



Utah Department of
Health & Human Services
Integrated Healthcare

Office of Substance Use and Mental Health (SUMH)



Audit Corrective Action Plan (CAP) Report of:

**Southwest
Contract #A03083**

**Audit Review Date: March 17, 2026
Final Report**

Executive Summary

In accordance with Section 26B-5-102, the Office of Substance Use and Mental Health (SUMH) conducted a local authority (LA) audit of Southwest Community Counseling Center (Southwest). The official date of the review was March 3, 2026 for FY25 (July 1, 2024 - June 30, 2025).

The focus of this examination was to evaluate the LA's 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 Findings

1.1 Finding 2025-001: Southwest Behavioral Health Center did not notify the Utah State Retirement System (URS) when employees took leave of absence in fiscal year 2025.

Condition:

Southwest Behavioral Health Center did not notify the Utah State Retirement System (URS) when employees took leave of absence in fiscal year 2025.

Criteria:

Based on UCA 49-13-201 Southwest Behavioral Health Center must notify the Utah State Retirement System (URS) when employees take leave of absence.

Cause:

Southwest Behavioral Health Center experienced a change in personnel which led to this oversight.

Effect:

Southwest Behavioral Health Center was not in compliance with UCA 4913-201 as required by statute.

Response: (See page 4)

Southwest Responses

Governance and Fiscal

Finding 1.1 - Finding 2025-001: Southwest Behavioral Health Center did not notify the Utah State Retirement System (URS) when employees took leave of absence in fiscal year 2025.

Response:

Southwest Behavioral Health Center experienced change in personnel during this period which led to this oversight in reporting as required in UCA 49-13-201. Southwest Behavioral Health Center acknowledges the audit finding regarding the failure to notify URS when employees took leave of absence. This oversight has already been corrected in FY2026. Going forward, Management will closely monitor the required reporting and adjust the process to ensure compliance with statutory requirements.

Signature Page

We appreciate the cooperation afforded SUMH monitoring teams by the management, staff and other affiliated personnel of Tooele 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

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Final Audit Report

2026-03-24


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Transaction ID:	CBJCHBCAABAAZ157xYII9FNGjhyhQv1V11e0osCZzS27

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