quality programs and outcomes via a committed workforce serving the people of Oregon.



ACCOUNTABILITY  
EQUITY  
INTEGRITY  
EXCELLENCE

ACCOUNTABILITY – Own and take responsibility for quality of outcomes for Oregonians.

EQUITY – Create and foster an environment where everyone has access and opportunity to thrive.

INTEGRITY – Be honest and transparent regardless of the situation.

EXCELLENCE – Collaboratively manage the resources we are entrusted with to achieve the best possible outcomes for Oregonians.

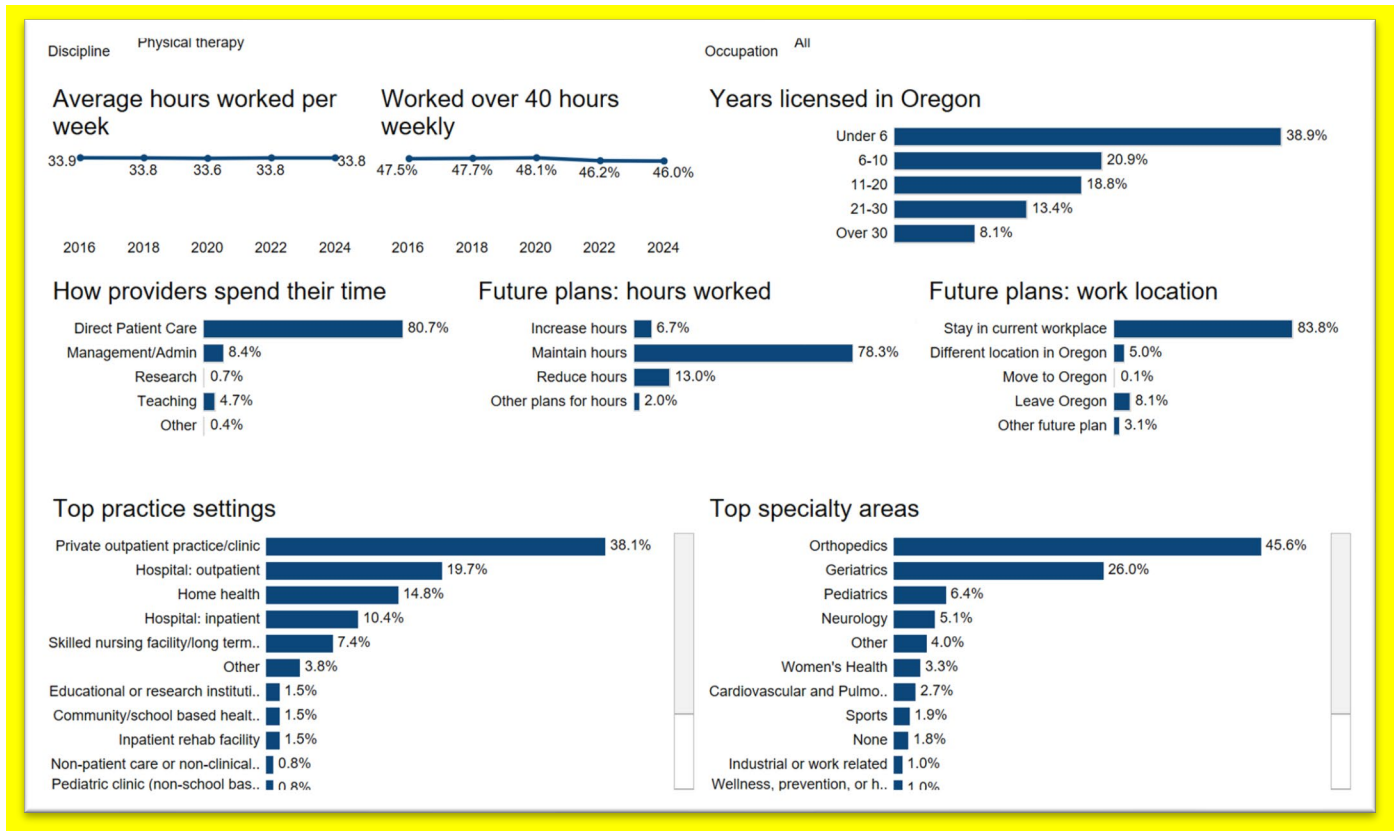
## About Physical Therapy

The practice of physical therapy helps patients achieve positive health outcomes. Licensed physical therapists and physical therapist assistants help patients maximize movement, manage pain, frequently avoid surgery and prescription drugs, manage chronic (long-term) conditions, and recover from and prevent injury.

While Oregon issues a general license to practice, individual practitioners specialize in a wide variety of areas and often hold additional certifications in those areas, including Orthopedics, Neurology, Pediatrics, Geriatrics, Oncology, Women’s Health, Cardiovascular & Pulmonary, Sports, Wound Management, and Animal Therapy. Professionals also work in a large variety of practice settings, including Acute Care, Skilled Nursing, Outpatient, Home Health, Private Clinics, Schools, Sports Teams, and Employer Workplaces. Patients also have broad access to care, with both provider referral or direct patient access pathways allowed in Oregon, dependent on the individual’s coverage requirements, if any. Physical Therapy is generally covered under commercial insurance, Medicare/Medicaid, and individual providers may access those, as well as third-party payors or private pay.

## Physical Therapy Workforce

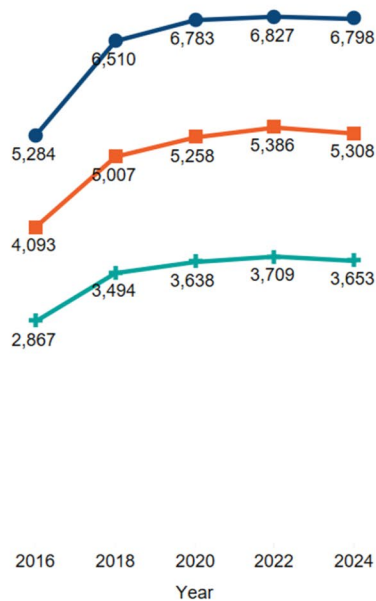
According to data gathered from licensees upon renewal of license by the Oregon Health Authority Healthcare Workforce Reporting Program (HWRP) in 2024, the below table shows the practice demographics for physical therapy, inclusive of both physical therapists (PTs) and physical therapist assistants (PTAs). The data show the relative aging, practice setting and specialization areas. Practitioners also projected a net decrease in anticipated work hours, with approximately 8% planning migration out of state.



As with other health professions, the total number of individuals holding an active license to practice does not directly correlate with patient access to care. Many of those who hold a license to practice are not actively practicing in Oregon, and of those who do, many are not working full-time. As illustrated in the next table, the overall supply of providers (PTs and PTAs) was 6,798, with only 3,653 FTE working in direct patient care.

While the data show modest increase in active providers in the 2019-2024 time period, there has been little growth in direct patient care by PTs and a decline in care by PTAs.

Oregon providers (Physical therapy, All) over time: licensed, active and direct patient care FTE

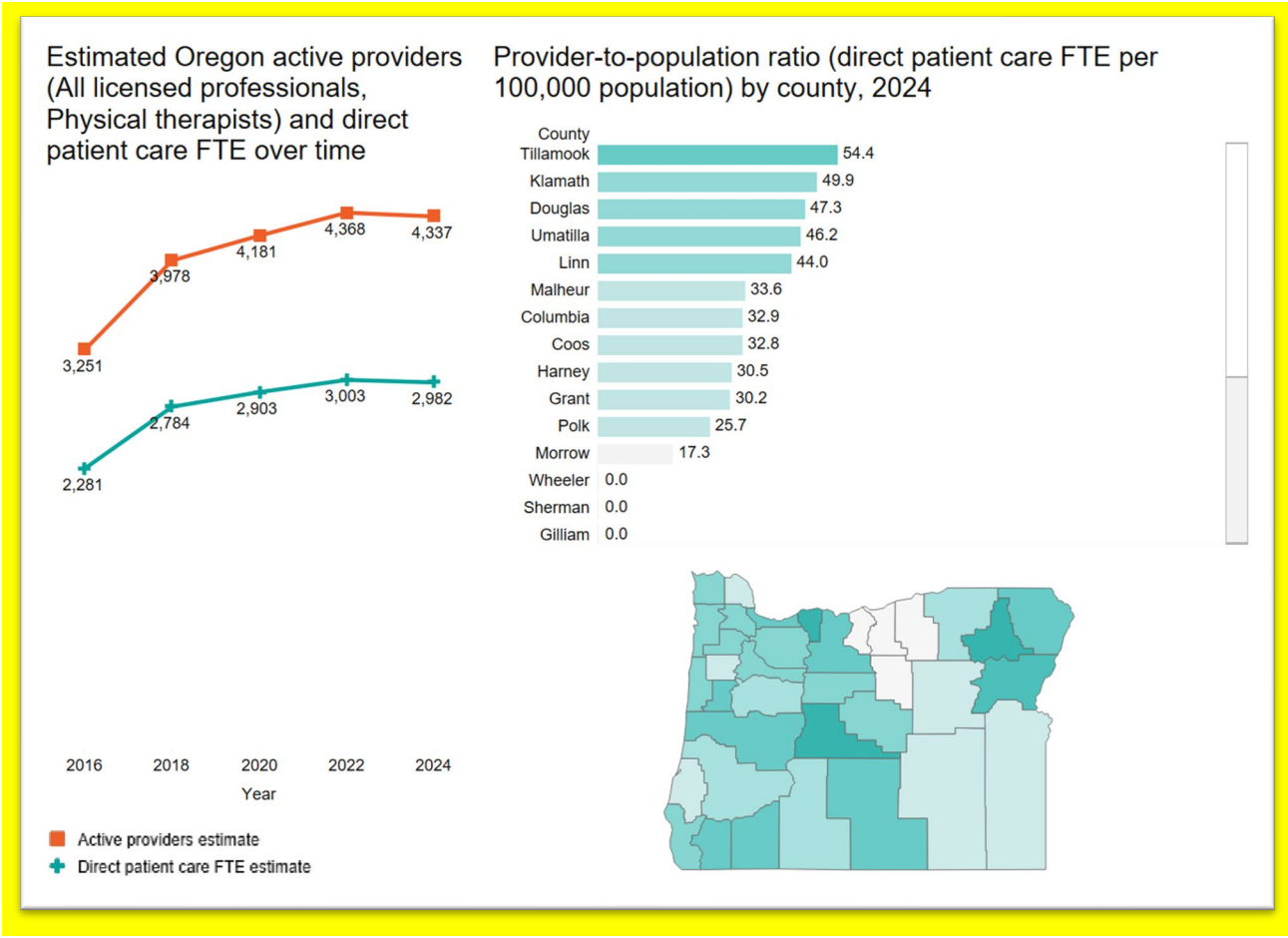


Oregon providers by occupation: 2024 counts and average annual growth from 2019-2024

Occupation	Licensed providers	Active providers estimate	Direct patient care FTE estimate	Average annual active provider growth (5-year)	Average annual FTE growth (5-year)
Physical therapists	5,475	4,337	2,982	4.18%	0.55%
Physical therapy assistants	1,323	971	671	1.92%	-1.76%

Additionally, the distribution of licensed professionals throughout the state continues to be uneven, and employers have expressed difficulty in finding sufficient capacity to meet needs. Even when the raw numbers show availability of providers in a given area, the individuals may not hold all the specializations needed, or may not work in the specific care setting desired.

Workforce availability planning must consider this factor before making any conclusions about sufficient capacity, even in counties with a strong provider to patient ratio. The table on the next page shows the distribution of physical therapists by county, showing the counties with the lowest available providers. This data is limited only to physical therapists, since PTAs must be supervised by a PT; however, data for PTAs is available on the OHA website.



### Provider and Data Gaps

To meet the gaps in available workforce, employers frequently make use of travelers or temporary staffing to meet their needs. These are often individuals who will work in the state for a limited amount of time either with an Oregon license, or more recently, with a Compact privilege. However, due to the reporting cycles relative to the Board’s license renewal cycle, there can be a long lead time before data is reflected in these reports. Furthermore, licensees who do not renew their Oregon license—or those working on a Compact Privilege—will never complete the survey, as the current law only requires completion upon license renewal. The Board estimates this population in non-surveyed workforce to be approximately 20-25% of the available workforce.

## Section I - Governance, Oversight, Risk Assessments & Controls

Although the OBPT is a semi-independent agency under ORS 182, the agency is subject to much of the same oversight and controls applicable to other executive branch agencies, including the Governor's standard agency expectations initially published in January 2023. The OBPT has also adopted, by policy, compliance with other standard practices and OARs.

### Board Member Recruitment, Appointment and Training

The OBPT board members are Governor appointed and subject to Senate confirmation. Applicants apply via the standard process established by the Governor's Board Appointments Office. All newly appointed members complete standard board member training within six months of appointment, and complete required training annually. In addition, board members receive additional training as offered by the Oregon Ethics Commission, the Department of Justice, and training offered through the Federation of State Boards of Physical Therapy. In addition to the recruitment channels utilized by the Governor's office, OBPT sends notice of upcoming board member openings to all licensees and interested parties.

### Accounts Payable, Accounts Receivable, Delinquent & Liquidated Accounts

The OBPT has adopted and complies with the Oregon Accounting Manual and is subject to review and annual reporting for accounts receivable, delinquent and liquidated accounts by both the Department of Administrative Services and the Legislative Fiscal Office.

### Procurement

Although not subject to Oregon procurement laws, the OBPT by policy complies with procurement requirements, utilizing RFP procedures for larger procurements, and utilizing existing state contracts where available. The OBPT has minimal contracting activity. This biennium, the external financial review was expanded to include review of contracting activities.

### Information Technology Systems Security

The OBPT is subject to oversight by Oregon Enterprise Information Services and the State CIO. The OBPT contracts with the Department of Administrative Services (DAS) for provision of network services, voice services, M365 and SharePoint Services, and the Board's file server is maintained in the State data center. The OBPT's current helpdesk and desktop support vendor was selected via a full DAS-administered procurement process, and personnel from this 3<sup>rd</sup>-party provider work under requirements and direction set out by DAS. The OBPT's external software vendor for licensing was selected via the requisite EIS IT stage gate process and reviewed for compliance with all state cloud security standards. Regular cyber-security audits are performed by EIS and DAS.

## Administrative Rulemaking

Any administrative rulemaking activities are performed consistent with the requirements set forth by the Secretary of State's Office administrative rulemaking division. All rulemaking is filed through the SOS system and published in the Oregon Bulletin. The Board's Assistant Attorney General, assigned by the Department of Justice, is present for all executive and public board meetings, and reviews draft rule amendments.

## External Financial Review

The Secretary of State's Audits Division reviews and approves the scope of work proposed for the biannual external financial review prior to commencing any work with an external provider. The SOS Audit Division personnel will confirm that the scope of work is appropriate for meeting the requirements for ORS 182.464.

The final report is also submitted to the Audit Division for review at the conclusion of the engagement.

The final report, as well as the agency representation letter and key financial documents provided to the external provider are included in the next section.

The OBPT worked with the same firm initially retained during the 19-21 Biennium after an RFP process in collaboration with several of the other semi-independent agencies, with direction on the scope of work provided from the Secretary of State's Audit Division. The firm was acquired by another firm during the current biennium. Each biennium, the Audit Division also reviews the proposed specific contracts and scope of work and approves the use of the external vendor for the purposes of the audit under ORS 182.

The OBPT did not have any new contracts over \$10k for the 23-25 BI. Contracts were reviewed by external auditor in the 21-23 BI.

The 23-25 Biennium External Financial Review did not result in any audit findings.

The previous 21-23 Biennium External Financial Review also had not resulted in any findings, and therefore there is no follow up on prior findings to report.



## Report of Independent Accountants

Oregon Board of Physical Therapy  
Oregon Secretary of State Audits Division

We have performed the procedures enumerated below, on the accounting records noted below for the Biennium ended June 30, 2025. The Oregon Board of Physical Therapy (OBPT or the Board) is responsible for the accounting records noted below.

The Oregon Board of Physical Therapy has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of assisting the Oregon Board of Physical Therapy in complying with Oregon Revised Statute (ORS) 182.464. Additionally, the Oregon Secretary of State Audit Division has agreed to and acknowledged that the procedures performed are appropriate to meet their purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures we performed and our findings are as follows:

### *Receiving, Recording, and Reporting Transactions*

1. We obtained the following list of internal controls for receiving, recording, and reporting transactions. We agreed the list of internal controls to the Board's policies and procedures with no exceptions:
  - a. Revenue: Deposit is created in QuickBooks after the Deposit Revenue Code Summary is matched to the US Bank report.
  - b. Revenue: Preparer initials at top of Deposit Summary to indicate posting to QuickBooks.
  - c. Revenue: The Executive Director reviews deposit records as a part of the monthly bank reconciliation and financial review process.
  - d. Revenue: Support to record non-licensure revenue includes Daily Breakdown of Cash Sheet, Remittance Advice, and Batch List.
  - e. Expense: The Executive Director reviews invoices, travel and expense form, or other documentation, then signs off as evidence for approval of payment and account coding. The Clinical Advisor signs as evidence of approval for any expenses incurred by the Executive Director.
  - f. Expense: The Executive Director or other authorized staff agrees check amount to invoice and billing/remittance information, then signs checks; marks voucher packet as paid; dates, initials, and files voucher packet.

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- g. Expense: The Executive Director prepares payroll and signs off on the current month's journal. The Chair reviews and signs a copy of the payroll journal report.
  - h. Expense: Non-budgeted expenses over \$500 are approved by the Board.
2. We obtained a schedule from management of all accounting transactions from QuickBooks that occurred during the Biennium ended June 30, 2025, and haphazardly selected 10 transactions. We performed procedures over the items selected to obtain evidence that the control took place.

