



## FY24 Services Purchased Expense Reimbursement Verification For Region 3 Behavioral Health Authority

**Conducted by:** Karla McAdams, Accountant II  
Valerie Standeven, Budget Officer III

Initiated on April 16, 2024, and concluded on October 9, 2024, the Division of Behavioral Health (DBH) conducted the FY24 Services Purchased audit. DBH staff reviewed select expenses tied to services paid as expense reimbursement to Region 3 Behavioral Health between July 1, 2023 and June 30, 2024. A full listing of the services reviewed is included in the Data Reviewed section. In addition to state and block grant funds, samples from funds expended in PFS and SOR grants were reviewed. The Region received no direct payments for services from the SEG grant.

A monitoring audit involves performing procedures to obtain evidence to ensure compliance with Federal and State grant fiscal requirements. The reviews generally include testing of amounts charged to DHHS for payroll, expenditures, and other purchases. Reviews may also include other grant specific requirements, such as matching, program income and limitations on specific expenditure types. An assessment of the grantee's financial management system is performed as part of the review process.

A pay back of **\$75.98** is required from the Region (See Note A).

### Recommendations for Consideration

1. Review processes to ensure charges are coded appropriately on GL's. (Note A)
2. Ensure that all housing information is completed in the checklist. (Note B)

### Observations

#### Note A

In PFS, there were charges for mileage that were listed on the GL. Per the Region via email on October 8, 2024, these charges should have been charged to BHECN not PFS. Review process to ensure that charges will be listed accurately on your GL. Payback required \$75.98.

#### Note B

Within CDS, the housing offer date, housing offer result and (Expected) move in date are expected to be filled out. With the new FY24 Housing manual, this is a required field and will need to be completed. This issue was noted in previous year audit report, but the region has not had time to correct for FY24. The region must review their practices in documenting for housing correctly in CDS as future events will require payback. Please review FY24 Housing Manual.

The Division wishes to thank the Region staff for their assistance in this review.

## Details on services

The expenses reviewed were categorized as the following in EBS. Amounts were split and billed as Mental Health (MH) or Substance Use (SUD) All were confirmed in financial records.

### Region Administration Coord MH

Expenses:	Month reviewed	Month Reviewed
	Nov-23	May-24
<b>Amount billed for service to Division:</b>		
Personnel Services	22,388.08	25,311.07
General Operations	0.00	0.00
Travel	0.00	0.00
Contractors	0.00	0.00
Indirect Administration	0.00	0.00
Other Expenses	0.00	0.00
Medications	0.00	0.00
<b>Totals</b>	<b>22,388.08</b>	<b>25,311.07</b>
Revenue Received		
<b>NET TOTALS</b>	<b>22,388.08</b>	<b>25,311.07</b>

### Region Administration Coord SUD

Expenses:	Month reviewed	Month Reviewed
	Nov-23	Apr-24
<b>Amount billed for service to Division:</b>		
Personnel Services	3,345.35	448.51
General Operations	0.00	0.00
Travel	0.00	0.00
Contractors	0.00	0.00
Indirect Administration	0.00	0.00
Other Expenses	0.00	0.00
Medications	0.00	0.00
<b>Totals</b>	<b>3,345.35</b>	<b>448.51</b>
Revenue Received		
<b>NET TOTALS</b>	<b>3,345.35</b>	<b>448.51</b>

### Flex Funds

Expenses:	Month reviewed	Month Reviewed
	Nov-23	Jun-24
<b>Amount billed for service to Division:</b>		
Legal Identification	16.40	0.00
Transportation	100.00	382.94
Medications related to MH/SUD	104.97	35.45
Utilities	0.00	303.59
Phones	0.00	50.82
<b>Totals</b>	<b>221.37</b>	<b>772.80</b>
Revenue Received	0	0
<b>NET TOTALS</b>	<b>221.37</b>	<b>772.80</b>

### Regional Housing Coordination MH Adult

Expenses:	Month reviewed	Month Reviewed
	Nov-23	Jun-24
<b>Amount billed for service to Division:</b>		
Personnel Services	8,110.62	12,847.03
General Operations	2,324.60	1,545.72
Travel	424.62	558.42
Contractors	0.00	0.00
Indirect Administration	1,444.25	2,087.51
Other Expenses	0.00	0.00
Medications	0.00	0.00
<b>Totals</b>	<b>12,304.09</b>	<b>17,038.68</b>
Revenue Received	0	0
<b>NET TOTALS</b>	<b>12,304.09</b>	<b>17,038.68</b>

