

A Performance Audit of the

# Funding of Utah's Behavioral Health System

A Case for Maximizing the Impact of Public  
Investment

Office of the Legislative  
Auditor General

Report to the UTAH LEGISLATURE



LEGISLATIVE AUDITOR GENERAL



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Senator Kirk Cullimore | Representative Casey Snider  
Senator Luz Escamilla | Representative Angela Romero

October 14, 2025

TO: THE UTAH STATE LEGISLATURE

Transmitted herewith is our report:

“A Performance Audit of the Funding of Utah’s Behavioral Health System: A Case for Maximizing the Impact of Public Investment” [Report #2025-17].

An audit summary is found at the front of the report. The scope and objectives of the audit are included in the audit summary. In addition, each chapter has a corresponding chapter summary found at its beginning.

[Utah Code 36-12-15.3\(2\)](#) requires the Office of the Legislative Auditor General to designate an audited entity’s chief officer. Therefore, the designated chief officer for the Governor’s Office of Planning and Budget is Sophia DiCaro. Sophia DiCaro has been notified that they must comply with the audit response and reporting requirements as outlined in this section of *Utah Code*.

We will be happy to meet with appropriate legislative committees, individual legislators, and other state officials to discuss any item contained in the report in order to facilitate the implementation of the recommendations.

Sincerely,

Kade R. Minchey, CIA, CFE

Auditor General

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## PERFORMANCE AUDIT

### AUDIT REQUEST

The Legislative Audit Subcommittee requested an audit of Utah’s behavioral health system. Our office conducted an initial risk assessment and identified funding as a contributing factor to broader issues within the behavioral health system. Consequently, this audit focuses on Utah’s behavioral health funding.

### BACKGROUND

Utah’s behavioral health system is large and costly, but its full scope and funding are not well understood. Fragmented oversight and limited planning have led to inefficiencies, poor coordination, and difficulty measuring program impact. Strengthening system-wide understanding and adopting strategic planning and evaluation practices are essential to improve outcomes and ensure responsible use of public funds.

## FUNDING OF UTAH’S BEHAVIORAL HEALTH SYSTEM

### KEY FINDINGS

- ✓ **1.1** There is a limited understanding of the breadth of the funding for the behavioral health system. This leads to inadequate strategy and service delivery.
- ✓ **2.1** Without planning for and reviewing their performance, programs can’t demonstrate impact or effectiveness.



### RECOMMENDATIONS

- ✓ **1.1** Until a central authority is created or statutory changes are made, the Legislature should consider assigning an entity to act as the central governance authority in the interim.
- ✓ **1.2** The interim, and eventually the final central authority, should work to grasp the full scope of the behavioral health system. This should include at least the components identified in Chapter 1. It should also be reported to relevant committees to inform decisions.
- ✓ **2.1** The Governor’s Office of Planning and Budget should work with entities that oversee behavioral health programs to develop and maintain publicly accessible strategic plans for each program containing all the elements listed in Chapter 2.
- ✓ **2.2** The Governor’s Office of Planning and Budget should work with the highest level of leadership in the entities that oversee behavioral health programs to facilitate the use of well-defined performance metrics to continually evaluate the success of their programs.
- ✓ **2.3** The Governor’s Office of Planning and Budget should work with the highest level of leadership in the entities that oversee behavioral health programs to facilitate regular, standardized evaluations of all programs to assess their effectiveness and financial sustainability and determine whether programs are meeting their goals and objectives. This should include all the elements listed in Chapter 2.



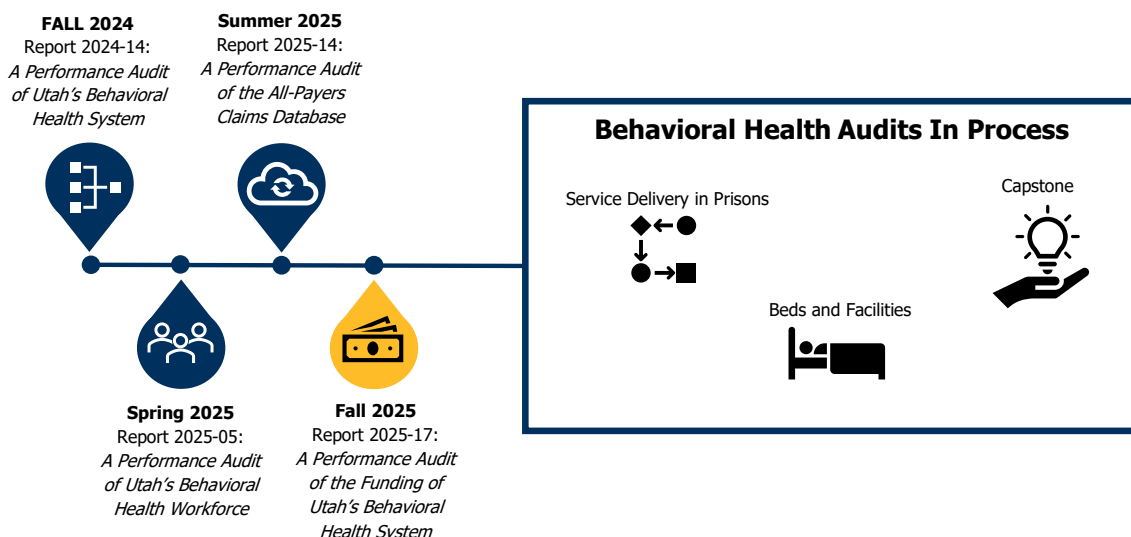
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# Introduction

Over the last year, we have produced a series of audits, each focusing on a different cause of challenges in Utah’s behavioral health system. We chose to address these challenge areas because they often create and exacerbate gaps in care. This is the fourth audit in the series, and it focuses on understanding the scale of the funding structure of the system. It also shows that state entities are underusing governance best practices when administering mental health and substance use programs. By using these best practices, entities can better ensure public funds are used effectively. Simply, it looks at what we fund, how we fund it, and how we measure what we fund.



