



Utah Department of
Health & Human Services
Integrated Healthcare

Office of Substance Use and Mental Health (SUMH)



Audit Corrective Action Plan (CAP) Report of:
Tooele County
Contract #A03085

Audit Review Date: December 4, 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 Tooele County . Optum is the agency within Tooele County designated to manage and coordinate services under the direction of the local authority . The official date of the review was December 4, 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 Tooele County Financial Audit for the year ending December 31, 2024.

1.1 Cash Management items (from the FY24 Financial Audit) Per State Code 51-4-2(2)(a), "Each officer shall deposit all public funds daily, if practicable, but no later than once every three banking days." The financial auditor selected a sample of receipts and identified a case in which public funds were deposited after seven days (of which five were banking days) rather than three.

Criteria: Per State Code 51-4-2(2)(a), "Each officer shall deposit all public funds daily, if practicable, but no later than once every three banking days."

Condition:
The financial auditors selected a sample of receipts and identified a case in which public funds were deposited after seven days (of which five were banking days) rather than three.

Cause:
Oversight occurred when an employee responsible for deposits was out of town, resulting in a delay in depositing the check receipt until their return.

Effect:
Tooele County acknowledges the audit finding related to a deposit processed outside of the three day requirement. Upon review, the delay was the result of an employee absence due to illness. This was an isolated incident, and not reflective of our standard practices.

Recommendations:
In situations where standard procedures cannot be followed—such as when the employee responsible for depositing check receipts is unavailable—we recommend that Tooele County ensure that alternate personnel and procedures are in place for continued compliance with state code and the maintenance of appropriate internal controls.

Local Authority Action Plan:

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Timeline for follow-up or completion:

Completion of the 2025 County Audit.

Local Authority personnel responsible for the action plan:

Tooele County Executive and the Behavioral Health Director

Tracked at SUMH by: Kelly Ovard

Program Findings

Finding 2.1 - DUGS Data Entry

Finding:

The [FY25 SUMH Office Directives](#) (H. Service, Satisfaction and Outcome Data, vi. Prevention Data Requirements) require that Prevention data must be entered into the Data User Gateway System (DUGS) within 45 calendar days of the delivery of service. During FY25, Tooele County completed data entry within 45 days at a rate of 59%, which is a decrease from 76% in FY24.

Criteria:

The FY25 SUMH Office Directives (H. Service, Satisfaction and Outcome Data, vi. Prevention data requirements) indicate:

1. The Information System Data Set for Universal and Selective Prevention is DUGS (Data User Gateway System). The LA must enter prevention data into the SUMH approved system within 45 calendar days of the delivery of service.

Condition:

In FY25, Tooele County entered DUGS data within 45 days at a rate of 59%.

Cause:

Tooele County indicated one particular Coalition Coordinator has rarely turned data in on time.

Effect:

Data entry was not completed in accordance with SUMH's requirements.

Recommendations:

As Tooele County has indicated one particular Coalition Coordinator has rarely turned data in on time, it is recommended that:

1. the Tooele County Prevention Coordinator discuss with this individual the importance of timely data reporting and provide additional training if needed,
2. the Tooele County Prevention Coordinator monitor timely data reporting for all Coalition Coordinators on at least a monthly basis, and more frequently for coordinators who need additional monitoring and support, and
3. the Tooele County Prevention Coordinator is to provide an update regarding FY26 progress with DUGS data entry to David Watkins (dwatkins@utah.gov) and Becky Johnson (beckyljohnson@utah.gov) no later than January 31, 2026.

Local Authority Action Plan:

See page 9

Timeline for follow-up or completion: An update regarding progress with the action plan should be provided to SUMH no later than January 31, 2026.

Local Authority personnel responsible for the action plan: Kevin Neff

Tracked at SUMH by: Becky Johnson

Finding 2.2 Consumer Satisfaction Surveys

Finding:

The [FY25 SUMH Office Directives](#) (H. Service, 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.” For the adult client substance use disorder treatment Mental Health Statistics Improvement Program (MHSIP) survey, 9% of clients were sampled.

Criteria:

The [FY25 SUMH Office Directives](#), which are in alignment with federal Substance Use and Mental Health Administration (SAMSHA) requirements, indicate that a minimum of 10% of unduplicated clients must be sampled. (See SUMH Office Directives language above.)

Condition:

For the adult client substance use disorder treatment MHSIP survey, 9% of Tooele County clients were sampled.

Cause:

The direct providers did not meet the sample rate. The specific cause(s) are unknown to SUMH at this time.

Effect:

The required sample rate was not met, therefore a federal requirement and SUMH requirement was not met. A sample rate below 10% may affect the validity of the data.