**FEP Development MH Youth**

Expenses:	Month reviewed	Month Reviewed
	Nov-23	Jun-24
<b>Amount billed for service to Division:</b>		
Personnel Services	0.00	0.00
General Operations	0.00	0.00
Travel	0.00	0.00
Contractors	0.00	0.00
Indirect Administration	0.00	0.00
Other Expenses	179.00	1,422.00
Medications	0.00	0.00
<b>Totals</b>	<b>179.00</b>	<b>1,422.00</b>
Revenue Received	0	0
<b>NET TOTALS</b>	<b>179.00</b>	<b>1,422.00</b>

**Emergency Community Support MH**

Expenses:	Month reviewed	Month Reviewed
	Nov-23	Jun-24
<b>Amount billed for service to Division:</b>		
Personnel Services	17,821.29	28,594.66
General Operations	6,546.43	3,946.13
Travel	1,679.32	1,714.79
Contractors	0.00	0.00
Indirect Administration	4,413.05	6,378.61
Other Expenses	850.00	600.00
Medications	0.00	0.00
<b>Totals</b>	<b>31,310.09</b>	<b>41,234.19</b>
Revenue Received	0	0
<b>NET TOTALS</b>	<b>31,310.09</b>	<b>41,234.19</b>

**Regional Emergency Coord MH**

Expenses:	Month reviewed	Month Reviewed
	Nov-23	Jun-24
<b>Amount billed for service to Division:</b>		
Personnel Services	7,759.37	39,204.65
General Operations	1,561.98	13,742.52
Travel	221.95	551.16
Contractors	0.00	0.00
Indirect Administration	1,127.13	4,437.02
Other Expenses	76.50	7,344.41
Medications	0.00	0.00
<b>Totals</b>	<b>10,746.93</b>	<b>65,279.76</b>
Revenue Received	0	0
<b>NET TOTALS</b>	<b>10,746.93</b>	<b>65,279.76</b>

**Regional Emergency Coord SUD**

Expenses:	Month reviewed	Month Reviewed
	Nov-23	Apr-24
<b>Amount billed for service to Division:</b>		
Personnel Services	7,455.08	1,238.88
General Operations	1,500.72	1,366.96
Travel	213.24	275.37
Contractors	0.00	0.00
Indirect Administration	1,082.94	1,033.80
Other Expenses	73.50	0.00
Medications	0.00	0.00
<b>Totals</b>	<b>10,325.48</b>	<b>3,915.01</b>
Revenue Received	0	0
<b>NET TOTALS</b>	<b>10,325.48</b>	<b>3,915.01</b>

**Regional Consumer Coord MH**

Expenses:	Month reviewed	Month Reviewed
	Nov-23	Jun-24
<b>Amount billed for service to Division:</b>		
Personnel Services	6,134.30	10,831.17
General Operations	851.91	872.48
Travel	0.10	0.16
Contractors	0.00	0.00
Indirect Administration	837.30	1,138.19
Other Expenses	0.00	0.00
Medications	0.00	0.00
<b>Totals</b>	<b>7,823.61</b>	<b>12,842.00</b>
Revenue Received	0	0
<b>NET TOTALS</b>	<b>7,823.61</b>	<b>12,842.00</b>

**Regional Consumer Coord SUD**

Expenses:	Month reviewed	Month Reviewed
	Nov-23	Jun-24
<b>Amount billed for service to Division:</b>		
Personnel Services	2,155.30	3,805.55
General Operations	299.32	306.55
Travel	0.03	0.06
Contractors	0.00	0.00
Indirect Administration	294.18	399.91
Other Expenses	0.00	0.00
Medications	0.00	0.00
<b>Totals</b>	<b>2,748.83</b>	<b>4,512.07</b>
Revenue Received	0	0
<b>NET TOTALS</b>	<b>2,748.83</b>	<b>4,512.07</b>

**Regional Disaster Coord MH**

Expenses:	Month reviewed	Month Reviewed
	Nov-23	Jun-24
<b>Amount billed for service to Division:</b>		
Personnel Services	340.11	514.60
General Operations	71.53	890.57
Travel	0.01	0.01
Contractors	0.00	0.00
Indirect Administration	53.01	76.60
Other Expenses	0.00	0.00
Medications	0.00	0.00
<b>Totals</b>	<b>464.66</b>	<b>1,481.78</b>
Revenue Received	0	0
<b>NET TOTALS</b>	<b>464.66</b>	<b>1,481.78</b>