The results of our procedures are included in the table below:

Transactions Selected	Control A	Control B	Control C	Control D	Control E	Control F	Control G	Control H
1	N/A	N/A	N/A	N/A	✓	✓	N/A	N/A
2	✓	✓	✓	N/A	N/A	N/A	N/A	N/A
3	✓	✓	✓	✓	N/A	N/A	N/A	N/A
4	N/A	N/A	N/A	N/A	✓	✓	N/A	N/A
5	N/A	N/A	N/A	N/A	✓	✓	N/A	N/A
6	N/A	N/A	N/A	N/A	✓	✓	N/A	N/A
7	N/A	N/A	N/A	N/A	✓	✓	N/A	N/A
8	N/A	N/A	N/A	N/A	✓	✓	N/A	N/A
9	N/A	N/A	N/A	N/A	✓	✓	N/A	N/A
10	N/A	N/A	N/A	N/A	✓	✓	N/A	N/A
✓ = Procedure performed without exception								
N/A = Control not applicable for this selection								
Control A: Inspected the Deposit Summary Report and agreed the deposit date and total to the US Bank support.								
Control B: Inspected the Deposit Summary Report for preparer initials.								
Control C: Inspected bank reconciliation for evidence of review of deposit records.								
Control D: Inspected the revenue support packet for the Daily Breakdown of Cash Sheet, Remittance Advice, and Batch List and tied to QuickBooks entry.								
Control E: Inspected invoice or payment documentation for evidence of appropriate review and approval.								
Control F: Inspected voucher packet for check stub, invoice agreeing to check stub, PAID mark with ED or CA initial and date.								
Control G: Inspected evidence of preparation of payroll by the Executive Director, and review by the Chair.								
Control H: Inspected evidence of Board approval of non-budgeted expenses over \$500.								

### **Cash Handling**

The Oregon Board of Physical Therapy did not receive cash or disburse cash during the biennium; thus, no procedures were performed over Cash Handling.

### **Licensing Individuals**

3. We obtained the following list of internal controls for licensing individuals. We agreed the list of internal controls to the Board's policies and procedures without exception.
- a. Submitted applications are initially reviewed for completeness by the Licensing Coordinator or other staff member, as necessary.
  - b. After initial review, final review and approval is completed by a separate individual, or by the initial reviewer using compensating control if a second person is not available. If declarations are present in an application, secondary review is completed by the Clinical Advisor.

- c. All licenses issued by type, name and number are reported to the Board to be ratified at each regular board meeting covering all licenses issued since the prior board meeting. The ratification report is approved by motion of the Board.
  - d. Denials, rejections, and withdrawals: Subsequent to the Board settling a case by issuing a Final Order, the Final Order is processed using the Final Order Processing Checklist initiated by the Executive Director and maintained in the case file by the investigator. Subsequent to the Board settling a case by authorizing a Withdrawal, any authorized staff will move the application status to Withdrawn.
  - e. Support is retained for voided applications.
4. We obtained a schedule from management of all licenses issued, denied, or withdrawn during the Biennium ended June 30, 2025, and haphazardly selected 10 licenses issued, noting no licenses denied or withdrawn. We performed procedures over the items selected to obtain evidence that the control took place. The results of our procedures are included in the table below:

Licenses Selected	Control A	Control B	Control C	Control D	Control E
1	✓	✓	✓	N/A	N/A
2	✓	✓	✓	N/A	N/A
3	✓	✓	✓	N/A	N/A
4	✓	✓	✓	N/A	N/A
5	✓	✓	✓	N/A	N/A
6	N/A	N/A	N/A	N/A	✓
7	✓	✓	✓	N/A	N/A
8	✓	✓	✓	N/A	N/A
9	✓	✓	N/A	✓	N/A
10	✓	✓	✓	N/A	N/A
✓ = Procedure performed without exception					
N/A = Control not applicable for this selection					
Control A: Inspected application for indication of date received, completeness, and initial review of application by Licensing Coordinator or other staff member.					
Control B: Inspected evidence of final review and approval by an independent individual.					
Control C: Inspected ratification report approved by the board and tied to the license issued.					
Control D: Inspected the Final Order, Final Order Processing Checklist, and the list of licenses. Inspected Board withdrawal authorization and application status.					
Control E: Inspected support for voided applications, noted that void was for legitimate purpose.					

**Bank Reconciliations**

- 5. We confirmed bank balances with financial institutions that the Board uses as of June 30, 2025. We agreed the confirmations to the June 30, 2025, bank reconciliations without exception.
- 6. We obtained the following list of internal controls over bank reconciliations. We agreed the list of internal controls to the Board's policies and procedures without exception.

- a. Each month, the bank statement arrives or is downloaded. The Licensing Coordinator will do a preliminary review and match the bank statement to the transaction report from the Board licensing system and provide all documentation to the Executive Director.
  - b. The Executive Director prepares the bank reconciliation and includes it in the Monthly Financial Oversight Report along with other financial reports for the month for presentation to the Board Chair.
  - c. The Board Chair reviews the Monthly Financial Oversight Report, which includes the bank reconciliation and review of other prepared reports as applicable.
7. We obtained a list from management of all bank reconciliations for the Biennium ended June 30, 2025, and haphazardly selected 3 reconciliations. We performed procedures over the items selected to obtain evidence that the control took place. The results of our procedures are included in the table below:

Reconciliations Selected	Control A	Control B	Control C
1	✓	✓	✓
2	✓	✓	✓
3	✓	✓	✓
✓	= Procedure performed without exception		
N/A	= Control not applicable for this selection		
Control A: Inspected the bank reconciliation. Reperformed matching the bank statement to the bank reconciliation.			
Control B: Inspected evidence of preparation of the reconciliations by the Executive Director.			
Control C: Inspected the Monthly Financial Oversight Report for Board Chair signature and handwritten notes evidencing their review.			

8. We haphazardly selected three reconciling items from each of the bank reconciliations selected in Procedure 7 and agreed those items to supporting documentation without exception.

***Revenues Other than Licensing***

9. We obtained the following list of internal controls over revenues other than licensing. We agreed the list of internal controls to the Board's policies and procedures without exception.
- a. Support to record non-licensure revenue includes Daily Breakdown of Cash Sheet, Remittance Advice, and Batch List.
  - b. Preparer initials at top of Deposit Summary to indicate posting to QuickBooks.
  - c. The Executive Director reviews deposit records as a part of the monthly bank reconciliation and financial review process.

10. We obtained a schedule from management of revenues during the Biennium ended June 30, 2025, and haphazardly selected ten revenues other than licensing items. We performed procedures over the items selected to obtain evidence that the control took place. The results of our procedures are included in the table below:

Revenues Selected	Control A	Control B	Control C
1	✓	✓	✓
2	✓	✓	✓
3	✓	✓	✓
4	✓	✓	✓
5	✓	✓	✓
6	✓	✓	✓
7	✓	✓	✓
8	✓	✓	✓
9	✓	✓	✓
10	✓	✓	✓
✓	= Procedure performed without exception		
N/A	= Control not applicable for this selection		
Control A: Inspected the revenue support packet for the Daily Breakdown of Cash Sheet, Remittance Advice, and Batch List to support QuickBooks entry.			
Control B: Inspected the Deposit Summary Report for preparer initials.			
Control C: Inspected bank reconciliation for evidence of review of deposit records.			

### Expenses

11. We obtained the following list of internal controls over expenses. We agreed the list of internal controls to the Board's policies and procedures without exception.
- The Executive Director reviews invoices or other documentation, then signs off as evidence for approval of payment and account coding. The Board Chair signs as evidence of approval for any expenses incurred by the Executive Director.
  - The Executive Director or other authorized staff agrees check amount to invoice and billing/remittance information, then signs checks; marks voucher packet as paid; dates, initials, and files voucher packet.
  - The Executive Director prepares payroll and signs off on the current month's journal. The Chair reviews and signs a copy of the payroll journal report.
  - Non-budgeted expenses over \$500 are approved by the Board.

12. We obtained a schedule from management of expenses during the Biennium ended June 30, 2025, and haphazardly selected ten expense items. We performed procedures over the items selected to determine if the internal controls identified above were followed. The results of our procedures are included in the table below:

Expenses Selected	Control A	Control B	Control C	Control D
1	✓	✓	N/A	N/A
2	N/A	N/A	✓	N/A
3	N/A	N/A	✓	N/A
4	N/A	N/A	✓	N/A
5	✓	✓	N/A	N/A
6	N/A	N/A	✓	✓
7	N/A	N/A	✓	✓
8	✓	✓	N/A	N/A
9	✓	✓	N/A	N/A
10	✓	✓	N/A	N/A
✓	= Procedure performed without exception			
N/A	= Control not applicable for this selection			
Control A: Inspected invoice or payment documentation for evidence of appropriate review.				
Control B: Inspected voucher packet for check stub, invoice agreeing to check stub, PAID mark with ED or CA initial and date.				
Control C: Inspected evidence of preparation of payroll by the Executive Director, and review by the Chair.				
Control D: Inspected evidence of Board approval of non-budgeted expenses over \$500.				

13. We noted no new Agency procurements or contracts entered into during the biennium over \$10,000.

***Budget and Board Financial Reporting***

14. We compared the actual revenues and expenses for the biennium ended June 30, 2025, to the budgeted amounts and noted that total actual expenditures did not exceed the maximum budgeted expenditures in the adopted budget.
15. We reviewed the budget to actual report for the Biennium ended June 30, 2025, and identified two line-items in the budget that exceeded 10% of total revenues or expenses and noted neither of the items had a variance exceeding 10% of total revenues or expenses for the biennium.

16. We obtained the following list of internal controls over Budgetary and Board Financial Reporting. We agreed the list of internal controls to the Board's policies and procedures without exception and reviewed 12 bi-monthly reports to the Board to determine compliance with the internal controls.

- a. Every other month the Executive Director will prepare a Board packet that contains a budget to actual report as well as an Executive Director's report that are presented and approved during the month's board meeting.

Budget	Bi-Monthly 1	Bi-Monthly 2	Bi-Monthly 3	Bi-Monthly 4	Bi-Monthly 5	Bi-Monthly 6	Bi-Monthly 7	Bi-Monthly 8	Bi-Monthly 9	Bi-Monthly 10	Bi-Monthly 11	Bi-Monthly 12
Control A	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
✓ = Procedure performed without exception												
Control A: We noted the Board packet contained a budget to actual report as well as an Executive Director's report and was appropriately approved.												

**Financial Statements**

17. We have compared the internal financial statements prepared by management for the biennium ended June 30, 2025, to the general ledger, noting the financial statements agreed to the general ledger without exception.

18. We have compared the schedules obtained for procedures 2, 10, and 12 to the internal financial statements and/or the underlying general ledger accounts used by management to prepare the internal financial statements. The schedule obtained for procedure 4 is a non-monetary schedule of licenses issued and cannot be directly compared to the internal financial statements or underlying general ledger. The other schedules agreed without exception.

We were engaged by the Oregon Board of Physical Therapy to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on accounting records of the Oregon Board of Physical Therapy for the Biennium ended June 30, 2025. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Oregon Board of Physical Therapy and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

*Baker Tilly US, LLP*

Portland, Oregon  
January 29, 2026

Copies of B2A, Variance, Balance Sheet & Contracts Reviewed by BakerTilly

Oregon Board of Physical Therapy				
Profit and Loss Budget vs. Actual				
	BIENNIUM 2023-2025 TOTAL			
	Actual	Budget	\$ over Budget	% of Budget
<b>4000 Income</b>				
<b>4100 Physical Therapists</b>				
4110 PT Exam Applications	\$62,458.00	\$70,686.00	-\$8,228.00	88.36%
4112 PT App Ver & Proc Fees	\$50,652.00	\$55,377.06	-\$4,725.06	91.47%
4120 PT Endorsement Applications	\$87,791.00	\$93,687.06	-\$5,896.06	93.71%
4125 PT Temporary Permits	\$2,600.00	\$3,000.00	-\$400.00	86.67%
4126 PT Temp Mil SP/DP	\$99.00	\$99.00	\$0.00	100.00%
4130 PT Renewals	\$973,600.00	\$935,400.00	\$38,200.00	104.08%
4132 PT Renewal Ver & Proc Fees	\$120,925.00	\$116,925.00	\$4,000.00	103.42%
4140 PT Delinquent Renewals	\$4,750.00	\$3,300.00	\$1,450.00	143.94%
4170 PT Civil Penalties	\$6,152.50	\$0.00	\$6,152.50	
<b>Total 4100 Physical Therapists</b>	<b>\$1,309,027.50</b>	<b>\$1,278,474.12</b>	<b>\$30,553.38</b>	<b>102.39%</b>
<b>4200 Physical Therapist Assistants</b>				
4210 PTA Exam Applications	\$15,334.00	\$19,074.00	-\$3,740.00	80.39%
4212 PTA App Ver & Proc Fees	\$11,844.00	\$13,041.06	-\$1,197.06	90.82%
4220 PTA Endorse Applications	\$19,635.00	\$19,635.06	-\$0.06	100.00%
4225 PTA Temporary Permits	\$0.00	\$400.00	-\$400.00	0.00%
4226 PTA Temp-Mil SP/DP	\$99.00	\$0.00	\$99.00	
4230 PTA Renewals	\$152,490.00	\$143,650.00	\$8,840.00	106.15%
4232 PTA Renewal Ver & Proc Fees	\$26,772.00	\$25,415.00	\$1,357.00	105.34%
4240 PTA Delinquent Renewals	\$2,050.00	\$1,300.00	\$750.00	157.69%
4270 PTA Civil Penalties	\$325.00	\$0.00	\$325.00	
<b>Total 4200 Physical Therapist Assistants</b>	<b>\$228,549.00</b>	<b>\$222,515.12</b>	<b>\$6,033.88</b>	<b>102.71%</b>
<b>4300 PT &amp; PTA Combined</b>				
4330 PTand/or PTA Mailing Diskette	\$15,300.00	\$12,000.00	\$3,300.00	127.50%
4350 PT Compact Fees	\$44,928.00	\$28,800.00	\$16,128.00	156.00%
4360 OHA Workforce Data Survey Fee	\$24,004.00	\$23,128.00	\$876.00	103.79%
<b>Total 4300 PT &amp; PTA Combined</b>	<b>\$84,232.00</b>	<b>\$63,928.00</b>	<b>\$20,304.00</b>	<b>131.76%</b>
<b>4400 PT/PTA License Verification Fee</b>	<b>\$18,112.00</b>	<b>\$25,050.00</b>	<b>-\$6,938.00</b>	<b>72.30%</b>
<b>4500 Miscellaneous Income</b>	<b>\$2,828.91</b>	<b>\$0.00</b>	<b>\$2,828.91</b>	
<b>Total 4500 Miscellaneous Income</b>	<b>\$2,828.91</b>	<b>\$0.00</b>	<b>\$2,828.91</b>	
<b>4900 Bank Interest Income</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
<b>Total 4000 Income</b>	<b>\$1,642,749.41</b>	<b>\$1,589,967.24</b>	<b>\$52,782.17</b>	<b>103.32%</b>
<b>Gross Profit</b>	<b>\$1,642,749.41</b>	<b>\$1,589,967.24</b>	<b>\$52,782.17</b>	<b>103.32%</b>
<b>Expenses</b>				
<b>5100 Payroll Costs</b>				
5110 Gross Salaries	\$800,441.34	\$780,746.01	\$19,695.33	102.52%
5130 Payroll Taxes	\$0.00	\$0.00	\$0.00	
5132 FICA (SS + Medicare)	\$63,014.67	\$59,727.06	\$3,287.61	105.50%
5133 FICA Administrative Fee	\$0.00	\$30.00	-\$30.00	0.00%
5134 Unemployment Taxes	\$0.00	\$0.00	\$0.00	
Accrual Basis	1			

## Oregon Board of Physical Therapy

### Profit and Loss Budget vs. Actual

	BIENNIUM 2023-2025 TOTAL			
	Actual	Budget	\$ over Budget	% of Budget
5135 Unemployment Benefits	\$0.00	\$0.00	\$0.00	
5136 Mass Transit Tax	\$6,721.21	\$6,274.86	\$446.35	107.11%
5140 Employee Benefits	\$418.18	\$10,000.00	-\$9,581.82	4.18%
5141 PERS ER Paid EE Cont	-\$246.80	\$0.00	-\$246.80	
5142 PERS ER Admin Contribution	\$159,982.74	\$164,924.82	-\$4,942.08	97.00%
5143 Obligation Bond Debt Repayment	\$38,836.92	\$48,406.26	-\$9,569.34	80.23%
5144 Workers Compensation	\$136.42	\$360.00	-\$223.58	37.89%
5146 PEBB Medical/Dental Insurance	\$0.00	\$168,709.44	-\$168,709.44	0.00%
5146-1 PEBB Insurance	\$137,293.46	\$0.00	\$137,293.46	
5146-2 PEBB Insurance Refund	-\$9,877.67	\$0.00	-\$9,877.67	
Total 5146 PEBB Medical/Dental Insurance	\$127,415.79	\$168,709.44	-\$41,293.65	75.52%
Total 5140 Employee Benefits	\$326,543.25	\$392,400.52	-\$65,857.27	83.22%
5150 Employee Training	\$2,313.83	\$10,000.00	-\$7,686.17	23.14%
5160 Temporary Employees	\$0.00	\$0.00	\$0.00	
5190 Board Stipends	\$41,805.00	\$37,500.00	\$4,305.00	111.48%
5199 Other Payroll Expenses	\$0.00	\$4,900.00	-\$4,900.00	0.00%
<b>Total 5100 Payroll Costs</b>	<b>\$1,240,839.30</b>	<b>\$1,291,578.45</b>	<b>-\$50,739.15</b>	<b>96.07%</b>
<b>5600 Travel Costs</b>				
5610 Instate Travel				
5612 Lodging	\$2,551.64	\$6,000.00	-\$3,448.36	42.53%
5614 Airfare/Mileage	\$4,542.39	\$8,000.00	-\$3,457.61	56.78%
5616 Meals	\$995.58	\$4,000.00	-\$3,004.42	24.89%
5618 Other Travel Costs	\$553.46	\$1,000.00	-\$446.54	55.35%
Total 5610 Instate Travel	\$8,643.07	\$19,000.00	-\$10,356.93	45.49%
5620 Out of State Travel				
5622 Lodging	\$3,763.77	\$10,000.00	-\$6,236.23	37.64%
5624 Airfare/Mileage	\$1,825.42	\$9,600.00	-\$7,774.58	19.01%
5626 Meals	\$495.96	\$4,000.00	-\$3,504.04	12.40%
5628 Other Travel Costs	\$624.94	\$0.00	\$624.94	
Total 5620 Out of State Travel	\$6,710.09	\$23,600.00	-\$16,889.91	28.43%
<b>Total 5600 Travel Costs</b>	<b>\$15,353.16</b>	<b>\$42,600.00</b>	<b>-\$27,246.84</b>	<b>36.04%</b>
<b>6100 General Office Expenses</b>				
6110 Copier	\$224.66	\$1,920.00	-\$1,695.34	11.70%
6120 Printing/Copying	\$1,224.17	\$5,600.00	-\$4,375.83	21.86%
6130 Fax/Conf Room Phone	\$0.00	\$0.00	\$0.00	
6140 Office Supplies	\$2,610.23	\$4,300.00	-\$1,689.77	60.70%
6145 Other	\$1,145.00	\$7,000.00	-\$5,855.00	16.36%
6150 Board Meeting Expenses	\$554.93	\$2,400.00	-\$1,845.07	23.12%
6155 Parking Validation Stickers	\$0.00	\$1,650.00	-\$1,650.00	0.00%
6160 Dues	\$0.00	\$0.00	\$0.00	
6170 Business Insurance	\$0.00	\$0.00	\$0.00	

