
October 10th, 2024

**Board of Directors Members Present
in Person:**

Members Present via MS Teams:

**North Sound Behavioral Health
Administrative Services Organization
(North Sound BH-ASO) Staff Present:**

Guests Present:

- 1. Call to Order and Introductions** – Chair
- 2. Tribal Acknowledgement** – Chair
[Tribal Behavioral Health | North Sound BH-ASO \(nsbhaso.org\)](https://www.nsbhaso.org)
- 3. Revisions to the Agenda** – Chair
- 4. Approval of the September 12th, 2024, Minutes, Motion #24-43** – Chair
Attachment
- 5. Comments & Announcements from the Chair** - Chair
- 6. Reports from Members** - Chair
- 7. Comments from the Public** – Chair
- 8. Compensation Survey for NS BH-ASO**
 - Nancy Kasmar, MS, CCP, SHRM-SCP
Principal, Compensation Connections®
- 9. State Auditor Exit Conference** Attachments
 - David Yost, Assistant State Auditor; Susanne Hancock, Assistant Audit Manager

10. Report from the Advisory Board Attachment
Kara Allen, Advisory Board Chair

11. Report from the Finance Officer Attachments
Margaret Rojas, Assistant Director

12. Report from the Governance Operations Committee - Chair

All matters listed with the Consent Agenda have been distributed to each Member for reading and study, are considered to be routine, and will be enacted by one action of the Board of Directors with no separate discussion. If separate discussion is desired, the item may be removed from the Consent Agenda and placed on the Regular Agenda by request of a Member.

Consent Agenda – ChairAttachment

Motion #24-44

- To review and approve the North Sound Behavioral Health Administrative Services Organization claims paid from September 1st, 2024, through September 30th, 2024, in the amount of \$1,599,305.72.
- Payroll for the month of September in the amount of \$199,245.42, and associated employer benefits in the amount of \$97,576.68.

13. Action Items – Margaret Rojas, Assistant Director

For Board Approval

Health Care Authority (HCA)

- Projects for Assistance in Transition from Homelessness (PATH). This is an outreach program targeting individuals with a serious mental illness who are unhoused in Snohomish County. The annual funding for this service is \$219,026.00. North Sound provides a mandatory match annually of \$73,000.00.
- Peer Pathfinder Homeless Outreach Programs. Funding is used to support outreach and engagement services for those who are, or who are risk of homelessness and have or are suspected to have an Opiate Use Disorder and/or stimulant use disorder in Whatcom County. The annual funding for these services is \$131,480.00.
- Additional ARPA Peer Pathfinder funds are included in the amount of \$71,020.00 annually to specifically work with individuals exiting correctional facilities who have a serious mental illness or co-occurring conditions in Whatcom County.

Motion # 24-45

HCA-North Sound BH-ASO-PATH-24 for the purpose of funding PATH services in Snohomish County. The contract term is October 1, 2024, through September 30, 2025.

Motion #24-46

HCA-North Sound BH-ASO-Peer Path Finder-24 for the purpose of providing peer pathfinder services in Whatcom County. The term of the contract is October 1, 2024, through September 30, 2025.

- The following two contracts are the downstream contracts for PATH and Peer Pathfinder services.

Bridgeways

- Bridgeways is the provider of PATH services in Snohomish County. The annual funding amount is \$219,026.00 of grant funding and \$73,000.00 in matching State funds for case management services for a total of \$292,026.00.

Motion #24-47

North Sound BH-ASO-Bridgeways-PATH-24 for the purpose of providing PATH outreach and case management services in Snohomish County. The term of this agreement is October 1, 2024, through September 30, 2025, based on continued compliance with the terms of the contract.

Lifeline Connections

- Lifeline Connections is the provider of Peer Pathfinder Services in Whatcom County. The total annual funding for this service is \$202,500.00

Motion #24-48

NS BH-ASO-Lifeline Connections-FBG-23 Amendment 4 to provide funding to the Peer Path Finder services under this contract. The contract term is January 1, 2023, through December 31, 2024, with an automatic one-year renewal on January 1, 2025, based on continued compliance with the terms of the contract.

14. Introduction Items Attachment
Margaret Rojas, Assistant Director

Skagit County Recovery Café

- Skagit County Recovery Café has requested one time funding to offer an additional recovery circle and food for the members. The request is \$24,000.00

Motion #XX-XX

North Sound BH-ASO-New Earth Recovery-PSC-23 Amendment 1 for the purpose of adding additional funds to support the center’s operations.

Compass Health

- Compass Health submitted an updated budget for crisis services in June. After a thorough evaluation and negotiation, we approved an increase to their crisis budget. The annual increase is due to staff wage increases, additional FTEs and costs associated with the increases. The total annual increase is \$1,938,950.00 for a total annual amount of \$10,810,090.00. Compass Health provides 24/7 mobile crisis outreach in Island, San Juan, Skagit and Whatcom counties.

Motion #XX-XX

North Sound BH-ASO-Compass Health-ICCN-23 Amendment 6 for the purpose of adding an ongoing increase to the crisis service budget. The contract term is January 1, 2023, through December 31, 2025, with an automatic one-year renewal on January 1, 2026, based on continued compliance with the terms of the contract

15. Discussion Item

JanRose Ottaway Martin, Executive Director

- o North Sound Behavioral Health Legislative Summit

16. Report from the Executive Director Attachments

JanRose Ottaway Martin, Executive Director

17. Adjourn - Chair

Next Meeting: November 14th, 2024

September 12th, 2024

**Board of Directors Members Present
in Person:**

- **Barry Buchanan**, County Council, Whatcom County
- **Cammy Hart-Anderson**, Human Services, Designated Alternate for Dave Somers, County Executive; Snohomish County
- **Jill Johnson**, Commissioner, Island County
- **George Kosovich**, Community Services Division Manager, Designated Alternate for Peter Browning, Commissioner, Skagit County

Members Present via MS Teams:

- **Cindy Wolf**, Council Member; San Juan County
- **Cynthia Foley**, Sr. Legislative Analyst, Designated Alternate for Strom Peterson, County Council; Snohomish County
- **Nicole Gorle**, Legislative Analyst, Designated Alternate for Nate Nehring, County Council; Snohomish County
- **Jami Mitchell**, Human Services Manager, Designated Alternate for Cindy Wolf, County Council; San Juan County
- **George Kosovich**, Skagit County Public Health, Designated Alternate for Peter Browning, Commissioner, Skagit County
- **Malora Christensen**, Response System Division Manager, Designated Alternate for Satpal Sidhu, County Executive; Whatcom County
- **Darcy Cheesman**, Legislative Aid, Designated Alternate for Sam Low, County Council; Snohomish County
- **Kara Allen**, Advisory Board Chair

(North Sound BH-ASO) Staff Present:

- **Michael McAuley**, Clinical Director
- **Margaret Rojas**, Assistant Director
- **Darrell Heiner**, Senior Accountant
- **Kim Nakatani**, Accountant
- **Charles DeElena**, Business Improvement Manager/Compliance Officer
- **Maria Arreola**, Sr. Administrative Assistant
- **Joanie Wenzl**, Administrative Manager, Clerk of the Board

Guests Present:

Lori Fleming, Snohomish County Rual Behavioral Health Consortium

Call to Order and Introductions – Chair

The Chair called the meeting to order and initiated introductions.

It was noted that JanRose Ottaway-Martin (NS BH-ASO Executive Director) is on vacation today and Margaret Rojas, (NS BH-ASO Assistant Executive Director will be speaking in her absence).

Tribal Acknowledgement – Chair

[Tribal Behavioral Health | North Sound BH-ASO \(nsbhaso.org\)](https://www.nsbhaso.org)

The Chair read the Tribal Acknowledgement.

Revisions to the Agenda – Chair

No revisions to the agenda were requested.

Approval of the August 8th, 2024, Minutes, Motion #24-38 – Chair

Jill Johnson moved the motion for approval, Cammy Hart-Anderson seconded the motion, Barry Buchanan abstained, as he was on vacation during the August Board meeting, all others were in favor, none opposed, motion #24-38 carried.

Comments & Announcements from the Chair – Chair

The Chair said he is glad to see everyone today.

Reports from Members – Chair

The Board members gave updates regarding the behavioral health efforts and successes that are taking place in their respective counties.

Comments from the Public – Chair

There were no comments from the public

Report from the Advisory Board

Kara Allen, Advisory Board Chair

Kara gave the report from the Advisory Board's September meeting.

Report from the Finance Officer

Margaret Rojas, Assistant Director

Margaret gave the Report from the Finance Officer.

Report from the Governance Operations Committee – Chair

During the Governance and Operations Meeting, the Warrants were reviewed and approved to be forwarded to the full board.

All matters listed with the Consent Agenda have been distributed to each Member for reading and study, are considered to be routine, and will be enacted by one action of the Board of Directors with no separate discussion. If separate discussion is desired, the item may be removed from the Consent Agenda and placed on the Regular Agenda by request of a Member.

Consent Agenda - Chair

Motion #24-39

- To review and approve the North Sound Behavioral Health Administrative Services Organization claims paid from August 1st, through August 31st, 2024, in the amount of \$5,765,840.04.
- Payroll for the month of August in the amount of \$199,056.82 and associated employer benefits in the amount of \$97,653.37.

Jill Johnson moved the motion for approval, Cammy Hart-Anderson seconded, all in favor, no abstentions, motion #24-39 carried.

Action Items – Margaret Rojas, Assistant Director

For Board Approval

Proviso 86-Behavioral Health Housing and Services

- An additional \$738,833.00 was allocated in the ASO July HCA amendment. This doubles our annual allotment for Proviso 86 funds. These funds are intended for rental assistance and/or behavioral health services for individuals involved with the criminal justice system. Effective date of funding availability is July 1, 2024.
- The following motion is the downstream contracts allocating the additional Proviso 86 behavioral health rental assistance and services in four counties, San Juan County is served by Compass Health with HARPS rental assistance funds.
 - Bridgeways Proviso 86 rental assistance and services in Snohomish County.
 - July addition of Proviso 86 funds \$45,000.00
 - Total Proviso 86 12-month allocation \$206,000.00.
 - Compass Health Proviso 86 rental assistance/services Snohomish County.
 - July addition of Proviso 86 funds \$45,000.00
 - Total Proviso 86 12-month allocation \$195,000.00.
 - Lifeline Connections Proviso 86 rental assistance and services in Skagit and Whatcom County.
 - July addition of Proviso 86 funds \$45,000.00
 - Total Proviso 86 12-month allocation \$227,935.00.
 - Lake Whatcom Center Proviso 86 rental assistance and services in Whatcom County.

- July addition of Proviso 86 funds \$120,000.00
- Total Proviso 86 12-month allocation \$270,000.00.
- Opportunity Council rental assistance and services in Whatcom County.
 - July addition of proviso 86 funds \$120,000.00
 - Total Proviso 86 12-month allocation \$276,000.00
- Pioneer Human Services Proviso 86 rental assistance and services in Island County.
 - July addition of Proviso 86 funds \$120,000.00
 - Total Proviso 86 12-month allocation \$302,935.00.

Motion #24-40

NS BH-ASO-Bridgeways-CBRA-23 Amendment 3 for the provision of additional Proviso 86 funds for rental assistance and services in Snohomish County. The contract term is July 1, 2023, through June 30, 2025, with an automatic one-year renewal on July 1, 2025, based on continued compliance with the terms of the contract.

NS BH-ASO-Compass Health-CBRA-23 Amendment 3 for the provision of additional Proviso 86 funds for rental assistance and services in Snohomish County. The contract term is July 1, 2023, through June 30, 2025, with an automatic one-year renewal on July 1, 2025, based on continued compliance with the terms of the contract.

NS BH-ASO-Lifeline Connections-FBG-23 Amendment 5 for the provision of additional Proviso 86 funds for rental assistance and services in Skagit and Whatcom County. The contract term is July 1, 2023, through June 30, 2025, with an automatic one-year renewal on July 1, 2025, based on continued compliance with the terms of the contract.

NS BH-ASO-Lake Whatcom Center-CBRA-23 Amendment 3 for the provision of additional proviso 86 funds for rental assistance and services in Whatcom County. The contract term is July 1, 2023, through June 30, 2025, with an automatic one-year renewal on July 1, 2025, based on continued compliance with the terms of the contract.

NS BH-ASO-Opportunity Council-CBRA-23 Amendment 3 for the provision of additional Proviso 86 funds for rental assistance and services in Whatcom County. The contract term is July 1, 2024, through June 30, 2025, with an automatic one-year renewal on July 1, 2025, based on continued compliance with the terms of the contract.

NS BH-ASO-Pioneer Human Services-CBRA-23 Amendment 3 for the provision of additional Proviso 86 funds for rental assistance and services in Island County. The contract term is July 1, 2024, through June 30, 2025, with an automatic one-year renewal on July 1, 2025, based on continued compliance with the terms of the contract.

[Jill Johnson moved the motion for approval, Peter Browning seconded, all in favor, none opposed, motion #24-40 carried.](#)

ARPA Federal Block Grant

- The Health Resources and Services Administration (HRSA) Federal Grant award will expire on September 30, 2024.
 - The program has expanded services in Skagit & Island Counties.
 - Expansion of Medication Assisted Treatment (MAT) in Concrete and Oak Harbor
 - Lifeline Connections \$60,000.00 for MAT services
 - Expansion of our Opioid Outreach teams in east Skagit County
 - Mount Baker Presbyterian Church \$235,000.00 for Opioid Outreach
 - Supporting a prevention specialist in the Coupeville School District
 - NW ESD 189 \$25,000.00 for School Prevention
 - Funding a Co-Responder with Skagit Sheriff's Office

- Skagit County Public Health \$150,907.00 for Co-Responder Services
- San Juan County Recovery Café Peer Support
 - Lopez Island Family Resource Center-Heart & Soul Café \$28,260.00
- Juvenile Treatment Services
 - Snohomish County Superior Court \$51,000.00 for expansion of services for juveniles and families referred to Snohomish County probation.

Motion #24-41

NS BH-ASO-Lopez Island Heart and Soul-PSC-23 Amendment 1 to provide additional funding for the Recovery Café on Lopez Island. The term of this agreement is November 1, 2023, with a new expiration date of June 30, 2025, based on continued compliance with the terms of the contract.

NS BH-ASO-Lifeline Connections-ICN-23 Amendment 5 to provide the funding for MAT services under this contract. The contract term is January 1, 2023, through December 31, 2025, with an automatic one-year renewal on January 1, 2026, based on continued compliance with the terms of the contract.