**Regional Youth Sys Coord MH**

Expenses:	Month reviewed	Month Reviewed
	Nov-23	Jun-24
<b>Amount billed for service to Division:</b>		
Personnel Services	6,044.34	12,792.26
General Operations	668.18	664.98
Travel	0.08	101.98
Contractors	0.00	0.00
Indirect Administration	683.10	987.33
Other Expenses	0.00	0.00
Medications	0.00	0.00
<b>Totals</b>	<b>7,395.70</b>	<b>14,546.55</b>
Revenue Received		
<b>NET TOTALS</b>	<b>7,395.70</b>	<b>14,546.55</b>

**Regional Youth Sys Coord SUD**

Expenses:	Month reviewed	Month Reviewed
	Nov-23	Jun-24
<b>Amount billed for service to Division:</b>		
Personnel Services	1,908.74	4,039.66
General Operations	211.00	210.00
Travel	0.03	32.21
Contractors	0.00	0.00
Indirect Administration	215.71	311.79
Other Expenses	0.00	0.00
Medications	0.00	0.00
<b>Totals</b>	<b>2,335.48</b>	<b>4,593.66</b>
Revenue Received		
<b>NET TOTALS</b>	<b>2,335.48</b>	<b>4,593.66</b>

**Service Initiative MH Consumer**

Expenses:	Month reviewed	Month Reviewed
	Oct-23	Jun-24
<b>Amount billed for service to Division:</b>		
Personnel Services	0.00	0.00
General Operations	0.00	0.00
Travel	0.00	0.00
Contractors	0.00	0.00
Indirect Administration	0.00	0.00
Other Expenses	250.00	2,583.35
Medications	0.00	0.00
<b>Totals</b>	<b>250.00</b>	<b>2,583.35</b>
Revenue Received		
<b>NET TOTALS</b>	<b>250.00</b>	<b>2,583.35</b>

**Service Initiative MH Training**

Expenses:	Month reviewed	Month Reviewed
	Sep-23	Apr-24
<b>Amount billed for service to Division:</b>		
Personnel Services	0.00	0.00
General Operations	0.00	0.00
Travel	0.00	0.00
Contractors	0.00	0.00
Indirect Administration	0.00	0.00
Other Expenses	215.70	7,500.00
Medications	0.00	0.00
<b>Totals</b>	<b>215.70</b>	<b>7,500.00</b>
Revenue Received		
<b>NET TOTALS</b>	<b>215.70</b>	<b>7,500.00</b>

**Regional Prevention Coordination SUD**

Expenses:	Month reviewed	Month Reviewed
	Nov-23	Jun-24
<b>Amount billed for service to Division:</b>		
Personnel Services	8,208.82	14,164.13
General Operations	1,483.33	7,983.13
Travel	191.47	251.61
Contractors	0.00	-1,500.00
Indirect Administration	2,152.02	2,450.18
Other Expenses	0.00	1,898.94
Medications	0.00	0.00
<b>Totals</b>	<b>12,035.64</b>	<b>25,247.99</b>
Revenue Received		
<b>NET TOTALS</b>	<b>12,035.64</b>	<b>25,247.99</b>

**Regional Block Grant Coordination SUD**

Expenses:	Month reviewed	Month Reviewed
	Nov-23	Jun-24
<b>Amount billed for service to Division:</b>		
Personnel Services	2,102.30	7,853.54
General Operations	513.99	480.95
Travel	0.07	0.12
Contractors	0.00	0.00
Indirect Administration	561.98	812.28
Other Expenses	0.00	0.00
Medications	0.00	0.00
<b>Totals</b>	<b>3,178.34</b>	<b>9,146.89</b>
Revenue Received		
<b>NET TOTALS</b>	<b>3,178.34</b>	<b>9,146.89</b>

**SOR**

Expenses:	Month reviewed	Month Reviewed
	Nov-23	Mar-24
<b>Amount billed for service to Division:</b>		
Personnel Services	0.00	0.00
Travel	0.00	0.00
Supplies	0.00	0.00
Indirect Cost	0.00	0.00
Prevention EBP Specific	0.00	0.00
Prevention Non EBP Specific	1,000.00	6,375.00
Treatment	0.00	0.00
Fringe Benefits	0.00	
<b>Totals</b>	<b>1,000.00</b>	<b>6,375.00</b>
Revenue Received		
<b>NET TOTALS</b>	<b>1,000.00</b>	<b>6,375.00</b>