Accrual Basis

## Oregon Board of Physical Therapy

### Profit and Loss Budget vs. Actual

	BIENNIUM 2023-2025 TOTAL			
	Actual	Budget	\$ over Budget	% of Budget
6180 Telecommunications	\$13,571.08	\$14,800.00	-\$1,228.92	91.70%
6185 Bank Charges/Fees	\$0.00	\$4,000.00	-\$4,000.00	0.00%
6186 Liability Insurance (Risk Mgmt)	\$4,204.00	\$17,912.00	-\$13,708.00	23.47%
<b>Total 6100 General Office Expenses</b>	<b>\$23,534.07</b>	<b>\$59,582.00</b>	<b>-\$36,047.93</b>	<b>39.50%</b>
6190 Dues and Subscriptions	\$7,081.00	\$20,000.00	-\$12,919.00	35.41%
6195 Depreciation	\$0.00	\$0.00	\$0.00	
6200 Postage	\$0.00	\$0.00	\$0.00	
6210 Mail/Mail Room Charges	\$3,166.53	\$4,000.00	-\$833.47	79.16%
6220 Newsletters	\$0.00	\$2,400.00	-\$2,400.00	0.00%
6230 Stamps/USPS Mailings	\$0.00	\$0.00	\$0.00	
6240 Other	\$0.00	\$0.00	\$0.00	
<b>Total 6200 Postage</b>	<b>\$3,166.53</b>	<b>\$6,400.00</b>	<b>-\$3,233.47</b>	<b>49.48%</b>
6300 Publications	\$190.00	\$640.00	-\$450.00	29.69%
6310 Newsletters	\$0.00	\$0.00	\$0.00	
6320 Pamphlets	\$0.00	\$0.00	\$0.00	
6330 Other	\$0.00	\$0.00	\$0.00	
<b>Total 6300 Publications</b>	<b>\$190.00</b>	<b>\$640.00</b>	<b>-\$450.00</b>	<b>29.69%</b>
6400 Contracted Services	\$124.28	\$0.00	\$124.28	
6405 Merchant Account Fees	\$44,618.93	\$48,000.00	-\$3,381.07	92.96%
6410 Investigators	\$0.00	\$3,000.00	-\$3,000.00	0.00%
6420 Computer Support	\$3,933.21	\$24,000.00	-\$20,066.79	16.39%
6430 Attorney General-Legal Counsel	\$80,436.15	\$99,795.00	-\$19,358.85	80.60%
6440 Audit Charges	\$10,000.00	\$17,000.00	-\$7,000.00	58.82%
6450 Accountant / CPA	\$0.00	\$1,000.00	-\$1,000.00	0.00%
6460 Payroll Service Charges	\$5,474.05	\$6,400.00	-\$925.95	85.53%
6470 Payroll Expenses	\$0.00	\$0.00	\$0.00	
6490 DAS Charges (Miscellaneous)	\$4,327.00	\$3,470.00	\$857.00	124.70%
6495 EmplDept/HearingOfficerPanel	\$78.84	\$5,000.00	-\$4,921.16	1.58%
6498 Health Division Charges	\$23,982.00	\$0.00	\$23,982.00	
6499 Other Services	\$9,254.84	\$28,000.00	-\$18,745.16	33.05%
<b>Total 6400 Contracted Services</b>	<b>\$182,229.30</b>	<b>\$235,665.00</b>	<b>-\$53,435.70</b>	<b>77.33%</b>
6500 Rent and Occupancy				
6510 Rent	\$58,235.45	\$60,000.00	-\$1,764.55	97.06%
6520 Office Furnishings (deleted)	\$0.00	\$0.00	\$0.00	
6530 Maintenance & Repair	\$0.00	\$0.00	\$0.00	
<b>Total 6500 Rent and Occupancy</b>	<b>\$58,235.45</b>	<b>\$60,000.00</b>	<b>-\$1,764.55</b>	<b>97.06%</b>
6600 Background Checks	\$48,420.50	\$60,000.00	-\$11,579.50	80.70%
6610 Exams	\$0.00	\$0.00	\$0.00	
6620 Verifacts	\$0.00	\$0.00	\$0.00	
6630 Vantage Data	\$0.00	\$30,800.00	-\$30,800.00	0.00%
<b>Total 6600 Background Checks</b>	<b>\$48,420.50</b>	<b>\$90,800.00</b>	<b>-\$42,379.50</b>	<b>53.33%</b>

Accrual Basis

3

## Oregon Board of Physical Therapy

### Profit and Loss Budget vs. Actual

	BIENNIUM 2023-2025 TOTAL			
	Actual	Budget	\$ over Budget	% of Budget
6650 Investigation Expenses	\$0.00	\$200.00	-\$200.00	0.00%
6700 Equipment Rentals	\$0.00	\$0.00	\$0.00	
6800 Computers & Accessories	\$0.00	\$0.00	\$0.00	
6810 Software	\$47,952.37	\$68,000.00	-\$20,047.63	70.52%
6820 Hardware	\$8,038.22	\$4,800.00	\$3,238.22	167.46%
6830 Maintenance-E-Mail,Firewall	\$0.00	\$0.00	\$0.00	
6840 Other - Data Lines, etc.	\$1,520.00	\$2,000.00	-\$480.00	76.00%
<b>Total 6800 Computers &amp; Accessories</b>	<b>\$57,510.59</b>	<b>\$74,800.00</b>	<b>-\$17,289.41</b>	<b>76.89%</b>
6900 Suspend	\$0.00	\$0.00	\$0.00	
6999 Uncategorized Expenses	\$0.00	\$0.00	\$0.00	
Purchases	\$0.00	\$0.00	\$0.00	
Unapplied Cash Bill Payment Expense	\$0.00	\$0.00	\$0.00	
Uncategorized Expense	\$0.00	\$0.00	\$0.00	
<b>Total Expenses</b>	<b>\$1,636,559.90</b>	<b>\$1,882,265.45</b>	<b>-\$245,705.55</b>	<b>86.95%</b>
Net Operating Income	\$6,189.51	-\$292,298.21	\$298,487.72	-2.12%
Other Expenses	\$0.00	\$0.00	\$0.00	
7000 Capital Outlay	\$0.00	\$0.00	\$0.00	
Reconciliation Discrepancies	\$0.00	\$0.00	\$0.00	
<b>Total Other Expenses</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
<b>Net Other Income</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
<b>Net Income</b>	<b>\$6,189.51</b>	<b>-\$292,298.21</b>	<b>\$298,487.72</b>	<b>-2.12%</b>

**Oregon Board of Physical Therapy  
Biennium-End Financial Report  
Reporting Period July 2023 – June 2025**

**Total Income is over budget by \$52,782.17**

The Board's projected income for the biennium 2023 – 2025 was budgeted at \$1,589,967.24\*. Actual income totaled \$1,642,749.41; this created a small positive income variance of \$52,782.17 or 103.32%. Although overall income was higher than budget, the Board saw fewer new applications than anticipated, which was offset by greater number of renewals than budgeted. Only PTA Endorsement applications were at anticipated levels, with PT Endorsement applications at 94%. All Exam applications (typically individuals not previously licensed in another state) were down, ranging from 80-88% of budget.

**4100 Physical Therapists** Physical Therapist licensing revenue was at 102.39% of budget overall, with the greater number of renewals offsetting the reduction in budgeted new applications. More individuals renewed late than was anticipated, trickling throughout the biennium.

**4200 Physical Therapist Assistants** income related to Physical Therapist Assistants was similarly above budget, at 102.71%, and with the same patterns for new applications and renewals, for all but new endorsement applications.

**4300 4400 and 4500 Other Revenues** These categories represent non-licensure revenue including mailing lists, income from Oregon Compact Privileges, Oregon license verification fees and miscellaneous income. The passthrough amount for collecting workforce survey fee on behalf of OHA is also accounted here in account 4360. PT Compact Privilege purchases were 156% of budget, representing 336 more individuals who purchased (or renewed) a privilege to practice in Oregon. Verification of Oregon licensure is down (only 72.30% of budget), although with the greater acceptance of Oregon's online verification system in other jurisdictions, this line item will likely continue to decline.

**Total Expenses are under budget by (\$245,705.55)**

The Board's projected expenses for the biennium were budgeted at \$1,882,265.45, which reflected a deficit budget. Actual expense was less than projected, by -\$245,705.55, for a total of \$1,636,559.90, resulting in net operating income for the biennium of \$6,189.51. This net surplus carries as part of the board's reserve to offset expenses and potential expense coverage in the next biennium.

**5100 Payroll Costs** are (\$50,739.15) under budget overall, or 96% of budget. Payroll costs include all salary, benefits, employment taxes and fees, employee training and board member stipends, and comprise the lion's share of expenses. While salary and stipends were over budget due to statewide COLAs negotiated after the formation of the biennium budget as well as statutory increase in board member stipends also increased after budget formation, these increases were tempered by benefit costs (PERS, PEBB, DAS Obligation Bond), and employee training, which are lower than budgeted.

**5600 Travel Costs** are (\$27,246.84) under budget or 36% of budget. Travel continues to be restrained as much as possible. Travel is inclusive of travel related to investigations, related to board meetings, and attendance by board staff or members at training or other activities.

**6100 General Office Expenses** are (\$36,047.93) under budget or 39.5% of budget. The Board's liability insurance was approximately half the anticipated amount this biennium; additionally, other than

telecommunications, which is difficult to restrict, expenses were held below budget in almost every other sub-category, most notably in printing/copying, parking, bank charges and other office expenses).

**6190 Dues and Subscriptions** are (\$12,919.00) under budget; the Board has not yet seen dues assessed as a result of membership in the Compact; although these dues are billable under the contract and statute, none have yet been assessed but are carried in the budget projection.

**6200 Postage Charges** are (\$3,233.47) under budget. Mailroom services were modified by DAS Department of Administrative Services; additionally, the Board did not send paper mailings and avoided related postage and printing charges.

**6300 Publications** are (\$450) under budget.

**6400 Contracted Services** are (\$53,435.70) under budget or 87%, in largest part because of lower than budgeted expense in Audit, Investigations, Administrative Hearings, and Computer Support. The charges for the Oregon Healthcare Workforce Renewal Survey, a passthrough charge collected by the Board on behalf of OHA was budgeted under 6499-Other Services but allocated to 6498-Health Division Charges. The amount exceeded budget because renewals were higher than budgeted, and therefore more survey fees collected. As a passthrough, the Board is billed for actual surveys completed.

**6500 Rent and Occupancy Charges** are (1,764.55) under budget; while rent charges were higher than budgeted due to changes in the rent amount after the budget process for much of the biennium, the Board gave up conference space in the second fiscal year, resulting in a rent reduction. Cumulative savings has resulted in ending the fiscal year just under the original budget amount, by less than one month's rent.

**6600 Background Check Fees** are (\$42,379.50) under budget due to delay in switch to a different external vendor for additional verification.

**6650 Investigation Expenses** are (\$200) under budget.

**6800 Computer & Accessories** are (\$17,289.41) under budget for biennium due to deferral of software expenses related to deferred IT projects.

**Balance Sheet**  
**OREGON BOARD OF PHYSICAL THERAPY**  
As of June 30, 2025

Distribution account	Total
<b>Assets</b>	
Current Assets	
Bank Accounts	
1010 Bank Checking Account	1,114,426.99
1020 Money Market	0.00
<b>Total for Bank Accounts</b>	<b>\$1,114,426.99</b>
Accounts Receivable	
1200 Accounts Receivable	0.00
<b>Total for Accounts Receivable</b>	<b>\$0.00</b>
Other Current Assets	
1210 Due from State of Oregon	0.00
<b>Total for Other Current Assets</b>	<b>\$0.00</b>
<b>Total for Current Assets</b>	<b>\$1,114,426.99</b>
Fixed Assets	
1600 Office Furniture & Equipment	
1605 Accum. Deprec. - Furn. & Fixtur	0.00
<b>Total for 1600 Office Furniture &amp; Equipment</b>	<b>\$1,334.71</b>
1700 Leasehold Improvements	
1705 Accum. Deprec. - LHI	0.00
<b>Total for 1700 Leasehold Improvements</b>	<b>\$0.00</b>
<b>Total for Fixed Assets</b>	<b>\$1,334.71</b>
<b>Total for Assets</b>	<b>\$1,115,761.70</b>
<b>Liabilities and Equity</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable	159.00
2010 Other Liabilities	0.00
<b>Total for Accounts Payable</b>	<b>\$159.00</b>
Other Current Liabilities	
2005 Accrued Expenses	37,290.63
2400 Accrued Leave	51,533.23
2599 Employee Withholding	0.00
<b>Total for Other Current Liabilities</b>	<b>\$88,823.86</b>
<b>Total for Current Liabilities</b>	<b>\$88,982.86</b>
<b>Total for Liabilities</b>	<b>\$88,982.86</b>
Equity	
3000 Opening Balance	0.00
3900 Retained Equity	1,095,147.28
Net Income	-868,368.44
<b>Total for Equity</b>	<b>\$1,026,778.84</b>
<b>Total for Liabilities and Equity</b>	<b>\$1,115,761.70</b>

## Copy of Agency Response/Representation Letter

1/26/2026

Baker Tilly US, LLP  
805 SW Broadway, Suite 1400  
Portland, OR 97205

In connection with your engagement to apply agreed-upon procedures on the accounting records (hereinafter the "Subject Matter") of the Oregon Board of Physical Therapy (Agency or Board) for the Biennium ended June 30, 2025, we confirm, to the best of our knowledge and belief, the following representations made to you during your engagement.

1. We are responsible for the Subject Matter.
2. We are responsible for designing, implementing and operating internal controls for the Agency. Our internal controls include, but are not limited to the following:

### Receiving, Recording and Reporting Transactions:

- a. Revenue: Deposit is created in Quickbooks after the Deposit Revenue Code Summary is matched to the US Bank report.
- b. Revenue: Preparer initials at top of Deposit Summary to indicate posting to Quickbooks.
- c. Revenue: The Executive Director reviews deposit records as a part of the monthly bank reconciliation and financial review process.
- d. Revenue: Support to record non-licensure revenue includes Daily Breakdown of Cash Sheet, Remittance Advice, and Batch List.
- e. Expense: The Executive Director reviews invoices, travel and expense form, or other documentation, then signs off as evidence for approval of payment and account coding. The Clinical Advisor signs as evidence of approval for any expenses incurred by the Executive Director.
- f. Expense: The Executive Director or other authorized staff agrees check amount to invoice and billing/remittance information, then signs checks; marks voucher packet as paid; dates, initials and files voucher packet.
- g. Expense: The Executive Director prepares payroll and signs off on the current month's journal. The Chair reviews and signs a copy of the payroll journal report.
- h. Expense: Non-budgeted expenses over \$500 are approved by the Board.

### Licensing Individuals:

- a. Submitted applications are initially reviewed for completeness by the Licensing Coordinator or other staff member, as necessary.
- b. After initial review, final review and approval are completed by an independent individual. If declarations are present in an application, secondary review is completed by the Clinical Advisor.
- c. All licenses issued by type, name and number are reported to the Board to be ratified at each regular board meeting covering all licenses issued since the prior board meeting. The ratification report is approved by motion of the Board.
- d. Denials, rejections, and withdrawals: Subsequent to the Board settling a case by issuing a Final Order, the Final Order is processed using the Final Order Processing Checklist initiated by the Executive Director and maintained in the case file by the investigator. Subsequent to the Board settling a case by authorizing a Withdrawal, any authorized staff will move the application status to Withdrawn.
- e. Support is retained for voided applications.

Bank Reconciliations:

- a. Each month, the bank statement arrives or is downloaded. The Licensing Coordinator will do a preliminary review and match the bank statement to the transaction report from the Board licensing system and provide all documentation to the Executive Director.
- b. The Executive Director prepares the bank reconciliation and includes it in the Monthly Financial Oversight Report along with other financial reports for the month for presentation to the Board Chair.
- c. The Board Chair reviews the Monthly Financial Oversight Report, which includes the bank reconciliation and review of other prepared reports as applicable.

Revenues other than licensing:

- a. Support to record non-licensure revenue includes Daily Breakdown of Cash Sheet, Remittance Advice, and Batch List.
- b. Preparer initials at top of Deposit Summary to indicate posting to Quickbooks.
- c. The Executive Director reviews deposit records as a part of the monthly bank reconciliation and financial review process.

Expenses:

- a. The Executive Director reviews invoices or other documentation, then signs off as evidence for approval of payment and account coding. The Board Chair signs as evidence of approval for any expenses incurred by the Executive Director.
- b. The Executive Director or other authorized staff agrees check amount to invoice and billing/remittance information, then signs checks; marks voucher packet as paid; dates, initials and files voucher packet.
- c. The Executive Director prepares payroll and signs off on the current month's journal. The Chair reviews and signs a copy of the payroll journal report.
- d. Non-budgeted expenses over \$500 are approved by the Board.

