



Utah Department of  
**Health & Human Services**  
Integrated Healthcare

**Office of Substance Use and Mental Health (SUMH)**

**Final Audit Report of:**

**Summit County Health, Behavioral Health Division (SCHBHD)  
Contract #A03090**

**Audit Review Date: April 15, 2025  
Final Report**

## Executive Summary

In accordance with Section 26B-5-102, the Office of Substance Use and Mental Health (SUMH) conducted a review of Summit County Health, Behavioral Health Division (SCHBHD). SCHBHD is the agency within Summit County designated to provide services under the direction of the local authority (LA). As stated on the SCHBHD Health website: “the Behavioral Health Division focuses on enhancing the overall quality of life for residents related to mental health & substance abuse through programming and providing access to clinical care for the unfunded and Medicaid recipients of SCHBHD.” The official date of the review was April 15, 2025 for FY24 (July 1, 2023 - June 30, 2024).

The focus of this examination was to evaluate the LA compliance with: contract requirements, SUMH Directives, mandated mental health services, and Preferred Practice Guidelines. During the examination, the review teams evaluated: the reliability and integrity of the LA’s data and its compliance with established programmatic and operational objectives. Additionally, the review included an examination, through sampling, of the LA’s use of financial resources.

This report outlines the findings of the audit. Once the report is received by the LA, the LA will have one week (5 business days) to review the report and provide feedback to SUMH. At the end of the review period, the report will be finalized and a signed copy will be sent to the LA. If necessary, a corrective action plan (CAP) report will also be issued and the report will be due back with input and responses from the LA within 14 calendar days from receipt of the signed audit report. For additional information about this process, please review the [FY26 Office Directives G&O Monitoring Process #4-5 pages 3-4](#).

If you have questions regarding this audit, please address them to Kelly Ovard by email at [kovard@utah.gov](mailto:kovard@utah.gov) or by phone at 385-310-5118.

## Findings

- 1.1 Summit County has significant findings regarding its accounting processes.
- 1.2 SCHBHD lacks documentation or evidence that subcontractor monitoring occurred in 2024.
- 1.3 SCHBHD did not utilize state funding for behavioral health services and returned \$346,604 that could have been used for services.
- 1.4 SCHBHD did not participate in quarterly emergency radio checks.
- 2.1 SCHBHD continues to serve fewer clients than previous years, a decline of 97% since FY19.
- 2.2 SCHBHD did not submit valid and reliable TEDS data.
- 2.3 2024 Youth Satisfaction Survey (YSS) data indicates that only 2% of youth who received services completed the survey.

## Recommendations

- 1.1 Summit County should implement appropriate accounting processes and controls as recommended by the single audit.
- 1.2 SCHBHD should conduct annual subcontractor audits. In addition, SCHBHD should develop a risk based monitoring plan.
- 1.3 SCHBHD should review any unspent funds with the county manager, other county officials and local stakeholders and develop plans to optimize the use of the resources.
- 1.4 SCHBHD should revise and update the emergency plan, and participate in quarterly radio checks.
- 2.1 SCHBHD and their contractor should work together to increase access to care.
- 2.2 SCHBHD should be working with contracted providers to provide training on SUMH data requirements to ensure that data is submitted in an accurate and timely manner.
- 2.3 SCHBHD should provide a written plan on how SCBHD and any subcontractors will collect the required customer satisfaction surveys (YSS and YSS-F) from at least 10% of youth and families.

