



Utah Department of
Health & Human Services
Integrated Healthcare

Office of Substance Use and Mental Health (SUMH)



Draft Audit Report of:

**Salt Lake County
Contract #A03082**

Audit Review Date: February 17, 2026

Executive Summary

In accordance with Section 26B-5-102, the Office of Substance Use and Mental Health (SUMH) conducted a review of Salt Lake County, Division of Behavioral Health Services (SLCo) which is the agency within Salt Lake County designated to be the local authority (LA). The on-site review was conducted on February 17, 2026 to evaluate performance during 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 SLCo there will be a review period of up to 5 business days for the county 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 SLCo. If necessary, a corrective action plan (CAP) report will also be issued which will be due back, with input and responses from the SLCo 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 contact Kelly Ovard by email at kovard@utah.gov or by phone at 385-310-5118.

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Summary of Findings

Governance and Oversight:

There were no findings for the FY26 audit.

Program Findings:

Finding 2.1 - Data User Gateway System (DUGS) data entry

Finding 2.2 - Consumer Satisfaction Surveys, Youth Satisfaction Survey (YSS)

Finding 2.3 - Mental Health Scorecards

Governance & Fiscal Review

The Office of Substance Use and Mental Health (SUMH) conducted its annual monitoring review of SLCo. The operations section of the review was conducted on February 17, 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 was gained. Meeting minutes were reviewed and discussions were held 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, SLCo provided supporting documentation from its subcontractors to support their costs and billed amounts, using rates taken from their Medicaid Cost Report which 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 SUMH to fairly incorporate these overhead/administrative costs into the payments for services that qualify for funding specified in 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 SLCo. SLCo received a financial audit for the year ending December 31, 2024. The firm Squire and Company completed the audit and issued a report dated June 27, 2025. There was an unmodified opinion issued. There were no issues or findings in the audit. The STR Opioid Grant and the Mental Health Block Grant were not reviewed as major programs.

Governance and Fiscal Findings:

There are no findings in Governance and Oversight for the FY26 audit of FY25 data.

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 SAMSHA grant funds may not be used to purchase, prescribe, or provide marijuana or treatment using marijuana.

Substance use disorder treatment services included a review of:

- 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,
 - SUD crisis services,
 - SUD 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 regarding DUI education, including: screening, assessment (when indicated) and referral to services.

Mental health treatment services included a review of:

- written policy regarding screening for and responding to suicide risk,
- written policy 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,
- SUMH Program Manager feedback regarding their monitoring of adherence to:
 - Guidelines for assessment, treatment, supervision and invoicing were followed for court-ordered evaluations, treatment plans, treatment and supervision for the Guilty with a Mental Health Condition (GMC) population,
 - First Episode Psychosis (FEP) Mental Health Block Grant (MHBC) requirements, including fidelity review,
 - transition-age youth liaison,
 - Supported Employment,

- Mental Health Block Grant (MHBG) 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,
- service provision for clients with complex behavioral health conditions,
- Mental Health Early Intervention (MEHI),,
- Utah State Hospital coordination, including participation in Continuity of Care meetings,
- Peer Support services,
- crisis services and early intervention:
 - Mobile Crisis Outreach Team (MCOT),
 - receiving center,
 - Stabilization and Mobile Response (SMR),
 - collaboration with the statewide mental health crisis line,
 - evidence that Medicaid funds are being utilized for crisis services, when possible,
- HOME Court,
- Projects for Assistance in Transition from Homelessness (PATH), and
- participation in local Homelessness Council meetings.

Program Findings:

Finding 2.1 - Data User Gateway System (DUGS) data entry

The [FY25 SUMH Office Directives](#) (H. Service, Satisfaction and Outcome Data, vi. Prevention Data Requirements) indicate that the LA must enter prevention data into the SUMH approved system, Data User Gateway System (DUGS), within 45 calendar days of the delivery of service. During FY25, the LA entered DUGS within the required 45 day timeframe 65% of the time.

Finding 2.2 - Consumer Satisfaction Surveys, Youth Satisfaction Survey (YSS)

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 had one [FY25 Youth Satisfaction Survey \(YSS\)](#) item for which the outcome is less than 75% of the established target:

- Youth Satisfaction Survey - YSS (youth client is the respondent)
 - Participation in treatment planning - 59% (state average 80%)

Finding 2.3 - Mental Health Scorecards

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).

- Adult Mental Health Scorecard
https://dsamh-training.utah.gov/documents/scorecards/FY2025/2025_Mental_Health_Treatment_Scorecard_for_Adults.ada.pdf
 - Adult Clients with Serious Mental Illness (SMI) - OQ Measures
 - Percentage of clients participating: 65.4% (SUMH's requirement is 75%)
- Youth Mental Health Scorecard
https://dsamh-training.utah.gov/documents/scorecards/FY2025/2025_Mental_Health_Treatment_Scorecard_for_Youth.ada.pdf
 - Youth with Serious Emotional Disturbance (SED) - OQ Measures (percentage of clients participating)
 - Percentage of clients participating: 43.6% (SUMH's requirement is 75%)

Signature Page

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