



Utah Department of
Health & Human Services
Integrated Healthcare

Office of Substance Use and Mental Health (SUMH)



**Audit Corrective Action Plan (CAP) Report of:
Cache County/Bear River Health Department
Contract #A03079**

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

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Executive Summary

In accordance with Section 26B-5-102, the Office of Substance Use and Mental Health (SUMH) conducted a review of Cache County/Bear River Health Department (BRHD). BRHD BHS is the agency within Cache, Rich and Box Elder Counties designated to provide services under the direction of the local authority (LA). The official date of the review was November 4, 2025 for FY25 (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 corrective action plan (CAP) 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 or by phone at 385-310-5118.

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Governance & Fiscal Finding

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.

Criteria:

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 [FY24 SUMH 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.

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.

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.

Condition:

Material auditor-proposed adjustments were required to make the financial statements and associated supplementary information conform to Generally Accepted Accounting Principles (GAAP).

Although the County has implemented various policies and procedures regarding financial reporting and segregation of duties, significant turnover at the management level of the County resulted in lapses in controls over financial reporting throughout the year under audit. These lapses included the lack of timely monitoring and secondary review of reconciliations and procurement transactions by individuals with adequate experience and expertise, and the lack of identification of new accounting standards applicable to the County resulting in adjustment to the County's financial statements.

Cause:

Reconciliations of certain account balances and manual journal entries, and a secondary review of these reconciliations and manual journal entries, are not being performed on a regular basis. As a result, preliminary trial balance amounts did not report and disclose all balances and transactions in accordance with GAAP.

The County's system of internal control and policies and procedures associated with financial reporting and segregation of duties do not include provisions that address the potential for significant turnover at the management level.

Effect:

The County has a material weakness in internal controls with respect to reconciliation of account balances and manual journal entries and the accurate recording, reporting, and disclosure of transactions and balances in accordance with GAAP.

Without an adequately designed system of internal control over financial reporting, the risk increases significantly that errors and fraud, including misappropriation of assets, could occur.

Recommendations:

County management should implement procedures to ensure all material accounts are being regularly reconciled. County management should also implement procedures to ensure manual journal entries require support and are approved prior to being recorded.

County management should ensure that the County's system of internal control and associated policies and procedures are reviewed and updated to ensure adequate financial reporting and segregation of duties, even during times of significant turnover. In addition, we recommend that County management provide training related to financial reporting and segregation of duties to all County personnel associated with financial reporting.

Local Authority Action Plan:

See Responses Page 10

Timeline for follow-up or completion:

Completion of the 2025 County Audit.

Local Authority personnel responsible for the action plan:

Cache County Executive and the BRMH Director.

Tracked at SUMH by: Kelly Ovard

Program 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 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%)

Criteria:

The [FY25 SUMH Office Directives](#) (H. Service, Satisfaction and Outcome Data, iii. Consumer satisfaction data) indicate:

d. Consumer satisfaction survey results are analyzed by the SUMH data team and are used for reporting information to the Federal Government, for the Mental Health Block Grant, for annual reporting, to assess client perception of treatment, and to improve services to consumers.

1. Aggregate numbers for the State and specific data for the provider are returned to the provider.
2. Aggregate numbers for the State and for each provider are publicly posted on a scorecard that includes comparisons from the previous year’s results and with national averages, when available.
 - a. For adult clients, each agency should meet positive outcomes of at least 75% of the national averages in consumer reported domains.
 - b. For children, each agency should meet positive outcomes of at least 75% of the state averages in consumer reported domains.
 - c. Providers who receive less than 75% of the established target for the outcome domains may receive a finding in the audit report.

Condition:

BRHD has three FY25 consumer satisfaction items that have a response average that are less than 75% of the established target. These items are:

- 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%)

Cause:

The consumer satisfaction data indicates that youth who were surveyed indicated a below average perception of good service access, and youth caregivers who were surveyed have a below average perception of positive service outcomes and improved functioning.

Effect:

- (1) The data indicates that some of the youth who were surveyed perceive that service access is not adequate for them, which could be related to the location of services and/or the hours that services are available.
- (2) The data indicates that some of the youth caregivers who were surveyed appear to perceive that the youth did not receive outcomes from the services that the caregivers anticipated they would receive.

Recommendations:

It is recommended that the LA identify and implement their 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 the following responses regarding the items that did not meet the established target:

- Youth Satisfaction Survey - YSS (youth client is the respondent)
 - Good service access - 46% (state average 75%)
 - BRHD's response: *Our Youth Program coordinator has opened up more slots at after-school and more convenient times and we will share the youth client load across more counselors to improve access and availability.*
- Youth Satisfaction Survey - YSS-F (youth client's caregiver is the respondent)
 - Positive service outcomes - 42% (state average 66%)
 - BHRD's response: *Discharge planning will include questions at intake to reflect earlier what positive service outcomes would look like for individual clients and their families.*
 - Improved functioning - 42% (state average 67%)
 - BHRD's response: *Families will be invited to multiple sessions throughout treatment to gauge their perceptions of improved functioning in their youth.*

Local Authority Action Plan:

See Responses Page 10

Timeline for follow-up or completion:

Update from BRHD no later than December 31, 2025.