## Summary of Key Issues

1. *Significant Financial Management and Funding Utilization Issues:* SCHBHD has critical findings regarding its accounting processes, with auditors identifying issues such as restated net positions and unreconciled balance sheet accounts. Furthermore, SCHBHD did not fully utilize state funding for behavioral health services, returning \$346,604 in FY24 that could have been used to provide essential services, representing 21.5% of available SUMH funds.
2. *Deficient Subcontractor Oversight:* SCHBHD lacks evidence of formal monitoring or a monitoring tool for its contracted service providers, such as Healthy U. This is a non-compliance with contractual requirements, raising concerns about the quality of services, adherence to grant rules, and the appropriate expenditure of state and federal funds by subcontractors.
3. *Steep Decline in Client Services and Data Reporting Failures:* There has been a significant decline in the number of clients served by SCHBHD, with mental health clients decreasing by 97% since FY19 and substance use disorder clients by 88.5% in the same period. Additionally, SCHBHD failed to submit valid and reliable Treatment Episode Data Set (TEDS) data and did not meet the required 10% completion rate for Youth Satisfaction Surveys (YSS and YSS-F).
4. *Outdated Emergency Plan and Non-Participation in Drills:* The SCHBHD emergency plan has not been updated since 2018, and the SCHBHD has not participated in quarterly emergency radio checks since 2020, indicating a lapse in adherence to critical safety and operational directives.

## Table of Contents

Executive Summary	1
Summary of Findings	2
Summary of Recommendations	2
Summary of Key Issues	3
Table of Contents	4
Governance and Fiscal Review	5
Governance and Fiscal Review Findings	6
Program Review	11
Program Findings	11
Signature Page	17

## Governance & Fiscal Review

The Office of Substance Use and Mental Health (SUMH) conducted its annual monitoring review of SCHBHD. The operations section of the review was conducted on April 15, 2025. Overall cost per client data was analyzed and compared to the statewide LA average. State licensing and subcontractor files were examined for compliance with state licensing laws and adherence to contractual requirements, as well as the LA's own policy. Client fees were reviewed for consistency and adherence to approved fee schedules. Employee travel reimbursements were reviewed to ensure they were appropriate and that no personal benefit has been gained. Meeting minutes were reviewed and discussions were conducted to determine if an appropriate level of involvement and financial oversight was provided by the governing board and County.

As part of the site visit, SCHBHD provided backup from their subcontractors to support their costs and billed amounts, using rates taken from their Medicaid Cost Report. This report establishes the LA's cost allocation plan as it pertains to overhead/administrative costs and spreads these costs across the Current Procedural Terminology (CPT) billing codes used by the LA that year. This allows the SUMH to fairly incorporate these overhead/administrative costs into the payments sent for services that qualify for funding found on the LA's contract allocation letter. Random samples were taken from the backup provided to verify that the listed services qualified for each different service category.

There is a current and valid contract in place between SUMH and SCHBHD. The contract between SCHBHD and Healthy U ended on June 30, 2024. The current contract between SCHBHD and HMHI was finalized and signed on January 1, 2025.

Summit County received a single audit for the year ending December 31, 2023. The firm Squire and Company, PC completed the audit and issued a report dated October 16, 2024. The STR Opioid Grant and the Mental Health Block Grant were reviewed as major programs for SCHBHD.

## **Finding 1.1 Summit County has significant findings regarding its accounting processes**

A review of the single audit report completed by Squire and Company, PC and dated October 16, 2024 identified two findings SUMH deems as significant. The findings for 2023 are noted on page 10 of the uploaded [Summit County Compliance Report for 2023](#).

Specifically, the auditors identified:

*"..for the year ending December 31, 2023, beginning net position was restated to present the Districts basic financial statements in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP)"*

Second the auditors identified:

*"...reconciliations had not been performed for various balance sheet accounts. As a result, reports can include incomplete or incorrect information; interim budget to actual information may not be accurate; misstatements may not be identified and corrected in a timely manner; and the objective of safeguarding assets may not be achieved."*

The auditors recommended

*"that reconciliation procedures be expanded to include comparing the ending balance on subsidiary ledgers to the ending balance recognized in the general ledger."*

### **Recommendation:**

SUMH recommends Summit County implement appropriate accounting processes and controls as recommended by the single audit. Adoption of accounting practices consistent with the United States Generally Accepted Accounting Principles (GAAP) standards will ensure accuracy of financial statements. Reconciliations should also be performed in the manner recommended by the auditors to ensure the accuracy and integrity of financial information.

## **Finding 1.2 Monitoring Of Subcontractors**

SCHBHD did not provide evidence of monitoring or a monitoring tool for their contracted service provider, Healthy U, as required by section 1.16 of the current Summit County contract. SCHBHD and Healthy U meet on a bi-monthly basis to review finances and needs;

however, there is no formal monitoring in place by the county to audit clinical charts and procedures, to determine which services are being provided, and to determine if funding is being spent according to grant rules and regulations.