Budget and Board Financial Reporting:

- a. Every other month the Executive Director will prepare a Board packet that contains a budget to actual report as well as an Executive Director's report that are presented and approved during the month's board meeting.
3. We have provided you with all relevant information and access, as applicable.
4. We have disclosed to you all known matters contradicting the Subject Matter and any communications from regulatory agencies or others affecting the Subject Matter, including communications received between June 30, 2025 and the date of this letter.
5. We are not aware of any material misstatements in the Subject Matter.
6. We have disclosed to you all known events subsequent to June 30, 2025 that would have a material effect on the Subject Matter.
7. We have obtained from Oregon Secretary of State Audits Division their agreement to the procedures and acknowledgment that the procedures are appropriate for their purposes.
8. We agree with the final procedures performed and acknowledge that they are appropriate for the intended purpose of the engagement.
9. We are unaware of any matters contradicting the internal controls identified above.
10. We are not aware of any material departures from the internal controls identified above.

Michelle Sigmund-Gaines  
Executive Director for the Oregon Board of Physical Therapy

## Section II – Budget Comparison

23-25 Balance Sheet

**Balance Sheet**  
**OREGON BOARD OF PHYSICAL THERAPY**  
 As of June 30, 2025

Distribution account	Total
<b>Assets</b>	
Current Assets	
Bank Accounts	
1010 Bank Checking Account	1,114,426.99
1020 Money Market	0.00
<b>Total for Bank Accounts</b>	<b>\$1,114,426.99</b>
Accounts Receivable	
1200 Accounts Receivable	0.00
<b>Total for Accounts Receivable</b>	<b>\$0.00</b>
Other Current Assets	
1210 Due from State of Oregon	0.00
<b>Total for Other Current Assets</b>	<b>\$0.00</b>
<b>Total for Current Assets</b>	<b>\$1,114,426.99</b>
Fixed Assets	
1600 Office Furniture & Equipment	
1605 Accum. Deprec. - Furn. & Fixtur	0.00
<b>Total for 1600 Office Furniture &amp; Equipment</b>	<b>\$1,334.71</b>
1700 Leasehold Improvements	
1705 Accum. Deprec. - LHI	0.00
<b>Total for 1700 Leasehold Improvements</b>	<b>\$0.00</b>
<b>Total for Fixed Assets</b>	<b>\$1,334.71</b>
<b>Total for Assets</b>	<b>\$1,115,761.70</b>
<b>Liabilities and Equity</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable	159.00
2010 Other Liabilities	0.00
<b>Total for Accounts Payable</b>	<b>\$159.00</b>
Other Current Liabilities	
2005 Accrued Expenses	37,290.63
2400 Accrued Leave	51,533.23
2599 Employee Withholding	0.00
<b>Total for Other Current Liabilities</b>	<b>\$88,823.86</b>
<b>Total for Current Liabilities</b>	<b>\$88,982.86</b>
<b>Total for Liabilities</b>	<b>\$88,982.86</b>
Equity	
3000 Opening Balance	0.00
3900 Retained Equity	1,695,147.28
Net Income	-668,368.44
<b>Total for Equity</b>	<b>\$1,026,778.84</b>
<b>Total for Liabilities and Equity</b>	<b>\$1,115,761.70</b>

## 25-27 FORECASTED Balance Sheet

Oregon Board of Physical Therapy	
Forecasted Balance Sheet	
As of June 30, 2027	Accrual Basis
	Jun 30, 27
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
1010 - Bank Checking Account	487,544.68
Total Checking/Savings	487,544.68
Total Current Assets	487,544.68
Fixed Assets	
1600 - Office Furniture & Equipment	1,334.71
Total Fixed Assets	1,334.71
<b>TOTAL ASSETS</b>	<b>488,879.39</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 - Accounts Payable	928.04
Total Accounts Payable	928.04
Other Current Liabilities	
2400 - Accrued Leave	39,711.17
Total Other Current Liabilities	39,711.17
Total Current Liabilities	40,639.21
Total Liabilities	40,639.21
Equity	
3900 - Retained Equity	448,240.18
Total Equity	448,240.18
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>488,879.39</b>

## 23-25 to 25-27 Line-Item Comparison

Oregon Board of Physical Therapy						
Line Item Comparison of revenues and expenditures						
BIENNIUM 2023-2025 TOTAL						
	23-25 Actuals	23-25 Adopted Budget	\$ over Budget	% of Budget	25-27 Adopted Budget	% Change 23-25 Adopted to 25-27 Adopted
<b>4000 Income</b>						
<b>4100 Physical Therapists</b>						
4110 PT Exam Applications	\$ 62,458.00	\$ 70,686.00	\$ (8,228.00)	88.36%	\$ 57,625.55	82%
4112 PT App Ver & Proc Fees	\$ 50,652.00	\$ 55,377.06	\$ (4,725.06)	91.47%	\$ 47,988.13	87%
4120 PT Endorsement Applications	\$ 87,791.00	\$ 93,687.06	\$ (5,896.06)	93.71%	\$ 81,299.95	87%
4125 PT Temporary Permits	\$ 2,600.00	\$ 3,000.00	\$ (400.00)	86.67%	\$ 1,818.00	61%
4126 PT Temp Mil SP/DP	\$ 198.00	\$ 198.00	\$ -	100.00%	\$ 198.00	
4130 PT Renewals	\$ 973,600.00	\$ 935,400.00	\$ 38,200.00	104.08%	\$ 978,690.00	105%
4132 PT Renewal Ver & Proc Fees	\$ 120,925.00	\$ 116,925.00	\$ 4,000.00	103.42%	\$ 121,755.50	104%
4140 PT Delinquent Renewals	\$ 4,750.00	\$ 3,300.00	\$ 1,450.00	143.94%	\$ 4,040.00	122%
4170 PT Civil Penalties	\$ 6,152.50	\$ -	\$ 6,152.50		\$ -	
<b>Total 4100 Physical Therapists</b>	<b>\$ 1,309,027.50</b>	<b>\$ 1,278,573.12</b>	<b>\$ 30,454.38</b>	<b>102.38%</b>	<b>\$ 1,293,415.13</b>	<b>101%</b>
<b>4200 Physical Therapist Assistants</b>						
4210 PTA Exam Applications	\$ 15,334.00	\$ 19,074.00	\$ (3,740.00)	80.39%	\$ 15,103.54	79%
4212 PTA App Ver & Proc Fees	\$ 11,844.00	\$ 13,041.06	\$ (1,197.06)	90.82%	\$ 11,835.18	91%
4220 PTA Endorse Applications	\$ 19,635.00	\$ 19,635.06	\$ (0.06)	100.00%	\$ 19,359.20	99%
4225 PTA Temporary Permits	\$ -	\$ 400.00	\$ (400.00)	0.00%	\$ 268.66	
4226 PTA Temp-Mil SP/DP	\$ 99.00	\$ -	\$ 99.00		\$ -	
4230 PTA Renewals	\$ 152,490.00	\$ 143,650.00	\$ 8,840.00	106.15%	\$ 152,439.30	106%
4232 PTA Renewal Ver & Proc Fees	\$ 26,772.00	\$ 25,415.00	\$ 1,357.00	105.34%	\$ 26,807.42	105%
4240 PTA Delinquent Renewals	\$ 2,050.00	\$ 1,300.00	\$ 750.00	157.69%	\$ 1,565.50	12%
4270 PTA Civil Penalties	\$ 325.00	\$ -	\$ 325.00		\$ -	
<b>Total 4200 Physical Therapist Assistants</b>	<b>\$ 228,549.00</b>	<b>\$ 222,515.12</b>	<b>\$ 6,033.88</b>	<b>102.71%</b>	<b>\$ 227,378.80</b>	<b>102%</b>
<b>4300 PT &amp; PTA Combined</b>						
4330 PT and/or PTA Mailing Diskette	\$ 15,300.00	\$ 12,000.00	\$ 3,300.00	127.50%	\$ 15,049.00	125%
4350 PT Compact Fees	\$ 44,928.00	\$ 28,800.00	\$ 16,128.00	156.00%	\$ 41,692.80	106%
4360 OHA Workforce Data Survey Fee	\$ 24,004.00	\$ 23,128.00	\$ 876.00	103.79%	\$ 24,143.04	
<b>Total 4300 PT &amp; PTA Combined</b>	<b>\$ 84,232.00</b>	<b>\$ 63,928.00</b>	<b>\$ 20,304.00</b>	<b>131.76%</b>	<b>\$ 80,884.84</b>	<b>127%</b>
<b>4400 PT/PTA License Verification Fee</b>	<b>\$ 18,112.00</b>	<b>\$ 25,050.00</b>	<b>\$ (6,938.00)</b>	<b>72.30%</b>	<b>\$ 17,089.50</b>	<b>68%</b>
<b>4500 Miscellaneous Income</b>	<b>\$ 2,828.91</b>	<b>\$ -</b>	<b>\$ 2,828.91</b>		<b>\$ -</b>	
<b>Total 4500 Miscellaneous Income</b>	<b>\$ 2,828.91</b>	<b>\$ -</b>	<b>\$ 2,828.91</b>		<b>\$ -</b>	
<b>4900 Bank Interest Income</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>	
<b>Total 4000 Income</b>	<b>\$ 1,642,749.41</b>	<b>\$ 1,590,066.24</b>	<b>\$ 52,683.17</b>	<b>103.31%</b>	<b>\$ 1,618,768.27</b>	<b>102%</b>
Gross Profit	\$ 1,642,749.41	\$ 1,589,967.24	\$ 52,782.17	103.32%	\$ 1,618,768.27	102%
<b>Expenses</b>						
<b>5100 Payroll Costs</b>						
5110 Gross Salaries	\$ 800,441.34	\$ 780,746.01	\$ 19,695.33	102.52%	\$ 946,233.45	121%
5130 Payroll Taxes	\$ -	\$ -	\$ -		\$ -	
5132 FICA (SS + Medicare)	\$ 63,014.67	\$ 59,727.06	\$ 3,287.61	105.50%	\$ 72,386.86	121%
5133 FICA Administrative Fee	\$ -	\$ 30.00	\$ (30.00)	0.00%	\$ 30.00	100%
5134 Unemployment Taxes	\$ -	\$ -	\$ -		\$ -	
5135 Unemployment Benefits	\$ -	\$ -	\$ -		\$ -	
5136 Mass Transit Tax	\$ 6,721.21	\$ 6,274.86	\$ 446.35	107.11%	\$ 7,794.13	124%
5140 Employee Benefits	\$ 418.18	\$ 10,000.00	\$ (9,581.82)	4.18%	\$ 10,000.00	100%
5141 PERS ER Paid EE Cont	\$ (246.80)	\$ -	\$ (246.80)		\$ -	
5142 PERS ER Admin Contribution	\$ 159,982.74	\$ 164,924.82	\$ (4,942.08)	97.00%	\$ 230,060.77	139%
5143 Obligation Bond Debt Repayment	\$ 38,836.92	\$ 48,406.26	\$ (9,569.34)	80.23%	\$ 62,924.53	130%
5144 Workers Compensation	\$ 136.42	\$ 360.00	\$ (223.58)	37.89%	\$ 360.00	100%
5146 PEBB Medical/Dental Insurance	\$ -	\$ 168,709.44	\$ (168,709.44)	0.00%	\$ 146,045.84	87%
5146-1 PEBB Insurance	\$ 137,293.46	\$ -	\$ 137,293.46		\$ -	

Oregon Board of Physical Therapy  
Line Item Comparison of revenues and expenditures

BIENNIUM 2023-2025 TOTAL

	23-25 Actuals	23-25 Adopted Budget	\$ over Budget	% of Budget	25-27 Adopted Budget	% Change 23-25 Adopted to 25-27 Adopted
5146-2 PEBB Insurance Refund	\$ (9,877.67)	\$ -	\$ (9,877.67)			
<b>Total 5146 PEBB Medical/Dental Insurance</b>	<b>\$ 127,415.79</b>	<b>\$ 168,709.44</b>	<b>\$ (41,293.65)</b>	<b>75.52%</b>	<b>\$ 146,045.84</b>	<b>87%</b>
<b>Total 5140 Employee Benefits</b>	<b>\$ 326,543.25</b>	<b>\$ 392,400.52</b>	<b>\$ (65,857.27)</b>	<b>83.22%</b>	<b>\$ 449,391.14</b>	<b>115%</b>
5150 Employee Training	\$ 2,313.83	\$ 10,000.00	\$ (7,686.17)	23.14%	\$ 10,000.00	100%
5160 Temporary Employees	\$ -	\$ -	\$ -			
5190 Board Stipends	\$ 41,805.00	\$ 37,500.00	\$ 4,305.00	111.48%	\$ 68,265.00	182%
5199 Other Payroll Expenses	\$ -	\$ 4,900.00	\$ (4,900.00)	0.00%	\$ 4,900.00	100%
<b>Total 5100 Payroll Costs</b>	<b>\$ 1,240,839.30</b>	<b>\$ 1,291,578.45</b>	<b>\$ (50,739.15)</b>	<b>96.07%</b>	<b>\$ 1,559,000.58</b>	<b>121%</b>
<b>5600 Travel Costs</b>						
<b>5610 Instate Travel</b>						
5612 Lodging	\$ 2,551.64	\$ 6,000.00	\$ (3,448.36)	42.53%	\$ 4,000.00	67%
5614 Airfare/Mileage	\$ 4,542.39	\$ 8,000.00	\$ (3,457.61)	56.78%	\$ 5,000.00	63%
5616 Meals	\$ 995.58	\$ 4,000.00	\$ (3,004.42)	24.89%	\$ 2,000.00	50%
5618 Other Travel Costs	\$ 553.46	\$ 1,000.00	\$ (446.54)	55.35%	\$ 800.00	80%
<b>Total 5610 Instate Travel</b>	<b>\$ 8,643.07</b>	<b>\$ 19,000.00</b>	<b>\$ (10,356.93)</b>	<b>45.49%</b>	<b>\$ 11,800.00</b>	<b>62%</b>
<b>5620 Out of State Travel</b>						
5622 Lodging	\$ 3,763.77	\$ 10,000.00	\$ (6,236.23)	37.64%	\$ 10,000.00	100%
5624 Airfare/Mileage	\$ 1,825.42	\$ 9,600.00	\$ (7,774.58)	19.01%	\$ 6,000.00	63%
5626 Meals	\$ 495.96	\$ 4,000.00	\$ (3,504.04)	12.40%	\$ 4,000.00	100%
5628 Other Travel Costs	\$ 624.94	\$ -	\$ 624.94			
<b>Total 5620 Out of State Travel</b>	<b>\$ 6,710.09</b>	<b>\$ 23,600.00</b>	<b>\$ (16,889.91)</b>	<b>28.43%</b>	<b>\$ 20,000.00</b>	<b>85%</b>
<b>Total 5600 Travel Costs</b>	<b>\$ 15,353.16</b>	<b>\$ 42,600.00</b>	<b>\$ (27,246.84)</b>	<b>36.04%</b>	<b>\$ 31,800.00</b>	<b>75%</b>
<b>6100 General Office Expenses</b>						
6110 Copier	\$ 224.66	\$ 1,920.00	\$ (1,695.34)	11.70%	\$ 1,000.00	52%
6120 Printing/Copying	\$ 1,224.17	\$ 5,600.00	\$ (4,375.83)	21.86%	\$ 2,000.00	36%
6130 Fax/Conf Room Phone	\$ -	\$ -	\$ -			
6140 Office Supplies	\$ 2,610.23	\$ 4,300.00	\$ (1,689.77)	60.70%	\$ 4,000.00	93%
6145 Other	\$ 1,145.00	\$ 7,000.00	\$ (5,855.00)	16.36%	\$ 6,000.00	86%
6150 Board Meeting Expenses	\$ 554.93	\$ 2,400.00	\$ (1,845.07)	23.12%	\$ 2,000.00	83%
6155 Parking Validation Stickers	\$ -	\$ 1,650.00	\$ (1,650.00)	0.00%	\$ -	
6160 Dues	\$ -	\$ -	\$ -			
6170 Business Insurance	\$ -	\$ -	\$ -			
6180 Telecommunications	\$ 13,571.08	\$ 14,800.00	\$ (1,228.92)	91.70%	\$ 14,800.00	100%
6185 Bank Charges/Fees	\$ -	\$ 4,000.00	\$ (4,000.00)	0.00%	\$ 1,000.00	25%
6186 Liability Insurance (Risk Mgmt)	\$ 4,204.00	\$ 17,912.00	\$ (13,708.00)	23.47%	\$ 13,000.00	73%
<b>Total 6100 General Office Expenses</b>	<b>\$ 23,534.07</b>	<b>\$ 59,582.00</b>	<b>\$ (36,047.93)</b>	<b>39.50%</b>	<b>\$ 43,800.00</b>	<b>74%</b>
6190 Dues and Subscriptions	\$ 7,081.00	\$ 20,000.00	\$ (12,919.00)	35.41%	\$ 20,000.00	100%
<b>6195 Depreciation</b>						
<b>6200 Postage</b>						
6210 Mail/Mail Room Charges	\$ 3,166.53	\$ 4,000.00	\$ (833.47)	79.16%	\$ 5,500.00	138%
6220 Newsletters	\$ -	\$ 2,400.00	\$ (2,400.00)	0.00%	\$ 1,000.00	42%
6230 Stamps/USPS Mailings						
6240 Other						
<b>Total 6200 Postage</b>	<b>\$ 3,166.53</b>	<b>\$ 6,400.00</b>	<b>\$ (3,233.47)</b>	<b>49.48%</b>	<b>\$ 6,500.00</b>	<b>102%</b>
<b>6300 Publications</b>	<b>\$ 190.00</b>	<b>\$ 640.00</b>	<b>\$ (450.00)</b>	<b>29.69%</b>	<b>\$ 640.00</b>	<b>100%</b>
6310 Newsletters						
6320 Pamphlets						
6330 Other						
<b>Total 6300 Publications</b>	<b>\$ 190.00</b>	<b>\$ 640.00</b>	<b>\$ (450.00)</b>	<b>29.69%</b>	<b>\$ 640.00</b>	<b>100%</b>
6400 Contracted Services	\$ 124.28	\$ -	\$ 124.28			