**SOR Opioid Lab & Med Treatment**

Expenses:	Month reviewed	Month Reviewed
	Nov-23	Jun-24
<b>Amount billed for service to Division:</b>		
Med-Buprenorphine/Naloxone Tab 8-2 mg	565.50	297.60
Med-Buprenorphine/Naloxone Tab 4-1 mg	1,366.20	455.40
Med-Buprenorphine Tab 8mg	0.00	108.90
Med-Buprenorphine/Naloxone Tab 12-3 mg	1,105.20	0.00
Med-Dispensing Fee per Prescription	0.00	40.08
<b>Totals</b>	<b>3,036.90</b>	<b>901.98</b>
Revenue Received	0	
<b>NET TOTALS</b>	<b>3,036.90</b>	<b>901.98</b>

**PFS**

Expenses:	Month reviewed	Month Reviewed
	Aug-23	Sep-23
<b>Amount billed for service to Division:</b>		
Personnel Services	0.00	0.00
General Operations	0.00	0.00
Travel	75.98	0.98
Indirect Administration	0.00	0.00
Other	0.00	0.00
EBP Specific Expenses	0.00	0.00
<b>Totals</b>	<b>75.98</b>	<b>0.98</b>
Revenue Received		
<b>NET TOTALS</b>	<b>75.98</b>	<b>0.98</b>

**Mobile Translation Device MH**

Expenses:	Month reviewed
	Nov-23
<b>Amount billed for service to Division:</b>	
Mobile Translation	249.00
Connectivity	0.00
<b>Totals</b>	<b>249.00</b>
Revenue Received	
<b>NET TOTALS</b>	<b>249.00</b>

**Contingency Management MH Youth ARPA**

Expenses:	Month reviewed	Month Reviewed
	Nov-23	Jun-24
<b>Amount billed for service to Division:</b>		
Professional Partner MH Youth Children	235.35	178.00
<b>Totals</b>	<b>235.35</b>	<b>178.00</b>
Revenue Received		
<b>NET TOTALS</b>	<b>235.35</b>	<b>178.00</b>

**MH Prev Promo Hope Squad Supp**

Expenses:	Month reviewed
	Mar-24
<b>Amount billed for service to Division:</b>	
Personnel	0.00
General Operations	0.00
Travel	0.00
Contractors	0.00
Indirect Administration	0.00
Equipment	0.00
Other Expenses	1,500.00
Medications	0.00
Supplies	0.00
Fringe Benefits	0.00
<b>Totals</b>	<b>1,500.00</b>
Revenue Received	
<b>NET TOTALS</b>	<b>1,500.00</b>

**Supported Housing TAY**

Expenses:	Month reviewed	Month Reviewed
	Nov-23	Jun-24
<b>Amount billed for service to Division:</b>		
Housing Rent/Utilities	490.00	1,281.55
Housing Costs	0.00	0.00
<b>Totals</b>	<b>490.00</b>	<b>1,281.55</b>
Revenue Received	0	0
<b>NET TOTALS</b>	<b>490.00</b>	<b>1,281.55</b>

**Supported Housing MH**

Expenses:	Month reviewed	Month Reviewed
	Nov-23	Jun-24
<b>Amount billed for service to Division:</b>		
Housing Rent/Utilities	10,846.69	12,139.89
Housing Costs	2,213.38	754.75
<b>Totals</b>	<b>13,060.07</b>	<b>12,894.64</b>
Revenue Received	0	0
<b>NET TOTALS</b>	<b>13,060.07</b>	<b>12,894.64</b>

**Supported Housing SUD**

Expenses:	Month reviewed	Month Reviewed
	Mar-24	Jun-24
<b>Amount billed for service to Division:</b>		
Housing Rent/Utilities	3,975.88	0.00
Housing Costs	2,056.77	3,388.54
<b>Totals</b>		<b>3,388.54</b>
Revenue Received		0
<b>NET TOTALS</b>	<b>6,032.65</b>	<b>3,388.54</b>

**Supported Housing SUD WC Voucher**

Expenses:	Month reviewed	Month Reviewed
	Nov-23	Jun-24
<b>Amount billed for service to Division:</b>		
Housing Rent/Utilities	10,419.24	3,657.20
Housing Costs	0.00	0.00
<b>Totals</b>	<b>10,419.24</b>	<b>3,657.20</b>
Revenue Received	0	0
<b>NET TOTALS</b>	<b>10,419.24</b>	<b>3,657.20</b>