



Office of the Washington State Auditor
Pat McCarthy

Accountability Audit Report

Great Rivers Behavioral Health Administrative Services Organization, LLC

For the period July 1, 2022 through June 30, 2023

Published March 28, 2024

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

March 28, 2024

Governing Board
Great Rivers Behavioral Health Administrative Services Organization, LLC
Chehalis, 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 Organization 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 Organization'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

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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, Organization 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 the Great Rivers Behavioral Health Administrative Services Organization, LLC from July 1, 2022 through June 30, 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 Organization'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 year ended June 30, 2023, the areas examined were those representing the highest risk of fraud, loss, abuse, or noncompliance. We examined the following areas during this audit period:

- Accounts payable – general disbursements, credit cards, and electronic funds transfers
- Compliance with contracts – providers
- Tracking and monitoring of theft sensitive assets, such as computers, electronics and office equipment
- Financial condition – reviewing for indications of financial distress
- Open public meetings – compliance with minutes, meetings and executive session requirements

RELATED REPORTS

Financial

Our opinion on the Organization's financial statements and compliance with federal grant program requirements is provided in a separate report, which includes the Organization'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 Organization's major federal program, which is 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 ORGANIZATION

Great Rivers Behavioral Health Administrative Services Organization LLC (Great Rivers BH-ASO) is a public entity and was formed in November 2019 as part of the Washington State Integrated Managed Care System. Great Rivers BH-ASO began operations January 2020 through an interlocal agreement, authorized by Chapter 39.34 RCW, between five counties: Cowlitz, Grays Harbor, Lewis, Pacific, and Wahkiakum. Great Rivers BH-ASO does not provide services to individuals directly, but rather funds services through network provider agencies.

Great Rivers BH-ASO is governed by a five-member Board of County Commissioners. Each Governing Board member represents a member county. Great Rivers BH-ASO is responsible for administering medically necessary behavioral health crisis services and services related to the administration of the ITA and Involuntary Commitment Act for individuals, regardless of their insurance status or income level in our Regional Service Area (RSA). Great Rivers BH-ASO is also responsible for non-crisis behavioral health services including crisis stabilization and voluntary behavioral health admissions for individuals in our RSA who are not eligible for Medicaid and meet the medical necessity and financial eligibility criteria for General Fund State (GFS) or Federal Block Grant Funds. The Governing Board hires a Chief Executive Director to oversee the daily operations, as well as its 10 employees. Great Rivers BH-ASO reported fiscal year 2023 revenues and expenditures of \$17.92 million and \$15.89 million, respectively.

Contact information related to this report

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Information current as of report publish date.

Audit history

You can find current and past audit reports for the Great Rivers Behavioral Health Administrative Services Organization, LLC 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.

The results of our work are available to everyone through the more than 2,000 reports we publish each year on our website, www.sao.wa.gov. Additionally, we share regular news and other information via an email subscription service and social media channels.

We take our role as partners in accountability seriously. The Office provides training and technical assistance to governments both directly and through partnerships with other governmental support organizations.

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