



FY26 Services Purchased Expense Reimbursement Verification For Region 3 Behavioral Health Authority

Conducted by: Karla McAdams, Accountant II

First month initiated on September 18, 2025, and concluded on November 4, 2025 and second month initiated on December 23, 2025, and completed on March 13, 2026, the Division of Behavioral Health (DBH) conducted the FY26 Services Purchased audit for the months of August 2025 and November 2025. DBH staff reviewed select expenses tied to services paid as expense reimbursement to region 3 Behavioral Health between July 1, 2025, and June 30, 2026. 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 SOR grant was reviewed. Region did not receive PFS grant funding or Supplemental funds.

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.

All expenses billed to the Division for the months reviewed were verified in the financial records. All appropriate documentation was provided as requested or needed. No expenses were found to be unallowable under the contract.

The Division would like to thank the Region staff for their assistance in completing this review.

Data Reviewed:

Regional Administration Coordination – MH

Expenses:	Month reviewed	Month reviewed
	Aug-25	Nov-25
Amount billed for service to Division:		
Personnel Services	29,905.43	30,973.69
Travel	0.00	0.00
Equipment	0.00	0.00
Fringe Benefits	0.00	0.00
Contracts/Consultants	0.00	0.00
Fed Approved Indirect	0.00	0.00
Operating/Supplies	0.00	0.00
Audit Payback	0.00	0.00
Totals	29,905.43	30,973.69
Revenue Received		
NET TOTALS	29,905.43	30,973.69

Regional Administration Coordination – SUD

Expenses:	Month reviewed	Month reviewed
	Aug-25	Nov-25
Amount billed for service to Division:		
Personnel	9,443.82	9,781.16
Travel	0.00	0.00
Equipment	0.00	0.00
Fringe Benefits	0.00	0.00
Contracts/Consultants	0.00	0.00
Fed Approved Indirect	0.00	0.00
Operating/Supplies	0.00	0.00
Audit Payback	0.00	0.00
Totals	9,443.82	9,781.16
Revenue Received		
NET TOTALS	9,443.82	9,781.16

Regional Consumer Coordination – MH

Expenses:	Month reviewed	Month reviewed
	Aug-25	Nov-25
Amount billed for service to Division:		
Personnel Services	3,250.57	2,871.96
Travel	0.80	49.06
Equipment	0.00	0.00
Fringe Benefits	0.00	0.00
Contracts/Consultants	0.00	0.00
Fed Approved Indirect	0.00	0.00
Operating/Supplies	560.48	625.81
Audit Payback	0.00	0.00
Totals	3,811.85	3,546.83
Revenue Received	0	0
NET TOTALS	3,811.85	3,546.83

Regional Consumer Coordination – SUD

Expenses:	Month reviewed	Month reviewed
	Aug-25	Nov-25
Amount billed for service to Division:		
Personnel Services	1,026.50	906.94
Travel	0.25	15.49
Equipment	0.00	0.00
Fringe Benefits	0.00	0.00
Contracts/Consultants	0.00	0.00
Federally Approved Indirect	0.00	0.00
Operating/Supplies	176.99	197.62
Audit Payback	0.00	0.00
Totals	1,203.74	1,120.05
Revenue Received	0	0
NET TOTALS	1,203.74	1,120.05

Regional Disaster Coordination – MH

Expenses:	Month reviewed	Month reviewed
	Aug-25	Nov-25
Amount billed for service to Division:		
Personnel	200.59	218.42
Travel	0.07	0.00
Equipment	0.00	0.00
Fringe Benefits	0.00	0.00
Contracts/Consultants	0.00	0.00
Federally Approved Indirect	0.00	0.00
Operating/Supplies	31.70	22.68
Audit Payback	0.00	0.00
Totals	232.36	241.10
Revenue Received	0	0
NET TOTALS	232.36	241.10

Regional Emergency Coordination - MH

Expenses:	Month reviewed	Month reviewed
	Aug-25	Nov-25
Amount billed for service to Division:		
Personnel	13,962.55	13,947.69
Travel	284.02	228.12
Equipment	0.00	0.00
Fringe Benefits	0.00	0.00
Contracts/Consultants	0.00	0.00
Fed Approved Indirect	0.00	0.00
Operating/Supplies	4,530.50	1,731.07
Audit Payback	0.00	0.00
Totals	18,777.07	15,906.88
Revenue Received	0	0
NET TOTALS	18,777.07	15,906.88