NS BH-ASO-Mount Baker Presbyterian Church-ICN-23 Amendment 1 to provide funding for Opioid Outreach services under this contract. The contract term is September 1, 2023, through August 31, 2025, with an automatic one-year renewal on September 1, 2025, based on continued compliance with the terms of the contract.

NS BH-ASO-Skagit County-Interlocal-23 Amendment 5 to provide the funding for Co-Responder services under this contract. The contract term is January 1, 2023, through December 31, 2025, with an automatic one-year renewal on January 1, 2026, based on continued compliance with the terms of the contract.

NS BH-ASO-NW ESD 189-PSC-23 Amendment 1 for the purpose of providing a prevention specialist in the Coupeville School District. The contract term is September 1, 2023, through August 31, 2024, based on continued compliance with the terms of the contract.

NS BH-ASO-Snohomish County Superior Court-ICN-23 Amendment 4 to provide additional funding to continue services under this contract. The contract term is January 1, 2023, through December 31, 2025, with an automatic one-year renewal on January 1, 2026, based on continued compliance with the terms of the contract.

Cammy Hart-Anderson moved the motion for approval, Jill Johnson seconded, all in favor, none opposed, no abstentions, motion #24-41 carried.

Program for Assertive Community Treatment (PACT)

- Compass Health has two (2) PACT teams, in Skagit & Snohomish counties serving up to 150 individuals. The need continues to expand for these services. Compass Health is requesting seven (7) additional rotating slots, currently they have (8) eight slots. The slots are reserved for individuals moving on and off Medicaid due to reoccurring spend downs. The cost of the additional PACT slots is up to \$358,548.96 annually, for a total of \$768,319.20 annually for 15 rotating slots.

Motion #24-42

NS BH-ASO-Compass Health-ICCN-23 Amendment 5 to provide funding to add additional PACT service funds under this contract. The contract term is January 1, 2023, through December 31,

2025, with an automatic one-year renewal on January 1, 2026, based on continued compliance with the terms of the contract.

Peter Browning moved the motion for approval, Jill Johnson seconded, all in favor, no abstentions, none opposed, motion #24-42 carried.

Introduction Items

Margaret Rojas, Assistant Director

Health Care Authority (HCA)

- Projects for Assistance in Transition from Homelessness (PATH). This is an outreach program targeting individuals with a serious mental illness who are unhoused in Snohomish County. The annual funding for this service is \$219,026.00. North Sound provides a mandatory match annually of \$73,000.00.
- Peer Pathfinder Homeless Outreach Programs. Funding is used to support outreach and engagement services for those who are, or who are risk of homelessness and have or are suspected to have an Opiate Use Disorder and/or stimulant use disorder in Whatcom County. The annual funding for these services is \$131,480.00.
- Additional ARPA Peer Pathfinder funds are included in the amount of \$71,020.00 annually to specifically work with individuals exiting correctional facilities who have a serious mental illness or co-occurring conditions in Whatcom County.

Motion #

HCA-North Sound BH-ASO-PATH-24 for the purpose of funding PATH services in Snohomish County. The contract term is October 1, 2024, through September 30, 2025.

Motion #

HCA-North Sound BH-ASO-Peer Path Finder-24 for the purpose of providing peer pathfinder services in Whatcom County. The term of the contract is October 1, 2024, through September 30, 2025.

- The following two contracts are the downstream contracts for PATH and Peer Pathfinder services.

Bridgeways

- Bridgeways is the provider of PATH services in Snohomish County. The annual funding amount is \$219,026.00 of grant funding and \$73,000.00 in matching State funds for case management services for a total of \$292,026.00

Motion #

North Sound BH-ASO-Bridgeways-PATH-24 for the purpose of providing PATH outreach and case management services in Snohomish County. The term of this agreement is October 1, 2024, through September 30, 2025, based on continued compliance with the terms of the contract.

Lifeline Connections

- Lifeline Connections is the provider of Peer Pathfinder Services in Whatcom County. The total annual funding for this service is \$202,500.00

Motion #

NS BH-ASO-Lifeline Connections-FBG-23 Amendment 4 to provide funding to the Peer Path Finder services under this contract. The contract term is January 1, 2023, through

December 31, 2024, with an automatic one-year renewal on January 1, 2025, based on continued compliance with the terms of the contract

Margaret Rojas gave an overview of the Introduction Items, there were no questions.

Discussion Items

Margaret Rojas, Assistant Director

- The NS BH-ASO Compensation Study has been added to the October Agenda for discussion with the full board
- Capital Requests will be added to the October Agenda for a discussion with the full board

An overview was given by Margaret Rojas regarding the discussion items that will be discussed next month during the October Board Meeting.

She added that the ASO's Proposed Budget will be prepared next month.

Report from the Director

Margaret Rojas, Assistant Director

Margaret gave the Report from the Director

Adjourn – Chair adjourned the meeting at 2:26 p.m.

Next Meeting: October 10th, 2024



Exit Conference: North Sound Behavioral Health Administrative Services Organization

The Office of the Washington State Auditor’s vision is increased trust in government. Our mission is to provide citizens with independent and transparent examinations of how state and local governments use public funds, and develop strategies that make government more efficient and effective.

The purpose of this meeting is to share the results of your audit and our draft reporting. We value and appreciate your participation.

Audit Reports

We will publish the following reports:

- Accountability audit for January 1, 2022 through December 31, 2023 – see draft report.
- Financial statement and federal grant compliance audits for January 1, 2023 through December 31, 2023 – see draft report.

Audit Highlights

We would like to thank Senior Accountant Darrell Heiner and Accountant Kimberly Nakatani for their diligence in providing all requested documents and providing timely responses to our questions.

Recommendations not included in the Audit Reports

Exit Items

We have provided exit recommendations for management’s consideration. Exit items address control deficiencies or non-compliance with laws or regulation that have an insignificant or immaterial effect on the entity, or errors with an immaterial effect on the financial statements. Exit items are not referenced in the audit report.

Status of Prior Management Letter items

Brief Description	In progress	Implemented
The Organization had seven subrecipient contracts with four applicable subrecipients during fiscal year 2022. We found the Organization either did not include or included incorrect information for the required contract elements in each of the seven contracts, such as the ALN, the federal agency’s information, the federal award project name, and the federal award date. Additionally, the Organization did not document one risk assessment.		X

Financial Statement Audit Communication

We would like to bring the following to your attention:

- We didn't identify any material misstatements during the audit.
- There were no uncorrected misstatements in the audited financial statements.
- The audit addressed the following risks, which required special consideration:
 - Due to the possibility that management may be able to circumvent certain controls, standards require the auditor to assess the risk of management override.
 - The Organization adopted new accounting guidance by implementing the provisions of GASB statement No.96 *Subscription Based IT Arrangements (SBITAs)*, which establishes standards for the accounting of these long term arrangements including the presentation and disclosures. This change necessitated the auditor to assess the risk related to the implementation of this accounting standard.

Finalizing Your Audit

Report Publication

Audit reports are published on our website and distributed via e-mail in an electronic .pdf file. We also offer a subscription service that allows you to be notified by email when audit reports are released or posted to our website. You can sign up for this convenient service at: <https://portal.sao.wa.gov/SAOPortal>.

Audit Cost

At the entrance conference, we estimated the cost of the audit to be \$70,000 plus \$2,000 in travel costs. Actual audit costs will reflect a cost savings due to audit efficiencies experienced on both the sides of the audit team and the Organization.

Your Next Scheduled Audit

Your next audit is scheduled to be conducted in 2025 and will cover the following general areas:

- Financial Statement
- Federal Programs

The estimated cost for the next audit based on current rates is \$40,000 plus travel expenses and other costs, if any. This preliminary estimate is provided as a budgeting tool and not a guarantee of final cost.

Working Together to Improve Government

Audit Survey

When your report is released you will receive an audit survey from us. We value your opinions on our audit services and hope you provide feedback.

Local Government Support Team

This team provides support services to local governments through technical assistance, comparative statistics, training, and tools to help prevent and detect a loss of public funds. Our website and client portal offers many resources, including a client Help Desk that answers auditing and accounting questions. Additionally this team assists with the online filing of your financial statements.

The Center for Government Innovation

The Center for Government Innovation of the Office of the Washington State Auditor is designed to offer services specifically to help you help the residents you serve at no additional cost to your government. What does this mean? We provide expert advice in areas like Lean, peer-to-peer networking and culture-building to help local governments find ways to be more efficient, effective and transparent. The Center can help you by providing assistance in financial management, cybersecurity and more. Check out our best practices and other resources that help local governments act on accounting standard changes, comply with regulations, and respond to recommendations in your audit. The Center understands that time is your most precious commodity as a public servant, and we are here to help you do more with the limited hours you have. If you are interested in learning how we can help you maximize your effect in government, call us at (564) 999-0818 or email us at Center@sao.wa.gov.

Questions?

Please contact us with any questions about information in this document or related audit reports.

Kelly Collins, CPA, CFE, Director of Local Audit, (564) 999-0807, Kelly.Collins@sao.wa.gov

Wendy Choy, CPA, Assistant Director of Local Audit, (425) 502-7067, Wendy.Choy@sao.wa.gov

Deena Garza, Audit Manager (360) 676-2165 or Deena.Garza@sao.wa.gov

Susanne Hancock, CPA, Assistant Audit Manager (360) 594-0572 or Susanne.Hancock@sao.wa.gov

David Yost, (360) 676-2165 or David.Yost@sao.wa.gov



Office of the Washington State Auditor
Pat McCarthy

Preliminary Draft - Please do not duplicate, distribute, or disclose.

Accountability Audit Report

North Sound Behavioral Health Administrative Services Organization

**(North Sound Behavioral Health
Administrative Services Organization)**

For the period January 1, 2022 through December 31, 2023

Published (Inserted by OS)

Report No. 1035767



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**Office of the Washington State Auditor
Pat McCarthy**

Issue Date – (Inserted by OS)

Board of Directors
North Sound Behavioral Health Administrative Services Organization
Mount Vernon, Washington

Report on Accountability

Thank you for the opportunity to work with you to promote accountability, integrity and openness in government. The Office of the Washington State Auditor takes seriously our role of providing state and local governments with assurance and accountability as the independent auditor of public accounts. In this way, we strive to help government work better, cost less, deliver higher value and earn greater public trust.

Independent audits provide essential accountability and transparency for Agency operations. This information is valuable to management, the governing body and public stakeholders when assessing the government’s stewardship of public resources.

Attached is our independent audit report on the Agency’s compliance with applicable requirements and safeguarding of public resources for the areas we examined. We appreciate the opportunity to work with your staff and value your cooperation during the audit.

Sincerely,

Pat McCarthy, State Auditor
Olympia, WA

Americans with Disabilities

In accordance with the Americans with Disabilities Act, we will make this document available in alternative formats. For more information, please contact our Office at (564) 999-0950, TDD Relay at (800) 833-6388, or email our webmaster at webmaster@sao.wa.gov.

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AUDIT RESULTS

Results in brief

This report describes the overall results and conclusions for the areas we examined. In those selected areas, Agency operations complied, in all material respects, with applicable state laws, regulations, and its own policies, and provided adequate controls over the safeguarding of public resources.

In keeping with general auditing practices, we do not examine every transaction, activity, policy, internal control, or area. As a result, no information is provided on the areas that were not examined.

About the audit

This report contains the results of our independent accountability audit of North Sound Behavioral Health Administrative Services Organization from January 1, 2022 through December 31, 2023.

Management is responsible for ensuring compliance and adequate safeguarding of public resources from fraud, loss or abuse. This includes the design, implementation and maintenance of internal controls relevant to these objectives.

This audit was conducted under the authority of RCW 43.09.260, which requires the Office of the Washington State Auditor to examine the financial affairs of all local governments. Our audit involved obtaining evidence about the Agency's use of public resources, compliance with state laws and regulations and its own policies and procedures, and internal controls over such matters. The procedures performed were based on our assessment of risks in the areas we examined.

Based on our risk assessment for the years ended December 31, 2023 and 2022, the areas examined were those representing the highest risk of fraud, loss, abuse, or noncompliance. We examined the following areas during this audit period:

- Payroll – gross wages
- Open public meetings – compliance with minutes, meetings and executive session requirements
- Financial condition – reviewing for indications of financial distress

RELATED REPORTS

Financial

Our opinion on the Agency's financial statements and compliance with federal grant program requirements is provided in a separate report, which includes the Agency's financial statements. That report is available on our website, <http://portal.sao.wa.gov/ReportSearch>.

Federal grant programs

We evaluated internal controls and tested compliance with the federal program requirements, as applicable, for the Agency's major federal programs, which are listed in the Schedule of Findings and Questioned Costs section of the separate financial statement and single audit report. That report is available on our website, <http://portal.sao.wa.gov/ReportSearch>.

INFORMATION ABOUT THE AGENCY

The North Sound Regional Support Network was formed in 1989 through an interlocal agreement created with five neighboring counties: Island, San Juan, Whatcom, Skagit, and Snohomish. The Network does business as the North Sound Mental Health Administration and contracts with vendors and other agencies to coordinate and provide mental health services to individuals within the area. In February 2016, the North Sound Regional Support Network became North Sound Behavioral Health Organization LLC. On April 1, 2016, the North Sound Behavioral Health Organization took over the responsibility of operating the Substances Use Disorder service system previously run by the state and counties. On June 30, 2019, the Medicaid portion of its contract ended, and on July 1, 2019, it became the North Sound Behavioral Health Administrative Services Organization (North Sound BH-ASO).

The North Sound BH-ASO is governed by a Board of Directors consisting of nine elected members, three tribal representatives and two advisory Board members from entities included in the interlocal agreement. The Board hires an Executive Director to oversee its daily operations, as well as its 25 employees. During fiscal years 2022 and 2023, the North Sound BH-ASO reported operating expenditures of \$37.5 million and \$42.7 million, respectively.

Contact information related to this report	
Address:	North Sound Behavioral Health Administrative Services Organization 2021 E College Way Suite 101 Mount Vernon, WA 98273
Contact:	Darrell Heiner, Senior Accountant
Telephone:	(360) 419-5652
Website:	www.nsbhaso.org

Information current as of report publish date.

Audit history

You can find current and past audit reports for the North Sound Behavioral Health Administrative Services Organization at <http://portal.sao.wa.gov/ReportSearch>.

ABOUT THE STATE AUDITOR’S OFFICE

The State Auditor’s Office is established in the Washington State Constitution and is part of the executive branch of state government. The State Auditor is elected by the people of Washington and serves four-year terms.

We work with state agencies, local governments and the public to achieve our vision of increasing trust in government by helping governments work better and deliver higher value.

In fulfilling our mission to provide citizens with independent and transparent examinations of how state and local governments use public funds, we hold ourselves to those same standards by continually improving our audit quality and operational efficiency, and by developing highly engaged and committed employees.