Source: Auditor generated.

## There Are Still Governance Concerns Despite Prior Recommendations

In the first audit of the series, we highlighted that the behavioral health system grew and developed over many years, which created fragmentation and complicated governance structures. While we understand the long-term nature of this fix, the governance and fragmentation continues to exacerbate issues for potential users. Without adequate, structured governance, the rest of the system may continue to be siloed and increase gaps in care. Effective governance is a prerequisite for success. However, governance remains a concern – there is still no overarching governance entity. This report builds on previous findings by examining how this fragmentation and lack of governance structure affects funding transparency. There are numerous funding sources, pass-through



**Simply, this report looks at what we fund, how we fund it, and how we measure what we fund.**

entities, and providers that all play a role in dispersing resources. However, with so many groups involved in behavioral health—growing number of stakeholders, state agencies, health systems, public and private providers, payers, schools, nonprofits, and advocates—it is challenging to understand and monitor all the sources and uses of those funds.

This report makes recommendations again to improve the governance structure and to encourage more effective and efficient use of funds for maximum impact in Utah’s behavioral health system. The chapters of this report address the following effects of weak governance over the behavioral health system.

- 1 Utah Has a Limited Grasp of the Extensive Scope and Financial Commitment of the Behavioral Health System
- 2 Behavioral Health Programs Should Implement Best Practices to Help Ensure Maximum Impact







# Chapter 1

## Utah Has a Limited Grasp of the Extensive Scope and Financial Commitment of the Behavioral Health System

### 1.1 Limited Understanding of the Breadth of the Behavioral Health System Leads to Inadequate Strategy and Service Delivery

Investing in and improving access to high-quality behavioral health services can help reduce or offset costs—and saves lives. The total investment in behavioral



**Investing in and improving access to high-quality behavioral health services can help reduce or offset costs across these public and private health systems—and saves lives.**

health is unknown, as is its distribution. Not investing in the behavioral health system means increased costs to public and private health systems and sectors such as education, corrections, the criminal legal system, housing, and child welfare.

This audit looks at what we fund, how we fund it, and how we measure what we fund. Because no one has comprehensively analyzed behavioral health funding, we initially set out to create an inventory

showing where all related funds come from and how they are used. However, as we started to gather this information, it was clear that this initial goal was not possible. Many entities do not track funds that way. Instead, costs not related to behavioral health such as line items, units, etc. are included in their accounting. Some programs or entities have never had to break out behavioral health related appropriations or expenses before. These challenges restricted the scope of what we could report, but we felt it was important to initiate the discussion. Specifically, this conversation is important because we found that the system includes over a billion dollars.<sup>1</sup> Decision makers should be able to look at the funding and



**Trying to understand the infrastructure of the behavioral health system in a comprehensive way has not been undertaken.**

- Address overlapping services
- Ensure low-performing programs aren't overfunded
- Ensure high-performing programs aren't underfunded

<sup>1</sup> This number has not been validated and is only based on information provided to us by the entities involved.



That is not currently possible.

## **The True Size of Utah’s Behavioral Health System Is Only Now Coming Into Focus, Making it Difficult to Know the Actual Needs of the State**

There are many funding sources, pass-through entities, and providers that all play a role in providing behavioral health resources. However, with so many groups involved in behavioral health, it is challenging to understand and monitor all the sources and uses of those limited funds.<sup>2</sup> To illustrate this difficulty, we created a map of the funding of Utah behavioral health system (see insert on next page).<sup>3</sup> While this is much more comprehensive than others in the past, it is still not complete.

Several factors make it easy to underestimate the size and complexity of the behavioral health system. Historical fragmentation, lack of consolidated data, and the absence of a holistic perspective make it hard to know what is actually happening, and what is actually funded.

Our previous audit reported that the behavioral health system has evolved through various legislative acts and funding mechanisms.<sup>4</sup> This often leads to siloed programs and data collection. The National Academy of Sciences emphasizes this when it stated, “fragmentation in funding leads to fragmented service delivery,” which is a hallmark of inefficient resource allocation.<sup>5</sup>

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<sup>2</sup> As seen in the graphic, this includes a growing number of stakeholders, state agencies, health systems, public and private providers, payers, schools, nonprofits, and advocates. All levels of government—in addition to non-profits, private donors, etc.—participate financially in behavioral health services and programs. While the funding ultimately reaches providers, the funding path can involve multiple levels of government, in addition to other entities.

<sup>3</sup> Clicking will direct you to an interactive version of the map. This allows you to explore different entities, follow funding paths and focus on specific categories.

