



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

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



**Final Audit Report of:**

**San Juan Community Counseling  
Contract #A03089**

**Audit Review Date: September 23, 2025**

## Executive Summary

In accordance with Section 26B-5-102, the Office of Substance Use and Mental Health (SUMH) conducted a review of San Juan Community Counseling (SJCC) which is the agency within San Juan County designated to provide services under the direction of the local authority (LA). The official date of the review was September 23, 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.

## Summary of Findings

There are no Governance and Fiscal findings for the FY26 audit.  
There are no Program findings for the FY26 audit of FY25 performance.

## Table of Contents

Executive Summary	1
Summary of Findings	2
Table of Contents	2
Governance and Fiscal Review	3
Governance and Fiscal Review Findings	3
Program Review	4
Program Findings	6
Signature Page	7

## Governance & Fiscal Review

The Office of Substance Use and Mental Health (SUMH) conducted its annual monitoring review of SJCC. The operations section of the review was conducted on September 23, 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, SJCC 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 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 SJCC. SJCC received a financial 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 STR Opioid Grant and the Mental Health Block Grant were not reviewed as major programs as the dollar amount was under the \$750,000 threshold.

### Findings:

There are no Governance and Fiscal findings for the FY26 audit of FY25.

## Program Review

The overall 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 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 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,
- SUMH Program Manager feedback regarding their monitoring of adherence to:
  - collaboration with the statewide mental health crisis line,
  - crisis and early intervention, including:
    - Mobile Crisis Outreach Team (MCOT),
    - evidence that Medicaid funds are being utilized, when possible,
  - maternal and early childhood mental health,
  - State Hospital coordination, including participation in Continuity of Care meetings,
  - Peer Support services,
  - Mental Health Block Grant (MHBG) requirements, including provision of the ten mandated mental health services as required by Section 17-43-301(6)(b),
  - Mental Health Early Intervention (MEHI) funding,

- participation in local Homelessness Council meetings,
- service provision for clients with complex behavioral health conditions,
- maternal and early childhood mental health,
- transition-age youth liaison, 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.

The SUMH Scorecards (Mental Health Treatment Scorecard for Youth, Mental Health Treatment Scorecard for Adults and 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:**

There are no Program findings for the FY26 audit of FY25 performance.

## Signature Page

The Office of Substance Use and Mental Health:

Prepared by:

Kelly Ovard *Kelly J. Ovard*  
Auditor IV

Date 10/29/2025

Becky Johnson *Becky Johnson*  
Becky Johnson (Oct 29, 2025 15:50:33 MDT)  
Auditor III

Date 10/29/2025

Approved by:

Kyle Larson *Kyle Larson*  
Administrative Services Director

Date 10/29/2025

Dave Wilde *David Wilde*  
David Wilde (Oct 30, 2025 09:43:50 MDT)  
Assistant Director Policy

Date 10/30/2025

Pam Bennett *P. Bennett*  
Assistant Director MH

Date 10/29/2025

Eric Tadehara *ET*  
Eric Tadehara (Oct 29, 2025 21:09:01 MDT)  
Director

Date 10/29/2025













# San Juan FY26 Final Audit Report - Google Docs

Final Audit Report

2025-10-30

Created:	2025-10-29
By:	Kelly Ovard (kovard@utah.gov)
Status:	Signed
Transaction ID:	CBJCHBCAABAAOmLmrzmm1tUSkyW7oe-X837cOQvavBvm

## "San Juan FY26 Final Audit Report - Google Docs" History

-  Document created by Kelly Ovard (kovard@utah.gov)  
2025-10-29 - 9:40:23 PM GMT- IP address: 204.113.19.132
-  Document emailed to Kelly Ovard (kovard@utah.gov) for signature  
2025-10-29 - 9:42:55 PM GMT
-  Document emailed to Becky Johnson (beckyljohnson@utah.gov) for signature  
2025-10-29 - 9:42:56 PM GMT
-  Document emailed to Kyle Larson (kblarson@utah.gov) for signature  
2025-10-29 - 9:42:56 PM GMT
-  Document emailed to David Wilde (djwilde@utah.gov) for signature  
2025-10-29 - 9:42:56 PM GMT
-  Document emailed to Pamela Bennett (pbennett1@utah.gov) for signature  
2025-10-29 - 9:42:56 PM GMT
-  Document emailed to Eric Tadehara (erictadehara@utah.gov) for signature  
2025-10-29 - 9:42:57 PM GMT
-  Email viewed by Becky Johnson (beckyljohnson@utah.gov)  
2025-10-29 - 9:43:02 PM GMT- IP address: 64.233.172.165
-  Email viewed by Pamela Bennett (pbennett1@utah.gov)  
2025-10-29 - 9:43:03 PM GMT- IP address: 64.233.172.166
-  Document e-signed by Kelly Ovard (kovard@utah.gov)  
Signature Date: 2025-10-29 - 9:43:13 PM GMT - Time Source: server- IP address: 204.113.19.132

 Email viewed by Kyle Larson (kblarson@utah.gov)

2025-10-29 - 9:47:30 PM GMT- IP address: 74.125.210.168

 Document e-signed by Kyle Larson (kblarson@utah.gov)

Signature Date: 2025-10-29 - 9:47:51 PM GMT - Time Source: server- IP address: 204.113.19.132

 Document e-signed by Becky Johnson (beckyljohnson@utah.gov)

Signature Date: 2025-10-29 - 9:50:33 PM GMT - Time Source: server- IP address: 76.149.152.6

 Document e-signed by Pamela Bennett (pbennett1@utah.gov)

Signature Date: 2025-10-29 - 10:19:38 PM GMT - Time Source: server- IP address: 71.199.17.95

 Email viewed by Eric Tadehara (erictadehara@utah.gov)

2025-10-30 - 3:08:28 AM GMT- IP address: 74.125.215.233

 Document e-signed by Eric Tadehara (erictadehara@utah.gov)

Signature Date: 2025-10-30 - 3:09:01 AM GMT - Time Source: server- IP address: 209.147.104.76

 Document e-signed by David Wilde (djwilde@utah.gov)

Signature Date: 2025-10-30 - 3:43:50 PM GMT - Time Source: server- IP address: 136.36.74.16

 Agreement completed.

2025-10-30 - 3:43:50 PM GMT