As an agency, the State Auditor’s Office has the independence necessary to objectively perform audits, attestation engagements and investigations. Our work is designed to comply with professional standards as well as to satisfy the requirements of federal, state and local laws. The Office also has an extensive quality control program and undergoes regular external peer review to ensure our work meets the highest possible standards of accuracy, objectivity and clarity.

Our audits look at financial information and compliance with federal, state and local laws for all local governments, including schools, and all state agencies, including institutions of higher education. In addition, we conduct performance audits and cybersecurity audits of state agencies and local governments, as well as state whistleblower, fraud and citizen hotline investigations.

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Office of the Washington State Auditor
Pat McCarthy

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Financial Statements and Federal Single Audit Report

North Sound Behavioral Health Administrative Services Organization

For the period January 1, 2023 through December 31, 2023

Published (Inserted by OS)

Report No. 1035768



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**Office of the Washington State Auditor
Pat McCarthy**

Issue Date – (Inserted by OS)

Board of Directors
North Sound Behavioral Health Administrative Services Organization
Mount Vernon, Washington

Report on Financial Statements and Federal Single Audit

Please find attached our report on the North Sound Behavioral Health Administrative Services Organization's financial statements and compliance with federal laws and regulations.

We are issuing this report in order to provide information on the Organization's financial activities and condition.

Sincerely,

Pat McCarthy, State Auditor
Olympia, WA

Americans with Disabilities

In accordance with the Americans with Disabilities Act, we will make this document available in alternative formats. For more information, please contact our Office at (564) 999-0950, TDD Relay at (800) 833-6388, or email our webmaster at webmaster@sao.wa.gov.

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SCHEDULE OF FINDINGS AND QUESTIONED COSTS

North Sound Behavioral Health Administrative Services Organization January 1, 2023 through December 31, 2023

SECTION I – SUMMARY OF AUDITOR’S RESULTS

The results of our audit of the North Sound Behavioral Health Administrative Services Organization are summarized below in accordance with Title 2 *U.S. Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Financial Statements

We issued an unmodified opinion on the fair presentation of the basic financial statements of the governmental activities and each major fund in accordance with accounting principles generally accepted in the United States of America (GAAP).

Internal Control over Financial Reporting:

- *Significant Deficiencies:* We reported no deficiencies in the design or operation of internal control over financial reporting that we consider to be significant deficiencies.
- *Material Weaknesses:* We identified no deficiencies that we consider to be material weaknesses.

We noted no instances of noncompliance that were material to the financial statements of the Organization.

Federal Awards

Internal Control over Major Programs:

- *Significant Deficiencies:* We reported no deficiencies in the design or operation of internal control over major federal programs that we consider to be significant deficiencies.
- *Material Weaknesses:* We identified no deficiencies that we consider to be material weaknesses.

We issued an unmodified opinion on the Organization’s compliance with requirements applicable to each of its major federal programs.

We reported no findings that are required to be disclosed in accordance with 2 CFR 200.516(a).

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Identification of Major Federal Programs

The following programs were selected as major programs in our audit of compliance in accordance with the Uniform Guidance.

<u>ALN</u>	<u>Program or Cluster Title</u>
93.958	Block Grants for Community Mental Health Services
93.958	COVID-19 Block Grants for Community Mental Health Services
93.959	Block Grants for Prevention and Treatment of Substance Abuse
93.959	COVID-19 Block Grants for Prevention and Treatment of Substance Abuse

The dollar threshold used to distinguish between Type A and Type B programs, as prescribed by the Uniform Guidance, was \$750,000.

The Organization did not qualify as a low-risk auditee under the Uniform Guidance.

SECTION II – FINANCIAL STATEMENT FINDINGS

None reported.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None reported.

INDEPENDENT AUDITOR’S REPORT

Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

North Sound Behavioral Health Administrative Services Organization January 1, 2023 through December 31, 2023

Board of Directors
North Sound Behavioral Health Administrative Services Organization
Mount Vernon, Washington

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of the North Sound Behavioral Health Administrative Services Organization, as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the Organization’s basic financial statements, and have issued our report thereon dated October 10, 2024.

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing our audit of the financial statements, we considered the Organization’s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization’s internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization’s internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the Organization’s financial statements will not be prevented or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described above and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified.

Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses.

REPORT ON COMPLIANCE AND OTHER MATTERS

As part of obtaining reasonable assurance about whether the Organization’s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

PURPOSE OF THIS REPORT

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization’s internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose. However, this report is a matter of public record and its distribution is not limited. It also serves to disseminate information to the public as a reporting tool to help citizens assess government operations.



Pat McCarthy, State Auditor

Olympia, WA

October 10, 2024

INDEPENDENT AUDITOR'S REPORT

Report on Compliance for Each Major Federal Program and Report on Internal Control over Compliance in Accordance with the Uniform Guidance

North Sound Behavioral Health Administrative Services Organization January 1, 2023 through December 31, 2023

Board of Directors
North Sound Behavioral Health Administrative Services Organization
Mount Vernon, Washington

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM

Opinion on Each Major Federal Program

We have audited the compliance of the North Sound Behavioral Health Administrative Services Organization, with the types of compliance requirements identified as subject to audit in the U.S. *Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on each of the Organization's major federal programs for the year ended December 31, 2023. The Organization's major federal programs are identified in the auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, the Organization complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)* are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination on the Organization's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the Organization's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Organization's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards* and the Uniform Guidance will always detect a material noncompliance when it exists. The risk of not detecting a material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgement made by a reasonable user of the report on compliance about the Organization's compliance with the requirements of each major federal program as a whole.

Performing an audit in accordance with GAAS, *Government Auditing Standards* and the Uniform Guidance includes the following responsibilities:

- Exercise professional judgment and maintain professional skepticism throughout the audit;
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Organization's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances;
- Obtain an understanding of the Organization's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control over compliance. Accordingly, no such opinion is expressed; and
- We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

REPORT ON INTERNAL CONTROL OVER COMPLIANCE


A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed. Our consideration of internal control over compliance was for the limited purpose described in the Auditor’s Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified.

Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

Purpose of this Report

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose. However, this report is a matter of public record and its distribution is not limited. It also serves to disseminate information to the public as a reporting tool to help citizens assess government operations.



Pat McCarthy, State Auditor

Olympia, WA

October 10, 2024

INDEPENDENT AUDITOR'S REPORT

Report on the Audit of the Financial Statements

North Sound Behavioral Health Administrative Services Organization January 1, 2023 through December 31, 2023

Board of Directors
North Sound Behavioral Health Administrative Services Organization
Mount Vernon, Washington

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of the North Sound Behavioral Health Administrative Services Organization, as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the Organization's basic financial statements as listed in the financial section of our report.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the North Sound Behavioral Health Administrative Services Organization, as of December 31, 2023, the respective changes in financial position thereof, and the budgetary comparison for the General fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

Performing an audit in accordance with GAAS and *Government Auditing Standards* includes the following responsibilities:

- Exercise professional judgment and maintain professional skepticism throughout the audit;
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements;
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, no such opinion is expressed;
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements;

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization’s ability to continue as a going concern for a reasonable period of time; and
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management’s discussion and analysis and required supplementary information listed in the financial section of our report be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Organization’s basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by Title 2 *U.S. Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). This supplementary information is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

OTHER REPORTING REQUIRED BY GOVERNMENT AUDITING STANDARDS

In accordance with *Government Auditing Standards*, we have also issued our report dated October 10, 2024 on our consideration of the Organization’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization’s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization’s internal control over financial reporting and compliance.



Pat McCarthy, State Auditor

Olympia, WA

October 10, 2024

FINANCIAL SECTION

North Sound Behavioral Health Administrative Services Organization January 1, 2023 through December 31, 2023

REQUIRED SUPPLEMENTARY INFORMATION

Management's Discussion and Analysis – 2023

BASIC FINANCIAL STATEMENTS

Statement of Net Position – 2023

Statement of Activities – 2023

Balance Sheet – Governmental Funds – 2023

Reconciliation of Governmental Funds Balance Sheet to the Statement of Net Position –
2023

Statement of Revenues, Expenditures and Changes in Fund Balance – Governmental
Funds – 2023

Reconciliation of Governmental Funds Statement of Revenues, Expenditures and
Changes in Fund Balance to the Statement of Activities – 2023

Statement of Revenues, Expenditures and Changes In Fund Balance – Budget and Actual
General Fund – 2023

Notes to Financial Statements – 2023

REQUIRED SUPPLEMENTARY INFORMATION

Schedule of Proportionate Share of Net Pension Liability – PERS 1 & PERS 2/3 – 2023

Schedule of Employer Contributions – PERS 1 & PERS 2/3– 2023

SUPPLEMENTARY AND OTHER INFORMATION

Schedule of Expenditures of Federal Awards – 2023

Notes to the Schedule of Expenditures of Federal Awards – 2023

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ABOUT THE STATE AUDITOR'S OFFICE

The State Auditor's Office is established in the Washington State Constitution and is part of the executive branch of state government. The State Auditor is elected by the people of Washington and serves four-year terms.

We work with state agencies, local governments and the public to achieve our vision of increasing trust in government by helping governments work better and deliver higher value.

In fulfilling our mission to provide citizens with independent and transparent examinations of how state and local governments use public funds, we hold ourselves to those same standards by continually improving our audit quality and operational efficiency, and by developing highly engaged and committed employees.

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North Sound BH-ASO

2021 E. College Way, Suite 101, Mt. Vernon, WA 98273

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October 10, 2024

Office of the Washington State Auditor
11 Bellwether Way
Suite 211
Bellingham, WA 98225

To the Office of the Washington State Auditor:

We are providing this letter in connection with your audit of North Sound Behavioral Health Administrative Services Organization for the period from January 1, 2022 through December 31, 2023. Representations are in relation to matters existing during or subsequent to the audit period up to the date of this letter.

Certain representations in this letter are described as being limited to matters that are significant or material. Information is considered significant or material if it is probable that it would change or influence the judgment of a reasonable person.

We confirm, to the best of our knowledge and belief, having made appropriate inquiries to be able to provide our representations, the following representations made to you during your audit. If we subsequently discover information that would change our representations related to this period, we will notify you in a timely manner.

General Representations:

1. We have provided you with unrestricted access to people you wished to speak with and made available all requested and relevant information of which we are aware, including:
 - a. Financial records and related data.
 - b. Minutes of the meetings of the governing body or summaries of actions of recent meetings for which minutes have not yet been prepared.
 - c. Other internal or external audits, examinations, investigations or studies that might concern the objectives of the audit and the corrective action taken to address significant findings and recommendations.
 - d. Communications from regulatory agencies, government representatives or others concerning possible noncompliance, deficiencies in internal control or other matters that might concern the objectives of the audit.

- e. Related party relationships and transactions.
 - f. Results of our internal assessment of business risks and risks related to financial reporting, compliance and fraud.
2. We acknowledge our responsibility for compliance with requirements related to confidentiality of certain information, and have notified you whenever records or data containing information subject to any confidentiality requirements were made available.
 3. We acknowledge our responsibility for compliance with applicable laws, regulations, contracts and grant agreements.
 4. We have identified and disclosed all laws, regulations, contracts and grant agreements that could have a direct and material effect on the determination of financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
 5. We have complied with all material aspects of laws, regulations, contracts and grant agreements.
 6. We acknowledge our responsibility for establishing and maintaining effective internal controls over compliance with applicable laws and regulations and safeguarding of public resources, including controls to prevent and detect fraud.
 7. We have established adequate procedures and controls to provide reasonable assurance of safeguarding public resources and compliance with applicable laws and regulations.
 8. We have no knowledge of any loss of public funds or assets or other illegal activity, or any allegations of fraud or suspected fraud involving management or employees.
 9. In accordance with RCW 43.09.200, all transactions have been properly recorded in the financial records.
 10. We are responsible for, and have accurately prepared, the summary schedule of prior audit findings to include all findings, and we have provided you with all the information on the status of the follow-up on prior audit findings.

Additional representations related to the financial statements:

11. We acknowledge our responsibility for fair presentation of financial statements and believe financial statements are fairly presented in conformity with generally accepted accounting principles in the United States of America.
12. We acknowledge our responsibility for establishing and maintaining effective internal control over financial reporting.

13. The financial statements include financial information of the primary government and all component units, fiduciary and other activity required by generally accepted accounting principles to be included in the financial reporting entity.
14. The financial statements properly classify all funds and activities.
15. All funds that meet the quantitative criteria in GASB requirements or are otherwise particularly important to financial statement users, are presented as major funds.
16. Capital assets, including infrastructure and intangible assets, are properly capitalized, reported and depreciated as applicable.
17. We have no plans or intentions that may materially affect the reported value or classification of assets, liabilities or net position.
18. Revenues are appropriately classified by fund and account.
19. Expenses have been appropriately classified by fund and account, and allocations have been made on a reasonable basis.
20. Net position components (net investment in capital assets, restricted and unrestricted and fund balance components (nonspendable, restricted, committed, assigned and unassigned are properly classified and, as applicable, approved.
21. The methods, data and significant assumptions we used in making accounting estimates and related disclosures are appropriate and free from intentional bias.
22. The following have been properly classified, reported and disclosed in the financial statements, as applicable:
 - a. Interfund, internal, and intra-entity activity and balances.
 - b. Related-party transactions, including sales, purchases, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties.
 - c. Joint ventures and other related organizations.
 - d. Guarantees under which the government is contingently liable.
 - e. All events occurring subsequent to the fiscal year end through the date of this letter that would require adjustment to, or disclosure in, the financial statements.
 - f. Effects of all known actual or possible litigation, claims, assessments, violations of laws, regulations, contracts or grant agreements, and other loss contingencies.
23. We have accurately disclosed to you all known actual or possible pending or threatened litigation, claims or assessments whose effects should be considered when preparing the

financial statements. We have also accurately disclosed to you the nature and extent of our consultation with outside attorneys concerning litigation, claims and assessments.

24. We acknowledge our responsibility for reporting supplementary information such as: the Schedule of Expenditures of Federal Awards in accordance with applicable requirements and believe supplementary information is fairly presented, in both form and content in accordance with those requirements.
25. We have disclosed to you all significant changes to the methods of measurement and presentation of supplementary information, reasons for any changes and all significant assumptions or interpretations underlying the measurement or presentation.
26. We acknowledge our responsibility for the supplementary information required by generally accepted accounting principles in the United States (RSI) and believe RSI is measured and presented within prescribed guidelines.
27. We have disclosed to you all significant changes in the methods of measurement and presentation of RSI, reasons for any changes and all significant assumptions or interpretations underlying the measurement or presentation of the RSI.
28. We believe there are no uncorrected misstatements that would be material individually and in the aggregate to each applicable opinion unit..
29. We acknowledge our responsibility not to publish any document containing the audit report with any change in the financial statements, supplementary and other information referenced in the auditor's report. We will contact the auditor if we have any needs for publishing the audit report with different content included.