<sup>4</sup> *A Performance Audit of Utah’s Behavioral Health System: A Case for Governance, Strategic Planning, and Accountability* (2024-14)

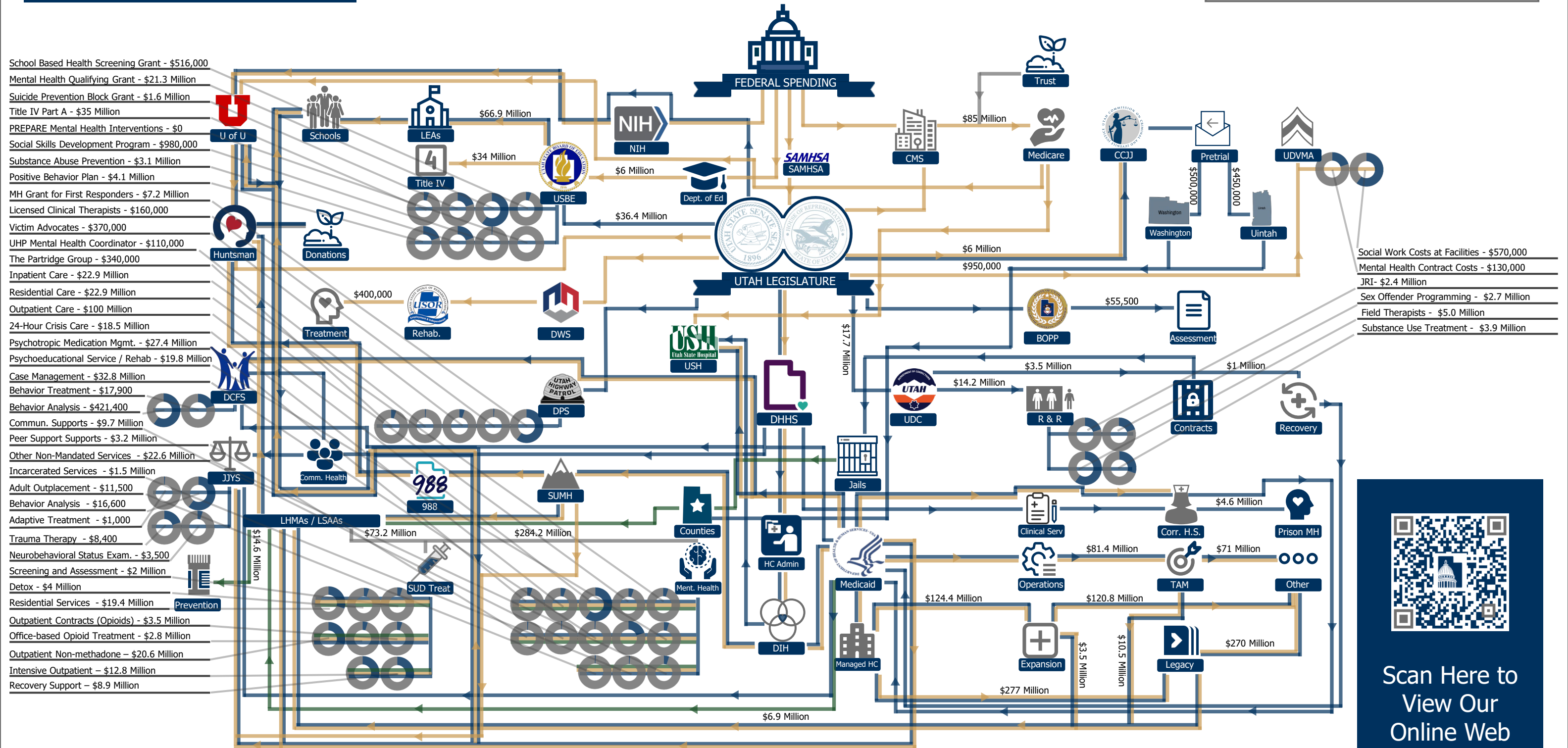
<sup>5</sup> *Managing Managed Care: Quality Improvement in Behavioral Health*. National Academy of Sciences.

# Behavioral Health System Funding Map

Fiscal Year 2024

**LEGEND**

- Federal Funding
- State Funding
- Local Funding



- School Based Health Screening Grant - \$516,000
- Mental Health Qualifying Grant - \$21.3 Million
- Suicide Prevention Block Grant - \$1.6 Million
- Title IV Part A - \$35 Million
- PREPARE Mental Health Interventions - \$0
- Social Skills Development Program - \$980,000
- Substance Abuse Prevention - \$3.1 Million
- Positive Behavior Plan - \$4.1 Million
- MH Grant for First Responders - \$7.2 Million
- Licensed Clinical Therapists - \$160,000
- Victim Advocates - \$370,000
- UHP Mental Health Coordinator - \$110,000
- The Partridge Group - \$340,000
- Inpatient Care - \$22.9 Million
- Residential Care - \$22.9 Million
- Outpatient Care - \$100 Million
- 24-Hour Crisis Care - \$18.5 Million
- Psychotropic Medication Mgmt. - \$27.4 Million
- Psychoeducational Service / Rehab - \$19.8 Million
- Case Management - \$32.8 Million
- Behavior Treatment - \$17,900
- Behavior Analysis - \$421,400
- Commun. Supports - \$9.7 Million
- Peer Support Supports - \$3.2 Million
- Other Non-Mandated Services - \$22.6 Million
- Incarcerated Services - \$1.5 Million
- Adult Outplacement - \$11,500
- Behavior Analysis - \$16,600
- Adaptive Treatment - \$1,000
- Trauma Therapy - \$8,400
- Neurobehavioral Status Exam. - \$3,500
- Screening and Assessment - \$2 Million
- Detox - \$4 Million
- Residential Services - \$19.4 Million
- Outpatient Contracts (Opioids) - \$3.5 Million
- Office-based Opioid Treatment - \$2.8 Million
- Outpatient Non-methadone - \$20.6 Million
- Intensive Outpatient - \$12.8 Million
- Recovery Support - \$8.9 Million

- Social Work Costs at Facilities - \$570,000
- Mental Health Contract Costs - \$130,000
- JRI - \$2.4 Million
- Sex Offender Programming - \$2.7 Million
- Field Therapists - \$5.0 Million
- Substance Use Treatment - \$3.9 Million

**TOTAL: \$1,153,051,233** The financial figures shown are self-reported and have not been independently validated. The map is not complete (some entities are missing), and the displayed total only includes the amounts provided by the entities, not all entities shown on the map or all entities in the full landscape.