Oregon Board of Physical Therapy  
Line Item Comparison of revenues and expenditures

BIENNIUM 2023-2025 TOTAL

	23-25 Actuals	23-25 Adopted Budget	\$ over Budget	% of Budget	25-27 Adopted Budget	% Change 23-25 Adopted to 25-27 Adopted
6405 Merchant Account Fees	\$ 44,618.93	\$ 48,000.00	\$ (3,381.07)	92.96%	\$ 4,800.00	100%
6410 Investigators	\$ -	\$ 3,000.00	\$ (3,000.00)	0.00%	\$ 3,000.00	100%
6420 Computer Support	\$ 3,933.21	\$ 24,000.00	\$ (20,066.79)	16.39%	\$ 24,000.00	100%
6430 Attorney General-Legal Counsel	\$ 80,436.15	\$ 99,795.00	\$ (19,358.85)	80.60%	\$ 160,000.00	160%
6440 Audit Charges	\$ 10,000.00	\$ 17,000.00	\$ (7,000.00)	58.82%	\$ 20,000.00	118%
6450 Accountant / CPA	\$ -	\$ 1,000.00	\$ (1,000.00)	0.00%	\$ 3,000.00	300%
6460 Payroll Service Charges	\$ 5,474.05	\$ 6,400.00	\$ (925.95)	85.53%	\$ 6,400.00	100%
6470 Payroll Expenses	\$ -	\$ -	\$ -			
6490 DAS Charges (Miscellaneous)	\$ 4,327.00	\$ 3,470.00	\$ 857.00	124.70%	\$ 6,000.00	173%
6495 EmplDept/HearingOfficerPanel	\$ 78.84	\$ 5,000.00	\$ (4,921.16)	1.58%	\$ 50,000.00	1000%
6498 Health Division Charges	\$ 23,982.00	\$ -	\$ 23,982.00			
6499 Other Services	\$ 9,254.84	\$ 28,000.00	\$ (18,745.16)	33.05%	\$ 29,700.00	106%
<b>Total 6400 Contracted Services</b>	<b>\$ 182,229.30</b>	<b>\$ 235,665.00</b>	<b>\$ (53,435.70)</b>	<b>77.33%</b>	<b>\$ 350,100.00</b>	<b>149%</b>
6500 Rent and Occupancy						
6510 Rent	\$58,235.45	\$60,000.00	-\$1,764.55	97.06%	\$ 66,360.00	111%
6520 Office Furnishings (deleted)						
6530 Maintenance & Repair						
<b>Total 6500 Rent and Occupancy</b>	<b>\$58,235.45</b>	<b>\$60,000.00</b>	<b>-\$1,764.55</b>	<b>97.06%</b>	<b>\$ 66,360.00</b>	<b>111%</b>
6600 Background Checks	\$48,420.50	\$60,000.00	-\$11,579.50	80.70%	\$ 50,000.00	83%
6610 Exams						
6620 Verifacts						
6630 Vantage Data	\$0.00	\$30,800.00	-\$30,800.00	0.00%	\$ 30,800.00	100%
<b>Total 6600 Background Checks</b>	<b>\$48,420.50</b>	<b>\$90,800.00</b>	<b>-\$42,379.50</b>	<b>53.33%</b>	<b>\$ 80,800.00</b>	<b>89%</b>
6650 Investigation Expenses	\$0.00	\$200.00	-\$200.00	0.00%	\$ 200.00	100%
6700 Equipment Rentals						
6800 Computers & Accessories						
6810 Software	\$47,952.37	\$68,000.00	-\$20,047.63	70.52%	\$ 79,650.00	117%
6820 Hardware	\$8,038.22	\$4,800.00	\$3,238.22	167.46%	\$ 4,800.00	100%
6830 Maintenance-E-Mail,Firewall						
6840 Other - Data Lines, etc.	\$1,520.00	\$2,000.00	-\$480.00	76.00%	\$ 2,000.00	100%
<b>Total 6800 Computers &amp; Accessories</b>	<b>\$57,510.59</b>	<b>\$74,800.00</b>	<b>-\$17,289.41</b>	<b>76.89%</b>	<b>\$ 86,450.00</b>	<b>116%</b>
6900 Suspend						
6999 Uncategorized Expenses						
Purchases						
Unapplied Cash Bill Payment Expense						
Uncategorized Expense						
<b>Total Expenses</b>	<b>\$1,636,559.90</b>	<b>\$1,882,265.45</b>	<b>-\$245,705.55</b>	<b>86.95%</b>	<b>\$ 2,245,650.58</b>	<b>119.31%</b>
Net Operating Income	\$6,189.51	-\$292,298.21	-\$286,108.70		-\$626,882.31	

## 2023-2025 Biennium Budget Variance Detail

### **Oregon Board of Physical Therapy Biennium-End Financial Report Reporting Period July 2023 – June 2025**

#### **Total Income is over budget by \$52,782.17**

The Board's projected income for the biennium 2023 – 2025 was budgeted at \$1,589,967.24\*. Actual income totaled \$1,642,749.41; this created a small positive income variance of \$52,782.17 or 103.32%. Although overall income was higher than budget, the Board saw fewer new applications than anticipated, which was offset by greater number of renewals than budgeted. Only PTA Endorsement applications were at anticipated levels, with PT Endorsement applications at 94%. All Exam applications (typically individuals not previously licensed in another state) were down, ranging from 80-88% of budget.

**4100 Physical Therapists** Physical Therapist licensing revenue was at 102.39% of budget overall, with the greater number of renewals offsetting the reduction in budgeted new applications. More individuals renewed late than was anticipated, trickling throughout the biennium.

**4200 Physical Therapist Assistants** income related to Physical Therapist Assistants was similarly above budget, at 102.71%, and with the same patterns for new applications and renewals, for all but new endorsement applications.

**4300 4400 and 4500 Other Revenues** These categories represent non-licensure revenue including mailing lists, income from Oregon Compact Privileges, Oregon license verification fees and miscellaneous income. The passthrough amount for collecting workforce survey fee on behalf of OHA is also accounted here in account 4360. PT Compact Privilege purchases were 156% of budget, representing 336 more individuals who purchased (or renewed) a privilege to practice in Oregon. Verification of Oregon licensure is down (only 72.30% of budget), although with the greater acceptance of Oregon's online verification system in other jurisdictions, this line item will likely continue to decline.

#### **Total Expenses are under budget by (\$245,705.55)**

The Board's projected expenses for the biennium were budgeted at \$1,882,265.45, which reflected a deficit budget. Actual expense was less than projected, by -\$245,705.55, for a total of \$1,636,559.90, resulting in net operating income for the biennium of \$6,189.51. This net surplus carries as part of the board's reserve to offset expenses and potential expense coverage in the next biennium.

**5100 Payroll Costs** are **(\$50,739.15)** under budget overall, or 96% of budget. Payroll costs include all salary, benefits, employment taxes and fees, employee training and board member

stipends, and comprise the lion's share of expenses. While salary and stipends were over budget due to statewide COLAs negotiated after the formation of the biennium budget as well as statutory increase in board member stipends also increased after budget formation, these increases were tempered by benefit costs (PERS, PEBB, DAS Obligation Bond), and employee training, which are lower than budgeted.

**5600 Travel Costs** are **(\$27,246.84)** under budget or 36% of budget. Travel continues to be restrained as much as possible. Travel is inclusive of travel related to investigations, related to board meetings, and attendance by board staff or members at training or other activities.

**6100 General Office Expenses** are **(\$36,047.93)** under budget or 39.5% of budget. The Board's liability insurance was approximately half the anticipated amount this biennium; additionally, other than telecommunications, which is difficult to restrict, expenses were held below budget in almost every other sub-category, most notably in printing/copying, parking, bank charges and other office expenses).

**6190 Dues and Subscriptions** are **(\$12,919.00)** under budget; the Board has not yet seen dues assessed as a result of membership in the Compact; although these dues are billable under the contract and statute, none have yet been assessed but are carried in the budget projection.

**6200 Postage Charges** are **(\$3,233.47)** under budget. Mailroom services were modified by DAS Department of Administrative Services; additionally, the Board did not send paper mailings and avoided related postage and printing charges.

**6300 Publications** are **(\$450)** under budget.

**6400 Contracted Services** are **(\$53,435.70)** under budget or 87%, in largest part because of lower than budgeted expense in Audit, Investigations, Administrative Hearings, and Computer Support. The charges for the Oregon Healthcare Workforce Renewal Survey, a passthrough charge collected by the Board on behalf of OHA was budgeted under 6499-Other Services but allocated to 6498-Health Division Charges. The amount exceeded budget because renewals were higher than budgeted, and therefore more survey fees collected. As a passthrough, the Board is billed for actual surveys completed.

**6500 Rent and Occupancy Charges** are **(1,764.55)** under budget; while rent charges were higher than budgeted due to changes in the rent amount after the budget process for much of the biennium, the Board gave up conference space in the second fiscal year, resulting in a rent reduction. Cumulative savings has resulted in ending the fiscal year just under the original budget amount, by less than one month's rent.

**6600 Background Check Fees** are **(\$42,379.50)** under budget due to delay in switch to a different external vendor for additional verification.

**6650 Investigation Expenses** are **(\$200)** under budget.

**6800 Computer & Accessories** are **(\$17,289.41)** under budget for biennium due to deferral of software expenses related to deferred IT projects.

## 2025-2027 Biennium Budget Variance Detail

### **Oregon Board of Physical Therapy Biennium Budget - Executive Summary**

Board staff presented a deficit budget for the Board's consideration for the 2025-2027 Biennium. The budget assumes minimal increases in income of ~2% while accounting for an overall increase in budgeted expenses of 19.31%.

The Board requires a reserve fund to cover infrequent or unplanned expenses. The board should maintain an ending balance of ~5 months of operating expenses, consistent with recommendations for State agencies with biannual renewals; this budget results in an estimated ending balance of ~\$459,000 or roughly 5 months of operating expenses.

With sufficient ending balance anticipated, the budget did not include any proposed increase in fees for Oregon licensees, or any other fee increases at the start of the biennium. The Board will consider an increase in the fee paid by individuals who purchase a privilege to practice in Oregon from the PT Compact Commission later in the biennium.

The proposed budget was distributed to interested parties and all licensees for comment as part of the administrative rulemaking process, and subsequently adopted by the Board.

- **Overall income is projected to be \$1,618,768 up \$28,702 or ~2% from 23-25.**
  - The Board anticipates some minimal growth in renewals and new applications, as well as continuing growth in the purchase of compact privileges to practice in Oregon.
  
- **Expenses are up by \$363,385 for a 19.31% increase over the budget for the prior biennium, at \$2,245,651.**
  - Payroll Costs are up 21% overall, inclusive of all costs. The increase is predominantly a result of a position returning to the previously allocated full-time and the resultant increases in benefits, taxes and other costs. The budget also assumes that cost of living increases will be allocated by the State of Oregon, although there is no information on whether or what those increases may be for 25-27 at the time of establishing this budget and so a placeholder amount is being used. The Board implements any increases (or furloughs) implemented by the State of Oregon for executive service and unclassified employees. The budget also includes a 24% increase in transit taxes, 15% in employee benefits (PEBB and PERS), as well as an 82% increase in board member stipends due to increased number of meetings and trainings,

and application of federal per diem amounts and limits under the statutory updates passed in the prior biennium.

- To offset some of the increases in personnel payroll costs, Travel and General Office expenses are being budgeted at ~75% of 23-25.
- Postage is up slightly based on increased costs by the US Postal Service and other carriers.
- Contracted Services are up 49% overall, due predominantly to higher rates in the new biennium, with increases in Attorney General—Legal Counsel, Audit, Merchant and Payroll Services Charges, and Other Services, with the largest increase representing a placeholder for potential administrative hearings and related legal expenses.
- Rent is up 11% based on a rate increase by the Department of Administrative Services for all State buildings.
- Expenses related to Background Checks are down slightly at 89% to better align with actuals in the prior biennium and projected volumes for the biennium.
- Computer & Accessories, which includes all hardware and software expenses, is anticipated to have an increase of 16% related to change requests and preparation for potential change in licensing system vendor.

## 2025-2027 Adopted Biennium Budget with Comparison to 2023-2025

Oregon Board of Physical Therapy Adopted 2025-2027 Biennium Budget Comparison to Prior Biennium Budget					
	FY 25-26	FY 26-27	BIENNIUM Jul '25 - Jun 27	PRIOR BI Jul '23 - Jun 25	FROM PRIOR DIFF
Ordinary Income/Expense					
Income					
4000 · Income					
4100 · Physical Therapists					
4132 · PT Renewal Ver & Proc Fees	121,124.25	631.25	121,755.50	116,925.00	104%
4112 · PT App Ver & Proc Fees	25,324.74	22,663.39	47,988.13	55,377.06	87%
4126 · PT Temp Mil SP/DP	99.00	99.00	198.00	198.00	
4110 · PT Exam Applications	29,274.85	28,350.70	57,625.55	70,686.00	82%
4120 · PT Endorsement Applications	45,895.41	35,404.54	81,299.95	93,687.06	87%
4125 · PT Temporary Permits	1,363.50	454.50	1,818.00	3,000.00	61%
4130 · PT Renewals	971,216.00	7,474.00	978,690.00	935,400.00	105%
4140 · PT Delinquent Renewals	2,777.50	1,262.50	4,040.00	3,300.00	122%
4170 · PT Civil Penalties	0.00				
<b>Total 4100 · Physical Therapists</b>	<b>1,197,075.25</b>	<b>96,339.88</b>	<b>1,293,415.13</b>	<b>1,278,573.12</b>	<b>101%</b>
4200 · Physical Therapist Assistants					
4232 · PTA Renewal Ver & Proc Fees	26,505.43	301.99	26,807.42	25,415.00	105%
4212 · PTA App Ver & Proc Fees	6,617.52	5,217.66	11,835.18	13,041.06	91%
4210 · PTA Exam Applications	9,821.24	5,282.30	15,103.54	19,074.00	79%
4220 · PTA Endorse Applications	9,821.24	9,537.96	19,359.20	19,635.06	99%
4225 · PTA Temporary Permits	202.00	66.66	268.66	400.00	
4230 · PTA Renewals	150,338.50	2,100.80	152,439.30	143,650.00	106%
4240 · PTA Delinquent Renewals	909.00	656.50	1,565.50	1,300.00	120%
<b>Total 4200 · Physical Therapist Assistants</b>	<b>204,214.93</b>	<b>23,163.87</b>	<b>227,378.80</b>	<b>222,515.12</b>	<b>102%</b>
4300 · PT & PTA Combined					
4360 · OHA Workforce Data Survey Fee	23,989.52	153.52	24,143.04	23,128.00	104%
4350 · PT Compact Fees	22,058.40	19,634.40	41,692.80	28,800.00	145%
4330 · PTand/or PTA Mailing Diskette	7,575.00	7,474.00	15,049.00	12,000.00	125%

	BIENNIUM			PRIOR BI	FROM PRIOR
	FY 25-26	FY 26-27	Jul '25 - Jun 27	Jul '23 - Jun 25	DIFF
Total 4300 · PT & PTA Combined	53,622.92	27,261.92	80,884.84	63,928.00	127%
4400 · PT/PTA License Verification Fee	10,352.50	6,737.00	17,089.50	25,050.00	68%
Total 4500 · Miscellaneous Income					
4900 · Bank Interest Income					
Total 4000 · Income	1,465,265.60	153,502.67	1,618,768.27	1,590,066.24	102%
<b>Total Income</b>	<b>1,465,265.60</b>	<b>153,502.67</b>	<b>1,618,768.27</b>	<b>1,590,066.24</b>	<b>102%</b>
Gross Profit	1,465,265.60	153,502.67	1,618,768.27	1,590,066.24	102%

## Expense

### 5100 · Payroll Costs

5132 · FICA (SS + Medicare)	35,657.78	36,729.08	72,386.86	59,727.06	121%
5133 · FICA Administrative Fee	15.00	15.00	30.00	30.00	
5110 · Gross Salaries	466,114.71	480,118.74	946,233.45	780,746.01	121%
5136 · Mass Transit Tax	3,839.39	3,954.74	7,794.13	6,274.86	124%
5140 · Employee Benefits					
5141 · PERS ER Paid EE Cont					
5142 · PERS ER Admin Contribution	112,457.97	117,602.80	230,060.77	164,924.82	139%
5143 · Obligation Bond Debt Repayment	30,996.63	31,927.90	62,924.53	48,406.26	130%
5144 · Workers Compensation	180.00	180.00	360.00	360.00	100%
5146 · PEBB Medical/Dental Insurance					
5146-1 · PEBB Insurance					
5146-2 · PEBB Insurance Refund					
5146 · PEBB Med/Dent Insur - Other	71,888.77	74,157.07	146,045.84	168,709.44	87%
Total 5146 · PEBB Medical/Dental Insurance	71,888.77	74,157.07	146,045.84	168,709.44	87%
5140 · Employee Benefits - Other	5,000.00	5,000.00	10,000.00	10,000.00	100%
Total 5140 · Employee Benefits	220,523.37	228,867.77	449,391.14	392,400.52	115%
5150 · Employee Training	5,000.00	5,000.00	10,000.00	10,000.00	100%
5190 · Board Stipends	34,132.50	34,132.50	68,265.00	37,500.00	182%
5199 · Other Payroll Expenses	2,400.00	2,500.00	4,900.00	4,900.00	
Total 5100 · Payroll Costs	767,682.75	791,317.83	1,559,000.58	1,291,578.45	121%