Regional Emergency Coordination – SUD

Expenses:	Month reviewed	Month reviewed
	Aug-25	Nov-25
Amount billed for service to Division:		
Personnel	4,409.23	4,404.53
Travel	89.69	72.04
Equipment	0.00	0.00
Fringe Benefits	0.00	0.00
Contracts/Consultants	0.00	0.00
Federally Approved Indirect	0.00	0.00
Operating/Supplies	1,430.69	546.65
Audit Payback	0.00	0.00
Totals	5,929.61	5,023.22
Revenue Received	0	0
NET TOTALS	5,929.61	5,023.22

Regional Housing Coordination – MH

Expenses:	Month reviewed	Month reviewed
	Aug-25	Nov-25
Amount billed for service to Division:		
Personnel	10,095.45	10,326.25
Travel	345.67	544.88
Equipment	0.00	0.00
Fringe Benefits	0.00	0.00
Contracts/Consultants	0.00	0.00
Federally Approved Indirect	0.00	0.00
Operating/Supplies	920.20	1,252.06
Audit Payback	0.00	0.00
Totals	11,361.32	12,123.19
Revenue Received	0	0
NET TOTALS	11,361.32	12,123.19

Regional Prevention Coordination – SUD

Expenses:	Month reviewed	Month reviewed
	Oct-24	Nov-25
Amount billed for service to Division:		
Personnel	9,722.08	8,732.42
Travel	553.91	166.57
Equipment	0.00	0.00
Fringe Benefits	0.00	0.00
Contracts/Consultants	0.00	0.00
Fed Approved Indirect	0.00	0.00
Operating/Supplies	2,582.89	-121.15
Audit Payback	0.00	0.00
Totals	12,858.88	8,777.84
Revenue Received	0	0
NET TOTALS	12,858.88	8,777.84

Regional Youth System Coordination – MH

Expenses:	Month reviewed	Month reviewed
	Oct-24	Nov-25
Amount billed for service to Division:		
Personnel	6,712.95	6,746.01
Travel	2.58	1.03
Equipment	0.00	0.00
Fringe Benefits	0.00	0.00
Contracts/Consultants	0.00	0.00
Fed Approved Indirect	0.00	0.00
Operating/Supplies	436.52	610.87
Audit Payback	0.00	0.00
Totals	7,150.75	7,357.91
Revenue Received	0	0
NET TOTALS	7,150.75	7,357.91

Regional Youth System Coordination – SUD

Expenses:	Month reviewed	Month reviewed
	Aug-25	Nov-25
Amount billed for service to Division:		
Personnel	2,119.88	2,130.32
Travel	0.41	0.33
Equipment	0.00	0.00
Fringe Benefits	0.00	0.00
Contracts/Consultants	0.00	0.00
Federally Approved Indirect	0.00	0.00
Operating/Supplies	137.85	192.91
Audit Payback	0.00	0.00
Totals	2,258.14	2,323.56
Revenue Received	0	0
NET TOTALS	2,258.14	2,323.56

FEP Development – MH Youth

Expenses:	Month reviewed	Month reviewed
	Aug-25	Nov-25
Amount billed for service to Division:		
Personnel	0.00	0.00
Travel	0.00	0.00
Equipment	0.00	0.00
Fringe Benefits	0.00	0.00
Contracts/Consultants	894.00	417.00
Federally Approved Indirect	0.00	0.00
Operating/Supplies	0.00	0.00
Audit Payback	0.00	0.00
Totals	894.00	417.00
Revenue Received	0	0
NET TOTALS	894.00	417.00

Emergency Community Support – MH

Expenses:	Month reviewed	Month reviewed
	Aug-25	Sep-25
Amount billed for service to Division:		
Personnel	23,169.18	9,473.90
Travel	1,694.75	1,024.43
Equipment	0.00	0.00
Fringe Benefits	0.00	0.00
Contracts/Consultants	0.00	400.00
Federally Approved Indirect	0.00	0.00
Operating/Supplies	9,973.94	12,371.97
Audit Payback	0.00	0.00
Totals	34,837.87	23,270.30
Revenue Received	0	0
NET TOTALS	34,837.87	23,270.30

