

Legislative Audit Division

Report Summary

Montana Chiropractic Legal Panel

Financial-Compliance Audit

For the Two Fiscal Years Ended June 30, 2004

Audit # 04-29

This report documents the issues noted during our financial-compliance audit of the Montana Chiropractic Legal Panel (Panel) for the two fiscal years ended June 30, 2004. The previous audit report contained no recommendations. This report contains four recommendations directed to the Panel director concerning the Panel as a state agency, the reasonableness of the Panel's fiscal year 2002-03 fee assessment on chiropractors, noncompliance with statutes relating to selection of panelists, investment of moneys and overpayment of panelist expenditures, and statutes conflicting over confidentiality of Panel information.

We issued an unqualified opinion on the financial schedules presented in this report. This means the reader can rely on the presented financial information and the supporting detailed information on the primary accounting records.

The listing below serves as a means of summarizing the recommendations contained in the report, the Panel's response thereto, and a reference to the supporting comments.

Recommendation #1 We recommend the Panel director seek legislation eliminating all references in state law which indicate the Panel is a state agency. Page 4.

Panel Response: Does not concur. See page B-3.

Recommendation #2 We recommend the Panel director appropriately reduce the fee assessed on chiropractic physicians in accordance with state law. Page 5.

Panel Response: Concur. See page B-3.

Recommendation #3 We recommend the Panel director select its panelists, invest its moneys, and pay travel and salary expenditures in accordance with state law. Page 6.

Panel Response: Partially concur. See page B-4.

Recommendation #4 We recommend the Panel director seek legislation to resolve the conflict in state law concerning confidentiality of Panel records that identify a party to the proceedings. Page 6.

Panel Response: Concur. See page B-4.