### 5600 · Travel Costs

#### 5610 · Instate Travel

	BIENNIUM			PRIOR BI	FROM PRIOR
	FY 25-26	FY 26-27	Jul '25 - Jun 27	Jul '23 - Jun 25	DIFF
5612 · Lodging	2,000.00	2,000.00	4,000.00	6,000.00	67%
5614 · Airfare/Mileage	2,500.00	2,500.00	5,000.00	8,000.00	63%
5616 · Meals	1,000.00	1,000.00	2,000.00	4,000.00	50%
5618 · Other Travel Costs	400.00	400.00	800.00	1,000.00	80%
<b>Total 5610 · Instate Travel</b>	<b>5,900.00</b>	<b>5,900.00</b>	<b>11,800.00</b>	<b>19,000.00</b>	<b>62%</b>
5620 · Out of State Travel					
5622 · Lodging	5,000.00	5,000.00	10,000.00	10,000.00	100%
5624 · Airfare/Mileage	3,000.00	3,000.00	6,000.00	9,600.00	63%
5626 · Meals	2,000.00	2,000.00	4,000.00	4,000.00	100%
<b>Total 5620 · Out of State Travel</b>	<b>10,000.00</b>	<b>10,000.00</b>	<b>20,000.00</b>	<b>23,600.00</b>	<b>85%</b>
<b>Total 5600 · Travel Costs</b>	<b>15,900.00</b>	<b>15,900.00</b>	<b>31,800.00</b>	<b>42,600.00</b>	
6100 · General Office Expenses					
6110 · Copier	500.00	500.00	1,000.00	1,920.00	52%
6120 · Printing/Copying	1,000.00	1,000.00	2,000.00	5,600.00	36%
6140 · Office Supplies	2,000.00	2,000.00	4,000.00	4,300.00	93%
6145 · Other	3,000.00	3,000.00	6,000.00	7,000.00	86%
6150 · Board Meeting Expenses	1,000.00	1,000.00	2,000.00	2,400.00	83%
6155 · Parking Validation Stickers	0.00	0.00	0.00	1,650.00	-100%
6180 · Telecommunications	7,400.00	7,400.00	14,800.00	14,800.00	
6185 · Bank Charges/Fees	500.00	500.00	1,000.00	4,000.00	25%
6186 · Liability Insurance (Risk Mgmt)	6,500.00	6,500.00	13,000.00	17,912.00	73%
<b>Total 6100 · General Office Expenses</b>	<b>21,900.00</b>	<b>21,900.00</b>	<b>43,800.00</b>	<b>59,582.00</b>	<b>74%</b>
6190 · Dues and Subscriptions	10,000.00	10,000.00	20,000.00	20,000.00	
6200 · Postage					
6210 · Mail/Mail Room Charges	2,500.00	3,000.00	5,500.00	4,000.00	138%
6220 · Newsletters	500.00	500.00	1,000.00	2,400.00	42%
<b>Total 6200 · Postage</b>	<b>3,000.00</b>	<b>3,500.00</b>	<b>6,500.00</b>	<b>6,400.00</b>	<b>102%</b>
6300 · Publications	320.00	320.00	640.00	640.00	
6400 · Contracted Services					
6405 · Merchant Account Fees	42,000.00	6,000.00	48,000.00	48,000.00	100%
6410 · Investigators	1,500.00	1,500.00	3,000.00	3,000.00	
6420 · Computer Support	12,000.00	12,000.00	24,000.00	24,000.00	

	BIENNIUM			PRIOR BI	FROM PRIOR
	FY 25-26	FY 26-27	Jul '25 - Jun 27	Jul '23 - Jun 25	DIFF
6430 · Attorney General-Legal Counsel	100,000.00	60,000.00	160,000.00	99,795.00	160%
6440 · Audit Charges	15,000.00	5,000.00	20,000.00	17,000.00	118%
6450 · Accountant / CPA	1,500.00	1,500.00	3,000.00	1,000.00	300%
6460 · Payroll Service Charges	3,200.00	3,200.00	6,400.00	6,400.00	100%
6490 · DAS Charges (Miscellaneous)	3,000.00	3,000.00	6,000.00	3,470.00	173%
6495 · EmplDept/HearingOfficerPanel	25,000.00	25,000.00	50,000.00	5,000.00	1000%
6499 · Other Services	1,700.00	28,000.00	29,700.00	28,000.00	106%
<b>Total 6400 · Contracted Services</b>	<b>204,900.00</b>	<b>145,200.00</b>	<b>350,100.00</b>	<b>235,665.00</b>	<b>149%</b>
<b>Total 6500 · Rent and Occupancy</b>	<b>33,180.00</b>	<b>33,180.00</b>	<b>66,360.00</b>	<b>60,000.00</b>	<b>111%</b>
<b>6600 · Background Checks</b>					
6630 · Vantage Data	15,400.00	15,400.00	30,800.00	30,800.00	100%
6600 · Background Checks - Other	25,000.00	25,000.00	50,000.00	60,000.00	83%
<b>Total 6600 · Background Checks</b>	<b>40,400.00</b>	<b>40,400.00</b>	<b>80,800.00</b>	<b>90,800.00</b>	<b>89%</b>
6650 · Investigation Expenses	100.00	100.00	200.00	200.00	
<b>6800 · Computers &amp; Accessories</b>					
6810 · Software	39,200.00	40,450.00	79,650.00	68,000.00	117%
6820 · Hardware	2,400.00	2,400.00	4,800.00	4,800.00	100%
6830 · Maintenance-E-Mail,Firewall	0.00		0.00	0.00	
6840 · Other - Data Lines, etc.	1,000.00	1,000.00	2,000.00	2,000.00	100%
<b>Total 6800 · Computers &amp; Accessories</b>	<b>42,600.00</b>	<b>43,850.00</b>	<b>86,450.00</b>	<b>74,800.00</b>	<b>116%</b>
<b>Total Expense</b>	<b>1,139,982.75</b>	<b>1,105,667.83</b>	<b>2,245,650.58</b>	<b>1,882,265.45</b>	<b>119.31%</b>
Net Ordinary Income	325,282.85	-952,165.16	-626,882.31	-292,199.21	
Net Income	325,282.85	-952,165.16	-626,882.31	-292,199.21	

## Beginning and Ending Balances for 2023-2025 & 2025-2027

Beginning and Ending Balances	2023-2025 Actual/Reported	2025-2027 Projected/Adopted
Beginning Balance	1,079,688	1,085,877
Net Income/Loss	\$6,189	<i>(\$626,882)</i>
Ending Balance	1,085,877	458,995

The Board requires a reserve fund to cover infrequent or unplanned expenses. The board should maintain an ending balance of 4-9 months of operating expenses, consistent with recommendations for State agencies with biannual renewals; the 25-27 budget results in an estimated ending balance of ~\$459,000 or roughly 5 months of operating expenses.

## Table of Fee Changes 2017 through 2025

There were no fee increases during the 2023-2025 biennium.

Fee Type	Fee as of 6/30/2019	Fee as of 6/30/2021	Fee as of 6/30/2023	Fee as of 6/30/2025	Anticipated Fees as of 6/30/2027
Initial Application Fee	\$ 150.00	\$ 150.00	\$ 187.00	\$ 187.00	\$ 187.00
PT Renewal Application Fee	\$ 170.00	\$ 170.00	\$ 200.00	\$ 200.00	\$ 200.00
PTA Renewal Application Fee	\$ 110.00	\$ 110.00	\$ 130.00	\$ 130.00	\$ 130.00
Workforce Survey Fee*	\$ 4.00	\$ 4.00	\$ 4.00	\$ 4.00	\$ 8.00
Application Verification Fees (Background/FBI)**	\$ 40.00	\$ 40.00			
Online Processing Fee ***	3%	3%			
Initial Application Verification & Processing Fee****			\$ 63.00	\$ 63.00	\$ 63.00
PT Renewal Application Verification & Processing Fee****			\$ 25.00	\$ 25.00	\$ 25.00
PTA Renewal Application Verification & Processing Fee****			\$ 23.00	\$ 23.00	\$ 23.00
Lapsed License Renewal Fee	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00
PT/PTA Temporary Permit Fee	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00
Duplicate License Fee (elim 2021-now self-serve unlimited reprints)	\$ 25.00	\$ 25.00	\$ -	\$ -	\$ -
Compact Privilege Fee *****	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	\$ 102.00
Online Jurisprudence Exam Fee	\$ 48.00	\$ 48.00	\$ 48.00	\$ 48.00	\$ 48.00
Early Eligibility Release Fee (eliminated 2018)	N/A	N/A	N/A	N/A	N/A
Written Verification Fee	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00
NSF Check Processing Fee	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00
Electronic Mailing List	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00
Photo Copy Administrative and Per Copy Fee	\$25.00 plus .10/copy	\$25.00 plus .10/copy	\$25.00 plus .10/copy	\$25.00 plus .10/copy	\$25.00 plus .10/copy

\*Workforce Survey Fee was authorized but not collected prior to 2022.

\*\*The Board has been collecting only a portion (\$40) of application verification fees prior to Aug 2021.

\*\*\*Although the Board has the authority to charge a processing fee, this fee was not previously charged prior to Aug 2021.

\*\*\*\*The Board combined verification and processing fees by application type to cover these previously authorized fees and assess full cost. Initial application is higher due to fingerprint-based background verification in addition to NPDB or other verification.

\*\*\*\*\*The Compact Privilege Fee is paid by individuals licensed in other Compact states who purchase a privilege to practice in OR.

Although not identified during the establishment of the 25-27 biennium budget, the OBPT subsequently anticipates two fee increases during the 25-27 biennium.

The Board, via the administrative rulemaking process, raised the fee pertaining to the portion of the compact privilege fee paid to the PT Compact Commission by individuals purchasing from the Commission, a privilege to practice in Oregon. The portion of the fee offsets the cost to Oregon of participation in the PT Compact. The initial fee was established in 2016-2018 prior to participation in the Compact, and the costs to Oregon at the time were underestimated. The fee increase was effective Feb 1, 2026.

The Board was notified by the Oregon Health Authority after the budget was established that the OHA would be raising their fee for the Oregon Healthcare Workforce Survey Fee, which the OBPT collects on their behalf for each renewal completed. The fee is increasing from \$4 per renewal to \$8 per renewal effective July 1<sup>st</sup>, 2026.

## Section III – Rule Making Activities

## Rules Adopted in the 2023-2025 Biennium

OAR Number(s)	Description of Change	Public Notification/ Hearing Dates	Board Action Date	SOS Filing Date	LC Filing Date
AMEND: 848-005-0010	Amending rule to adopt budget for the new 2023-2025 Biennium.	3/31/2023 Notice   05/17/2023 Hearing	Approved 5/19/2023 Effective 7/1/2023	06/22/23	06/22/23
TEMPORARY AMEND: OAR 848-010-0015 and OAR 848-010-0022	Amending requirements for applicants educated outside the US relating to English proficiency and work history.	Temporary Filing   9/23/2021 Notice/Filing	Approved 9/27/2023 Effective thru 3/24/2024	09/27/2023	09/27/2023
AMEND: OAR 848-010-0015 and OAR 848-010-0022	Amending requirements for applicants educated outside the US relating to English proficiency and work history.	1/31/2024 Notice   3/1/2024 Hearing	Approved 3/15/2024 Effective 4/25/2024	4/25/2024	4/25/2024
TEMPORARY AMEND: 848-005-0015	Amending rule relating to board member compensation to align with statutory changes.	Temporary Filing   6/5/2024 Notice/Filing	Approved 06/05/2024 Effective thru 11/30/2024	06/05/2024	06/05/2024
AMEND: 848-005-0015	Amending rule relating to board member compensation to align with statutory changes.	9/27/2024 Notice   Comment thru 11/8/2024	Approved 11/22/2024 Effective 11/25/2024	11/25/2024	11/25/2024
AMEND: 848-055-0001	Amending rule to reflect the current version of PT Compact Commission rules.	9/27/2024 Notice   Comment thru 11/8/2024	Approved 11/22/2024 Effective 11/25/2024	11/25/2024	11/25/2024
AMEND: 848-040-Multiple Sections	This filing adopts clarifications and simplification of rules in this Division 40 to address documentation and record keeping, as well as clarify requirements for standards for initial evaluation and reexamination (formally reassessment).	11/26/2024 Notice   Comment thru 1/8/2025	Approved 1/17/2025 Effective 3/1/2025	01/23/2025	01/23/2025

OAR Number(s)	Description of Change	Public Notification/ Hearing Dates	Board Action Date	SOS Filing Date	LC Filing Date
AMEND: 848-005-0010	Amending rule to adopt budget for the new 2025-2027 Biennium.	3/28/2025 Notice   Comment thru 5/9/2025	Approved 5/16/2025 Effective 7/1/2025	05/28/2025	05/28/2025

## Description of the Public Hearing Process to Establish 2023-2025 Budget and Amount

At its January 20, 2023 meeting, the Board discussed a preliminary version of the 23-25 biennium budget in public session with opportunity for public comment.

At its March 17, 2023 meeting, the Board discussed and provided opportunity for public comment, and subsequently initiated the public rulemaking process for public review of the proposed 23-25 biennium budget.

On March 31, 2023, Notice of Proposed Rule Making Hearing regarding the Board’s proposed 2023-2025 operating budget was filed with the Administrative Rules Unit, Secretary of States Office for posting in the April 2023 Oregon Bulletin. At that time the Notice was also sent to the President of the Senate, the Speaker of the House, and to all interested parties on the Board’s Interested Parties List. The Notice was also provided to all current Licensees via contact information on file and distributed via newsletter. Lastly, the Notice of Hearing, the Fiscal Impact Statement and the proposed text changes to the budget rule were posted on the Board’s website for viewing by the public and other interested parties. All notices, sent as noted above, referenced the Board’s website.

On May 17, 2023, the Board held a public hearing to consider testimony with regards to the proposed 2023-2025 operating budget. No negative comments were received.

On May 19, 2023, the Board subsequently convened into public session and, upon a motion before the Board, the Board adopted the proposed 2023-2025 operating budget and the corresponding amendments to the administrative rule, effective July 1, 2023, as follows:

### 848-005-0010 - Establish Physical Therapist Licensing Board Budget for 23-25 Biennium.

The Physical Therapist Licensing Board hereby adopts by reference the Oregon Board of Physical Therapy 2023-2025 Biennium Budget of \$1,882,265 covering the period from July 1, 2023 through June 30, 2025. The Executive Director of the Board will amend budgeted accounts as necessary within the approved budget of \$1,882,265 for the effective operation of the Board. The Board will not exceed the approved 2023-2025 Biennium Budget expenditures without amending this rule, notifying holders of licenses, and holding a public hearing thereon as required, by ORS Chapter 182.462(1) and (2). Copies of the budget are available from the Board's office and posted on the Board’s website.

On June 22, 2023, the Certificate and Order for Filing of a Permanent Administrative Rule for Division 5, Chapter 848 Oregon Administered Rules was filed with the Secretary of State's Administrative Rules Division and submitted to the State Legislative Counsel's office.

## Section IV – Consumer Protection

## Consumer Protection Overview

### **Core Licensing & Screening Processes**

The Board's primary mission and accountability is the protection of the public. The Board accomplishes this mission through credentialing of initial licensees and renewal of active licensees, regulation of the practice, and promotion and regulation of continued competency requirements.

During the initial licensure process the Board makes certain a qualified candidate has graduated from an accredited PT or PTA program (or its equivalent in the case of foreign educated therapists), has taken and passed the national physical therapy examination (NPTE), which is a measure of entry level knowledge for safe and effective practice, has cleared a national background check, and has passed a Board examination that test the applicants current knowledge of the statutes and rules governing the practice of physical therapy in the state of Oregon. If the applicant already holds a license(s) in another jurisdiction, the Board verifies that the license in the other jurisdiction is unencumbered and in good standing.

Once licensed, the Board screens for arrests and criminal activity and out of state adverse actions that may have been taken against an Oregon licensee who also holds a license in another jurisdiction throughout the year and at renewal. Through participation in a national data-sharing program via the PT Compact, the Board receives notification from all other Compact states when action is taken against a licensee who also holds an Oregon license as soon as that action is reported.

The Board requires and actively reviews continuing competence upon renewal of licenses.

### **Education & Outreach**

In addition to the credentialing of initial and renewal licensure applicants, the Board continues to actively represent itself to the physical therapy professional community, professional organizations and the professional academia and provides the opportunity and accessible channels for the consumer to easily contact the Board.

As of the 23-25 Biennium, in Oregon, there are four accredited physical therapy (PT) programs, and two accredited physical therapy assistant (PTA) programs. The accredited PT programs are at Pacific University, George Fox University, OSU Cascades and Western U, and the PTA programs are at Mount Hood Community College and Lane Community College.

Annually the Board staff presents to the incoming class and the graduating class at each school. In the fall of each year the Board's Clinical Advisor presents a defined program, usually as part of an ethics class, to the first-year students. The program is designed to make the students aware of the Board's mission to protect the public, and to instill in the students a professional awareness and accountability of patient rights, safety and wellbeing. This presentation takes place prior to the students entering into their first supervised clinical experience.

In the spring of each year Board staff presents a defined program to the graduating class of each school. This program is designed to make students aware of the Board's ongoing accountability of public protection. It details the statutory requirements of licensees as mandatory reporters, and summarizes the consumer complaint and investigative process. Lastly, staff reviews the process and procedure for obtaining and maintaining licensure in the state of Oregon.

The Board makes similar presentations to local physical therapy professional groups. The Oregon Chapter of the American Physical Association (APTA-OR) holds a semi-annual conference, to which the Board is invited to speak. Generally the Board will present current topics and issues with regards to pending or new statute and rule updates or revisions. Also covered are issues regarding trends in patient safety or concerns. The Board and the APTA-OR partnered on educational materials to be published on the APTA-OR website differentiating the role of a regulatory body and a professional association, highlighting the role and function of the Oregon board, and the important role each practitioner plays in public protection. The APTA-OR helps amplify Board messaging by cross-posting articles in their member newsletters.

Board staff also regularly meet with staff from other Health Professional Regulatory Boards to discuss larger issues in Oregon, and collaborate on education and outreach activities, sharing best practices and developing joint policies or procedures for common functions. The Executive Directors of all the Health Professional Regulatory Boards meet every 1-3 months, and the OBPT Executive Director began serving as co-chair of the group in 2023.