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## Informed Decision-Making Hinges on Understanding the Larger Behavioral Health System

Utah’s funding is currently fragmented. There’s no single place where funding data from all parts of the behavioral health system is collected, which makes it hard to visualize and understand how the whole system works. Instead, funding data must be collected from each entity. This is part of the reason it was difficult to create a more comprehensive funding inventory.



**Fragmentation in funding leads to fragmented service delivery, which is a hallmark of inefficient resource allocation.**

Compounding the problem is that the entire behavioral health system’s infrastructure has not been thoroughly explored. The focus has been on relatively contained parts of the system, serving only a portion of the population. That scope often includes the Office of Substance Use and Mental

Health (OSUMH), Medicaid, the Local Mental Health, and Substance Abuse Authorities (Local Authorities), and sometimes the State Hospital.



**Utah’s behavioral health system encompasses a wide array of services far beyond those settings. It is meant to serve everyone.**

While we acknowledge these are important components, Utah’s behavioral health system encompasses a wide array of services far beyond those settings. It is meant to serve everyone. This includes school-based programs, crisis intervention teams, treatment for incarcerated individuals,

treatment for first responders, and many others. This also means that numerous other entities are involved in funding, moving funds, or providing these services in our system.

This scope discussion is important because effective public governance and financial stewardship, especially in complex and critical sectors like behavioral health, require a deep understanding of these systems.<sup>6</sup> Specifically, leaders must understand the full scope and scale of services delivered. This understanding must reflect the actual breadth of the system—as seen in the graphic—including its diverse funding streams, provider types, and wide range of individuals that are served across the continuum of care. It is time for Utah to take a deeper dive and expand its understanding of what the system is.

<sup>6</sup> As recommended by the U.S. Department of Health and Human Services’ Substance Abuse and Mental Health Services Administration, the National Institute of Mental Health, the World Health Organization, and the National Association of State Health Policy.



## Underestimating the Size of the System Reduces Efficiency and Oversight

Underestimating the system has several detrimental effects. There can be

- Missed opportunities for integration and economies of scale
- Inefficient resource allocation
- Limited capacity for systemic improvement
- Reduced accountability and oversight

Some attempts to improve the system, while likely also having positive effects, have also further fragmented funding.

### **Splitting Behavioral Health Treatment Responsibilities in Prisons:**

In 2022, the Governor recommended the Utah Department of Corrections (UDC) transfer health services to the Department of Health and Human Services (DHHS). The change was an attempt to “align governmental services under those agencies best equipped to oversee them.” The Legislature approved this transition and UDC began transferring oversight of health services, including mental health, to DHHS in July 2023. Behavioral health encompasses both mental health and substance use. However, substance use treatment services were left under UDC. While not intentional, this bifurcation of funding has contributed to service delivery concerns in the prison.

The sheer scale of the public behavioral health system, when not fully recognized, makes it challenging to establish clear lines of accountability and comprehensive oversight for overall performance and outcomes.

Perhaps even more importantly, decision-makers may not be able to realize the true potential for streamlining services, sharing resources, and achieving cost efficiencies across the vast public behavioral health system.



### Mental Health Supports in Schools and Fragmentation:

Starting in 2018, the Legislature authorized the Utah State Board of Education to award grants to schools and local education agencies (at least \$150 million since 2018) to expand their mental health supports by hiring mental health professionals. Previously, these services were offered by the Local Authorities. This change has contributed to coordination and accountability issues, workforce challenges, and fragmentation of funding.

These changes were intended to fill gaps in the system and help people. While there have likely been positive effects, fragmentation of the finances and the system also contributed to unintended consequences.

Highly visible areas may receive more funds, while less recognized, but equally critical components of the system may remain underfunded or uncoordinated. Without a holistic understanding of system funding, efforts to address underlying challenges can be less effective and lack the necessary systemic impact. Underlying challenges can include workforce shortages, access disparities, and the integration of physical and behavioral healthcare. Essentially, we are treating the symptoms but not the disease.



**Without a holistic understanding of the system, efforts to address underlying challenges like workforce shortages, access disparities, and the integration of physical and behavioral healthcare are less effective and lack the necessary systemic impact.**

### The Lack of a Central Authority Prevents the System from Being as Effective as It Could Be

Despite the creation of the Utah Behavioral Health Commission in 2024,<sup>7</sup> there is still no entity designated to be ultimately responsible for governance of the behavioral health system. *Utah Code* states that:

#### **Utah Code 26B-5-703(1)**

*“The purpose of the commission is to be the central authority for coordinating behavioral health initiatives between state and local governments, health systems, and other interested persons, to ensure that Utah’s behavioral health systems are comprehensive, aligned, effective, and efficient.”*

Although this commission marks progress in fostering collaboration and shared purpose, it lacks the regulatory power required to drive meaningful reform.

<sup>7</sup> Senate Bill 27, 2024 General Legislative Session



In order to address these issues, we reiterate the recommendations made in the previous report.<sup>8</sup> Namely, the Legislature should consider creating a central oversight body over the behavioral health system and the related funding or to make the needed statutory changes to existing entities.<sup>9</sup> We understand that this is not a small task. So, to continue forward, the Legislature could assign an entity to act as the central authority in the interim.

