



Internal Audit Report

2024-01 – COMMUNITY ASSISTANCE GRANTS:
ALCOHOL, DRUG, AND MENTAL HEALTH PROVIDERS

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volusia.org/government/internal-auditor

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January 26, 2024

Honorable Members of the County Council and County Manager:

I am pleased to present the audit report 2024-01 Community Assistance Grants: Alcohol, Drug, and Mental Health Providers. The purpose of this audit was to assess, with a reasonable degree of assurance, that internal controls relating to the Alcohol, Drug, and Mental Health (ADM) services are operating efficiently, effectively, and in compliance with regulations and contracts. The audit scope included ADM services rendered during fiscal years 2022 and 2023 (October 1, 2021, through September 30, 2023).

This audit was conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing*, except for the requirement of an external quality control review. Those standards require that I plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for my findings and conclusions based on audit objectives. I believe that the evidence obtained provides a reasonable basis for my findings and conclusions. The audit was performed in the months of October 2023 through December 2023. Svetlana Ries, staff auditor, assisted with the audit work.

This audit was successful due to the assistance of the staff of each of the providers as well as the staff in the Community Assistance Division. We appreciate their support. All audit reports are available on the County's website at: volusia.org/government/internal-auditor.

A handwritten signature in black ink, appearing to read "Jonathan Edwards". The signature is fluid and cursive, with the first name "Jonathan" written in a more stylized, connected manner to the last name "Edwards".

Jonathan Edwards, CIA, CPFO
Internal Auditor

Background

In 2016, the Florida Legislature passed, and the Governor subsequently signed into law, Senate Bill 12, which significantly amended Florida Statute, Chapter 394, the Florida Mental Health Act, commonly referred to as the “Baker Act”) and Chapter 397, commonly referred to as the “Marchman Act.” The legislation addressed access to services and the essential elements of a coordinated system of care for individuals with behavioral health conditions. This prompted DCF to shift delivery methods from an acute care model of service delivery to a recovery model. The recovery model offers an array of services and support to meet an individual’s and family’s pathway to recovery and wellness.¹

Florida statute, Chapter 394 authorizes and directs DCF to evaluate, research, plan, and recommend programs designed to reduce the occurrence, severity, duration, and disabling aspects of mental, emotional, and behavioral disorders. It further directs that treatment programs include, but not be limited to, comprehensive health, social, educational, and rehabilitative services to persons requiring intensive short-term and continued treatment to encourage them to assume responsibility for their treatment and recovery.

Untreated behavior health disorders are major health problems, a major economic burden, and burden the criminal justice system.

Specifically, section 394.9082 states “The Legislature finds that untreated behavioral health disorders constitute major health problems for residents of this state, are a major economic burden to the citizens of this state, and substantially increase demands on the state’s juvenile and adult criminal justice system, the child welfare system, and

health care systems. The Legislature finds that behavioral health disorders respond to appropriate treatment, rehabilitation, and supportive intervention.”

Section 394.9082 further states, “The Legislature finds that local communities have also made substantial investments in behavioral health services, contracting with safety net providers who, by mandate and mission, provide specialized services to vulnerable and hard-to-serve populations and have strong ties to local public health and public safety agencies. The Legislature finds that a regional management structure that facilitates a comprehensive and cohesive system of coordinated care for behavioral health treatment and prevention services will improve access to care, promote service continuity, and provide for more efficient and effective delivery of substance abuse and mental health services.”

The State utilizes Federal Medicaid monies to fund the services provided to citizens. Section 394.76(3)(b) of the FL statutes provides the formula for funding these services. DCF-Office of Substance Abuse and Mental Health provides 75% of the funding for the ADM program. The remaining 25% is matched by local dollars. The statute does not stipulate where the local 25% match should be derived (e.g., from counties, municipalities, non-profit agencies, or other funding sources).

DCF provides 75% funding with the County providing 25% for ADM programs.