Subsections 17-43-201(4)(B) and 17-43-301(5)(b) require the LA to “comply, and require compliance by its contract provider, with all directives issued by the department regarding the use and expenditure of state and federal funds received from those departments for the purpose of providing mental health programs and services.” The Local Authority [Contract 1.16](#) identifies the LA's subcontractor monitoring responsibilities:

*“When the LA subcontracts, the LA shall:*

- a. Conduct at least one annual monitoring review of each subcontract.*
- b. Specify in its area plan how it will monitor its subcontracts.*
- c. Ensure that the subcontractor has current insurance that is adequate for the services performed.*
- d. Include provisions in its subcontracts that require the subcontractor to comply with all relevant:*
  - (1) Provisions of this agreement;*
  - (2) Procurement statutes and regulations that apply to the LA;*
  - (3) Provisions identified in Utah Code § 17-43-101 et. seq.;*
  - (4) Financial regulations and policies that apply to the LA;*
  - (5) Provisions identified in 45 C.F.R. § 92.36, "Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments";*
  - (6) Record retention requirements of this agreement;*
  - (7) State auditor guidelines;*
  - (8) LA directives issued by DHS and the Utah Department of Health (“DOH”) regarding the use and expenditure of state and federal funds received from both DHS and DOH, whether directly or indirectly, for the purpose of providing substance use disorder and mental health programs and services; and*
  - (9) Audits required by state or federal guidelines”*

During SFY23, SCHBHD hired Davis Behavioral Health (DBH) to conduct an outside audit of the provider. During this site visit, SCHBD provided an overview of the Summit County Behavioral Health Executive Committee (BHEC) board that reviews the processes of the Behavioral Health System for the county. Certain reporting procedures were identified and quality of services issues were discussed. SCBHBD also produced a list of BHEC board

members. However, SCHBHD could not provide evidence that subcontractor monitoring as required in the contract occurred in SFY24.

### Recommendation:

SUMH recommends that SCBHD conduct annual subcontractor audits designed to evaluate the quality of services being provided, identify areas for improvement, necessary training to improve outcomes, ensure compliance with statute, office directives and provide accountability for state and federal funding. In addition, SUMH recommends SCBHD develop a risk based monitoring plan to monitor subcontractors providing mental health and substance use treatment services on behalf of the LA.

### Finding 1.3 Utilization of State Funding

SCHBHD continues to decline funding due to reporting or program requirements. SCHBHD also continues to turn back funds at the end of the year for use by other local authority programs. The amount of unspent/declined funding in 2024 totaled \$346,000. This represents 21.5% of the funds currently available from SUMH.

Subsection [17-43-201\(5\)\(b\)](#) requires the LA to “annually prepare and submit to the division a plan approved by the county legislative body for funding and service delivery that includes: (i) provisions for services, either directly by the substance abuse authority or by contract, for adults, youth, and children, including those incarcerated in a county jail or other county correctional facility; and (ii) primary prevention, targeted prevention, early intervention, and treatment services.” Subsection [17-43-301\(6\)\(b\)](#) identifies the mental health services the LA is responsible to provide for “adults, youth and children.” SUMH is concerned that the number of individuals served continues to drop and funding is being turned away by the local authority.

Program	Service Code	Awarded Amount	Spent Amount	Unspent Amount
MH	CMF - Covid Mitigation Funds	\$5,427	\$0	\$5,427
	HDO - Health Disparity Officer	\$50,000	\$0	\$50,000
	MHF - Block Grant Funded Serv	\$28,749	\$26,009	\$2,740
Unspent and Match	MHS - State Funded Services	\$417,063	\$287,647	\$129,416

