



Utah Department of
Health & Human Services
Integrated Healthcare

Office of Substance Use and Mental Health (SUMH)



Audit Corrective Action Plan (CAP) Report of:
Summit County/SCBHD
Contract #A03090

Audit Review Date: December 16, 2025
Final Report

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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 Summit County Behavioral Health Department (SCBHD) . 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 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

Finding 1.1 2024-1 Accounting Period Close

Criteria: Standard accounting practice and best practices include interim period closes (typically monthly or quarterly) within 30 to 60 days of the period-end to ensure accurate and reliable financial reporting.

Condition: During the audit, it was 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.

Cause: The County lacked a formalized closing calendar or schedule and responsibilities for interim period closes were not clearly assigned.

Effect: The County lacked a formalized closing calendar or schedule and responsibilities for interim period closes were not clearly assigned.

Recommendations: It was recommended by the auditors that the County implement a formal interim period (monthly or quarterly) close process that includes: A written close schedule with deadlines for completing each interim close. Assignment of clear accountability for execution and review of interim close tasks (e.g. cash reconciliations, communication of non-monetary transactions that have financial impact, etc.). Monitoring and reporting mechanisms to track the status of each close cycle. Cross-training or additional staffing to ensure continuity during peak workload periods.

Local Authority Action Plan:

Enter Plan on Page 8

Timeline for follow-up or completion: Fiscal Year 25 audit

Local Authority personnel responsible for the action plan:

County Fiscal Manager/BH Director

Tracked at SUMH by: Kelly Ovard

Finding 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.

Criteria: 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?

Condition: Data submitted for the audit and to the data team is inconsistent.

Cause: The data appears to be manually tracked for the annual audit. Data uploaded to the data team is incomplete. SUMH provided SCBHD with the Credible EHR in 2024 and the program is not being utilized at HMHI or by SCBHD.

Effect: Inaccurate data reporting.

Recommendations: SCBHD should be using the Credible EHR that was purchased on their behalf in 2024 so the data reporting will be consistent with the other local authorities.

Local Authority Action Plan:

<i>Enter Plan on Page 8</i>

Timeline for follow-up or completion: State Fiscal Year 2027 July 1, 2026 - June 30, 2027

Local Authority personnel responsible for the action plan: SCBHD Director

Tracked at SUMH by: Kelly Ovard

Finding 1.3 Mental Health Early Intervention

Criteria: 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 mental health early intervention services to the school-age youth residents of Summit County who are unfunded or underfunded.

Condition: MH Early Intervention Dollars are not being utilized by the county.

Cause: The county does not want to use the available MH-EIM dollars due to reporting requirements.

Effect: Dollars available to Summit County are not being utilized.

Recommendations: SCBHD should ensure that services provided, and associated funding through the service code (EIM), is accurately reflected in the current SCBHD Area Plan.

Local Authority Action Plan:

<i>Enter Plan on Page 8</i>

Timeline for follow-up or completion: Fiscal Year 27

Local Authority personnel responsible for the action plan: SCBHD Director

Tracked at SUMH by: Kelly Ovard

Program Finding

2.1 Consumer Satisfaction Surveys

Criteria: [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.”

Condition: 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%

Cause: The LA’s contractor has indicated the contractor administers its in-house consumer satisfaction surveys, as required by University of Utah Health. The LA and its contractor has previously been informed that SUMH required consumer satisfaction surveys must be administered, per requirements established by the federal Substance Abuse and Mental Health Services Administration (SAMHSA).

Effect: The survey rate was inadequate, therefore data is not reliable and cannot be used to effectively evaluate the consumers’ experience. In addition, inadequate data was submitted to SAMHSA.

Recommendations: It is recommended that the LA address this finding with its contractor and ensure that SUMH’s required rate of consumer satisfaction survey participation will be met during future survey participation cycles (the next cycle begins in January 2027).

Local Authority Action Plan:

Enter Plan on Page 8

Timeline for follow-up or completion: Initial follow-up is due September 15, 2026. Thereafter, follow-up is due on the 15th of each month until the matter is determined by SUMH to be resolved.

Local Authority personnel responsible for the action plan: Aaron Newman, Behavioral Health Director

Tracked at SUMH by: Becky Johnson

Summit Responses

Governance and Fiscal

Finding 1.1 2024-1 Accounting Period Close

Response provided by Matt Leavitt, Summit County Chief Financial Officer:

Summit County is switching ERP to improve the process.

Finding 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.

Summit County appreciates the opportunity to implement Qualifact’s Credible EHR. When the initial purchase of the system was made, we were not aware that Qualifacts did not have premade systems, nor would we be able to copy a pre-existing system, such as Northeastern Counseling’s. As a result, the system was built from the ground up. While the system was purchased in December of 2024, development was not completed until October of 2025, and ongoing issues continue to be addressed.

Summit can now provide all data for OSUMH-funded clients and for Medicaid clients seen by HMHI. To ensure accurate data is provided and to catch any submission issues, HMHI will provide all data prior to the 5th of the month, followed by a follow-up consultation with OSUMH to ensure the data is submitted correctly. Additionally, we have learned that clients should have been discharged whenever their ASAM level changed and a new admission was created. Moving forward, we will follow this instruction to increase discharge data submissions.

SUMH Response:
Summit County will be given September and October 2026 to have their data reporting files accurately submitted to the SUMH data team for FY27 data. Aaron will work with Kristen and the HMHI data team, in coordination with the SUMH data manager Justin Hyatt to get the correct data from the EHR. Client data provided for the service code funding will be verified in the EHR, including Credible and Epic if necessary.

Finding 1.3 Mental Health Early Intervention

For SFY27, Summit County notified OSUMH that we would not be utilizing EIM-coded funds and to reallocate them amongst the other Local Authorities. While we are not utilizing these funds, we are providing school-based services through a direct service contract with U-TTEC funded through county funds.

With regard to the audit finding, in which it states we should ensure “*that services provided, and associated funding through the service code (EIM), are accurately reflected in the current SCBHD Area Plan*”, there is not an option to select this position. The way this section of the Area Plan is written is as though the only way a Local Authority can provide school-based services is to utilize EIM funds. We have added the following statement at the beginning of the EIM section of the Area Plan:

Please note that Summit County does not use Early Intervention (EIM) funds. All school-based services are provided directly through a multiyear service contract, funded through County dollars, with supplementation by Local Education Authorities.

Programming

Finding 2.1 Consumer Satisfaction Surveys

This finding has been addressed for SFY26. Per the MHSIP scorecard released by OSUMH on June 14th, 2026, the following are the SFY26 reported response rates:

- Combined Mental Health and Substance Use Adult Client
 - o Response Rate: 23%
- Mental Health and Adult Client MHSIP
 - o Response Rate: 12%
- Substance Use Adult Client MHSIP

- Response Rate: 100%
- Youth Satisfaction Survey (YSS)
 - Response Rate: 15%
- Youth Satisfaction Survey Family (YSS-F)
 - Response Rate: 19%

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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Summit County FY26 Final Audit CAP Report - Google Docs

Final Audit Report

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