

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

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



**Final Audit Report of:**

**Bear River Health Department  
Contract #A03089**

**Audit Review Date: November 4, 2025**

## Executive Summary

In accordance with Section 26B-5-102, the Office of Substance Use and Mental Health (SUMH) conducted a review of the Bear River Health Department which is the agency within Cache County designated to provide substance use disorder services as the local substance abuse authority (LA). The official date of the review was November 4 , 2025 for FY24 (July 1, 2024 - June 30, 2025).

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

- Governance and Fiscal Finding 1.1 - Findings in the Cache County fiscal audit CY24.
- Program Finding 2.1 - Consumer satisfaction surveys (see details under “Program Review” section below).

## Table of Contents

Executive Summary	1
Summary of Findings	2
Table of Contents	2
Governance and Fiscal Review	3
Governance and Fiscal Review Finding	4
Program Review	5
Program Findings	7
Recommendation	7
Signature Page	8

## Governance & Fiscal Review

The Office of Substance Use and Mental Health conducted its annual audit of the LA. The operations section of the review was conducted on November 4, 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, the LA provided backup from their costs and billed amounts. This allows 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 the LA. The LA received a single audit for the year ending December 31, 2024. The firm Sumin, Rich and Marsing completed the audit and issued a report dated June 27, 2025. There were no issues or findings in the audit. The Substance Abuse Prevention and Treatment (SAPT) grant was not reviewed as a major program.

There was a single audit for Cache County for the year ending December 31, 2024. The firm Jones Simkins LLC provided the audit report dated August 27, 2025. The audit was unmodified with two findings. These findings are noted below.

## Findings:

### **Finding 1.1 - Cache County Financial Audit for the year ending December 31, 2024.**

There were two findings for the single audit for Cache County. They are as follows:

#### Finding 2024-001:

Internal control standards expect that management or employees, in the normal course of performing their assigned functions, will prevent or detect misstatements in account balances prior to being reported in the financial statements.

#### Finding 2024-002:

Management of the County is responsible for establishing and maintaining each of the following components of the County's system of internal control relevant to the preparation and fair presentation of the County's financial statements: 1) the County's control environment, 2) the County's risk assessment process, 3) the County's process to monitor the system of internal control, 4) the County's information system and communication, and 5) the County's control activities. A well-organized system of internal control includes the existence of individuals with adequate experience and expertise to identify issues that may result in misstatements of the County's financial statements prior to their issuance in addition to allowing for adequate segregation of duties with respect to custody, recordkeeping, and reconciliation of County assets.

**The county has provided a response to these findings in the county fiscal audit and the LA will upload the response in the CAP report.**

## Program Review

The overall review of substance use disorder treatment and substance use prevention services) included a review of:

- findings from the FY24 Monitoring Report, including follow-up with the Local Authority,
- Area Plan, and
- overall compliance with data reporting.

The substance use prevention program also included a review of:

- the Strategic Plan,
- evidence that the Strategic Prevention Framework was followed,
- monitoring of coalitions,
- training activities completed by staff and/or coalition members,
- staff certification, or recertification every 3 years, in Utah Substance Abuse Prevention Specialist Training (SAPST),
- efforts that were made to influence Eliminating Alcohol Sales to Youth (EASY) checks,
- Prevention Scorecard data, including:
  - Logic Model Review Report (annual report),
  - percentage of programs that are evidence-based,
  - Data User Gateway System (DUGS) data timely submission rate,
  - verification that at least 30% of Substance Abuse Prevention and Treatment (SAPT) Block Grant funds were used for prevention, and
  - review of substance use trends, including LA's plan to address upward trends.

Substance use disorder treatment services also included a review of:

- internal chart monitoring,
- HIPAA compliant telehealth services,
- provision of services across the continuum of care, including verification that the LA has subcontracted providers,
- adherence to the consumer satisfaction surveys (MSHIP, YSS and YSS-F) 10% sample rate requirement,
- consumer satisfaction survey results, including the LA's response regarding plans to improve domains that have a consumer response average that is below the national or state average (depending on the survey),
- suicide prevention

- provision of services in the client's preferred language, and
- adherence to the directive that SAMHSA grant funds may not be used to purchase, prescribe, or provide marijuana or treatment using marijuana.
- SUMH Program Manager feedback regarding their monitoring of:
  - Substance Use prevention, Treatment and Recovery Services (SUPTRS) Block Grant compliance, including provision of services across the continuum of care,
  - recovery support services, including recovery residence housing,
  - crisis services,
  - early intervention,
  - GPRA data (for State Opioid Response funds),
  - use of State Opioid Response (SOR) funds, and
  - services for individuals convicted of driving under the influence,
- Drug Court manual and participant agreement,
- drug testing policy and procedures,
- written policy regarding Medication Assisted Treatment (MAT),
- written policy regarding service provision for priority populations,
- use of criminogenic risk screening tools for Drug Court clients,
- use of evidence-based clinical practices, including fidelity, and
- written policy re: DUI education, including: screening, assessment (when indicated) and referral to services.

The SUMH Scorecards ( Substance Use Treatment Outcomes Scorecard) and Outcome Questionnaire/Youth Outcome Questionnaire (OQ/YOQ) data results will be reviewed at a later date as a desk audit, as FY25 data was not available in time for the first several audits of the audit cycle.

## Findings:

### Finding 2.1 - Consumer Satisfaction Surveys

#### Finding:

The [FY25 SUMH Office Directives](#) (H. Service, Satisfaction and Outcome Data, iii. Consumer satisfaction data, d., 2., c.) indicate “Providers who receive less than 75% of the established target for the outcome domains may receive a finding in the audit report.” The LA has three FY25 consumer satisfaction survey items for which the outcomes are less than 75% of the established target:

- Youth Satisfaction Survey - YSS (youth client is the respondent)
  - Good service access - 46% (state average 75%)
- Youth Satisfaction Survey - YSS-F (youth client’s caregiver is the respondent)
  - Positive service outcomes - 42% (state average 66%)
  - Improved functioning - 42% (state average 67%)

#### Recommendation:

It is recommended that the LA identify and implement a plan to address and improve each of the items that did not meet at least 75% of the established target. A document was provided to the LA prior to the site visit, on which they provided a response regarding each of the items that did not meet the target; the information that was provided will be detailed in the Corrective Action Plan (CAP).

## Signature Page

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