	<b>Total MH</b>	<b>\$503,124</b>	<b>\$313,656</b>	<b>\$189,468</b>
<b>SUD</b>	<b>CMF - Covid Mitigated Funds</b>	<b>\$9,573</b>	<b>\$0</b>	<b>\$9,573</b>
	<b>RSS - Recovery Support Serv</b>	<b>\$6,718</b>	<b>\$0</b>	<b>\$6,718</b>
	<b>SLF - Sober Living Funding</b>	<b>\$34,447</b>	<b>\$0</b>	<b>\$34,447</b>
	<b>SMM - SUD Medicaid Match</b>	<b>\$12,207</b>	<b>\$0</b>	<b>\$12,207</b>
<b>Refused</b>	<b>WTD - Women Pregnant &amp; Dependant Children</b>	<b>\$33,425</b>	<b>\$0</b>	<b>\$33,425</b>
<b>Refused</b>	<b>YTS - Youth Tx Services</b>	<b>\$13,436</b>	<b>\$0</b>	<b>\$13,436</b>
	<b>Total SUD</b>	<b>\$109,806</b>	<b>\$0</b>	<b>\$109,806</b>
<b>Prevention</b>	<b>OPG - State Opioid Settlement</b>	<b>\$131,680</b>	<b>\$84,351</b>	<b>\$47,329</b>
	<b>Totals</b>	<b>\$742,725</b>	<b>\$398,006</b>	<b>\$344,719</b>
	<b>Total Summit Allocations FY24</b>	<b>\$1,653,248</b>	<b>\$1,458,685</b>	<b>\$346,604</b>
	<b>Spent/Unspent % FY24</b>		<b>88.3%</b>	<b>11.7%</b>
	<b>Spent/Unspent FY23</b>			<b>\$346,153</b>
	<b>Change FY23 to FY24</b>		<b>21.7% / \$346,153</b>	<b>21.0% / \$346,604</b>

### Recommendation:

SUMH recommends SCBHD review any unspent funds with the county manager, other county officials and local stakeholders and develop plans to optimize the use of the resources provided in this contract. SUMH is available to provide technical assistance if needed.

### Finding 1.4 County Disaster Plan and Emergency Radio Checks

The Emergency Plan has not been revised/updated since 2018 according to the record of Change, and there is no identified method to inform staff when changes are made to the plan. Services critical to behavioral health disaster support are not identified. There has been no participation in the quarterly radio checks since 2020. ([see FY24 Emergency Plan Audit Report](#))

The Office Directives, Section A. Governance and Oversight (iii.)(vi.) state:

- 1) The LA shall evaluate the plan at least annually.
- 2) The LA shall identify services critical to behavioral health disaster support, or include a statement indicating subcontract(s) will be monitored to ensure these requirements are being met.
- 3) Per SUMH Directives, the county must participate in at least 3 of the 4 quarterly checks.
- 4) Note that there is a new element to the emergency plans - policy should be updated to include protection of healthcare systems/networks (ie. cyber attack).

**Recommendation:**

SUMH recommends revision of the SCBHD emergency plan and participation in quarterly radio checks.