Local Authority personnel responsible for the action plan: Jared Bohman

Tracked at SUMH by: Becky Johnson

Local Authority Responses

Bear River Health Department CAP Response.

Relative to Contract #A03079 and pursuant to FY25 Corrective Action Plan completed under Section 26B-5-102, the following is a response to findings 1.1 and 2.1 as outlined in the audit draft report.

Finding 1.1 and 1.2 pertain to concerns identified in the Single Audit for the County as the Local Authority (LA). The **condition** of the finding was that- Material auditor-proposed adjustments were required to make the financial statements and associated supplementary information conform to GAAP.

Although the County has implemented various policies and procedures regarding financial reporting and segregation of duties, significant turnover at the management level of the County resulted in lapses in controls over financial reporting throughout the year under audit. These lapses included the lack of timely monitoring and secondary review of reconciliations and procurement transactions by individuals with adequate experience and expertise, and the lack of identification of new accounting standards applicable to the County resulting in adjustment to the County's financial statements.

It was recommended that county management should implement procedures to ensure all material accounts are being regularly reconciled. County management should also implement procedures to ensure manual journal entries require support and are approved prior to being recorded.

County management should ensure that the County's system of internal control and associated policies and procedures are reviewed and updated to ensure adequate financial reporting and segregation of duties, even during times of significant turnover. In addition, we recommend that County management provide training related to financial reporting and segregation of duties to all County personnel associated with financial reporting.

The county responded to the findings in a letter attached to the audit which included language with the intended corrective action: "We believe that the following corrective procedures will address the audit findings and correct the weaknesses found within the

internal control system. Prepared below is the response by management to the specific findings.

Finding 2024-001

Effective January, 2025, the County split the office of Clerk/Auditor into two positions. A certified public accountant was elected as Auditor. The County Auditor has planned additional training for the finance staff to address the stated weaknesses in internal controls. These additional trainings are scheduled to occur in the last half of 2025, which will permit the newly-trained staff to make all necessary adjusting entries to the financial statements during the annual year end closing of the books.

Finding 2024-002

The County experienced significant turnover within the finance division. These changes had a significant impact on the county's ability to provide financial services. The County also had a lack of management with specific training and experience in governmental financial operations. The existing staff provided the best possible service and made all efforts to protect the assets of the County. The County Auditor has implemented a program of internal controls that timely monitor and review reconciliations and procurement procedures. Management feels that this corrective action plan will help improve the control environment and provide improvements within the County financial operations.

Finding 2.1 pertains to responses from consumer satisfaction surveys and identified the condition that BRHD has three FY25 consumer satisfaction items that have a response average that are less than 75% of the established target. These items are:

- 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%)

It was recommended (and during the Audit, the BHS Service Area Lead and Clinical Director determined courses of action to correct these issues) that the LA identify and implement their 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 the following responses regarding the items that did not meet the established target:

- Youth Satisfaction Survey - YSS (youth client is the respondent)
 - Good service access - 46% (state average 75%)
 - BRHD's response: *Our Youth Program coordinator has opened up more slots at after-school and more convenient times and we will share the youth client load across more counselors to improve access and availability.*
- Youth Satisfaction Survey - YSS-F (youth client's caregiver is the respondent) ○ Positive service outcomes - 42% (state average 66%)
- BHRD's response: *Discharge planning will include questions at intake to reflect earlier what positive service outcomes would look like for individual clients and their families.*
 - Improved functioning - 42% (state average 67%)
 - BHRD's response: *Families will be invited to multiple sessions throughout treatment to gauge their perceptions of improved functioning in their youth.*
 - BRHD's response: *Meetings with Local referring parties, including Juvenile court and probation will include administration to ensure goals of improved function and perceptions of growth are reflected in reporting to the courts and that a better understanding of progress is communicated to the judges and families.*

The County believes that when adopted, these corrections will demonstrate a good faith effort to correct the identified issues and should bring BRHD SUD into complete compliance with the recommendations and directives of the SUMH.

Signature Page


We appreciate the cooperation afforded SUMH monitoring teams by the management, staff and other affiliated personnel of Summit County and for the professional manner in which they participated in this review.

If there are any questions regarding this report please contact Kelly Ovard at 385-310-5118.


The Office of Substance Use and Mental Health

Prepared by:

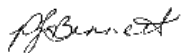
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BRHD FY26 Final Audit CAP Report


Final Audit Report


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