The Board Website is kept current. Published and available to the public, are the process, policy, procedure and forms necessary to note a concern or file a complaint to the Board. During this biennium, the Board performed a page-by-page review for currency, accuracy and readability. A link to the Board's website and complaint process can be found on Egov.com and on the Federation of State Boards of Physical Therapy's national consumer protection website.

### **Compliance Activities and Complaint Investigation**

The Board retains a clinical advisor and investigator who is a licensed PT. The Board believes that through education and greater understanding of rules and regulations, consumer protection can best be achieved by preventing violations from occurring in the first place. With this preventative approach, the clinical advisor is available to answer questions and present to employers or other groups via phone, email or in person. When there are complaints, individuals may submit a complaint in a variety of confidential ways, either via phone, via the online complaint form, fax, or US Mail. The Board's investigator will work with complainants and respondents, often traveling around the state to perform interviews.

### **Rulemaking and Strategic Planning**

The Board engages in a biannual community-based strategic planning process, which moved to the virtual format initially during the pandemic. This mode of interaction proved beneficial, allowing stakeholders from a broader geographic area to participate, and allowed the Board to engage speakers from a broader geographic area than would otherwise be able to participate.

The Board regularly forms rule advisory groups when exploring potential amendments to rule very early in the process, seeking broad input into what may need to be updated or modified to address changes in practice or to provide greater clarification.

**Public Protection Best Practices – National Participation**

Board staff also participate in CLEAR (Council on Licensure, Enforcement and Regulation) and FSBPT (Federation of State Boards of Physical Therapy) committees and workgroups to collaborate with other regulatory boards on best practices in regulation.

Table of Consumer Protection Activities 2023-2025 Biennium

Activity Category	Type of Activity	Details of Activity	Metric Used to Track Success
Process or Service Delivery Improvements	1. Biennial review of website.  2. Integration between OBPT licensing database and FSBPT database.  3. Renewal Application Review process improvements.  4. Digitization of legacy paper records.	1. <i>Performed comprehensive review and update of board website to remove outdated information; test readability.</i>  2. <i>Worked with FSBPT to implement an API integration allowing for daily automatic delivery of test results for NPTE and ORJAM, as well as daily automatic verification of licensing changes synced to the federation.</i>  3. <i>Compounded upon prior biennium’s renewal process changes to implement a 4-point check of Continuing competency, allowing renewal applicants time to correct application prior to deadline to avoid violation.</i>  4. <i>The Board completed a record digitization project of approximately 5900 paper licensee records for applications received prior to the Board’s electronic system implementation in 2020.</i>	1. <i>100% of website pages reviewed and updated.</i>  2. <i>Daily confirmation emails sent by system to staff, all data-match errors addressed by staff.</i>  3. <i>Realized a decrease in deficient applications from approximately 20% in the prior biennium to 8%.</i>  4. <i>Reduction in paper records and related ongoing storage costs, and increased access to entire licensee record electronically.</i>
Public & Industry Outreach	Newsletters.	09/01/2023 – News Brief 11/09/2023 – News Brief 12/2023 – 04/2024 – Renewal Targeted News Briefs	<i>Newsletters published minimum of 4x per year distributed to 100% of active</i>

		<p>10/16/2024 – News Brief  12/05/2024 – News Brief  01/24/2025 – News Brief  04/04/2025 – News Brief  06/05/2025 – News Brief</p> <p>Ongoing – Targeted emails to Compact Privilege Holders and Renewal Applicants.</p>	<p><i>licensees and persons on interested parties list.</i></p> <p><i>Newsletters: 100% of email bounce backs researched and sent again or outreach to update address with recipient.</i></p> <p><i>Targeted Newsletters: During renewals, reached out minimum of 3x to individuals not yet renewed to remind of deadline and requirement.</i></p> <p><i>Revised welcome letter for Oregon Compact Privilege Holders—sent to 100% of active privilege holders at time of purchase.</i></p>
Public & Industry Outreach	<p>Events attended.</p> <p>Work with professional organizations.</p> <p>Other relevant activities.</p>	<p>07/18/2023 – Participate with APTA-OR at FSBPT Model Practice Act Workshop.</p> <p>7/24/2023 – Oregon School Personnel Association (OSPA) Summer Retreat; panel speaker; Paru.</p> <p>8/24/2023 –Model Practice Act Workgroup Review session; Sigmund-Gaines.</p> <p>9/12/2023 –HB 2618 Pre-study engagement meeting with ODE; Paru.</p> <p>10/10/2023 –FSBPT Webinar Panel: Investigations; Paru.</p> <p>10/20/2023—FSBPT Education Meeting Session Panel: Regulation in</p>	<p><i>Target minimum of 1 presentation per year at an American Physical Therapy Association Oregon Chapter event.</i></p> <p><i>Increased outreach related to school-based care through presentations with several organizations and partners. Reached several hundred administrators and</i></p>

		<p>Age of Legalized Marijuana Panel: Chair Shanahan.</p> <p>10/31/2023 – Materials provided for RSOI 2023 Feeding Seminar; Paru.</p> <p>12/5/2023 – Initial Rule Advisory Committee Meeting Addressing OAR 848 Division 40; staff.</p> <p>01/10/2024 – In-Person Panel Presentation at Council on Licensure, Enforcement &amp; Regulation (CLEAR) Winter Symposium -- <u>Coding Kindness: Artificial Intelligence in Regulation – Risks, benefits and potential impact on compassionate regulation</u>; Sigmund-Gaines.</p> <p>02/15/2024 –Webinar Panel Presentation: <u>Artificial Intelligence in Regulation –Risks, benefits and potential impact on compassionate regulation</u>; Sigmund-Gaines.</p> <p>03/11/2024 – Statewide Regional and Statewide Services for Students with Orthopedic Impairments (RSOI) Town Hall; Paru.</p> <p>03/19/2024 –Oregon Health Professional Board Directors-Panel Presentation <u>Applying a Trauma-informed Approach to Errant Licensees: Rationale, Implementation, and Implications</u>; Paru.</p> <p>04/18/2024 – In-Person-Panel Presentation at Federation of State Medical Boards Annual Conference: <u>Applying a Trauma-informed Approach to Errant Licensees: Rationale, Implementation, and Implications</u>; Paru.</p> <p>05/09/2024 –Oregon Health Professional Board Directors-Presentation <u>Public Perception of</u></p>	<p><i>practitioners in these settings.</i></p> <p><i>The Federation of State Boards of Physical Therapy (FSBPT) is comprised of 53 member jurisdictions focused on public protection and regulation of physical therapy. Webinars were recorded and available to the membership; the boards and staff of all 53 jurisdictions.</i></p> <p><i>The Council on Licensure, Enforcement &amp; Regulation (CLEAR) is an international regulatory association. The event had an attendance of over 100 participants from around the world.</i></p>
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		<p><u>Regulation: HRRI Study Results;</u> Sigmund-Gaines.</p> <p>05/22/2024 – FSBPT Webinar, Panel Presentation: -- <u>Implementing a Trauma Informed Approach in Investigative Procedures;</u> Paru.</p> <p>07/13-14/2024 – Presentations at FSBPT Leadership Issues Forum; Paru, Sigmund-Gaines.</p> <p>8/7/2024- FSBPT Webinar “Navigating Multi-State Investigations: Best Practices and Strategies” panel; Paru.</p> <p>9/3/2024 – Published updated Application Guidance and Instructions to OBPT Website; Casey.</p> <p>9/10/2024 –OHA Oregon Healthcare Workforce Committee panel presentation on health professional regulatory boards licensing functions and workforce; Sigmund-Gaines.</p> <p>9/17/2024 – CLEAR Annual Conference Session <u>“Applying a Trauma-Informed Approach with Registrants: Rationale, Implementation, and Improved Outcomes”</u> panel; Paru.</p> <p>9/17/2024 – CLEAR Annual Conference Session <u>“How Do You Talk About Sexual Misconduct?”</u> panel; Sigmund-Gaines.</p> <p>10/01/2024 – Rule Advisory Meeting (RAC) Division 40</p> <p>10/28/2024 – Rule Advisory Meeting (RAC) Division 40</p> <p>10/31/2024 – FSBPT Council of Board Administrators (CBA) Forum; presentations, Sigmund-Gaines, Paru.</p> <p>11/1/2024 – FSBPT Annual Meeting Session <u>“Close Encounters (of the</u></p>	
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		<p><u>Unprofessional Kind): Outreach Efforts about Sexual Misconduct”</u> panel; Paru.</p> <p>11/6/2024 – FSBPT Webinar <u>“This Could NEVER Happen to Me! Protecting Yourself and Preventing Sexual Misconduct”</u> panel, Paru.</p> <p>02/01/2025 – Presentation <u>"This Could Never Happen to Me" : Protecting yourself and preventing sexual misconduct."</u> at The Extra Mile Conference: Making the Journey to a Better Physical Therapy Practice; Sponsored by APTA-Louisiana and Hosted by Louisiana PT Board; Paru.</p> <p>02/25/2025 –FSBPT Webinar for Council of Board Administrators <u>“Servicemembers Civil Relief Act”</u>; panel; Sigmund-Gaines.</p> <p>03/11/2025 – Presentation <u>"Customer Service: Policies, Practice and Tools”</u> ; panel; Casey, Sigmund-Gaines.</p> <p>04/03/2025 – PT Compact Commission Education &amp; Outreach Meeting Chair; Casey.</p> <p>04/16/2025 – FSBPT Webinar for Council of Board Administrators <u>“Patient/Practitioner Relationship”</u>; panel; Paru, Sigmund-Gaines.</p>	
Education Programs	Presentations Made To Oregon PT/PTA Schools	<p>8/9/2023- Presentations to OSU Cascades 2nd &amp; 3rd year students; Paru.</p> <p>11/20/2023 – Presentation to George Fox University Students; Paru and Goodwin.</p> <p>12/1/2023 – Presentation to Pacific University Students; Paru and Goodwin</p>	<p><i>Worked with staff at 100% of Oregon PT/PTA programs to provide training materials and/or presentations to students focused on regulation as well as exam registration and licensure at least once during biennium.</i></p>

		<p>04/12/2024- Presentation to Lane Community College-2nd year (virtual); Paru/Goodwin.</p> <p>04/23/2024- Presentation to Mount Hood Community College-2nd year (in person); Paru/Goodwin.</p> <p>05/01/2024- Presentation to Pacific University-1st year (virtual); Paru.</p> <p>05/23/2024- Presentation to George Fox University-2nd year (in person); Paru/Goodwin.</p> <p>7/25/2024- Presentation to Western U- 1st year students; Paru.</p> <p>7/31/2024- Presentation to OSU Cascades 2nd year students; Paru.</p> <p>11/15/2024 – School Presentation for Western University PT Program; Paru, Goodwin.</p> <p>11/26/2024 – School Presentation for Pacific University PT Program; Paru, Goodwin.</p> <p>01/27/2025 – School Presentation for Oregon Institute of Technology PT Program; Paru.</p> <p>04/11/2025 – School presentation for Lane Community College PTA Program; Paru, Goodwin.</p> <p>04/14/2025 – School presentation for Mt Hood Community College PTA Program; Paru, Goodwin.</p> <p>04/25/2025 – School Presentation for Pacific University PT Program; Paru.</p> <p>05/29/2025 – School Presentation for George Fox PT Program 3rd Years; Paru and Goodwin.</p> <p>06/03/2025 – School Presentation for OSU Cascades University PT Program 1st and 2nd Years; Paru.</p>	<p><i>Student attendance at presentations is required by instructors.</i></p>
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## Sample Agency Materials & Publications Promoting Consumer Protection

### Consumer Information Pages

#### About the Practice of Physical Therapy

The screenshot shows the Oregon.gov website with a navigation bar at the top containing links for 'OBPT Home', 'Self-Service Portal', 'Complaints', 'License Renewals', 'Laws and Rulemaking', and 'Contact the Board'. Below the navigation bar is a breadcrumb trail: 'Resources > About the Practice of Physical Therapy'. The main content area is titled 'About the Practice of Physical Therapy' and is divided into two columns. The left column is a sidebar menu with the following items: 'Self-Service Portal', 'RESOURCES', 'Look up a Licensee', 'About the Practice of Physical Therapy' (highlighted), 'Physical Therapy Compact and Compact Privileges', 'Complaints', 'Disciplinary Actions', 'Public Records', 'Mailing List', and 'APPLICANTS AND LICENSEES'. The right column contains three sections of text: 1. 'What do physical therapists actually do?' followed by a paragraph describing the role of a physical therapist. 2. 'What do physical therapist assistants do?' followed by a paragraph describing the role of a physical therapist assistant. 3. 'Do you need a license to be a physical therapist or physical therapist assistant?' followed by a paragraph stating that a license is required in Oregon.

#### About the PT Compact – Information for Licensees and the Patients

<https://www.oregon.gov/pt/Pages/Compact.aspx>

#### Searchable/Sortable Listing of Disciplinary Actions

<https://www.oregon.gov/pt/Pages/Disciplinary-Actions.aspx>

#### Self-Service Portal – Licensee Lookup

<https://obpt.us.thentiacloud.net/webs/obpt/register/#>

#### Presentations

#### This Could NEVER Happen to Me! Preventing Sexual Misconduct

<https://youtu.be/KMwOkS0N3MQ?si=H0XymbJ5FIFT4BrO>

### Downloadable Application Checklist

<https://www.oregon.gov/pt/Documents/appchecklist.pdf>


### Understanding Continuing Competence Requirements

<https://www.oregon.gov/pt/Pages/Continuing-Competency.aspx>

### VIDEO: How to Renew

<https://www.youtube.com/watch?v=wFZwEc-tZUA>

Guidebook Sample Page:

 Oregon Board of Physical Therapy

### Understanding Continuing Competency Documentation

As part of your license renewal, you will be required to provide documentation showing that you have completed the minimum CC requirements. Documentation is typically a certificate issued by the course provider.

**At a minimum, course certificates must show:**

1. Licensee Name
2. Title of the Course
3. Number of Hours
4. Course Completion Date
5. Name of Speaker/ Sponsor

*If your course certificate does not include all 5 required components, it does not meet the minimum requirements!*

*Receipts or Invoices for courses do not qualify as proof of completion.*

**Special Documentation:**

- Clinical Instructors must provide a letter or certificate from the student's academic institution showing the number of hours of instruction.
- Licensees claiming CC for courses or presentations that they have taught must provide documentation showing how many hours were awarded to participants AND documentation showing that they were the presenter.
- Licensees claiming CC for committee work must provide a certificate or letter signed by an officer of the organization showing how many meetings they served.

*EXAMPLE*

The Certificate that **Jane Doe** has successfully completed for one (1) hour and a half hour of course training on 02/28/2024.


**Changing the Conversation about Pain**

2.000221000204

In accordance with the Oregon Board of Physical Therapy's 2023 Regular Session Agenda Item 10.000221000204.

The Oregon Pain Management Commission, Inc.

Oregon Health Authority  
Oregon Health Division  
ODA Pain Management Program  
200 So. Oregon Street, 2nd Floor  
Salem, Oregon 97331



## Section V – Licensing Activities & Disciplinary Actions

Table: Licensing Activities & Disciplinary Actions

Section 5	June 2017	% Change	June 2019	% Change	June 2021	% Change	June 2023	% Change	June 2025	% Change
Actively Licensed Individuals at end of each biennium	6202	18%	6502	5%	6581	1%	6568	0%	6669	2%
<b>(a) The number of license applications;</b>	<b>6,787</b>	<b>-38%</b>	<b>6978</b>	<b>3%</b>	<b>6961</b>	<b>0%</b>	<b>6948</b>	<b>0%</b>	<b>6973</b>	<b>0%</b>
Physical Therapist (PT)	5337	-38%	5526	4%	5576	1%	5604	1%	5629	0%
Physical Therapist Assistant (PTA)	1450	-41%	1452	0%	1385	-5%	1344	-3%	1344	0%
<b>(b) The number of licenses issued; (total)</b>	<b>6525</b>	<b>-38%</b>	<b>6765</b>	<b>4%</b>	<b>6872</b>	<b>2%</b>	<b>6975</b>	<b>1%</b>	<b>6989</b>	<b>0%</b>
Physical Therapist	5111	-38%	5372	5%	5496	2%	5567	1%	5649	1%
Physical Therapist Assistant	1414	-39%	1393	-1%	1376	-1%	1344	-2%	1340	0%
<b>(c) The number of examinations conducted</b>	<b>495</b>	<b>13%</b>	<b>456</b>	<b>-8%</b>	<b>479</b>	<b>5%</b>	<b>469</b>	<b>-2%</b>	<b>402</b>	<b>-14%</b>
Physical Therapist	389	22%	348	-11%	361	4%	363	1%	323	-11%
Physical Therapist Assistant	106	-13%	108	2%	118	9%	106	-10%	79	-25%
<b>(d) The average time between initial application for and issuance of licenses (licensee directed);</b>	<b>15 days</b>		<b>15 days</b>		<b>15 days</b>		<b>15 days</b>		<b>15 days</b>	
<b>(d)(1) Average time to issue license once completed application is received</b>	<b>1 day</b>		<b>1 day</b>		<b>1 day</b>		<b>1 day</b>		<b>1 day</b>	
<b>(e) The number and types of complaints received about persons holding licenses; (total)</b>	<b>58</b>	<b>-33%</b>	<b>56</b>	<b>-3%</b>	<b>49</b>	<b>-13%</b>	<b>98</b>	<b>100%</b>	<b>96</b>	<b>-2%</b>
<b>(f) The number and types of investigations conducted;</b>	<b>58</b>	<b>-37%</b>	<b>71</b>	<b>22%</b>	<b>49</b>	<b>-31%</b>	<b>83</b>	<b>69%</b>	<b>104</b>	<b>25%</b>
Alleged inadequate care or treatment - 3,7,8,15	17		13		9		9		26	
Discipline or investigation by another state or OR licensing board -5	3		3		3		2		3	
Arrest and/or criminal convictions - 2,10	7		4		8		17		25	
Billing fraud/Documentation (and Other) 2019 - 1,9	10		10		11		36		25	
Boundary issues with patients (or Ethics) 2019 - 6,14	10		18		11		14		20	
Practicing without a valid license - 11,12,13	5		5		7		7		7	
Continuing Education Compliance - 4	6		3		0		0		0	
<b>(g) The number and types of resolutions of complaints; (each case can have multiple)</b>	<b>53</b>	<b>-35%</b>	<b>71</b>	<b>34%</b>	<b>52</b>	<b>-27%</b>	<b>83</b>	<b>60%</b>	<b>101</b>	<b>22%</b>
Inadequate Care or Treatment - 3,7,8,15	5		3		1		3		3	
Boundary /Ethics - 6,14	3		7		2		5		4	
Arrest and/or criminal convictions - 2,10	2		1		1		4		4	
Discipline or investigation by another state - 5	0		2		0		1		1	
Practicing without a valid license - 11,12,13	3		4		4		6		6	
Documentation/Billing/Other - 1,9, 16	1		5		1		5		2	
Continuing Education Compliance - 4	6		3		0		0		0	
Closed cases/no violation	33		46		43		59		81	
<b>(h) The number and type of sanctions imposed; (total) (each case may have multiple)</b>	<b>79</b>	<b>-37%</b>	<b>94</b>	<b>19%</b>	<b>59</b>	<b>-37%</b>	<b>115</b>	<b>95%</b>	<b>135</b>	<b>17%</b>
Revocation (or Denial) 2019	0		1		0		0		1	
Suspension (or Agree Not to Practice) 2021	3		2		1		2		2	
Probation (or Restriction/Supervision) 2019	1		4		0		2		2	
Surrender	2		2		0		4		1	
Reprimand	1		0		1		18		23	
Civil penalty	17		11		4		14		14	
Non-Punitive Remediation (Stipulations)	5		18		2		1		3	
Advisory letters	10		14		20		41		63	
Closed cases/no violation	22		32		23		18		18	
Pending some action	0		0		0		7		0	
Open cases	18		10		8		8		8	
<b>(i) The number of MONTHS between beginning an investigation and reaching a resolution. (Average)</b>	<b>6.9</b>		<b>11.9</b>		<b>3.68</b>		<b>3.87</b>		<b>4.15</b>	

