



Utah Department of
Health & Human Services
Integrated Healthcare

Office of Substance Use and Mental Health (SUMH)



Final Audit Report of: Northeastern

**LA: Uintah Basin Tri County MH and SA
Contract #A03088**

Audit Review Date: March 3, 2026

Executive Summary

In accordance with Section 26B-5-102, the Office of Substance Use and Mental Health (SUMH) conducted a review of Northeastern Counseling Center (NECC), which is the agency within LA designated to provide services under the direction of the local 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 or by phone at 385-310-5118.

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Governance & Fiscal Review

The Office of Substance Use and Mental Health conducted its annual monitoring review of Northeastern. The operations section of the review was conducted on March 3, 2026. 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, Northeastern 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 Northeastern. Northeastern received an audit for the year ending June 30, 2025. The firm Aycock, Miles & Associates, CPAs, P.C. completed the audit and issued a report dated September 30, 2025. There were no issues or findings in the audit.

Governance and Fiscal Findings:

There are no Governance and Fiscal Findings for the FY26 audit, (Data from July 1, 2024 thru June 30, 2025)

Program Review

The review of SUMH programs (substance use disorder treatment, mental health treatment, and substance use prevention services) included a review of:

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

The substance use prevention program included a review of:

- the Strategic Plan,
- evidence that the LA follows the Strategic Prevention Framework,
- 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),
- the LAs efforts to influence Eliminating Alcohol Sales to Youth (EASY) checks, and
- 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 and mental health treatment services combined 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 prohibition that SAMHSA grant funds may not be used to purchase, prescribe, or provide marijuana or treatment using marijuana,
- written policy regarding screening for and responding to suicide risk, and
- SUMH Scorecard data.

Substance use disorder treatment services included a review of:

- SUMH Program Manager feedback regarding their monitoring of:
 - use of State Opioid Response (SOR) funds,
 - Government Performance Results Act (GPRA) data for SOR funds,
 - 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,
 - services for individuals convicted of Driving Under the Influence (DUI),
- 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 regarding DUI education, including: screening, assessment (when indicated) and referral to services.

Mental health treatment services included a review of:

- SUMH Program Manager feedback regarding their monitoring of adherence to:
 - guidelines for assessment, treatment, supervision, reporting and invoicing for court-ordered evaluations, treatment plans, treatment and supervision for the Guilty with a Mental Health Condition (GMC) population,
 - First Episode Psychosis (FEP) MHBG requirements, including fidelity review,
 - transition-age youth liaison,
 - Supported Employment,
 - Mental Health Block Grant requirements, including provision of the ten mandated mental health services as required by Section 17-43-301(6)(b),
 - maternal and early childhood mental health services,
 - continuum of care and access to services,

- maternal and early childhood mental health,
- service provision for clients with complex behavioral health conditions,
- Mental Health Early Intervention,
- State Hospital coordination, including participation in Continuity of Care meetings,
- Peer Support services,
- crisis and early intervention, including:
 - collaboration with the statewide mental health crisis line,
 - Mobile Crisis Outreach Team (MCOT), including evidence that Medicaid funds are being utilized, when possible,
- receiving center,
- participation in local homelessness council meetings, and
- written policies regarding appropriate service provision for youth or adult clients with complex behavioral health conditions who require frequent engagement, and who are clinically indicated to need multiple mental health supports to remain in the community.

Program Findings

2.1 - Written policy regarding screening for and responding to suicide risk

The [FY25 SUMH Office Directives](#) (E. Mental Health Services) indicate “iii. LAs shall have a policy for screening for and responding to suicide risk. Records must contain a suicide screener, suicide risk assessment, and a suicide/crisis safety plan, when indicated, that includes indication of lethal means counseling when clinically indicated.”

During FY25, the LA did not have a policy in place regarding screening for suicide risk. The LA did provide the policy “Suicide Risk and Response Policy (December 2025)”, however the LA indicated this policy was not in effect during FY25.

2.2 - Adult Mental Health Scorecard - OQ measures

The [FY25 SUMH Office Directives](#) (H. Service, Satisfaction and Outcome Data, iv. Mental Health Outcomes data) require outcome assessments for 75% of unduplicated clients with more than five years of age for whom mental health service data are submitted that experience serious mental illness (SMI) or serious emotional disturbance (SED).

The LAs Percentage of SMI clients that participated in OQ measures was 65%, which is less than SUMH’s requirement of 75%.

Scorecard link: [Adult Mental Health Scorecard](#)

2.3 - Substance Use Treatment Outcomes Scorecard - Percentage of open substance use treatment admissions

The [FY25 SUMH Office Directives](#) (H. Service, Satisfaction and Outcome Data, ii. Service data) indicate ““d. Service data submitted through the file utility to SUMH will be prepared by the SUMH data team for submission to the Federal Government. Data will be analyzed and used for the Mental Health Block Grant, for annual reporting on the scorecard, and to assess numbers and types of clients served, numbers and types of services provided, and to assess changes in social determinants of health and other outcomes. 2. Data findings may result for substance use disorder providers when non-methadone outpatient or intensive outpatient admissions, opened more than 2 years prior with no services in the fiscal year, account for more than 4% of clients served in the fiscal year, or for any residential or detox admissions open for more than 2 years without service records.”

The LA’s percentage of FY25 charts that were opened more than two years prior, with no

services provided in FY25, is 7%, which exceeds SUMH's requirement of no more than 4%.

2.4 - Substance Use Treatment (SUD) Outcomes Measures Scorecard - Using tobacco

The [FY25 SUMH Office Directives](#) (H. Service, Satisfaction and Outcome Data, ii. Service data) indicate "d. Service data submitted through the file utility to SUMH will be prepared by the SUMH data team for submission to the Federal Government. Data will be analyzed and used for the Mental Health Block Grant, for annual reporting on the scorecard, and to assess numbers and types of clients served, numbers and types of services provided, and to assess changes in social determinants of health and other outcomes. 1. Results that do not meet federal or internal benchmarks may show as red on the scorecards and may result in audit findings."

The LA's percentage of "Using tobacco (in the past 30 days)" is -3% (negative 3%), which is less than 75% of the benchmark, which is the state rural percentage improved (1%).

Scorecard link: [Substance Use Disorder \(SUD\) Outcomes Measures Scorecard](#)

Signature Page

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Northeastern FY26 Final Audit Report

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