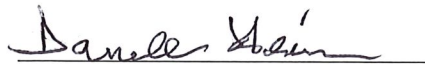
Additional representations related to expenditures under federal grant programs:

30. We acknowledge our responsibility for complying, and have complied, with the requirements of 2 CFR § 200 *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards*.
31. With regards to your audit of federal grant programs, we have made available all relevant and requested information of which we are aware, including:
 - a. All federal awards and related grant agreements (including amendments, if any), contracts with pass-through entities, service organizations and contractors, and correspondence.
 - b. All communications from federal awarding agencies, contractors, service organizations or pass-through entities concerning possible noncompliance.

- c. All information regarding corrective actions taken and management decisions or follow-up work performed by federal or pass-through agencies on any findings reported in the past.
 - d. All documentation related to the compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
 - e. Interpretations or other support for any situations where compliance with requirements might be questionable or unclear.
32. We have identified and complied with all direct and material compliance requirements of federal awards.
33. Management is responsible for establishing effective internal control and has maintained sufficient control over federal programs to provide reasonable assurance that awards are managed in compliance with laws, regulations, contracts or grant agreements that could have a material effect on each of our federal awards.
34. Federal program financial reports and claims for advances and reimbursements are supported by the accounting records from which the basic financial statements have been prepared, and are prepared on a basis consistent with the Schedule of Expenditures of Federal Awards.
35. Copies of federal program reports provided to you are true copies of the reports submitted, or electronically transmitted, to federal agencies or pass-through agencies, as applicable.
36. We are responsible for, and will accurately prepare, the auditee section of the Data Collection Form as required by the Uniform Guidance.



JanRose Ottaway Martin
(Executive Director)



Darrell Heiner
Senior Accountant



Advisory Board Brief

October 3, 2024

2024 North Sound Behavioral Health Legislative Summit

— Advisory Board

- Rose Dennis, Island County and Kara Allen Whatcom County shared their lived experience stories.
- Brad Banks, Washington State Association of Counties (WSAC) and BHASO Lobbyist presented on the Medicaid Re-procurement and potential impact on Behavioral Health Access issues.
- Island, Skagit, Whatcom, and Snohomish counties presented county specific issues and priorities.
- Legislators were given dedicated time to speak.

North Sound Behavioral Health Administrative Services Organization October 10th, 2024, Board of Directors Financial Notes

HIGHLIGHTS

1. The Budget to Actuals revenue is looking pretty good. Revenues are ahead of budget due mainly to some new Proviso funding and some six-month proviso payments. The Crisis Services appears to be slightly increasing with most of the variance due to late billings received in January, most of the other negative variances are due mostly to late billings. Our expenses are currently running \$2,213,198 under budget.
2. The Revenue and Expense statement looks good at the end of September, showing an income of \$4,169,849 mainly due to receiving new Proviso dollars and six-month proviso funds. The SABG negative fund balance is back to it's usual amount. Our revenues are covering our expenses. Our general fund balance was \$10,732,538 at 6/30/24 and our maximum allowed is \$6,130,213.
3. The Medicaid fund balance is starting to even out. New MCO contracts have been negotiated and new payment amounts have gone into effect and some retro payments have been received. The MCOs pay at the beginning of the month but our expenses don't hit until the following month. Going forward we are going to follow the six-month reconciliation process to avoid this situation.

NOTES

1. We are presenting the financial statements for September 2024 for the Behavioral Health Administrative Services Organization (ASO).
2. These monthly statements are prepared for the Board's use only. They provide a snapshot of expenses and revenue for a single calendar month compared with a hypothetical "year to date" projection. However, neither revenues nor expenditures occur on an equal 1/12 amount each month.
3. The North Sound BH-ASO adopts "calendar year" budgets, but the allocations from the state are done on a state fiscal year basis [with adjustments every 6 months]. The exceptions are Federal Block Grant Funds which are allocated for the entire fiscal year.
4. Revenues and expenses are managed independently within each of the major fund categories: Medicaid, State General Fund, Mental Health Block Grant, Substance Abuse

Block Grant, and SAMHSA [a direct grant we receive from the federal government for our rural Medication Assistance Treatment program].

5. Within 'State General Funds', allocations are further subdivided between general state funds, and the multiple "Proviso" funds allocated for specific services.

6. We have added two new lines at the bottom of the "Revenue and Expense" tab which shows the beginning and ending fund balance within each fund category for the state fiscal year. I also added some additional lines at the bottom to show the Net Income from Operations before the transfer of funds to the BHO.

7. The Budget to Actuals statement includes notes on areas where there is a variance between the hypothetical year to date budget and actual revenues and expenditures. I also added additional lines at the bottom to show the transfer of funds separate from the normal operations.

**NORTH SOUND BEHAVIORAL HEALTH ADMINISTRATIVE SERVICE ORGANIZATION
PRELIMINARY REVENUE and EXPENSE STATEMENT for SEPTEMBER 2024*
BUDGET TO ACTUALS**

<u>REVENUES</u>	2024	YTD	YTD	Variance
	Budget	2024	2024	Favorable
		Budget	Actual	(Unfavorable)
Intergovernmental Revenues				
HRSA	\$ 222,222	166,667	289,166	122,499
MHBG	2,782,396	2,086,797	1,996,376	(90,421)
SABG	3,783,126	2,837,344	3,127,842	290,497
State Funds	34,260,149	25,695,112	29,690,201	3,995,089
Medicaid (MCO)	10,700,043	8,025,032	8,073,695	48,663
Total Intergovernmental Revenues	51,747,936	38,810,952	43,177,279	4,366,328
Misc. Revenue **	0	0	0	-
Interest Revenue	310,444	232,833	370,576	137,743
TOTAL REVENUES	\$ 52,058,380	\$ 39,043,785	\$ 43,547,855	\$ 4,504,070

EXPENDITURES

Inpatient Treatment	\$ 1,400,000	1,050,000	\$ 1,202,279	(152,279)	
ITA Judicial	2,924,898	2,193,674	1,490,593	703,081	
Crisis Services	17,467,380	13,100,535	13,750,114	(649,579)	A late billi
Crisis Teams - Children & Youth	2,034,097	1,525,573	1,215,272	310,300	
Co-Responder	2,060,000	1,545,000	1,236,911	308,089	
MH Crisis Stabilization	1,550,000	1,162,500	799,637	362,863	
E&T Services	941,148	705,861	867,515	(161,654)	
E&T Discharge Planner	229,794	172,346	189,900	(17,555)	Some back
Jail Services	367,536	275,652	351,894	(76,242)	
PACT Services	1,032,564	774,423	925,222	(150,799)	Extra old p
Assisted Outpatient Treatment	1,139,838	854,879	234,322	620,556	
Trueblood	223,944	167,958	161,657	6,301	
BH Enhancement Funds	779,188	584,391	327,934	256,457	
HOST	1,239,966	929,975	826,644	103,331	
SnoCo Crisis Start up 32-Bed	1,100,000	825,000	162,480	662,520	
Proviso 13b	1,407,726	1,055,795	9,180	1,046,615	
Peer Bridger	303,529	227,647	190,255	37,392	
MHBG Expenditures ***	1,168,699	876,524	710,721	165,803	
HARPS Housing	817,376	613,032	757,303	(144,271)	
DOC Housing	1,501,830	1,126,373	1,206,512	(80,140)	
BH Housing Proviso 86	738,833	554,125	848,219	(294,094)	Increased
Governor Housing Voucher	50,000	37,500	22,377	15,123	
Tribal DCA	100,000	75,000	455	74,545	
DCA County Contracts	581,292	435,969	471,872	(35,903)	
Recovery Navigator	2,541,340	1,906,005	2,447,206	(541,201)	Some late
Opiate Dependency Outreach	816,632	612,474	718,960	(106,486)	
PPW Housing Support Services	400,000	300,000	401,469	(101,469)	

SABG Expenditures ****	1,129,248	846,936	639,581	207,355
Withdrawal Management	2,083,993	1,562,995	1,692,045	(129,050) Pioneer pr
HRSA	200,944	150,708	201,801	(51,093)
Juvenile Drug Court	139,800	104,850	113,054	(8,204)
Other MH Services *****	938,008	703,506	949,057	(245,551)
Other SUD Services	943,722	707,792	894,948	(187,156)
Advisory Board	19,996	14,997	5,915	9,082
Subtotal - Services	<u>50,373,321</u>	<u>37,779,991</u>	<u>36,023,305</u>	<u>1,756,686</u>
Administration	5,081,618	3,811,213	3,354,701	456,512
TOTAL EXPENDITURES	<u>\$ 55,454,939</u>	<u>\$ 41,591,204</u>	<u>\$ 39,378,006</u>	<u>\$ 2,213,198</u>

Excess of Revenues Over (Under) Expenditure. \$ 4,169,849

*** THIS IS AN UNAUDITED STATEMENT**

* Medicaid and State revenue are paid in advance. MHBG, SABG and SAMHSA revenue are paid on an expense reimbursement method. Expenses are recognized when the bill is received.

** Room Rental Fees, Tribal Conference, Salish Contract

*** Includes COVID, PATH and other FBG services. Does not include Crisis or E&T

**** Includes Peer Pathfinder and other SABG expenses. Does not include Crisis

***** Includes CORS, FYSPRT, Outpatient Services, PATH match

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***** Includes CORS, FYSPT, Outpatient Services, PATH match

NORTH SOUND BH-ASO
Warrants Paid
September 2024

Type	Date	Num	Name	Amount
Bill Pmt -Check	09/06/2024	586419	Access	-814.10
Bill Pmt -Check	09/06/2024	586425	American Behavioral Health System:	-709.14
Bill Pmt -Check	09/06/2024	586443	Bridgeways	-50,091.81
Bill Pmt -Check	09/06/2024	586470	Compass Health	-25,978.10
Bill Pmt -Check	09/06/2024	586472	Consejo Counseling	-19,801.95
Bill Pmt -Check	09/06/2024	58643	Fairfax Hospital	-30,232.06
Bill Pmt -Check	09/06/2024	586526	Holman Recovery Center	-24,250.00
Bill Pmt -Check	09/06/2024	586561	Lake Whatcom Center	-34,079.72
Bill Pmt -Check	09/06/2024	586566	Lifeline Connections	-3,719.99
Bill Pmt -Check	09/06/2024	586622	Pioneer Center	-46,937.46
Bill Pmt -Check	09/06/2024	586658	SRS Property Management	-11,618.98
Bill Pmt -Check	09/06/2024	586666	T-Mobil	-1,049.98
Bill Pmt -Check	09/06/2024	586669	Telecare Corporation	-20,034.00
Bill Pmt -Check	09/06/2024	586673	Therapeutic Health Services	-26,742.82
Bill Pmt -Check	09/06/2024	586699	Triumph Treatment Services	-11,160.00
Bill Pmt -Check	09/06/2024	586672	Tulalip Tribes	-4,549.61
Bill Pmt -Check	09/20/2024	586974	Access	-457.20
Bill Pmt -Check	09/20/2024	586978	American Behavioral Health System:	-57,826.82
Bill Pmt -Check	09/20/2024	586993	Bellard, Bret MD	-3,510.00
Bill Pmt -Check	09/20/2024	587014	Compass Health	-21,200.00
Bill Pmt -Check	09/20/2024	587015	Compensation Connections	-5,160.00
Bill Pmt -Check	09/20/2024	587017	Conquer	-79,271.00
Bill Pmt -Check	09/20/2024	587018	Consejo Counseling	-40,917.03
Bill Pmt -Check	09/20/2024	586991	Fairfax Hospital	-34,358.11
Bill Pmt -Check	09/20/2024	587043	Firstline Communications (All Phase	-1,408.37
Bill Pmt -Check	09/20/2024	587045	Frontline Cleaning Services LLC	-608.92
Bill Pmt -Check	09/20/2024	587057	Holman Recovery Center	-25,500.00
Bill Pmt -Check	09/20/2024	587073	Joyce L Sobel Family Resource Cen	-4,685.00
Bill Pmt -Check	09/20/2024	587083	Lake Whatcom Center	-23,232.12
Bill Pmt -Check	09/20/2024	587092	Lifeline Connections	-9,290.00
Bill Pmt -Check	09/20/2024	587185	Maharaj-Lewis, Starleen	-255.00
Bill Pmt -Check	09/20/2024	587120	Office Depot	-20.23
Bill Pmt -Check	09/20/2024	587035	Recovery Cafe Everett	-28,187.37
Bill Pmt -Check	09/20/2024	587206	Smokey Point Behavioral Hospital	-16,170.86
Bill Pmt -Check	09/20/2024	587181	Snohomish Co Human Services	-567,422.17
Bill Pmt -Check	09/20/2024	587182	Snohomish Co Juvenile	-9,945.29
Bill Pmt -Check	09/20/2024	587204	Valley Cities Counseling	-9,750.00
Bill Pmt -Check	09/20/2024	587215	Wave Business	-601.20

NORTH SOUND BH-ASO
Warrants Paid
September 2024

Bill Pmt -Check	09/20/2024	587219	Whatcom Co Superior Court	-7,384.00
Bill Pmt -Check	09/25/2024	IGT	Skagit County Auditor	-3,500.00
Bill Pmt -Check	09/27/2024	587291	Brigid Collins	-13,483.66
Bill Pmt -Check	09/27/2024	587307	Collective Medical Technologies	-2,856.01
Bill Pmt -Check	09/27/2024	587308	Comcast	-218.40
Bill Pmt -Check	09/27/2024	587310	Community Action of Skagit Co	-74,921.55
Bill Pmt -Check	09/27/2024	587311	Compass Health	-15,434.42
Bill Pmt -Check	09/27/2024	587313	Consejo Counseling	-37,466.94
Bill Pmt -Check	09/27/2024	587317	Copy & Print Store	-43.52
Bill Pmt -Check	09/27/2024	587501	Culligan NW	-43.78
Bill Pmt -Check	09/27/2024	587350	Great Rivers BH	-20,338.00
Bill Pmt -Check	09/27/2024	587378	Lake Whatcom Center	-8,536.88
Bill Pmt -Check	09/27/2024	587385	Lifeline Connections	-9,166.00
Bill Pmt -Check	09/27/2024	587387	Lopez Island Family Resource Cente	-3,079.53
Bill Pmt -Check	09/27/2024	587407	NSBHO-FSA	-40,000.00
Bill Pmt -Check	09/27/2024	587422	Pioneer Center	-53,595.00
Bill Pmt -Check	09/27/2024	587442	San Juan County Health & Comm. S	-204.80
Bill Pmt -Check	09/27/2024	587465	Spokane County BHO	-1,624.00
Bill Pmt -Check	09/27/2024	587420	St Joseph Medical Center, Peace Hc	-6,922.62
Bill Pmt -Check	09/27/2024	587477	Telecare Corporation	-6,399.75
Bill Pmt -Check	09/27/2024	587271	US Bank	-2,159.47
Bill Pmt -Check	09/27/2024	587493	Valley Cities Counseling	-6,344.00
Bill Pmt -Check	09/27/2024	587495	Volunteers of America	-455.00
Bill Pmt -Check	09/27/2024	587467	WA State Auditors Office	-33,581.98
				-1,599,305.72
				-1,599,305.72
				-1,599,305.72

Weekly Crisis Metrics Report:

See attached.