Recommendation:

It is recommended that Tooele County personnel work with Optum Tooele County to develop a plan to ensure that the sample rate for all consumer satisfaction surveys will be met during the collection cycle that will begin in January 2026.

Local Authority Action Plan:

See page 9

Timeline for follow-up or completion: An update regarding progress with the action plan should be provided to SUMH no later than January 31, 2026.

Local Authority personnel responsible for the action plan: Peter Clegg

Tracked at SUMH by: Becky Johnson

Tooele County Responses

1.1 Finding 1.1 Tooele County Financial Audit for the year ending December 31, 2024.

Tooele County acknowledges the audit finding related to a deposit processed outside of the three-day requirement. Upon review, the delay was the result of an employee absence due to illness. This was an isolated incident, and not reflective of our standard practices.

It is customary and standard procedure for all County deposits to be made within the required three-day timeframe. Tooele County places a strong emphasis on compliance with this requirement and regularly reviews deposit policies with department heads and elected officials to reinforce accountability and consistency.

We are committed to maintaining compliance with all financial regulations and will continue monitoring deposit procedures to ensure timely processing in the future. Additional comment from County Auditor, Alison McCoy:

“The delayed deposit was an isolated anomaly and not indicative of a systemic issue within the department’s cash handling procedures. Upon identification, the department lead was reminded of the importance of ensuring appropriate safeguards are consistently in place to prevent future delays. The department reaffirmed its obligation to comply with the Utah Money Management Act requirement that public funds be deposited within three business days. Existing procedures were reviewed, and staff were reminded of the statutory timeline and internal expectations to ensure continued compliance going forward.”

2.1 - DUGS Data Entry

- 1. The Tooele County Prevention Coordinator discuss with [the individual that wasn’t providing the data in a timely manner] the importance of timely data reporting and provide additional training if needed:**

The Prevention Coordinator discussed the importance of submitting the data in a timely manner with the employee in question on December 17th, 2025, following a process of admin-supported, supervisor-led formal coaching. The process will advance if conditions do not improve with repeated coaching, up to and including termination of the employee. Every step will be taken to ensure that advancing beyond coaching will not be necessary (see below). This employee has been registered for monthly training and coaching for the foreseeable future.

2. The Tooele County Prevention Coordinator monitors timely data reporting for all Coalition Coordinators on at least a monthly basis, and more frequently for coordinators who need additional monitoring and support.

The Prevention Coordinator has restructured his team, taking advantage of the departure of the previous employee tasked with timely data entry. A new employee has been hired and is in the process of being trained to assist the Prevention Coordinator in monitoring data entry, providing frequent reminders to the team to enter data in a timely manner to all the appropriate places, and will report to the supervisor weekly in staff meetings. The Prevention Coordinator will also be meeting regularly with employees in person (minimum two times a month) to ensure compliance with data entry requirements as part of regular coaching check-ins with all members of the team.

3. The Tooele County Prevention Coordinator is to provide an update regarding FY26 progress with DUGS data entry to David Watkins (dwatkins@utah.gov) and Becky Johnson (beckyljohnson@utah.gov) no later than January 31, 2026.

Let this communication serve as the update (dated 1/16/2026).

2.2 Consumer Satisfaction Surveys

Optum Tooele County has created and implemented a performance improvement plan to increase the volume of Tooele County mental health and SUD treatment providers who receive MHSIP results. Optum has assigned provider specific passwords so the MHSIP responses can be aligned with the corresponding contracted provider. Optum sent the agency specific results to selected providers whose volume of responses met or exceeded the anonymity threshold. An online training was created and made available to these providers to help them read the report and offer guidance for interpretation and subsequent action plans. We anticipate providers will be driven to increase MHSIP collection, as they recognize the value of member feedback. Optum intends to follow the same process for 2026 MHSIP distribution.

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

Prepared by:

Kelly Ovard *Kelly J. Ovard* Date 01/30/2026
Auditor IV

Becky Johnson *Becky Johnson* Date 01/30/2026
Auditor III [Becky Johnson \(Jan 30, 2026 08:27:48 MST\)](#)

Approved by:

Kyle Larson *Kyle Larson* Date 01/30/2026
Financial Services Director

Dave Wilde *David Wilde* Date 01/30/2026
Assistant Director [David Wilde \(Jan 30, 2026 11:29:50 MST\)](#)

Pam Bennett *P. Bennett* Date 01/30/2026
Assistant Director

Eric Tadehara *ET* Date 02/05/2026
Director [Eric Tadehara \(Feb 5, 2026 08:15:36 MST\)](#)












Tooele County FY26 Final Audit CAP Report












Final Audit Report

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