



Utah Department of
Health & Human Services
Integrated Healthcare

Office of Substance Use and Mental Health (SUMH)



Final Audit Report of:

Summit County/SCBHD

Contract # A03090

Audit Review Date: December 16, 2025

Executive Summary

In accordance with Section 26B-5-102, the Office of Substance Use and Mental Health (SUMH) conducted a review of Summit County Health Behavioral Health Division (SCBHD), which is the agency within Summit County designated to provide services under the direction of the local authority (LA). The official date of the review was December 16, 2025 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 report outlines the findings of the audit. Once the report is received by SCBHD they 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. A corrective action plan (CAP) report will also be issued and the report will be due back with input and responses from SCBHD 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.

Summary of Findings

Governance and Fiscal:

1.1 2024-1 Accounting Period Close

1.2 Data inconsistencies in the spreadsheets and no data uploads provided by the Credible Electronic Health Record (EHR) provided by SUMH 18 months ago.

1.3 Mental Health Early Intervention

Programming:

2.1 Consumer Satisfaction Surveys

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	5
Program Findings	7
Signature Page	9

Governance & Fiscal Review

The Office of Substance Use and Mental Health (SUMH) conducted its annual monitoring review of SCBHD. The operations section of the review was conducted on December 16, 2025. Overall cost per client data was analyzed and compared to the statewide SCBHD average. State licensing and subcontractor files were examined for compliance with state licensing laws and adherence to contractual requirements, as well as the SCBHD's own policies. 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, SCBHD 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 SCBHD 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 SCBHD. Summit County received a financial audit for the year ending December 31, 2024. The firm Squire & Company completed the audit and issued a report dated August 26, 2025. The audit was unmodified with one finding that will be noted below. 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:

1.1 2024-1 Accounting Period Close

During the audit, the auditors noted that monthly or quarterly accounting period closes were not performed and there was no documented close process, resulting in incomplete closing activity during the year.

1.2 Data inconsistencies in the spreadsheets and no data uploads provided by the Credible Electronic Health Record (EHR) provided by SUMH 18 months ago.

SUMH provided \$63,000 to SCBHD for the Credible EHR platform in December 2024. It was noted in the audit that the SCBHD has not been using Credible. With data sources conflicting (SUMH data shows 17 unique SUD clients served in FY25; spreadsheets uploaded by the SCBHD showed 49 unique SUD clients served), why has this resource been unused?

1.3 Mental Health Early Intervention

SCBHD's FY25 Area Plan indicates they utilize Mental Health Early Intervention (MHEI) funding to provide school-based services. However, SCBHD has indicated they did not utilize MHEI funds in FY25 to provide school-based services. SCBHD has indicated they are not utilizing MHEI funding at this time, and do not intend to utilize this funding moving forward, even though this funding is available for SCBHD to provide MHEI services to the residents of Summit County.

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 FY25 Audit Report (audit of FY24 performance),
- the Area Plan, and
- overall compliance with data reporting.

The substance use prevention program also included a review of:

- the Strategic Plan,
- evidence that the Strategic Prevention Framework was followed,
- 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),
- efforts that were made to influence Eliminating Alcohol Sales to Youth (EASY) checks,
- 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 also 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, including written policy for screening for and responding to suicide risk,
- provision of services in the client's preferred language, and
- adherence to the directive that SAMHSA grant funds may not be used to purchase, prescribe, or provide marijuana or treatment using marijuana.

Substance use disorder treatment services also included a review of:

- SUMH Program Manager feedback regarding their monitoring of:
 - Substance Use Prevention, Treatment and Recovery Services (SUPTRS) Block Grant compliance,
 - recovery support services, including recovery residence housing,
 - crisis services,
 - early intervention, and
 - 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 re: DUI education, including: screening, assessment (when indicated) and referral to services.

Mental health treatment services also included a review of:

- SUMH Program Manager feedback regarding their monitoring of adherence to:
 - suicide prevention,
 - Supported Employment 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),
 - maternal and early childhood mental health services,
 - service provision for clients with complex behavioral health conditions,
 - Mental Health Early Intervention (MHEI),
 - adult and pediatric State Hospital coordination, including participation in Continuity of Care meetings,
 - crisis and early intervention, including:
 - Mobile Crisis Outreach Team (MCOT),
 - evidence that Medicaid funds were utilized, when possible,
 - collaboration with the statewide mental health crisis line, and

- participation in local Homelessness Council meetings.
- 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:

2.1 Consumer Satisfaction Surveys

[The FY25 SUMH Office Directives](#) (H. Services, Satisfaction and Outcome Data, iii. Consumer satisfaction data) indicate “Each provider is required to submit consumer satisfaction survey results for a minimum of 10% of unduplicated adults and children for whom substance use or mental health service data are submitted, regardless of the modality of treatment or length of stay in treatment. 1. Providers that submit surveys for less than 10% of clients will receive a finding in the audit report.”

For FY25, Huntsman Mental Health Institute (HMHI), which is SCBHD’s contracted provider for clients served via funding provided by SUMH, had the following consumer satisfaction survey sample rates:

- Mental Health Statistics Improvement Program (MHSIP)
 - Combined mental health and substance use adult client - 3%
 - Mental health adult client - 6%
 - Substance use adult client - 0%
- Youth Satisfaction Survey
 - Youth client is the respondent (YSS) - 2%
 - Youth client’s caregiver is the respondent (YSS-F) - 2%

Signature Page

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Final Audit Report

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