First Annual North Sound Behavioral Health Legislative Summit

We held the first annual legislative summit on October 1st.

North Sound's Regional Legislative Priorities were identified as:

1. ASO Flexibility in Proviso Funding Appropriations
2. Regional Capital or Program Start-Up Funding Needs
3. Building and Strengthening Access to Care for Youth
4. Supporting WSAC Behavioral Health Priority to establish a process, recommendations and timeline for Medicaid re-procurement that would address expectations to MCOs and Access Issues

We are working on a communication that will go out to all attendees and all legislators that were not at the meeting. We will include county documents and priorities in that communication. Many legislators who were not able to attend asked for this as a follow-up. I will be offering 1:1 meetings with me if any legislators want to discuss the identified priorities.

Assessing Crisis System and any gaps

We are in the process of identifying gaps and issues in the Crisis System (DCRs and MRRCT) and have started to engage with providers and partners throughout the region to see where we may need to add additional staff, teams or resources.

Hired two new positions

North Sound ASO is currently hiring for two new positions:

- Clinical Manager: With the expansion of clinical programs in the last couple years, we acknowledged the need for a new Clinical Manager on the clinical team. This position will supervise staff and allow our Clinical Director to focus on larger system's work and improvement. We hired Megan Drake for this position.
- Youth Navigator Coordinator: The first position we are hiring for the Youth Navigator Program is the Coordinator position to assist in designing this new program. We hired Angela Fraser-Powell for this position.

Youth Navigator Program (aka Kids' Mental Health):

Our clinical staff (Michael McAuley and Angela Fraser-Powell) are working on the next steps for establishing the North Sound Youth Navigator Program. This includes beginning the

recruitment process for the Youth Navigator Coordinator position. This position is completely funded through the Youth Navigator Program state funding through the HCA. Angela will present more information about this program in upcoming County Coordinator and Advisory Board meetings to discuss current plans and identify any gaps that we haven't considered that we could potentially address through this program.

Meeting with EMT/EMS and Fire Departments in November to discuss Endorsed MRRCT/CBCT models:

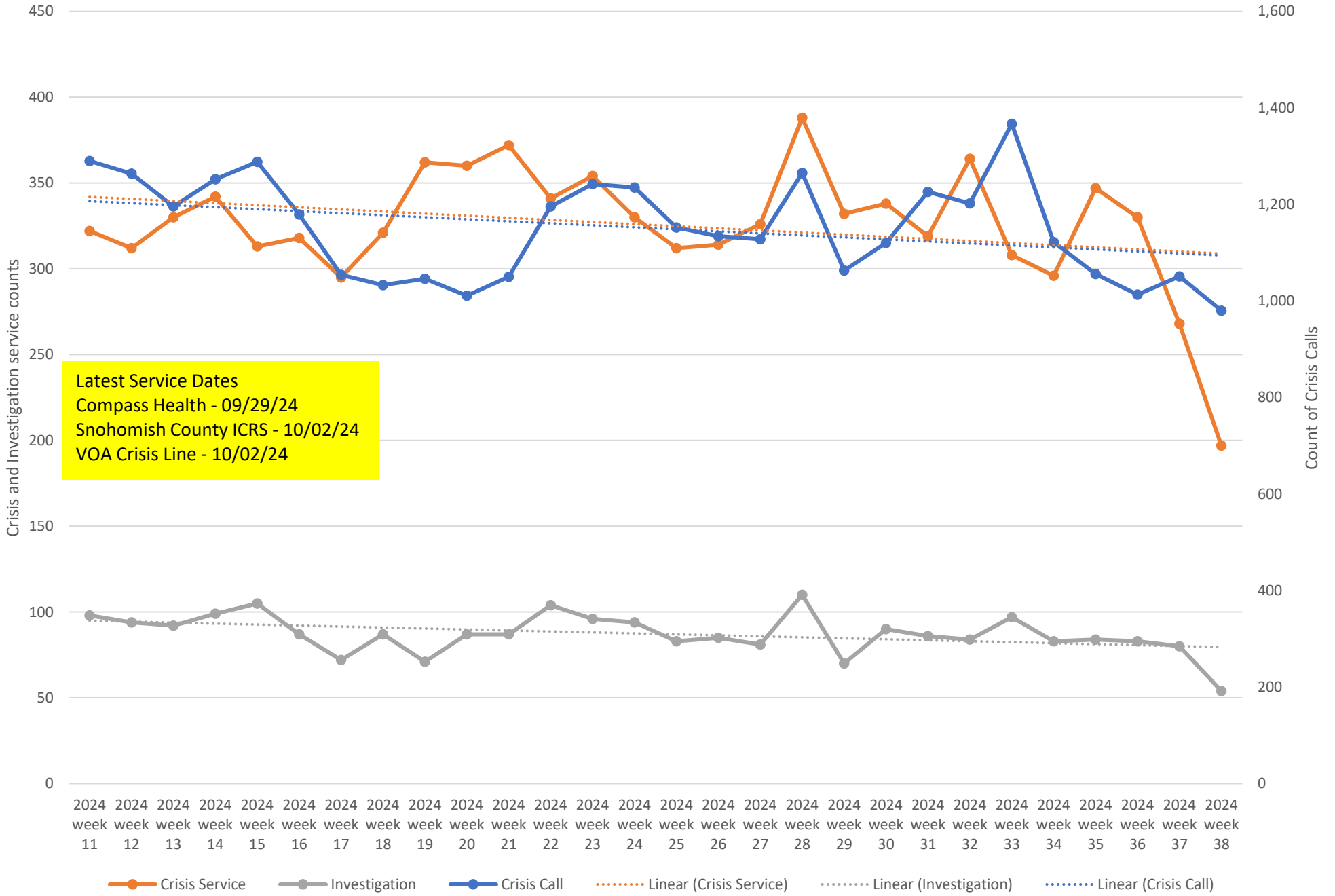
The Health Care Authority continues to move forward on the new Endorsed Mobile Rapid Response Crisis Teams (MRRCT) and Community Based Crisis Teams (CBCT). They are starting to release information on estimated funding amounts and the final Endorsement Standards should be available in October. As this will greatly affect work with the crisis system throughout the region, we want to hold a regional meeting with EMT/EMS and Fire Departments to ensure they know about this program, basic requirements and current funding models. We are hoping to get an understanding of which departments (if any) may pursue this new endorsement.



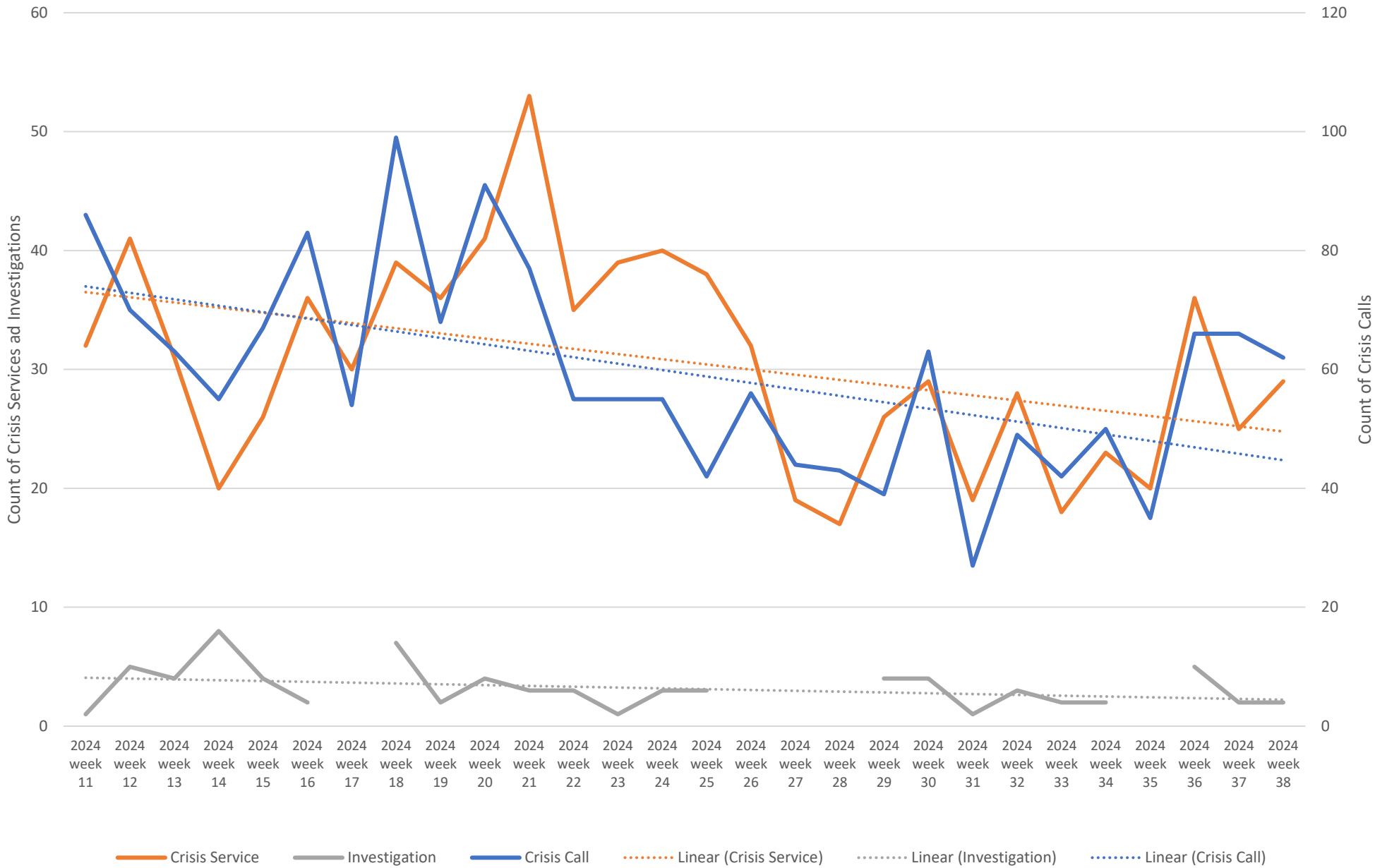
Weekly Crisis Capacity Indicator Snapshot

Page 2	Crisis Data - dates 03/10/24 to 09/21/24
Page 3	Crisis Data: Ages 0-17 - dates 03/10/24 to 09/21/24
Page 4	All DCR Dispatches - dates 03/10/24 to 09/21/24
Page 5	Weekly Staff Count - Staff providing Crisis or Investigation services 03/10/24 to 09/21/24
Page 6	Hospital placement locations (Invol and Vol) - No adjustment has been made for timely data - recent weeks likely low
Page 7	Telehealth only, crisis and investigation services from 03/10/24 to 09/21/24
Page 8	Crisis Service Unit Percent - Crisis Service units divided by Crisis units + Investigation units
Page 9	Washington State Indicators of Anxiety or Depression Based on Reported Frequency of Symptoms During Last 7 Days
Page 10	Place of Service -Crisis Services, percent of total by week
Page 11	Place of Service -Investigations, percent of total by week
Page 12	North Sound BH ASO Walkaway Chart 03/10/24 to 09/21/24