## Discussion of Data Trends for 2023-2025 Biennium

### **Licensure and License Applications:**

The total number of active licensees as of the end of the biennium has held essentially flat (0-2% overall growth) since June of 2019. While there are still some impacts on healthcare staffing as a result of the pandemic, we believe the slower growth is due to an uptake in utilization of the PT Compact. Licensees who would otherwise have held an Oregon license for use for temporary work assignments in the state now have another option, if they hold an active license in another compact state, and we are seeing approximately 8-9% of the total available workforce utilizing a compact privilege. This is reflected as well in the declines in new applications, with a sharper decline in PTA applications. We believe this is in part due to timing, however (some graduates are taking later exams, and so were not captured prior to the biennium. Reimbursement rates have also declined, which has impacted the use of PTAs in some care settings. This may also be impacting the number of positions and therefore the number of applicants.

The prior decline experienced in 2015-2017 was the result of the Board migrating from an annual renewal period to a biannual renewal period in 2016, decreasing the number of physical renewal applications and licenses issued by approximately 5,000.

### **Complaints, Compliance and Resolution:**

The 23-25 biennium shows a leveling in the number of new complaints received, and an increase in investigations performed, addressing backlog from the prior biennium, many of which were related to individuals purchasing compact privileges to practice in Oregon (26 cases). While the privilege to practice itself is purchased from a separate entity (the PT Compact Commission) individuals are required to complete the Oregon Jurisprudence Exam prior to purchase.

Overall, complaints are becoming increasingly complex, requiring more time for investigation. With facility ownership often involving large organization who may have records storage facilities outside the state, subpoenaing records has also become more complex, resulting in longer than previous response times.

For the data tables, a single complaint may result in multiple categories of complaint, therefore the number of resolutions and sanctions can also exceed the number of cases reported. An individual may receive probation or reprimand as well as a civil penalty, for example.

## Description of Consumer Complaint Process

The Oregon Board of Physical Therapy licenses physical therapists (PT) and physical therapist assistants (PTA) and is responsible for the regulation of physical therapy practice in Oregon. The Board's primary accountability is public safety relative to the practice of physical therapy in Oregon. In fulfilling this responsibility, the Board credentials candidates for initial licensure and investigates complaints filed against physical therapists and physical therapist assistants concerning inadequate or incompetent

treatment, licensee misconduct or any other violation of the laws and rules governing the practice of physical therapy in Oregon.

The Board's investigative process, complaint forms and investigator contact information are available online at the Board's website [www.oregon.gov/pt](http://www.oregon.gov/pt). Citizens contacting the Board to file a complaint are encouraged to complete a formal online complaint form, or contact the Board by phone or mail to initiate a complaint.

When the Board receives a complaint, Board staff reviews the complaint for validity and to ascertain whether the alleged charges are within the Board's jurisdictional authority. Once determined the Board does have jurisdictional authority, and that the complaint, if substantiated, would be a violation of Board Statute or Rule, Board staff conducts a confidential investigation. This investigation includes a request for and review of the physical therapy record and other appropriate patient records; conducting interviews with the complainant, the licensee respondent and witnesses if applicable; and a review of any other records or documents relative to the complaint. Depending on the nature of the complaint, such an investigation may take from several weeks to several months or longer to complete. A comprehensive report of the completed investigation is drafted by the Board's Investigator and presented to the Board in closed Executive Session. Pursuant to ORS 676.165, the report will include the findings of fact from the investigation along with the investigator's insight into the facts. The Board then deliberates on the investigative content and determines whether the physical therapist or physical therapist assistant, who is the subject of the complaint, has violated the Statute and/or Administrative Rules applicable to the practice of physical therapy.

It is important to note that the Board's Investigator is a physical therapist and maintains current professional credentials and license with the Board. The Board's Investigator also acts as a Clinical Advisor to all licensees and answers practice questions from both licensees and the public. In addition to being a licensed physical therapist, the Board's Investigator is certified as having completed both the national investigator/inspector basic and specialized training programs as sponsored by the Council of Law Enforcement and Regulation (CLEAR) and regularly attends the annual CLEAR conference. The Board Executive Director is also certified by CLEAR at the basic and specialized levels and all other Board staff are certified at least at the basic level.

If the Board determines from the investigation that a violation has occurred, the Board may initiate a disciplinary proceeding that can result in the therapist being sanctioned. Sanctions available to the Board include reprimand, probation, payment of a monetary civil penalty, license restrictions, license suspension, license revocation or the issuance of a Board Confidential Advisory Letter. The advisory letter allows the Board to educate and inform regarding compliance requirements and future expectations in cases where disciplinary action is not warranted.

A disciplinary proceeding is begun when the Board issues a Notice of Proposed Disciplinary Action. The licensee is entitled to a hearing to contest the Board's allegations of misconduct. If a hearing is requested, an Administrative Law Judge hears the testimony of the witnesses, considers the evidence and prepares a proposed order for the Board's consideration. Upon receipt of the proposed order, the Board

deliberates and issues the Final Order. The case may also be resolved without a hearing through an agreement between the Board and the therapist resulting in a Stipulation and Final Order.

If the Board determines from the investigation that no violation has occurred, the Board will close the case. In all cases the Board notifies the complainant of the outcome of the case.

The Board is prohibited by law from disclosing to the public whether it has received a complaint or is currently investigating a particular therapist per ORS 676. The Board cannot publicly disclose the name of the person filing a complaint and cannot publicly disclose any information gathered during the course of an investigation. The Board is required to disclose, to the public, any Notice of Proposed Disciplinary Action that initiates the disciplinary proceeding, an Emergency License Suspension Order, if one is issued in the case, and the Final Order, whether stipulated or not, that concludes the case.

### Agency’s Data Collection Process

Data Element	Source
Number of License Applications	<p>Includes both initial applications and renewal applications broken down by PTs and PTAs. Data is collected from the application and renewal tables of the Board’s licensing system.</p> <p>HISTORICAL CALCULATION: Prior to the 21-23 Biennium, the number was calculated by taking the general ledger income account totals for the biennium from Quickbooks and dividing that total figure by the individual cost for the application and renewal fee for the same timeframe. The Board implemented the new system in February of 2020, but did not have this functionality for the full reporting period for this biennium, so is still using this historical calculation.</p>
Number of Licenses Issued	<p>Includes both initial applications and renewal applications broken down by PTs and PTAs <b>as well as temporary permits</b> (one application can produce both a temp permit and a regular license from the same application). Data is collected from the application and renewal tables of the Board’s licensing system.</p> <p>HISTORICAL CALCULATION: Includes both initial and renewal licenses broken down by PTs and PTAs. Accepting and processing an application does not mean that a license will necessarily be issued. This number is a combination of sources. The initial licenses issued count is taken from a database ad hoc report that gives the total number of PTs and PTAs licensed with an initial licensure date within the reporting parameters of for each biennium. The renewal licenses issued count is taken from the database history of renewals approved. This total was previously determined based on license count as of 4/1 in renewal years, which did not always include (the relatively small number of) late renewals.</p>

<p>Number of Examinations Conducted</p>	<p><u>Exam applicants</u>: The Board does not conduct its own examination but receives score reports from the NPTE exam administrator. This number is taken from an actual count of exam applicants. Prior to 19-21, this value was calculated from application packets received by the Board, which included exam candidates that may have withdrawn after registering to sit for the exam.</p>
<p>The Average Time Between Application and Issuance of Licenses</p>	<p>(d)Applications for licensure have multiple parts, only one if which is the online application. An applicant can begin sending in required application materials prior to even initiating an application, or they may initiate an application, and submit the required materials in any order. Since receipt of a completed application is solely at the direction of the applicant and can vary widely, the Board uses a placeholder of 15 days to represent this part of the process.</p> <p><b>(d)(1) Procedurally the Board issues a license the same day the application packet is complete</b> or the exam score is received unless the issuance of the license is requested to be held by the applicant in order to start work on a specific date. If the packet is completed after business hours, the application is approved the next business day.</p>
<p>Compliance Data Number and types of investigation conducted Number and types of resolutions and complaints Number and types of sanctions imposed</p>	<p>All of the compliance data is taken from the Board’s Case Tracking Report maintained by the Board’s Clinical Advisor/Investigator. Each case is tracked from the initial complaint to the final outcome. This is an excel worksheet. The Case Tracking Report has been reformatted and modified to auto calculate the number of cases opened, cases closed and the aging of the cases. Also modified was the calculation for the number and types of complaints. Still hand calculated is the number and types of sanctions imposed however, the Board is looking at further means to automate this report for future reporting periods.</p>
<p>Number of Days Between Beginning an Investigation and Reaching a Resolution</p>	<p>This calculation too is taken from the Case Tracking Report and is now auto calculated as part of the report as opposed to being hand calculated as done in previous reports.</p>

## Section VI – Other Board Activities

## Other Board Activities - Overview

During the 2023-2025 biennium the Oregon Board of Physical Therapy achieved its primary accountability of public protection through the thorough and complete credentialing of initial licensees and the on-going oversight, monitoring and regulation of current licensees relative to the Oregon Physical Therapist statutes and administrative rules.

Amongst its other duties, weekly the Board staff fields an average of 500 calls and email inquiries and requests from healthcare consumers, candidates for licensure and licensees. Most calls and emails get an immediate initial response. If not immediate, all calls and emails have a targeted initial response time within one business day (unless otherwise noted in an out of office message), which was maintained during the pandemic and closure of offices to the public. These numbers are even greater during the renewal period, which occurs during the first quarter of every even-numbered calendar year. During the 2023-2025 biennium, the Board staff continued to receive several written commendations regarding its provision of service.

The Federation of State Boards of Physical Therapy (FSBPT) administers a national survey completed by all applicants who sit for the national physical therapy examination (NPTE). At the end of the examination all examinees are required to complete the survey. The question asks *“How satisfied were you with the processing of your application by the state in which you applied for licensure?”* Oregon’s satisfaction rating continues to be consistently higher than the national average, maintaining ratings between the mid 90 percentile and 100.

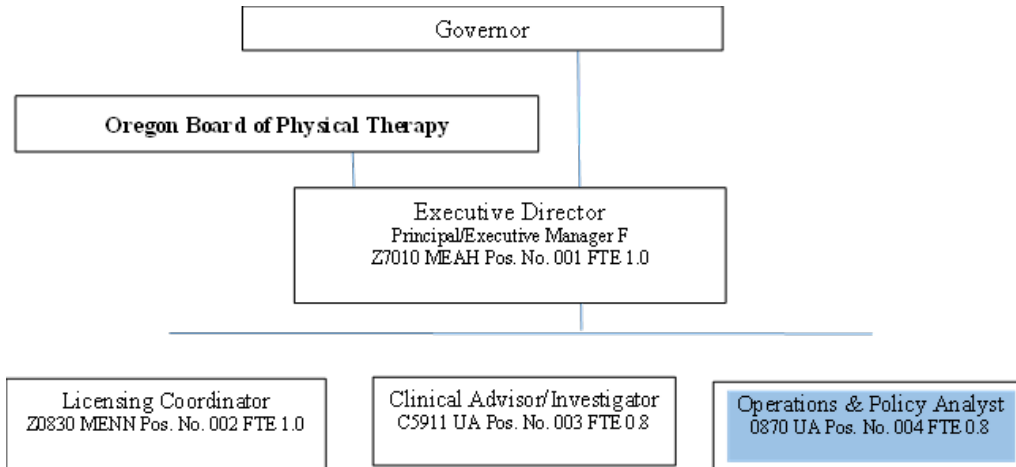
The Board completed the Board Best Practices Assessment (as has been completed in past biennia) and did not note any deficiencies in the 15 best practice criteria areas. For the second biennium, the Board utilized the FSBPT Board Assessment Resource tool to review Board services against best practices noted in that tool and discuss areas where the Board would like to expand or continue to improve services as part of the Board’s strategic planning. Both assessments were completed in public session where meeting attendees also had opportunity to provide comment.

The Board is also subject to the Governor’s Expectations requirements, and completed all required reporting and other activities on time and within the expected parameters.

### **Strategic Initiatives and External Partnership**

The Board continues to engage in community strategic planning using a framework for creating culturally responsive regulation. Rather than evaluate or implement statutory or policy requirements in isolation, the framework is intended to evaluate the impacts from the perspective of four inter-related participant groups (patients, licensees, complainants, and board/staff). Each group, subsequently, must be further representative of the diversity of the State in perspective. Any policy or rule will consider the role of—and impacts on—each of these groups, with the end goal of achieving culturally competent regulation. This includes consideration of the role of the health professional regulatory body in addressing culturally responsive healthcare, understanding the needs of, and interplay between, the various participant groups, and determining the resultant policies, standards and practices required to address cultural responsiveness and achieve positive patient outcomes and public protection.

## 2023-2025 Organizational Chart



NOTE: There were no changes in staffing or staffing levels for the 2023-2025 Biennium. As noted in the prior report, the position of ISS Support Specialist was converted into an Operations & Policy Analyst position (noted in shaded color) at the end of 19-21. There was no change in the incumbent.

## Table of Key Board Activities

**Agency Name:** Oregon Board of Physical Therapy

Biennia	Positions	FTE	Board Meetings	# Of Licensees as of 6/30	Board Stipend	Director Salary \$/Month on 6/30 close of biennium
2013-2015	3	2.80	17	5,236	\$150/day*** \$75<Half Day	\$8,917
2015-2017	3	2.80	15	6,202	\$150/day*** \$75<Half Day	\$9,369
2017-2019	3	2.80	20	6,502	\$150/day*** \$75<Half Day	\$9,992*
2019-2021	4	3.60	18	6,581	\$150/day*** \$75<Half Day	\$11,351
2021-2023	4	3.60	24	6,568	\$150/day*** \$75<Half Day or \$152/day for qualified members per HB 2992	\$12,579
2023-2025	4	3.60	38	6,669	\$168**** any business (tied to Federal per diem)	\$14,292.50
2025-2027 Estimated	4	4	38	6,800	\$168**** any business (tied to Federal per diem)	\$14,838**

\* 2017-2019 Included 6.95% salary increase to cover change to employees paying 6% PERS pick-up.

\*\*This Director has been at the top step since 2021 and is only eligible for any COLAs applied to executive service personnel until and unless a top step is added. Two COLAs in the amount of 2.5% on 2/1/26 and 4% on 1/1/27 have been planned for executive service personnel during the 25-27 biennium.

\*\*\*For Board meetings or other business of longer than 4 hours. Qualified members receive rate for all or part of day in which duties are performed without prorate. Most board meetings in 19-21 and projected for 21-23 are half day meetings.

\*\*\*\*Changes in the prevailing statute required a change in payment of stipends for any board business, not simply half day or full day as in the past. This drastically increased the number of payable board business days, even when total number of meetings has not significantly increased.

## Board Best Practices Self-Assessment

### Oregon Board of Physical Therapy

<b>Best Practices Criteria</b>	<b>Yes</b>	<b>No</b>
1. Executive Director’s performance expectations are current.	X	
2. Executive Director receives annual performance feedback.	X	
3. The agency’s mission and high-level goals are current and applicable.	X	
4. The board reviews annual performance progress report.	X	
5. The board is appropriately involved in review of agency’s key communications.	X	
6. The board is appropriately involved in policy-making activities.	X	
7. The agency’s budget aligns with mission and goals.	X	
8. The board reviews all proposed budgets.	X	
9. The board periodically reviews key financial information and audit findings.	X	
10. The board is appropriately accounting for resources.	X	
11. The agency adheres to accounting rules and other relevant financial controls.	X	
12. Board members act in accordance with their roles and public representatives.	X	
13. The board coordinates with others where responsibilities and interests overlap.	X	
14. The board members identify and attend appropriate training sessions.	X	
15. The board reviews its management practices to ensure best practices are utilized.	X	
<b>Total</b>	<b>15</b>	<b>0</b>
<b>Percentage of Total</b>	<b>100.00%</b>	<b>0.00%</b>

The Board completes the board best practice self-assessment exercise in public session in the first board meeting after the close of the prior biennium, at a minimum. For the 2023-2025 Biennium, this self-assessment was completed at the first meeting after the close of the biennium. All members reported a “Yes” to each question.