DCF has broken the state into different regions as illustrated in Figure 1 on the following page. DCF contracts with community-based behavioral health services with seven non-profit managing entities. These managing entities plan, coordinate, and subcontract for the delivery of services to improve access

¹ FL Department of Children and Families: Assessment of Behavioral Health Services in Florida, December 2020.
myflfamilies.com

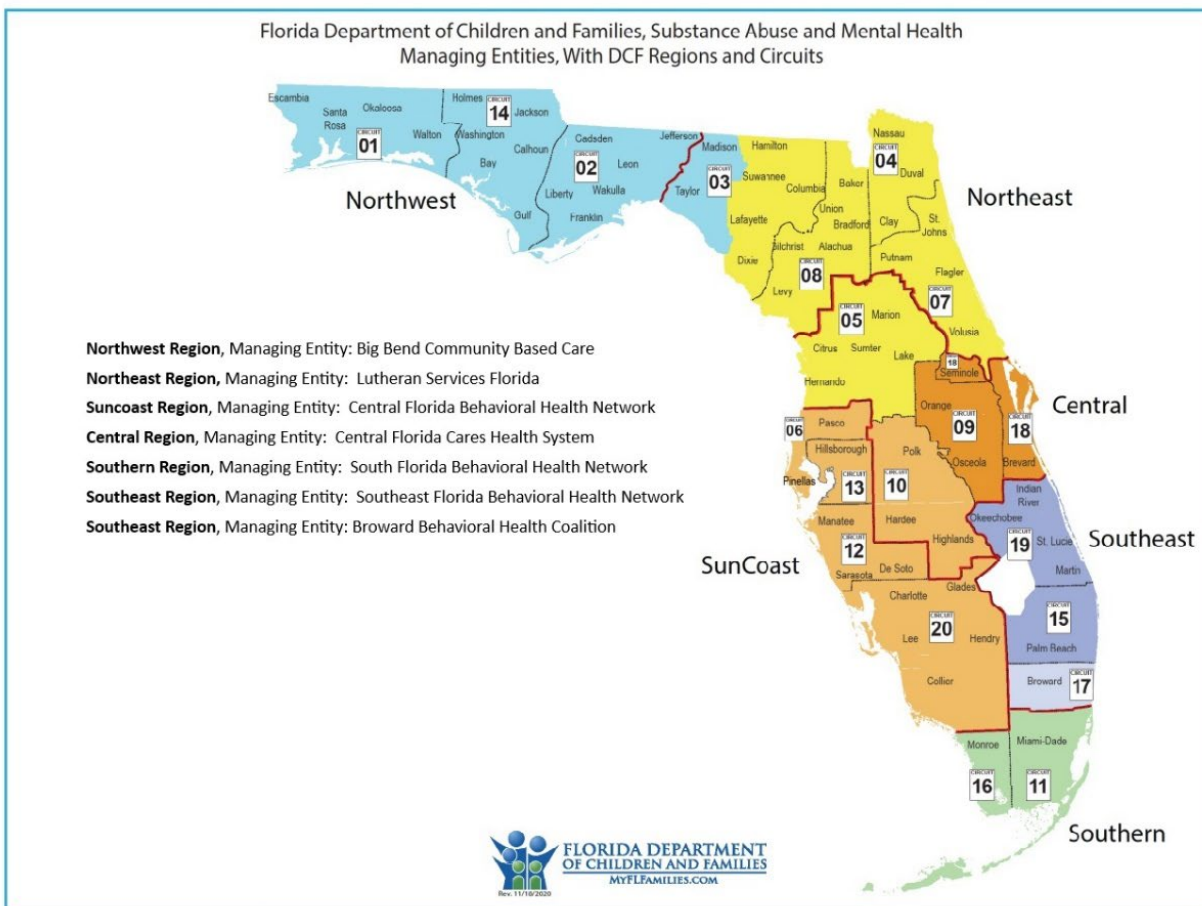
to care, to promote service continuity, to purchase services, and to support efficient and effective delivery of services.

The state finds that a regional management structure facilitates cohesive and comprehensive coordinated care.

Volusia County is grouped in the Northeast region with the managing entity being Lutheran Services of Florida (LSF). The statutes mandate that managing entities work to create linkages among various services and systems, including juvenile justice and adult criminal justice, child welfare, housing services, homeless systems of care, and health care.

The statute further details the duties and expectations and directs how the State contracts and monitors the managing entities.

Figure 1: Managing Entities by Region for Florida



DCF requires evidence-based quality services that produce positive outcomes.