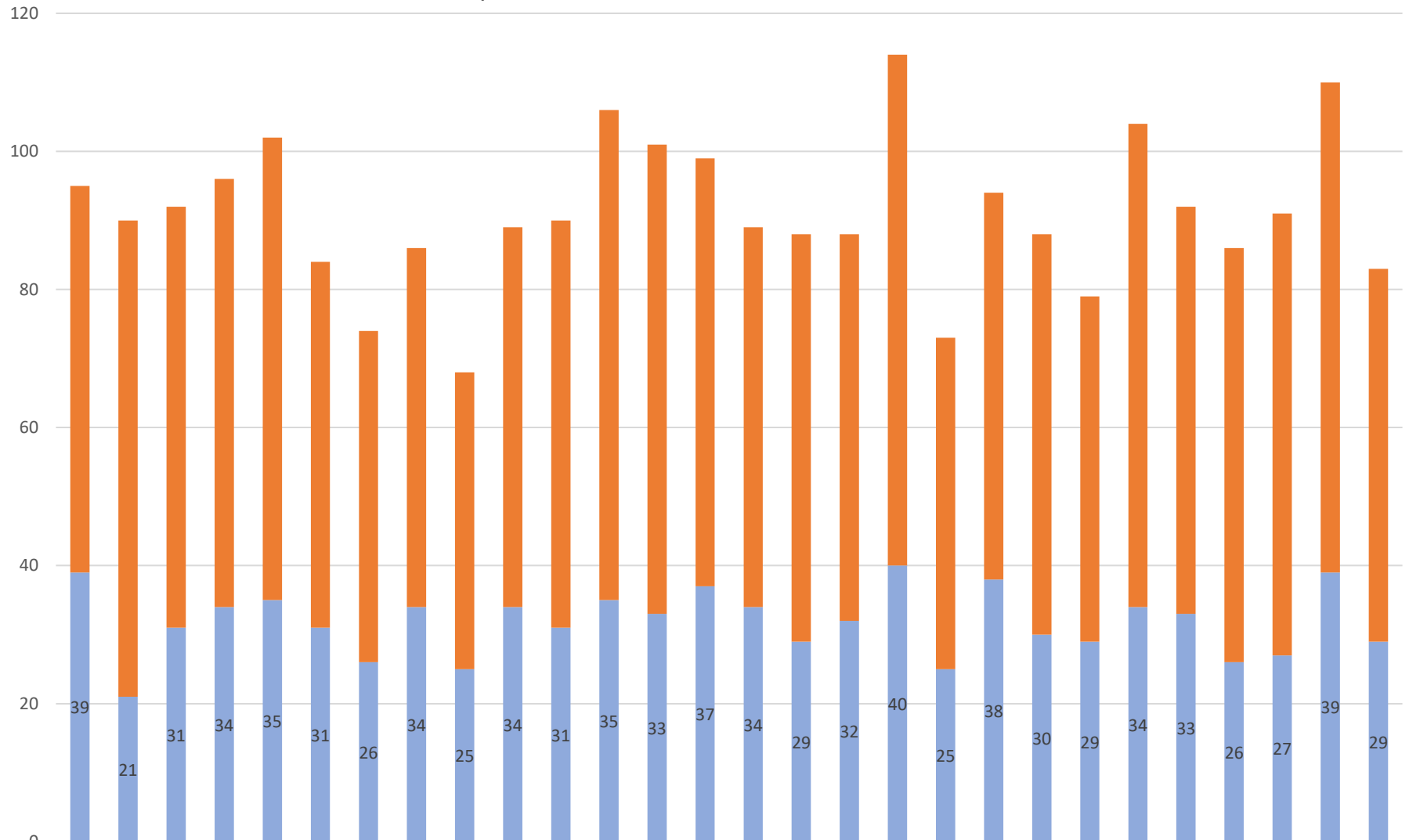
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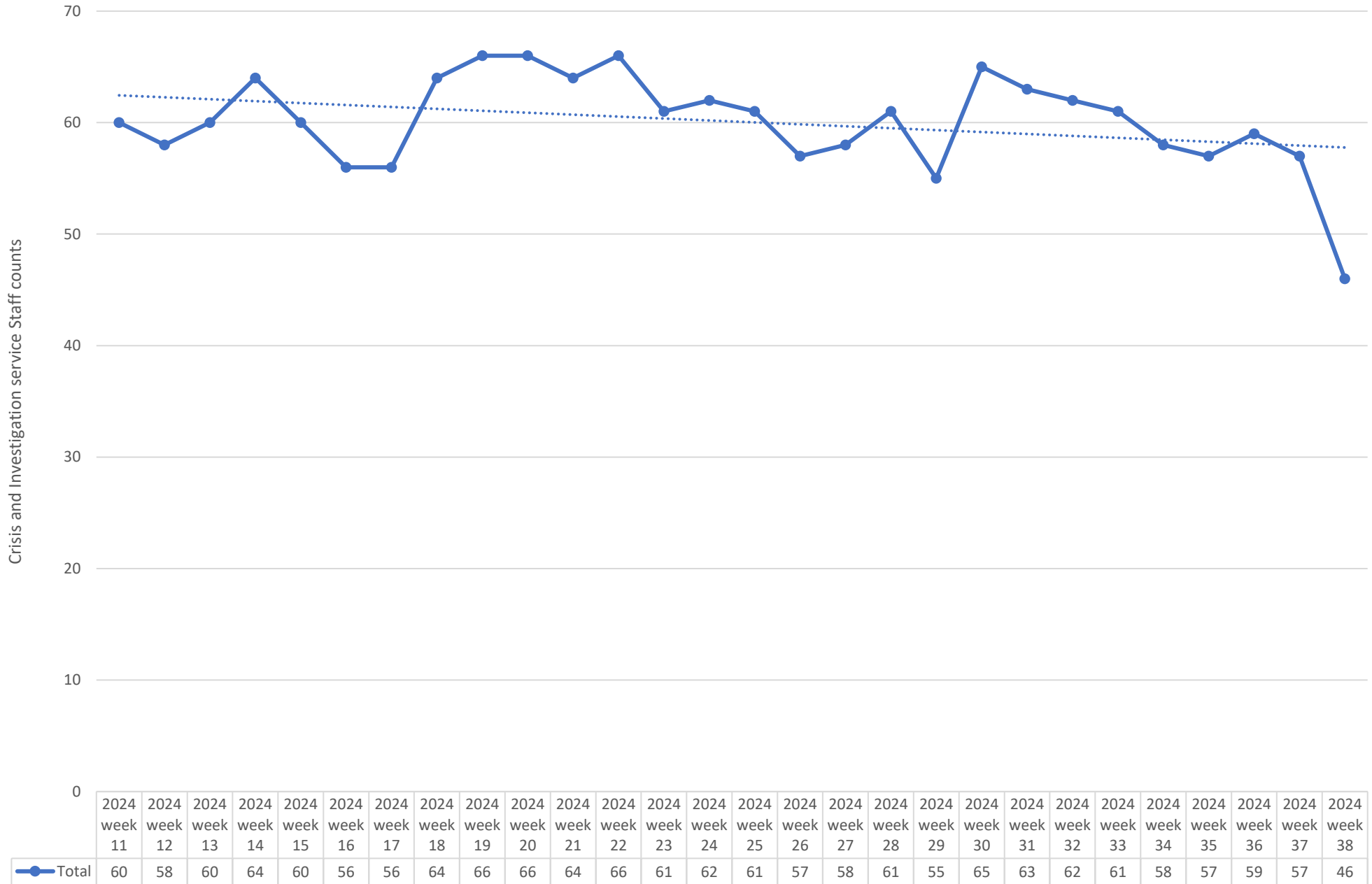


All DCR Dispatches - dates 03/10/24 to 09/21/24



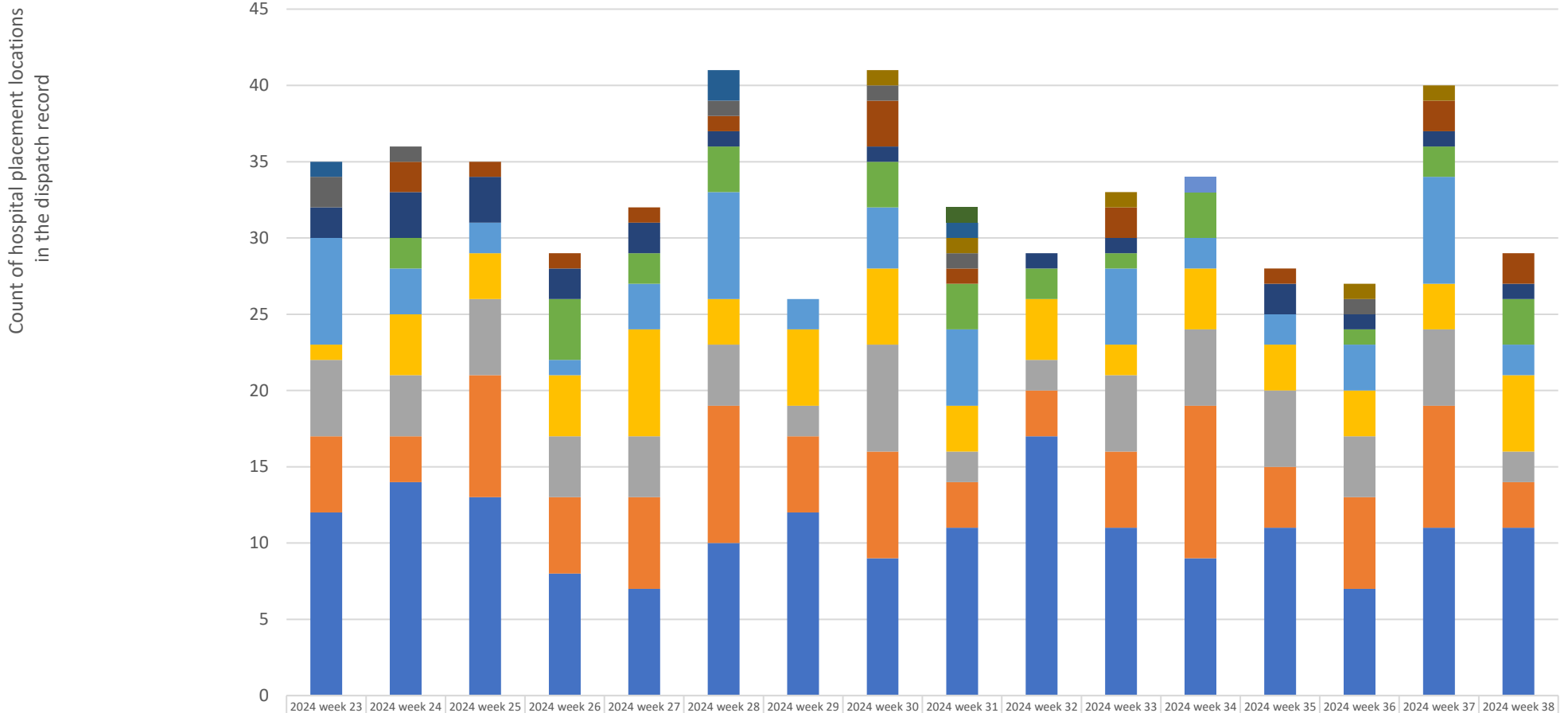
■ dispatch resulting in other outcome	56	69	61	62	67	53	48	52	43	55	59	71	68	62	55	59	56	74	48	56	58	50	70	59	60	64	71	54
■ dispatch resulting in detention	39	21	31	34	35	31	26	34	25	34	31	35	33	37	34	29	32	40	25	38	30	29	34	33	26	27	39	29

Weekly Staff Count - Staff providing Crisis or Investigation services 03/10/24 to 09/21/24



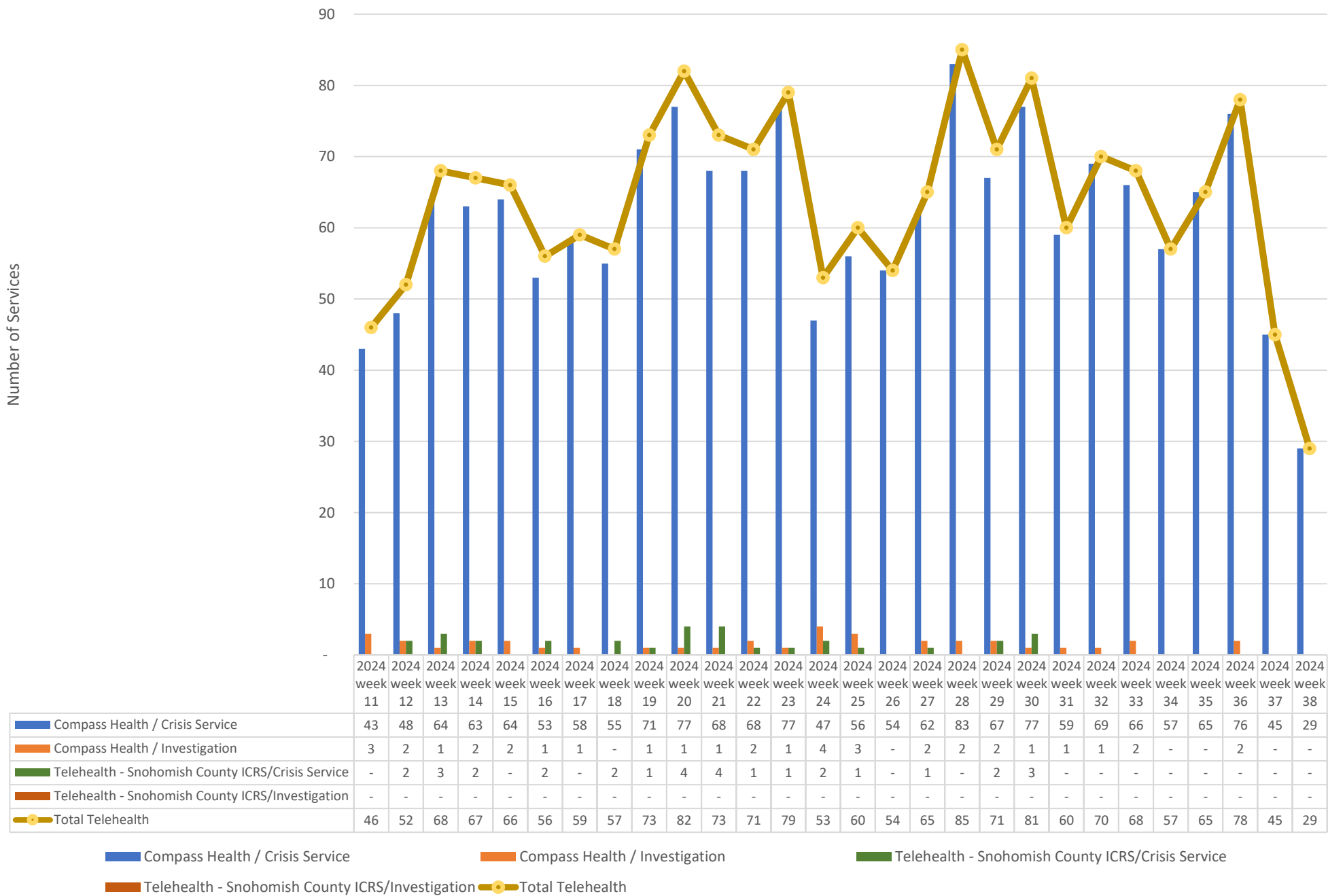
2024 week 38 ending 01/00/00

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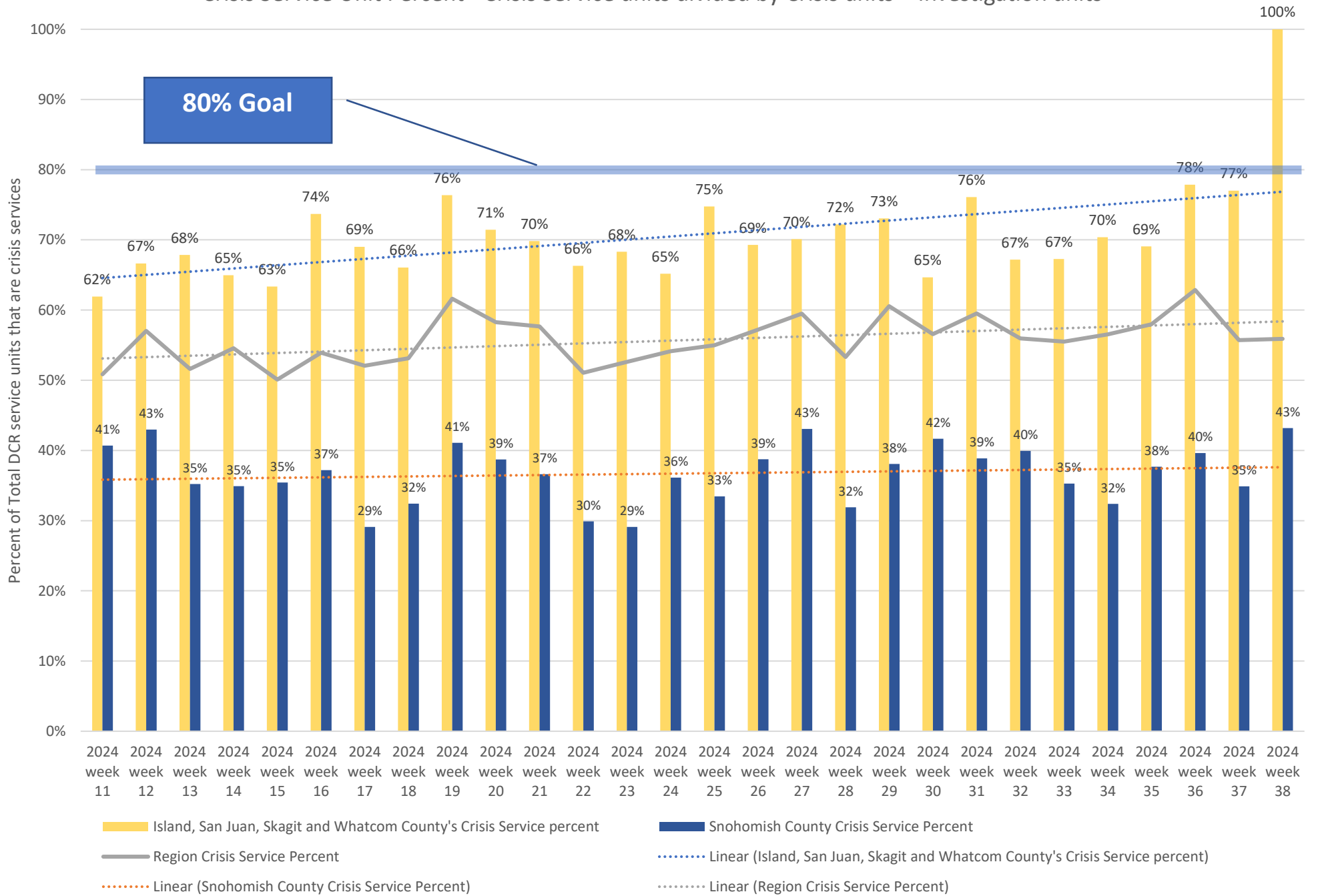