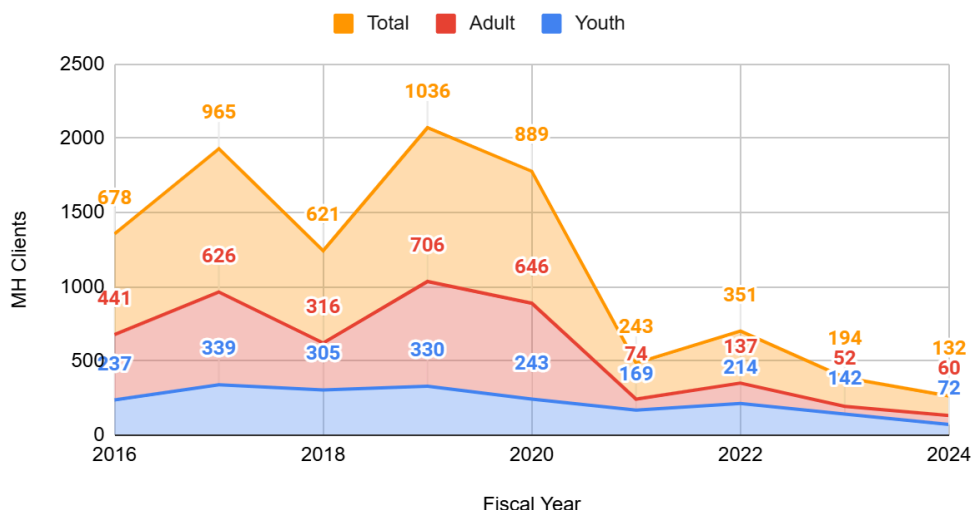
## Program Review

The SUMH program review included a review of SCBHD records and discussions with county representatives, clinical supervisors, management teams, peers and others. The site visit team reviewed the FY24 Monitoring Report and FY24 data, including the mental health scorecard, area plans, adult and youth outcome questionnaires (OQs/YOQs), SUMH Directives, and the LA's provision of the ten mandated services as required by Section 17-43-301(6)(b). The review also focused on Mental Health Block Grant (MHBG) compliance, Substance Use Prevention, Treatment and Recovery Services (SUPTRS) Block Grant compliance, Drug Court, clinical practice, and compliance with contract requirements. Drug Court was evaluated through staff discussion, clinical records, and the Drug Court Scorecard. Clinical practices and documentation were evaluated by reviewing the internal audits of client charts and discussing current practices. Adherence to Block Grant requirements and contract requirements were evaluated by a review of policies and procedures by interviews with SCHBHD personnel. Treatment schedules, policies, and other documentation were viewed. The results of the Substance Abuse Treatment Outcomes Measures Scorecard for All Clients, Mental Health Scorecard for Adults, and Mental Health Scorecard for Children and Youth were reviewed with SCHBHD personnel. Client satisfaction was measured by reviewing records and Consumer Satisfaction Survey data. Finally, additional data was reviewed for opiate use rates in SCHBHD.

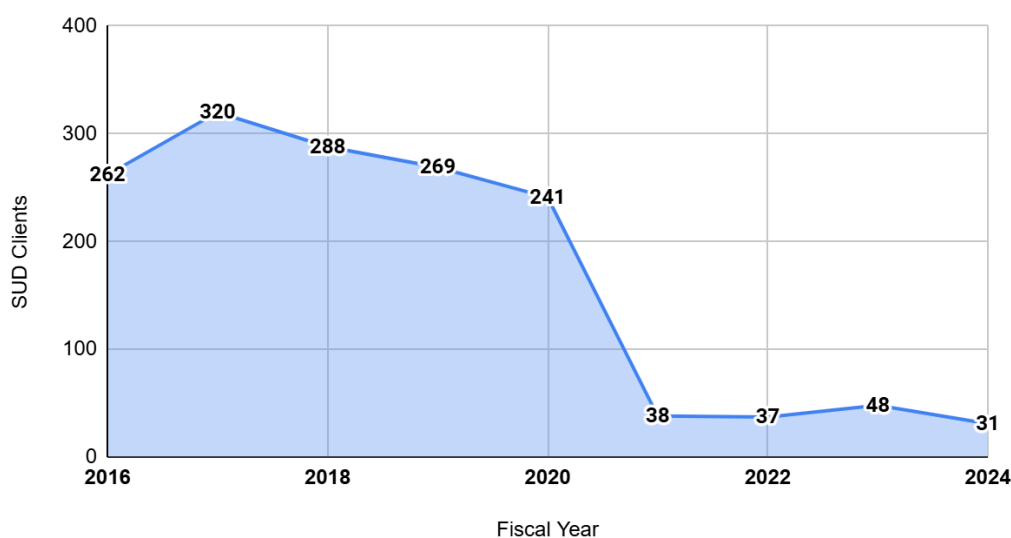
### Finding 2.1 Decreasing Numbers of Clients Served

An ongoing system concern identified in multiple SCHBHD monitoring reports is the declining number of individuals served through SCHBHD. The number of individuals receiving mental health (MH) services has decreased from a peak of 1036 clients in FY19 to 132 clients in FY24, a decline of 97%. In that same timeframe, individuals with substance use disorder (SUD) needs who received services, declined from 269 individuals in FY19 to 31 individuals in FY24, a drop of 88.5%. The charts below demonstrate the decline in clients served:

## Mental Health Clients Served FY16-24 Summit County



## SUD Clients Served FY16-FY24 Summit County (Adults Only)



The decline in individuals served includes a failure to deliver certain mandated services and a failure to provide an adequate service continuum for populations in need, specifically youth with substance use needs. SCHBHD did not provide respite services, one of the mental health mandated services, in FY24. According to the Substance Abuse Mental Health Information System (SAMHIS) data submissions, SCHBHD has not provided respite services since FY19. Respite is a critical service for families with children with serious

emotional disturbance (SED). Caregivers of children with SED report higher levels of physical and emotional stress compared to caregivers who do not have a child with SED. This service allows families to have temporary relief for caregivers. Provision of respite services is required by [Subsection 17-43-301\(6\)\(b\)\(viii\)](#). SCHBHD's contract with SUMH also identifies the responsibility to provide respite services. ([Attachment A: Scope of Work, 3. Treatment, Prevention and Recovery Support Service Requirements.](#))

SCHBHD continues to fail to provide substance use services for youth. Only 1 youth received substance use services in FY24, a decreasing trend that started in FY20 when only 28 youth with substance use needs were served. The 2023 Summit County Student Health ([SHARP Report](#)) indicates that alcohol and other drug use among Summit County youth is significantly higher than the state average. The report identifies that 55% of 12th graders reported lifetime use of alcohol, marijuana or illicit prescription drug use, and 22% report binge drinking. While the percentage of youth in need of substance use services in Summit County is low at 3%, an estimated 63 youth in Summit County likely need SUD services. The LA is required to:

*"annually prepare and submit to the division a plan approved by the county legislative body for funding and service delivery that includes:*

*(i) provisions for services, either directly by the substance abuse authority or by contract, for adults, youth, and children,.."*([Utah Code 17-43-201\(5\)\(b\)](#)).

According to Subsections 17-43-201(4) and 17-43-301(5):

*"each local authority is accountable to the department and state with regard to the use of state and federal funds, regardless of whether the services are provided by a private contract provider."*

Each local authority shall also comply with all directives issued by the department regarding the use of state and federal funds. The Office Directives H.ii.a. indicate that service data is required for all clients receiving treatment and services regardless of who is providing the service or where the service is provided.

### **Recommendation:**

SUMH recommends SCBHD work with Huntsman's Mental Health Institute and other contracted partners to increase access to care. Further collaboration with healthcare providers, schools, law enforcement, the Utah Department of Corrections, the Division of

Child and Family Services, peer organizations, and others is needed to identify and engage with individuals with unmet behavioral health needs.

## **Finding 2.2 Valid and Reliable TEDS Data Not Submitted**

The [2024 Mental Health Treatment Scorecard for Adults](#), [2024 Mental Health Treatment Scorecard for Youth](#), and [2024 Substance Use Disorder \(SUD\) Outcomes Measures Scorecard](#) which contain data submitted by SCHBHD, indicate substantial deficits across the provision of a majority of MH and SUD services and data reporting. (See the Corrective Action Plan for details.)

SCHBHD did not submit valid Treatment Episode Data Set (TEDS) data, which is required for the individuals who received substance use treatment services. Although assessment data was submitted, there was not enough outcome data reported (which includes completed treatment episodes) to come to any reliable conclusion regarding client improvement.

[Utah Code 17-43-301\(6\)](#), which is cited in SCHBHD's contract with SUMH in Attachment A: Scope of Work, 3. Treatment, Prevention and Recovery Support Service Requirements. [FY24 SUMH Office Directives, E. Mental Health Services, iii. and x.](#)

[FY24 SUMH Office Directives, E. Mental Health Services, H. Service, Satisfaction and Outcome Data, ii. and iv.](#)

[Utah Code 17-43-2-201\(4\)](#), which is cited in SCHBHD's contract with SUMH in Attachment A: Scope of Work, 3. Treatment, Prevention and Recovery Support Service Requirements. [FY24 OSUMH Office Directives, H. Service, Satisfaction and Outcome Data, ii. Service Data](#)

### **Recommendations:**

- 1) SCHBHD should identify the reason(s) for each of the individual deficiencies that are listed above and indicate the plan to correct each issue.
- 2) If SCHBHD determines that the contributor to any of the items is a data reporting issue, SCHBHD should indicate how the issue has been corrected, or how it will be corrected to ensure accurate data reporting moving forward. SCHBHD should work with contracted providers to provide training on SUMH data requirements, and ensure that data is submitted in an accurate and timely manner.
- 3) If SCHBHD determines that there were factors in addition to data reporting related to the finding, SCHBHD should detail those issues and indicate the plan to rectify the issues..

