

Arizona Department of Health Services

Update on Planned Follow-up Activities for the Performance Audit and Sunset Review of the Arizona Board of Funeral Directors and Embalmers

Followup of Report 20-110

The November 2020 Arizona Board of Funeral Directors and Embalmers performance audit and sunset review found that the Board licensed/registered applicants without ensuring they met key public protection requirements and did not properly perform funeral establishment and crematory inspections or perform some of these inspections within the required time frame. We made **24** recommendations to the Board, and as of our 18-month followup, its status in implementing the recommendations was as follows:¹

Board’s status in implementing 24 recommendations

Implementation status	Number of recommendations
 Implemented	17 recommendations
 In process	4 recommendations
 Not yet applicable	2 recommendations
 Not implemented	1 recommendation

¹ For more information on the 18-month followup report, see [Report 20-110, 18-month followup](#).

Laws 2022, Ch. 279, §3, terminated the Board effective March 31, 2023. Laws 2023, Ch. 194, §§83 and 85, transferred the Board’s regulatory responsibilities to the Arizona Department of Health Services (ADHS) retroactive to March 31, 2023. The Joint Legislative Audit Committee has directed our Office to conduct ADHS’ sunset review, which is due October 1, 2027. As a result, rather than conducting a separate followup of the 7 outstanding recommendations, we will conduct work to follow up on ADHS’ efforts to implement the 7 outstanding recommendations and whether it has continued to implement the 17 other recommendations previously implemented by the Board during its sunset review. Therefore, unless otherwise directed by the Joint Legislative Audit Committee, we have concluded our separate follow-up work on the outstanding recommendations from the November 2020 report.