	2024 week 23	2024 week 24	2024 week 25	2024 week 26	2024 week 27	2024 week 28	2024 week 29	2024 week 30	2024 week 31	2024 week 32	2024 week 33	2024 week 34	2024 week 35	2024 week 36	2024 week 37	2024 week 38
THURSTON/MASON EandT FACILITY												1				
Western State									1							
Swedish Mill Creek	1					2			1							
VALLEY GENERAL HOSPITAL								1	1		1			1	1	
ABHS Chehalis	2	1				1		1	1					1		
Telecare North Sound Evaluation and Treatment		2	1	1	1	1		3	1		2		1		2	2
BHC Fairfax Hospital INC	2	3	3	2	2	1		1		1	1		2	1	1	1
Mukilteo		2		4	2	3		3	3	2	1	3		1	2	3
SMOKEY POINT BEHAVIORAL HOSPITAL	7	3	2	1	3	7	2	4	5		5	2	2	3	7	2
Skagit Valley Hospital	1	4	3	4	7	3	5	5	3	4	2	4	3	3	3	5
Peacehealth Bellingham	5	4	5	4	4	4	2	7	2	2	5	5	5	4	5	2
SWEDISH EDMONDS	5	3	8	5	6	9	5	7	3	3	5	10	4	6	8	3
Providence Everett	12	14	13	8	7	10	12	9	11	17	11	9	11	7	11	11

Telehealth only, crisis and investigation services from 03/10/24 to 09/21/24



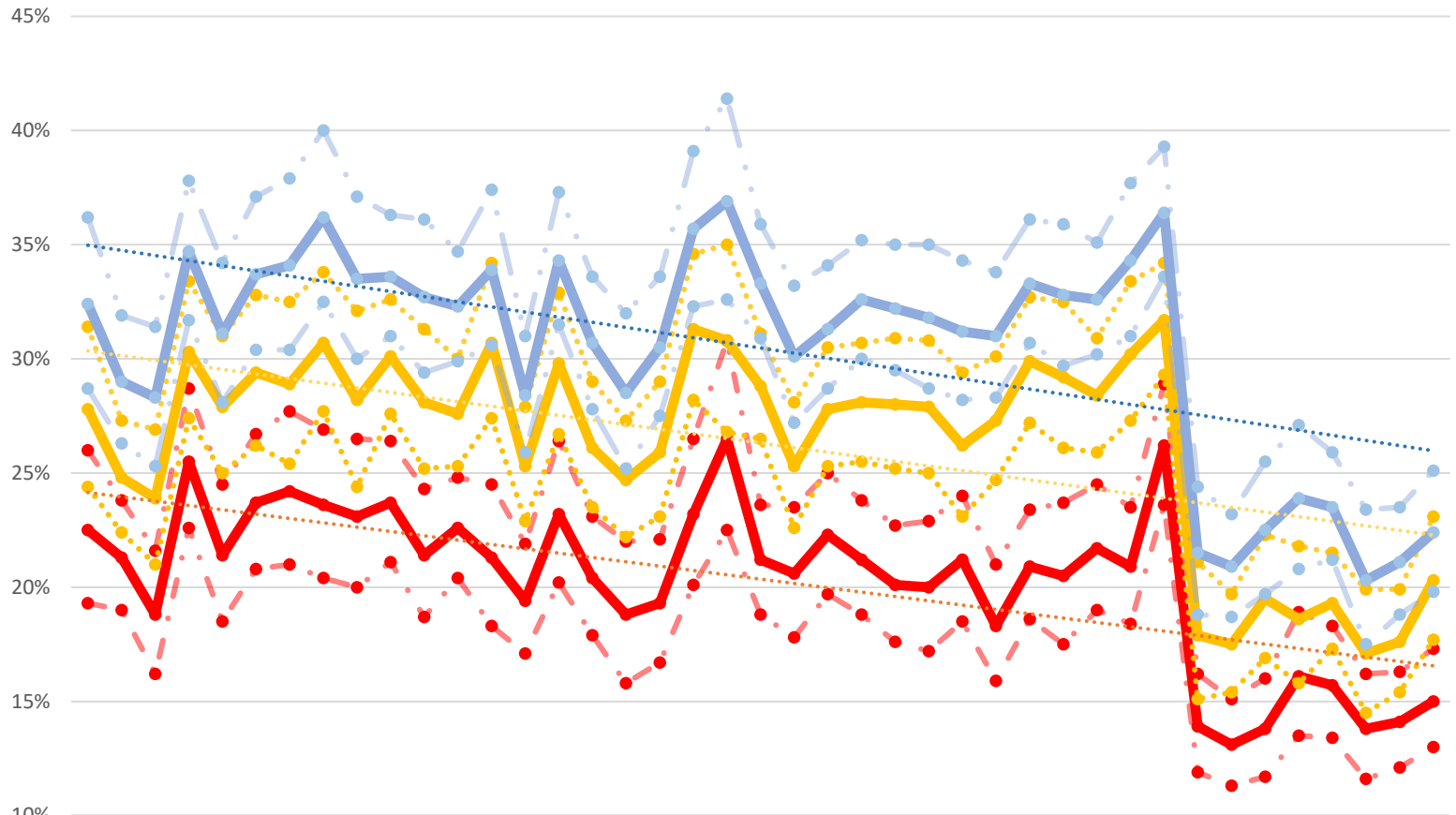
Crisis Service Unit Percent - Crisis Service units divided by Crisis units + Investigation units



Washington State Indicators of Anxiety or Depression Based on Reported Frequency of Symptoms During Last 7 Days

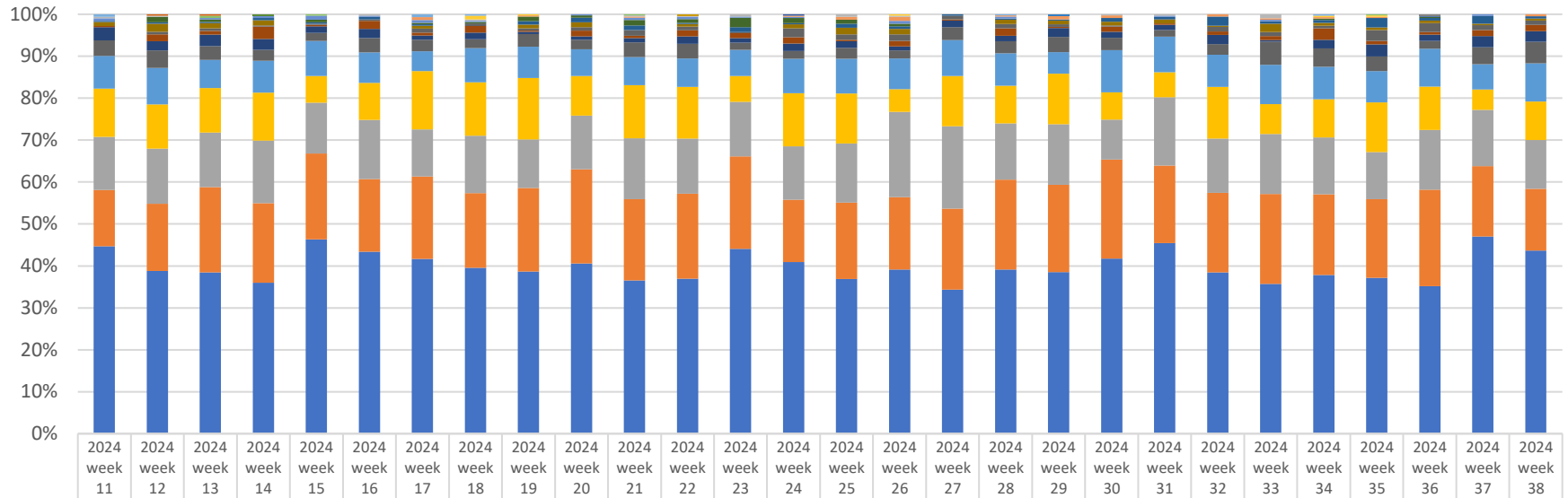
The U.S. Census Bureau, in collaboration with five federal agencies, launched the Household Pulse Survey to produce data on the social and economic impacts of Covid-19 on American households. The Household Pulse Survey was designed to gauge the impact of the pandemic on employment status, consumer spending, food security, housing, education disruptions, and dimensions of physical and mental wellness.

<https://data.cdc.gov/NCHS/Indicator-s-of-Anxiety-or-Depression-Based-on-Repor/8pt5-q6wq>