## Finding 2.3 Less Than 10% YSS Data Received

The [2024 Youth Satisfaction Survey \(YSS\) data](#) indicates that 2% of youth who received services completed the survey. This does not fulfill the requirement that at least 10% of all youth who received mental health or substance use treatment services must complete the YSS survey.

The [2024 Youth Satisfaction Survey Family \(YSS-F\) data](#) indicates that 1% of child or youth client caregivers completed the survey. This does not fulfill the requirement that at least 10% of caregivers of children and youth who received mental health or substance use treatment services must complete the YSS-F survey.

It is also noted that there was a low number of Mental Health Statistics Improvement Program (MHSIP) surveys that were completed for mental health and substance use treatment clients. However, the requirement that 10% of clients must complete surveys was met, per the low number of clients that were reported as having received services.

[FY24 SUMH Office Directives, H. Service, Satisfaction and Outcome Data, iii. Consumer Satisfaction Data](#)

[Utah Code 17-43-2-201\(4\)](#), which is cited in SCHBHD's contract with SUMH in Attachment A: Scope of Work, 3. Treatment, Prevention and Recovery Support Service Requirements. [FY24 SUMH Office Directives, H. Service, Satisfaction and Outcome Data, ii. Service Data](#)

### Recommendations:

- 1) SCHBHD should evaluate why the Consumer Satisfaction Survey threshold was met for the MHSIP survey, but was not met for the YSS and YSS-F surveys. SCHBHD should provide details regarding their evaluation.
- 2) SCHBHD should indicate the plan to ensure that, moving forward, at least 10% of youth clients will complete the YSS and at least 10% of caregivers of youth clients will complete the YSS-F.
- 3) SCHBHD should work with contracted providers to provide training on consumer satisfaction requirements and ensure that data is submitted in an accurate and timely manner.
- 4) SCHBHD should develop and provide to SUMH a written plan to review and utilize Consumer Satisfaction Surveys that are required by SUMH. The plan should include the use of the survey results to drive service improvement.

SUMH appreciates the cooperation afforded SUMH monitoring teams by the management, staff and other affiliated personnel of SCHBHD and for the professional manner in which

they participated in this review. Upon receipt of this copy, the LA will have one week (5 business days) to review the report and provide any feedback to SUMH. If you would like to discuss these findings or any other aspect of this process, please email Kelly Ovard at KOvard@utah.gov. SUMH is also available to present this report to the local authority if desired.

At the end of the review period, the report will be finalized and a signed copy will be sent to the LA. At that time, a corrective action plan (CAP) will also be issued. LA's shall submit a completed corrective action plan within 14 calendar days from the LA's receipt of the finalized audit report, which shall include a root cause analysis for any monitoring finding. SUMH will provide guidance as necessary. Upon written request, an extension to this 14 day requirement may be requested by the LA for an additional 16 days, not to exceed a total of 30 calendar days. For additional information about this process, please review the [FY26 Office Directives G&O Monitoring Process #4-5 pages 3-4](#).

## Signature Page

The Office of Substance Use and Mental Health:

Prepared by:

Kelly Ovard Kelly J. Ovard  
Auditor IV

Date 07/16/2025

Approved by:

Kyle Larson Kyle Larson  
Administrative Services Director

Date 07/16/2025

Pam Bennett Pam Bennett  
Assistant Director

Date 07/16/2025

Eric Tadehara Eric Tadehara  
Assistant Director

Date 07/16/2025

Brent Kelsey Brent Kelsey  
Director

Date 07/19/2025