The interim, and eventually the final central authority, should work to grasp the full scope of the behavioral health system, including

- Developing a detailed inventory of all publicly funded and operated behavioral health programs and services
- Conducting a regular system-wide review of behavioral health services to identify overlapping functions and inefficiencies
- Implementing a robust data collection and integration strategy to capture a holistic view of individuals served, services provided, and financial flows across the system
- Revising strategic planning processes to account for the full scale and interconnectedness of the behavioral health system, including its reliance on major funding sources like Medicaid

While the state has made significant efforts, there are additional opportunities to address issues in the system. Understanding the infrastructure of the behavioral health system in a comprehensive way—what we fund and how we fund it—is an important component in identifying gaps, improving coordination, and ensuring resources are aligned with actual needs.

#### RECOMMENDATION 1.1

Until a central authority is created or statutory changes are made, the Legislature should consider assigning an entity to act as the central governance authority in the interim.

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<sup>8</sup> *A Performance Audit of Utah's Behavioral Health System: A Case for Governance, Strategic Planning, and Accountability (2024-14)*

<sup>9</sup> Chapter 1 of the previous report provides a menu of options for the Legislature to consider.



### RECOMMENDATION 1.2

The interim, and eventually the final central authority, should work to grasp the full scope of the behavioral health system. This should include at least the components identified in this chapter. It should also be reported to relevant committees to inform decisions.





## BACKGROUND

With multiple entities and complex funding streams involved in behavioral health, monitoring effectiveness is challenging. This chapter discusses a review of behavioral health programs and how they should use strategic planning and evaluation practices to guide improvement.

### FINDING 2.1

**Without Planning for and Reviewing Their Performance, Programs Can't Demonstrate Impact or Effectiveness**

### RECOMMENDATION 2.1

The Governor's Office of Planning and Budget should work with entities that oversee behavioral health programs to develop and maintain publicly accessible strategic plans for each program containing all the elements listed in this chapter.

### RECOMMENDATION 2.2

The Governor's Office of Planning and Budget should work with the highest level of leadership in the entities that oversee behavioral health programs to facilitate the use of well-defined performance metrics to continually evaluate the success of their programs.

### RECOMMENDATION 2.3

The Governor's Office of Planning and Budget should work with the highest level of leadership in the entities that oversee behavioral health programs to facilitate regular, standardized evaluations of all programs to assess their effectiveness and financial sustainability and determine whether programs are meeting their goals and objectives. This should include all the elements listed in this chapter.



## CONCLUSION

Behavioral health programs are not engaging in critical planning or evaluation activities, limiting their ability to demonstrate their full impact and effectiveness.





## Chapter 2

# Behavioral Health Programs Should Implement Best Practices to Help Ensure Maximum Impact

Behavioral health programs throughout the state should use planning and evaluation best practices to improve their outcomes and reach. As needs continue to increase, it becomes even more vital to make sure Utah is maximizing every dollar spent to help Utahns. In October 2024, we released an audit on the governance of behavioral health system in Utah.<sup>10</sup> That audit reported that Utah does not have an actionable statewide strategic plan for behavioral health. We recommended that to maximize its impact, the central authority should adopt best practices into a strategic plan to help drive forward access to behavioral health services and positive outcomes. The same should be true for behavioral health programs throughout the state.

Systems are less effective without a plan for resource allocation and a way to measure their use. In this case, it can lead to

- Reacting to immediate issues while ignoring the big picture
- Inconsistent or overlapping efforts
- Losing sight of the shared vision for the whole system
- Seeking out short-term wins instead of focusing on a long-term strategy



**We evaluated whether programs manage public funds according to best practices so that the impact can be measured and maximized.**

Our high-level of review of nine programs showed that they have little strategy, planning, or evaluation. While this makes it difficult to evaluate program effectiveness, it has also led to concerns about the issues listed above.<sup>11</sup> The programs that we evaluated have received more than \$230 million over their lifetime. Many of these programs have not managed

<sup>10</sup> *A Performance Audit of Utah's Behavioral Health System: A Case for Governance, Strategic Planning, and Accountability (2024-14)*






<sup>11</sup> This chapter outlines a high-level evaluation of nine behavioral health programs that serve a wide population including students, individuals in the criminal justice system, early childhood providers, college campuses, and first responders – and are administered by the Department of Corrections, Utah State Board of Education, Department of Health and Human Services, Department of Public Safety, Utah System of Higher Education. These programs were selected based on funding, growth, impact, and target population - they were also either created or expanded within the last ten years.



public funds according to best practices, making it so that their impact cannot be measured and maximized.

## 2.1 Without Planning for and Reviewing Their Performance, Programs Can't Demonstrate Impact or Effectiveness

Most programs are unable to demonstrate impact because they don't evaluate their own performance. Most don't perform basic evaluations, needs assessments, or cost-benefit analyses. Additionally, the majority don't collect client feedback or establish performance measures that can inform the program. (See the examples in the visual below.) These gaps make it difficult for agencies to show program effectiveness or improve services.

<p><b>Needs Assessment</b></p> <p>Needs assessments help entities identify service gaps, set priorities, identify and leverage system strengths, and inform priorities and actions for behavioral health programming going forward. They should be collaborative and integrate data and different perspectives.</p> <p><b>Only 1 of the programs performs a needs assessment.</b></p>	
	<p><b>Client Feedback</b></p> <p>GOPB and the CDC note that feedback is integral to the evaluation process and recommends using client feedback to inform long-term goals and vision statements.</p> <p><b>Only 2 programs collect or analyze client feedback.</b></p>
<p><b>Long-Term Goals</b></p> <p><b>Most programs focus on short-term implementation, rather than reaching long-term goals.</b> This short-term focus puts programs at risk of lacking the resources needed to meet their objectives.</p>	
	<p><b>Financial Accountability</b></p> <p>Financial accountability tools are important because they ensure transparency and support decision-making with fiscal data. <b>Out of the nine programs, 0 conduct a cost-benefit analysis or link data to outcomes, making it difficult to evaluate what was achieved with the funds.</b></p>
<p><b>Performance Measures</b></p> <p>Performance measures are important because they indicate the level of progress in accomplishing goals and objectives. <b>Out of the nine programs, 0 have established measures that indicate they assess progress toward goal accomplishment.</b></p>	

*Source: Auditor generated based on program evaluation.*

Program administrators reported that they did not implement evaluation procedures because they do not see it as an important step in managing the program or they did not feel it was part of their responsibility. While there are output measures to show basic program progress, such as the number of individuals that completed a treatment program, it is unclear if and how these measures relate to short-term objectives and strategies. Another performance measure—number of grants provided—is insufficient and does not explain how it relates to goals or objectives.