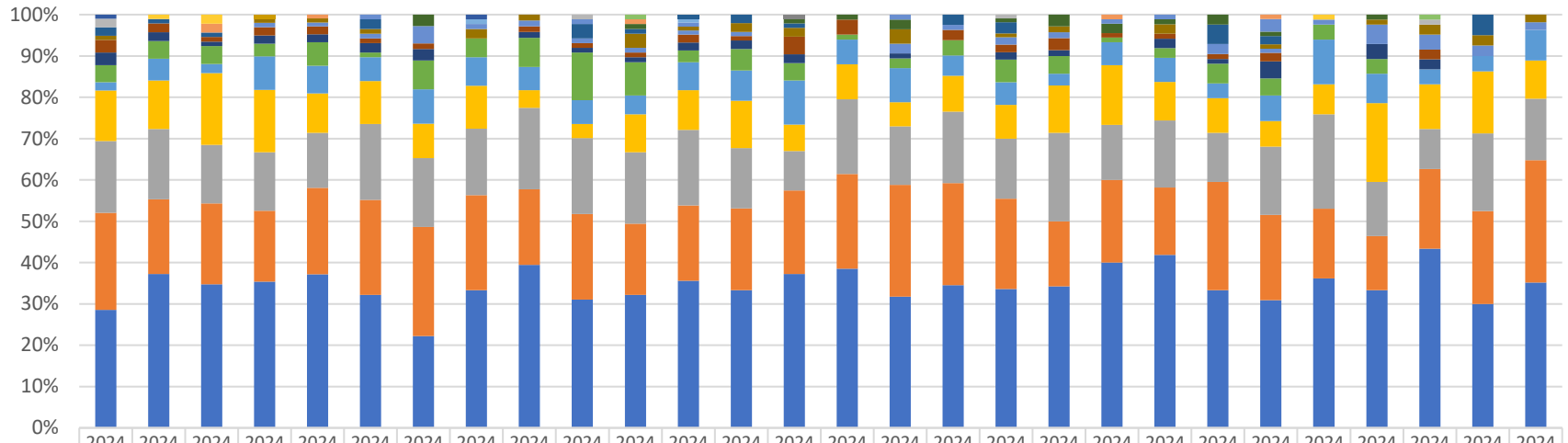
	26 May '21	09 Jun '21	23 Jun '21	21 Jul '21	04 Aug '21	18 Aug '21	01 Sep '21	15 Sep '21	29 Sep '21	01 Oct '21	14 Oct '21	27 Oct '21	09 Nov '21	23 Nov '21	07 Dec '21	21 Dec '21	04 Jan '22	18 Jan '22	01 Feb '22	15 Feb '22	29 Feb '22	15 Mar '22	01 Apr '22	15 Apr '22	29 Apr '22	13 May '22	27 May '22	10 Jun '22	24 Jun '22	08 Jul '22	22 Jul '22	05 Aug '22	19 Aug '22	02 Sep '22	16 Sep '22	30 Sep '22	14 Oct '22	28 Oct '22	11 Nov '22	25 Nov '22	09 Dec '22	23 Dec '22	06 Jan '23	20 Jan '23	03 Feb '23	17 Feb '23	03 Mar '23	17 Mar '23	31 Mar '23	14 Apr '23	28 Apr '23	12 May '23	26 May '23	09 Jun '23	23 Jun '23	07 Jul '23	21 Jul '23	04 Aug '23	18 Aug '23	01 Sep '23	15 Sep '23	29 Sep '23	13 Oct '23	27 Oct '23	10 Nov '23	24 Nov '23	08 Dec '23	22 Dec '23	05 Jan '24	19 Jan '24	02 Feb '24	16 Feb '24	03 Mar '24	17 Mar '24	31 Mar '24	14 Apr '24	28 Apr '24	12 May '24	26 May '24	09 Jun '24	23 Jun '24	07 Jul '24													
% with Symp. of Depr. Dsrdr low conf.	19%	19%	16%	23%	19%	21%	21%	20%	20%	21%	19%	20%	18%	17%	20%	18%	16%	17%	20%	23%	19%	18%	20%	19%	18%	17%	19%	16%	19%	16%	19%	18%	21%	18%	24%	12%	11%	12%	14%	13%	12%	12%	13%	15%	17%	16%	16%	17%	18%	18%	19%	18%	17%	16%	15%	14%	13%	12%	11%	10%	11%	12%	13%	14%	15%	16%	17%	18%	19%	20%	21%	22%	23%	24%	25%	26%	27%	28%	29%	30%	31%	32%	33%	34%	35%	36%	37%	38%	39%	40%	41%	42%	43%	44%	45%
% with Symp. of Depr. Dsrdr value	23%	21%	19%	26%	21%	24%	24%	24%	23%	24%	21%	23%	21%	19%	23%	20%	19%	19%	23%	27%	21%	21%	22%	21%	20%	19%	19%	23%	27%	21%	21%	22%	21%	26%	14%	13%	14%	16%	16%	14%	14%	15%	17%	16%	16%	17%	18%	18%	19%	18%	17%	16%	15%	14%	13%	12%	11%	10%	11%	12%	13%	14%	15%	16%	17%	18%	19%	20%	21%	22%	23%	24%	25%	26%	27%	28%	29%	30%	31%	32%	33%	34%	35%	36%	37%	38%	39%	40%	41%	42%	43%	44%	45%		
% with Symp. of Depr. Dsrdr high conf.	26%	24%	22%	29%	25%	27%	28%	27%	27%	26%	24%	25%	25%	22%	26%	23%	22%	22%	27%	31%	24%	24%	25%	24%	23%	23%	24%	21%	23%	24%	25%	24%	29%	16%	15%	16%	19%	18%	16%	16%	16%	17%	18%	18%	19%	18%	17%	16%	15%	14%	13%	12%	11%	10%	11%	12%	13%	14%	15%	16%	17%	18%	19%	20%	21%	22%	23%	24%	25%	26%	27%	28%	29%	30%	31%	32%	33%	34%	35%	36%	37%	38%	39%	40%	41%	42%	43%	44%	45%						
% with Symp. of Anxiety Dsrdr low conf.	24%	22%	21%	27%	25%	26%	25%	28%	24%	28%	25%	25%	27%	23%	27%	24%	22%	23%	28%	27%	27%	23%	25%	26%	25%	25%	29%	31%	28%	28%	28%	26%	27%	30%	15%	15%	17%	16%	17%	15%	15%	18%	20%	18%	17%	16%	15%	14%	13%	12%	11%	10%	11%	12%	13%	14%	15%	16%	17%	18%	19%	20%	21%	22%	23%	24%	25%	26%	27%	28%	29%	30%	31%	32%	33%	34%	35%	36%	37%	38%	39%	40%	41%	42%	43%	44%	45%								
% with Symp. of Anxiety Dsrdr value	28%	25%	24%	30%	28%	29%	29%	31%	28%	30%	28%	28%	31%	25%	30%	26%	25%	26%	31%	31%	29%	25%	28%	28%	28%	28%	26%	27%	30%	29%	28%	30%	32%	18%	18%	20%	19%	19%	17%	18%	18%	19%	18%	17%	16%	15%	14%	13%	12%	11%	10%	11%	12%	13%	14%	15%	16%	17%	18%	19%	20%	21%	22%	23%	24%	25%	26%	27%	28%	29%	30%	31%	32%	33%	34%	35%	36%	37%	38%	39%	40%	41%	42%	43%	44%	45%									
% with Symp. of Anxiety Dsrdr high conf.	31%	27%	27%	33%	31%	33%	33%	34%	32%	33%	31%	30%	34%	28%	33%	29%	27%	29%	35%	35%	31%	28%	31%	31%	31%	31%	29%	30%	33%	33%	33%	34%	21%	20%	22%	22%	22%	20%	20%	20%	23%	25%	24%	23%	22%	21%	20%	19%	18%	17%	16%	15%	14%	13%	12%	11%	10%	11%	12%	13%	14%	15%	16%	17%	18%	19%	20%	21%	22%	23%	24%	25%	26%	27%	28%	29%	30%	31%	32%	33%	34%	35%	36%	37%	38%	39%	40%	41%	42%	43%	44%	45%			
% with Symp. of Anxiety or Depr. Dsrdr low conf.	29%	26%	25%	32%	28%	30%	30%	33%	30%	31%	29%	30%	31%	26%	32%	28%	25%	28%	32%	33%	31%	27%	29%	30%	30%	30%	29%	28%	28%	31%	30%	30%	31%	34%	19%	19%	20%	21%	21%	18%	18%	19%	18%	17%	16%	15%	14%	13%	12%	11%	10%	11%	12%	13%	14%	15%	16%	17%	18%	19%	20%	21%	22%	23%	24%	25%	26%	27%	28%	29%	30%	31%	32%	33%	34%	35%	36%	37%	38%	39%	40%	41%	42%	43%	44%	45%									
% with Symp. of Anxiety or Depr. Dsrdr value	32%	29%	28%	35%	31%	34%	34%	36%	34%	34%	33%	32%	34%	28%	34%	31%	29%	31%	36%	37%	33%	30%	31%	33%	32%	32%	31%	31%	33%	33%	33%	34%	22%	21%	23%	24%	24%	20%	20%	21%	22%	22%	21%	20%	19%	18%	17%	16%	15%	14%	13%	12%	11%	10%	11%	12%	13%	14%	15%	16%	17%	18%	19%	20%	21%	22%	23%	24%	25%	26%	27%	28%	29%	30%	31%	32%	33%	34%	35%	36%	37%	38%	39%	40%	41%	42%	43%	44%	45%						
% with Symp. of Anxiety or Depr. Dsrdr high conf.	36%	32%	31%	38%	34%	37%	38%	40%	37%	36%	36%	35%	37%	31%	37%	34%	32%	34%	39%	41%	36%	33%	34%	35%	35%	35%	34%	34%	36%	36%	35%	38%	24%	23%	26%	27%	26%	23%	24%	25%	26%	27%	28%	29%	30%	31%	32%	33%	34%	35%	36%	37%	38%	39%	40%	41%	42%	43%	44%	45%																																			

Place of Service -Crisis Services, percent of total by week



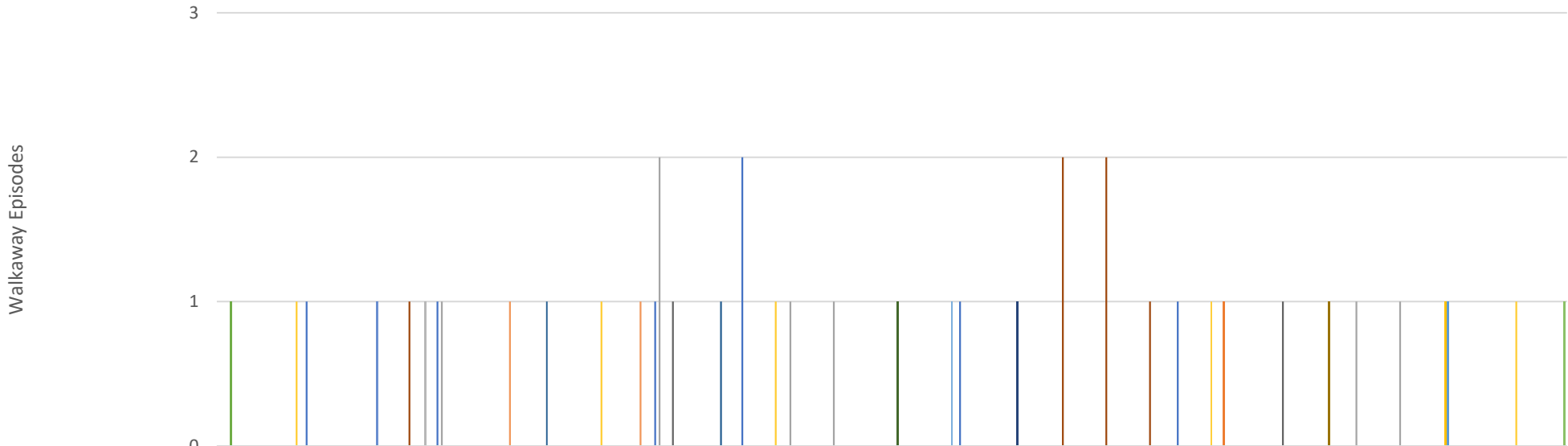
	2024 week 11	2024 week 12	2024 week 13	2024 week 14	2024 week 15	2024 week 16	2024 week 17	2024 week 18	2024 week 19	2024 week 20	2024 week 21	2024 week 22	2024 week 23	2024 week 24	2024 week 25	2024 week 26	2024 week 27	2024 week 28	2024 week 29	2024 week 30	2024 week 31	2024 week 32	2024 week 33	2024 week 34	2024 week 35	2024 week 36	2024 week 37	2024 week 38
Custodial Care Facility				1																								
Public Health Clinic																												
Hospice												1									1							
Residential SUD																											1	
Community Mental Health Center		1	1																									
Urgent Care Facility														1													1	
Skilled Nursing Facility			2		1						1															1		
Nursing Facility	2						2	1										1							1			
Temporary Lodging								3	1							1									1	1		
Psych. Residential	1	1				1		1			1	1	2		2	1							1	1				
On Campus Outpatient Hospital							2		1		1			1	2	3			1	3	2				1	1	1	
Group Home	2		1	2	3	1	2	1		1	2	2	1	1	3	2		2				1					1	
School		4	2		2		1	1	4	2	5	3	8	4	3	2										1		1
Assisted Living Facility	1	1	1	2	1	2	1		3	4	4	1	4	1	3	2	1	1	1	3	2	8	2	2	8	2	5	1
Homeless Shelter	3	6	4	4			2		3	4		2		3	5	4		4	3	3	3	3	1	6	2	2	2	1
Unassigned		2	2	1	1	1	3	2	2	3	5	3	1	7	4	5	3	4	2	1		4	3	2	9	7	3	2
Inpatient Hospital	1	5	3	10	1	6	2	5	1	5	2	5	4	5	1	4	1	7	1	4	1	3	3	8	3	2	4	3
Inpatient Psychiatric Facility	10	7	9	9	5	7	3	5	2	3	4	6	4	6	5	3	5	5	7	5	4	8	1	6	10	5	7	5
Prison Correctional Facility	12	13	11	9	6	11	8	7	11	8	13	12	6	6	8	6	10	11	12	10	5	9	17	13	12	6	11	10
Emergency Room Hospital	25	27	22	26	26	23	14	26	27	23	25	23	22	27	26	23	28	30	17	34	27	28	29	23	26	30	16	18
Other Place of Service	37	33	35	39	20	28	41	41	53	34	47	42	22	42	37	17	39	35	40	22	19	45	22	27	41	34	13	18
Home	41	41	43	51	38	45	33	44	42	46	54	45	46	42	44	64	64	52	48	32	52	47	44	40	39	47	36	23
Telehealth	43	50	67	65	64	55	58	57	72	81	72	69	78	49	57	54	63	83	69	80	59	69	66	57	65	76	45	29
Office	144	121	127	123	145	138	123	127	140	146	136	126	156	135	115	123	112	152	128	141	145	140	110	112	129	116	126	86

Place of Service -Investigations, percent of total by week



	2024 week 11	2024 week 12	2024 week 13	2024 week 14	2024 week 15	2024 week 16	2024 week 17	2024 week 18	2024 week 19	2024 week 20	2024 week 21	2024 week 22	2024 week 23	2024 week 24	2024 week 25	2024 week 26	2024 week 27	2024 week 28	2024 week 29	2024 week 30	2024 week 31	2024 week 32	2024 week 33	2024 week 34	2024 week 35	2024 week 36	2024 week 37	2024 week 38
Custodial Care Facility				1																								
Urgent Care Facility														1														
Hospice												1																
Nursing Facility	1							1																				
Residential SUD											1															1		
School								1				1																
Community Mental Health Center		1	2																					1				
Homeless Shelter	2									1								1								1		
Skilled Nursing Facility			2		1						1										1			1				
Psych. Residential						1		1		1		1				1					1	1		3				
On Campus Outpatient Hospital							2				1			1	1	2		1	2	2	2	1	2		1			
Assisted Living Facility	2	1	1			2				3	1		2	1			2	3				4	2				4	
Office	1			1	1	1		2	1		3	1	2	2		3		1	1		2		1		1	2	2	1
Unassigned				1	1	1	3		1	1	1	1	1			2	1	2	1			2	1	1	4	3	2	1
Telehealth	3	2	1	2	2	1	1		1	1	1	2	1	4	3		2	2	2	1	1	1	2			2		
Group Home	3	2	1	2	2	2	2		1	1	1	2	2	2		1		2	1		2	1	4		3	2		
Other Place of Service	4	4	4	3	6	1	5	4	5	10	7	3	5	4	1	2	3	6	3	1	2	4	4	3	3			
Inpatient Hospital	2	5	2	8	7	5	6	6	4	5	4	7	7	10	5	7	4	6	2	5	5	3	6	9	6	3	3	4
Inpatient Psychiatric Facility	12	11	16	15	10	9	6	9	3	3	8	10	11	6	7	5	7	9	8	13	8	7	6	6	16	9	12	5
Prison Correctional Facility	17	16	13	14	14	16	12	14	14	16	15	19	14	9	15	12	14	16	15	12	14	10	16	19	11	8	15	8
Home	23	17	18	17	22	20	19	20	13	18	15	19	19	19	19	23	20	24	11	18	14	22	20	14	11	16	18	16
Emergency Room Hospital	28	35	32	35	39	28	16	29	28	27	28	37	32	35	32	27	28	37	24	36	36	28	30	30	28	36	24	19

North Sound BH ASO Walkaway Chart 03/10/24 to 09/21/24



	2023 Week 02	2023 Week 04	2023 Week 05	2023 Week 10	2023 Week 11	2023 Week 13	2023 Week 15	2023 Week 17	2023 Week 19	2023 Week 20	2023 Week 22	2023 Week 24	2023 Week 27	2023 Week 28	2023 Week 29	2023 Week 30	2023 Week 35	2023 Week 36	2023 Week 43	2023 Week 47	2023 Week 48	2023 Week 49	2023 Week 51	2024 Week 03	2024 Week 08	2024 Week 12	2024 Week 15	2024 Week 21	2024 Week 24	2024 Week 25	2024 Week 30		
Cascade Valley Hospital			1			1					1		2					1					1										
Island Co Jail																									1								
Island Hospital						1					2			1	1													1	1				
N/A San Juan Jail																															1		
Peace Health																															1		
Peace Health United	1																																
Peace Island Medical																						1											
Skagit Valley						1																2	2	1									
St Joes											1															1							
St Joseph																											1						
St. Joes								1				1																					
St. Joes, Peace Health																	1																
St. Joseph Medical Center				1																													
St. Josephs							1			1																							
St. Joseph's Hospital					1																												
United General		1								1			1											1							1		
Whidbey Medical Center																			1														
Whidby Health																																	1