Region Block Grant Coordination – SUD

Expenses:	Month reviewed	Month reviewed
	Aug-25	Nov-25
Amount billed for service to Division:		
Personnel	5,214.94	5,299.29
Travel	38.74	22.70
Equipment	0.00	0.00
Fringe Benefits	0.00	0.00
Contracts/Consultants	0.00	0.00
Fed Approved Indirect	0.00	0.00
Operating/Supplies	412.57	465.68
Audit Payback	0.00	0.00
Totals	5,666.25	5,787.67
Revenue Received	0	0
NET TOTALS	5,666.25	5,787.67

Flex Funds – MH

Expenses:	Month reviewed	Month reviewed
	Aug-25	Nov-25
Amount billed for service to Division:		
Legal Identification	30.25	8.75
Med related to MH/SUD	0.00	215.00
Transportation	0.00	55.00
Phones	0.00	180.00
Totals	30.25	458.75
Revenue Received	0	0
NET TOTALS	30.25	458.75

SOR Opioid Lab & Med Treatment – SUD

Expenses:	Month reviewed	Month reviewed
	Aug-25	Sep-25
Amount billed for service to Division:		
Med Bup/Nal film 12-3 mg	1,035.00	1,035.00
Med-Dispensing Fee	70.14	70.14
Med-Bup/Nal Film 8-2 mg	242.40	399.90
Med-Bup/Nal Film 4-1 mg	928.80	928.80
Med-Bup/Nal Tab 8-2 mg	157.50	0.00
Med-Bup/Nal Film 2-.5mg	163.80	202.02
Med-Bup Tab 8 mg	73.80	0.00
Totals	2,671.44	2,635.86
Revenue Received	0	0
NET TOTALS	2,671.44	2,635.86

Plans For One MH

Expenses:	Month reviewed	Month reviewed
	Aug-25	Nov-25
Amount billed for service to Division:		
Personnel	0.00	0.00
Travel	0.00	0.00
Equipment	0.00	0.00
Fringe Benefits	0.00	0.00
Contracts/Consultants	26,207.71	25,362.30
Federally Approved Indirect	0.00	0.00
Operating/Supplies	0.00	0.00
Audit Payback	0.00	0.00
Totals	26,207.71	25,362.30
Revenue Received	0	0
NET TOTALS	26,207.71	25,362.30

Prevention Opioid (SOR Grant) SUD

Expenses:	Month reviewed	Month reviewed
	Aug-25	Sep-25
Amount billed for service to Division:		
Personnel	0.00	0.00
Travel	0.00	0.00
Equipment	0.00	0.00
Other	11,210.00	1,284.62
Supplies	0.00	0.00
Fringe Benefits	0.00	0.00
Contracts/Consultants	0.00	0.00
Fed Approved Indirect	0.00	0.00
Totals	11,210.00	1,284.62
Revenue Received	0	0
NET TOTALS	11,210.00	1,284.62

Supported Housing – MH

Expenses:	Month reviewed	Month reviewed
	Aug-25	Nov-25
Amount billed for service to Division:		
Housing Rent/Utilities	14,557.95	18,188.84
Housing Costs	27,784.00	6,002.68
Totals	42,341.95	24,191.52
Revenue Received	0	0
NET TOTALS	42,341.95	24,191.52

Supported Housing – SUD

Expenses:	Month reviewed	Month reviewed
	Aug-25	Nov-25
Amount billed for service to Division:		
Housing Rent/Utilities	0	3,059.37
Housing Costs	570.00	325.00
Totals	570.00	3,384.37
Revenue Received	0	0
NET TOTALS	570.00	3,384.37

Supported Housing – MH TAY

Expenses:	Month reviewed	Month reviewed
	Aug-25	Sep-25
Amount billed for service to Division:		
Housing Rent/Utilities	0.00	0.00
Housing Costs	440.00	2,389.47
Totals	440.00	2,389.47
Revenue Received	0	0
NET TOTALS	440.00	2,389.47

Supported Housing – SUD WC Voucher

Expenses:	Month reviewed	Month reviewed
	Aug-25	Nov-25
Amount billed for service to Division:		
Housing Rent/Utilities	2,324.00	7,458.59
Housing Costs	0.00	0.00
Totals	2,324.00	7,458.59
Revenue Received	0	0
NET TOTALS	2,324.00	7,458.59