All of these deficiencies lead to long-term viability issues. In fact, some programs have or will lose funding with no evidence that they should continue operating. Without clear evaluation practices, administrators will likely struggle to assess effectiveness, ensure proper use of funds, or justify future funding. This leaves the Legislature and taxpayers without the information needed for oversight and resource allocation.

## **Behavioral Health Programs Should Develop Formal Strategic Plans to Set Clear Direction and Assess Effectiveness**

GOPB created a guide to help executive branch agencies more effectively



**Most programs lack the core eight elements of strategic planning and do not think it is their responsibility to create a program specific plan.**

develop and use strategic plans, with a focus on improving performance and accountability. Only one of the programs reviewed has a developed strategic plan. Instead, many of the programs rely on department-wide strategic plans and don't believe it is their responsibility to create a program specific plan. However, there are few goals, objectives, strategies, and metrics related to the specific programs within the larger strategic plans. Others see

themselves as just "pass-through entities" and distance themselves from the responsibility of strategic oversight. The programs should adopt the best practices presented in this chapter into a strategic plan to increase their effectiveness and help target behavioral health impact.

The following graphic compares the nine reviewed programs against GOPB's eight elements for strategic planning. Areas in red highlight the elements that most programs do not have.<sup>12</sup>

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<sup>12</sup> See Appendix A for a full breakdown of which elements each program had.



### What is the organization?

**VISION**  
What we aspire to: motivates and inspires change from "here" to "there."

**MISSION**  
What we do and how we do it: identifies our reason for being and how we serve.

**CORE VALUES**  
Enduring, non-negotiable principles that we are truly committed: provides a purpose-driven foundation to guide our attitudes and behaviors.

### What does the organization want to accomplish?

**GOALS**  
Long-term outcomes that lead to the fulfillment of the vision: aligns efforts towards a worthy end.

### How does the organization achieve its goals?

**OBJECTIVES**  
A mid-range target that connects high-level goals and tactical strategies: highlights focus areas to assist in prioritizing resources to achieve the goal.

**STRATEGIES**  
Short-term tactics to implement our goals: provides a plan of action.

**PERFORMANCE MEASURES**  
Quantifiable representation of a result or goal: coordinates strategy resources, responsibilities, and timeline.

**ANNUAL WORK PLAN**  
Map for strategic plan: outlines strategies to be accomplished, budget and resources needed, timeline, and champions for the strategy.

*Source: Auditor generated based on program evaluation.*

Most of the programs have not articulated their vision, values, and high-level goals stemming from those values—leaving the planning phase undeveloped. In addition, the programs lack objectives, strategies, and performance metrics. This means that the programs do not have a defined, short-term direction or a systematic ability to assess progress toward goals. It also means they are only engaging in pieces of the planning phase of the management cycle and neglecting the parts that require action.

### **GOBP Should Facilitate Planning and Evaluation Efforts in the Interim**

We recognize that no single system fits all programs. However, because many rely on department-wide plans, it's hard to judge whether individual programs are measuring their own performance effectively. Programs should be able to demonstrate progress and impact before committing additional resources to new or existing projects.

The Governor’s office has made significant progress to drive effective investments and best use of resources through prioritizing strategic planning in executive branch agencies. As of fiscal year 2025, all agencies are required to develop and maintain strategic plans to guide performance measure development and drive budget discussions. For the same reasons, we believe that these behavioral health programs within agencies should also develop strategic plans.



**Programs should be able to demonstrate progress and impact before committing additional resources to new or existing projects.**

The central governance authority of the behavioral health system should be the entity to lead this effort. In the meantime, we recommend that GOPB, in coordination with state agencies, facilitate the development of a clear evaluation framework. This framework should at least include outcome metrics tied to financial reporting and cost-benefit analyses. These steps should help improve transparency, support data-driven budgeting, and help ensure

public resources achieve measurable and impactful results.

#### RECOMMENDATION 2.1

The Governor's Office of Planning and Budget should work with entities that oversee behavioral health programs to develop and maintain publicly accessible strategic plans for each program containing all the elements listed in this chapter.

#### RECOMMENDATION 2.2

The Governor's Office of Planning and Budget should work with the highest level of leadership in the entities that oversee behavioral health programs to facilitate the use of well-defined performance metrics to continually evaluate the success of their programs.

#### RECOMMENDATION 2.3

The Governor's Office of Planning and Budget should work with the highest level of leadership in the entities that oversee behavioral health programs to facilitate regular, standardized evaluations of all programs to assess their effectiveness and financial sustainability and determine whether programs are meeting their goals and objectives. This should include all the elements listed in this chapter.





# Complete List of Audit Recommendations







## Complete List of Audit Recommendations

This report made the following five recommendations. The numbering convention assigned to each recommendation consists of its chapter followed by a period and recommendation number within that chapter.

### **Recommendation 1.1**

Until a central authority is created or statutory changes are made, the Legislature should consider assigning an entity to act as the central governance authority in the interim.

### **Recommendation 1.2**

The interim, and eventually the final central authority, should work to grasp the full scope of the behavioral health system. This should include at least the components identified in Chapter 1. It should also be reported to relevant committees to inform decisions.

### **Recommendation 2.1**

The Governor's Office of Planning and Budget should work with entities that oversee behavioral health programs to develop and maintain publicly accessible strategic plans for each program containing all the elements listed in Chapter 2.

### **Recommendation 2.2**

The Governor's Office of Planning and Budget should work with the highest level of leadership in the entities that oversee behavioral health programs to facilitate the use of well-defined performance metrics to continually evaluate the success of their programs.

### **Recommendation 2.3**

The Governor's Office of Planning and Budget should work with the highest level of leadership in the entities that oversee behavioral health programs to facilitate regular, standardized evaluations of all programs to assess their effectiveness and financial sustainability and determine whether programs are meeting their goals and objectives. This should include all the elements listed in Chapter 2.





# Appendix



## **A. Evaluation of Strategic Planning Components**





**Most Programs Do Not Have Strategic Planning Practices.** In Finding 2.1 of Chapter 2, we state that most of the programs evaluated did not have most of the crucial elements of a strategic plan. The table below outlines each of the programs we evaluated along the top (designated Program A-I) and the strategic planning elements along the left side.

Strategic Planning Elements	Program A	Program B	Program C	Program D	Program E	Program F	Program G	Program H	Program I	
<b>Vision Statement</b>	✗	✗	✓	✗	✓	✗	✗	✗	✓	Total: 3/9 Programs Have a Vision Statement
<b>Mission Statement</b>	✗	✓	✓	✗	✓	✗	✓	✓	✓	Total: 6/9 Programs Have a Mission Statement
<b>Core Values</b>	✗	✗	✓	✓	✗	✗	✗	✓	✗	Total: 3/9 Programs Have Core Values
<b>Goals</b>	✗	✓	✗	✗	✗	✗	✗	✗	✗	Total: 1/9 Programs Have Goals
<b>Objectives</b>	✗	✗	✓	✗	✗	✗	✗	✗	✗	Total: 1/9 Programs Have Objectives
<b>Strategies</b>	✗	✗	✗	✗	✗	✗	✗	✗	✗	Total: 0/9 Programs Have Strategies
<b>Performance Measures</b>	✗	✓	✗	✗	✗	✗	✗	✗	✗	Total: 1/9 Programs Have Performance Measures
<b>Annual Work Plan</b>	✗	✗	✗	✗	✗	✗	✗	✓	✗	Total: 1/9 Programs Have Annual Work Plans
✓ Possesses ✗ Lacks ✓	Total: 0/8 Elements	Total: 3/8 Elements	Total: 4/8 Elements	Total: 1/8 Elements	Total: 2/8 Elements	Total: 0/8 Elements	Total: 1/8 Elements	Total: 3/8 Elements	Total: 2/8 Elements	Total: 2/8 Elements

Source: Auditor generated based on program evaluation.





# Agency Response Plan



**Governor's Office of Planning and Budget**





SPENCER J. COX  
Governor

DEIDRE M. HENDERSON  
Lt. Governor

## GOVERNOR'S OFFICE OF PLANNING & BUDGET

SOPHIA DiCARO  
Executive Director

Oct. 3, 2025

Kade R. Minchey CIA, CFE, Auditor General  
Office of the Legislative Auditor General - Utah State Capitol Complex  
Rebecca Lockhart House Building, Suite W315  
P.O. Box 145315  
Salt Lake City, UT 84114-5315

Dear Mr. Minchey,

We appreciate the opportunity to respond to recommendations from your team's report: *A Performance Audit of the Funding of Utah's Behavioral Health System (Report No. 2025-17)*. We recognize this is one of several audits involving the behavioral health system in its totality and appreciate the approach your team has taken in separately addressing each of the various angles of such a multi-faceted and complex service.

It is critical to call attention to risk areas, as your team has done here, so we can heighten visibility and unify stakeholders to mitigate potential issues. We agree with the initial key finding that a central authority must play a critical role, and this body should be properly empowered to foster accountability.

While GOPB does not directly deliver the services associated with this audit, we agree with the second key group of findings that outline a role for GOPB. We look forward to partnering with state agencies to facilitate strategic discussions that can ultimately guide the development of a more efficient and effective system that better serves Utahns.

Sincerely,

Sophia DiCaro  
Executive Director  
Governor's Office of Planning and Budget

## Chapter 1

**Recommendation 2.1 The Governor’s Office of Planning and Budget should work with entities that oversee behavioral health programs to develop and maintain publicly accessible strategic plans for each program containing all the elements listed in this chapter.**

Department Response: GOPB agrees with this recommendation.

What: GOPB works with state agencies to encourage the development of agency strategic plans to help guide their internal decision-making and resource allocation. Starting in 2023, each department is required to submit a current strategic plan to GOPB that includes a set of standardized elements. GOPB provides [guidance](#) to agencies to support the development of their plans and hosts ongoing quarterly training with an informal network of state agency strategic planning contacts called the Agency Strategic Planning Network (APSN). A publicly-available library of all agency strategic plans is available at: <https://gopb.utah.gov/agency-strategic-plans>.

Building on this existing support framework, GOPB will work with the identified state agencies to ensure behavioral health is a core focus of their strategic plans. GOPB will initiate outreach with each of the identified entities to determine which state agencies have current strategic plans, and ensure that all are accessible through the GOPB website. If strategic plans are not currently available, or if the agency strategic plans do not address the elements identified in this chapter, GOPB will consult with the agency to design an approach to developing or updating a strategic plan.

GOPB can assist the agency with strategic planning by:

- Continuing to support agencies through the APSN network and offering quarterly strategic planning training,
- Recommending qualified external facilitators and helping to craft a scope of work to guide vendors, and
- Providing direct strategic planning facilitation services for smaller, less complex agencies.

When: July 31, 2026

Responsible Staff: Laura Hanson, Managing Director, Planning Coordination

**Recommendation 2.2 The Governor’s Office of Planning and Budget should work with the highest level of leadership in the entities that oversee behavioral health programs to facilitate the use of well-defined performance metrics to continually evaluate the success of their programs.**

Department Response: GOPB agrees with this recommendation.

What: In compliance with [Utah Code Section 63J-1-903](#), executive agencies must develop performance measures in coordination with GOPB and the Office of the Legislative Fiscal Analyst (LFA). The measures are meant to be an accountability tool, as well as to tell the story of how taxpayer dollars are being used. These metrics help navigate and understand state government and facilitate data-driven decision making. Performance measures also tie in to recommendation 2.1 above, in that they are intended to be integrated with the agencies’ strategic plans in order to align goals and strategies with measurable outcomes to ensure investments in various programs and operations are successfully moving the state forward - or as indicators to signal that a particular area might need more attention.

GOPB will continue to leverage the following resources and avenues to interact with agencies on performance measure creation, improvement, and maintenance and will leverage these efforts to heighten the focus on behavioral health:

- Offer a [Performance Measures Playbook](#) to guide agencies in the development of effective performance measures. This and other resources are available at: <https://gopb.utah.gov/performance-measures/>, where agencies can go for [assistance in developing and maintaining](#) their measures.
- Co-host an annual workshop to train state agency contacts on developing meaningful measures and how to logistically report them.
- Work with agencies to better define performance measures related to behavioral health programs and guide them to report the targets and results of these measures in strategic plans, appropriations line items, and funding item follow-up reports.

When: May 31, 2026

Responsible Staff: Laura Hanson, Managing Director, Planning Coordination  
Steve Gehrke, Managing Director, Results Management

**Recommendation 2.3 The Governor’s Office of Planning and Budget should work with the highest level of leadership in the entities that oversee behavioral health programs to facilitate regular, standardized evaluations of all programs to assess their effectiveness and financial sustainability and determine whether programs are meeting their goals and objectives. This should include all the elements listed in this chapter.**

Department Response: GOPB agrees with this recommendation.

What: While GOPB does not administer formal programmatic evaluations, there are elements of analysis built into a variety of GOPB activities, such as strategic planning and efficiency evaluations. In its Strategic Planning [guidance](#), GOPB recommends that agencies undertake a SWOT analysis or other type of assessment as part of their strategic planning process. This type of analysis helps evaluate how well the organization is performing and what internal or external factors may impact its effectiveness. We also recommend that any key findings be outlined in their strategic plan, and that the goals and objectives be designed to address or respond to those findings. As GOPB partners with agencies to pursue efficiency and improvement gains through Governor Cox’s Government Reform, Innovation, and Transparency (GRIT) initiative, the Results Management team routinely identifies opportunities for advances in effectiveness of various processes in order to amplify positive outcomes and service delivery improvements to customers.

GOPB will also incorporate some level of program evaluation analysis in future training and workshops as well. GOPB will encourage state agencies to implement an annual review and reassessment to track progress and identify any emerging opportunities or issues. In addition to the above functions, GOPB has initiated a new program evaluation framework that will leverage its existing staff to conduct literature reviews pertaining to programs that state agencies seek to create or expand through funding requests. While this does not constitute a full program evaluation, a review of similar existing programs will add insight on a program’s effectiveness which will help determine if there is evidence that it will yield positive outcomes.

GOPB can assist the agency with program evaluations by helping to identify qualified external consultants with behavioral health expertise and aid in crafting a relevant scope of work to guide agencies and vendors.

When: May 31, 2026

Responsible Staff: Laura Hanson, Managing Director, Planning Coordination  
Steve Gehrke, Managing Director, Results Management

**Department of Health and Human Services**





## State of Utah

SPENCER J. COX  
Governor

DEIDRE M. HENDERSON  
Lieutenant Governor

## Department of Health & Human Services

TRACY S. GRUBER  
*Executive Director*

DR. STACEY BANK  
*Executive Medical Director*

NATE CHECKETTS  
*Deputy Director*

DAVID LITVACK  
*Deputy Director*

NATE WINTERS  
*Deputy Director*

October 2, 2025

Mr. Kade Minchey  
Utah Legislative Auditor General  
Utah Capitol Complex  
P.O. Box 145315  
Salt Lake City, UT 84114-5315

Dear Mr. Minchey,

Thank you for the opportunity to review the recommendations in *A Performance Audit of the Funding of Utah's Behavioral Health System* (Report No. 2025-17). While the recommendations are not directed to the Utah Department of Health and Human Services (DHHS or department), they are highly relevant to our work and affect how we serve the people of Utah. We appreciate the chance to provide feedback on them.

We have reviewed the report and agree with the recommendations. We specifically want to provide feedback on Recommendation 1.1, as it is consistent with an idea raised in a prior audit report (Report No. 2024-14) by the Office of the Legislative Auditor General. In our response to that audit, we stated that DHHS supports establishing a central oversight body for the behavioral health system and suggested the Legislature consider our department for that role. We also recommended the Legislature collaborate with the department to further define the role of that oversight body. We believe this remains the appropriate course of action.

We appreciate the work of the Office of the Legislative Auditor General in providing this audit. We stand ready to support the recommendations' implementation in any way we can, as we strive to maximize the impact of public investment in Utah's behavioral health system.

Sincerely,

Tracy S. Gruber  
Executive Director

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