DCF requires the use of evidence-based practices to ensure the populations served receive quality services and access programs that yield positive outcomes. These evidence-based practices are those demonstrating effectiveness and can generally be replicated in different settings and populations through peer-reviewed research. DCF requires

the managing entities to incorporate monitoring procedures into their provider network contracts to assess the feasibility and effectiveness of the program.

DCF requires the managing entities to conduct a needs assessment every 3 years with an opportunity for public participation. The assessment is utilized to develop a strategic plan to address unmet needs and ongoing decisions regarding funding and programmatic investments. The needs analysis includes social determinants of health (e.g., socioeconomic demographics, poverty rates), community health status (e.g., county health rankings, behavior risk factors, hospital utilization), health system administration (e.g., insurance coverage, health professional shortages), and community input (e.g., surveys of consumers, stakeholders).

To address the needs identified in the 2019 report, LSF added additional treatment beds, youth mentoring services in Volusia County, and added three new recovery community organizations within Volusia, Flagler, and Putnam counties. A summary of the 2019 and 2022 LSF Needs Assessment and investments is provided in Appendix 1.

Appendix 2 provides several data points utilized by DCF and LSF in their triennial reports. A comparison of this data between Volusia County and neighboring counties is provided. The data shows that Volusia County experienced high rates of fatal drug and opioid overdoses, alcohol disease, and deaths by suicide.

Compared to neighboring counties, Volusia experienced high rates of fatal drug and opioid overdoses, alcohol disease, and deaths by suicide.

Florida Statute 938.13 states that for any person found guilty of a misdemeanor in which unlawful use of drugs or alcohol is involved, a fee of \$15 is imposed. The Clerk of Courts collects the \$15, retains \$1 for administrative purposes, and forwards \$14 to the County for allocation to the local substance abuse program. Statute 893.165 stipulates that the fees collected be applied toward alcohol and other drug abuse treatment or education. The County received \$44,144 (FY 22) and \$44,846 (FY 23) from the Volusia County Clerk of Courts.

The County's General Fund provides a 25% match less the fees collected by the Volusia County Clerk of Courts. Table 1 provides a breakdown of the match requirements for FY 22 and FY 23.

Table 1: Total Expended on ADM Services in Volusia County

	FY 2022	FY 2023
DCF expended monies (75% match)	\$ 11,083,989	\$ 11,309,673
County expended monies (25% match)	3,694,663	3,769,891
Total Expended on ADM Services in Volusia County	\$ 14,778,652	\$ 15,079,564

Scope and Methodologies

On February 7, 2023, the County Council approved the 2023 Audit Plan, which included an audit of grants within the County's Community Assistance Division. The primary objective was to determine if internal controls related to the community assistance grant, specifically, the Alcohol, Drug, and Mental Health (ADM) providers, were operating efficiently, effectively, and in compliance with regulations and the contracts between the County and the various providers.

The audit scope included ADM services rendered during fiscal years (FY) 2022 and 2023 (October 1, 2021, through September 30, 2023).

Specific audit objectives were:

1. To obtain an understanding of internal controls that are significant to the Alcohol, Drug, and Mental Health (ADM) services funding.
2. To perform procedures that will provide reasonable assurance of detecting instances of noncompliance with the contract between the County and the ADM providers.
3. To evaluate the monitoring efforts by County staff of the ADM providers. This includes understanding the monitoring efforts by the Lutheran Services of Florida (LSF), who is contracted by the Florida Department of Children and Families to administer the ADM services in our region.

Audit procedures to accomplish these objectives included the following:

- Obtained and reviewed resolutions, Federal and State regulations, contracts between the County and the ADM providers, and policies and procedures.
- Reviewed and understood County internal controls over ADM providers, how LSF monitors and reviews ADM providers, and the general controls in place at each ADM provider.
- Interviewed various county staff, ADM provider's staff, and LSF staff.
- Conducted onsite reviews and tested the provider's client files to ensure required information was maintained and in order.
- Obtained and reviewed required documents as noted in the contracts.
- Obtained and reviewed the provider's audits and monitoring records for any noted concerns by the provider's auditors and/or LSF reviewers.

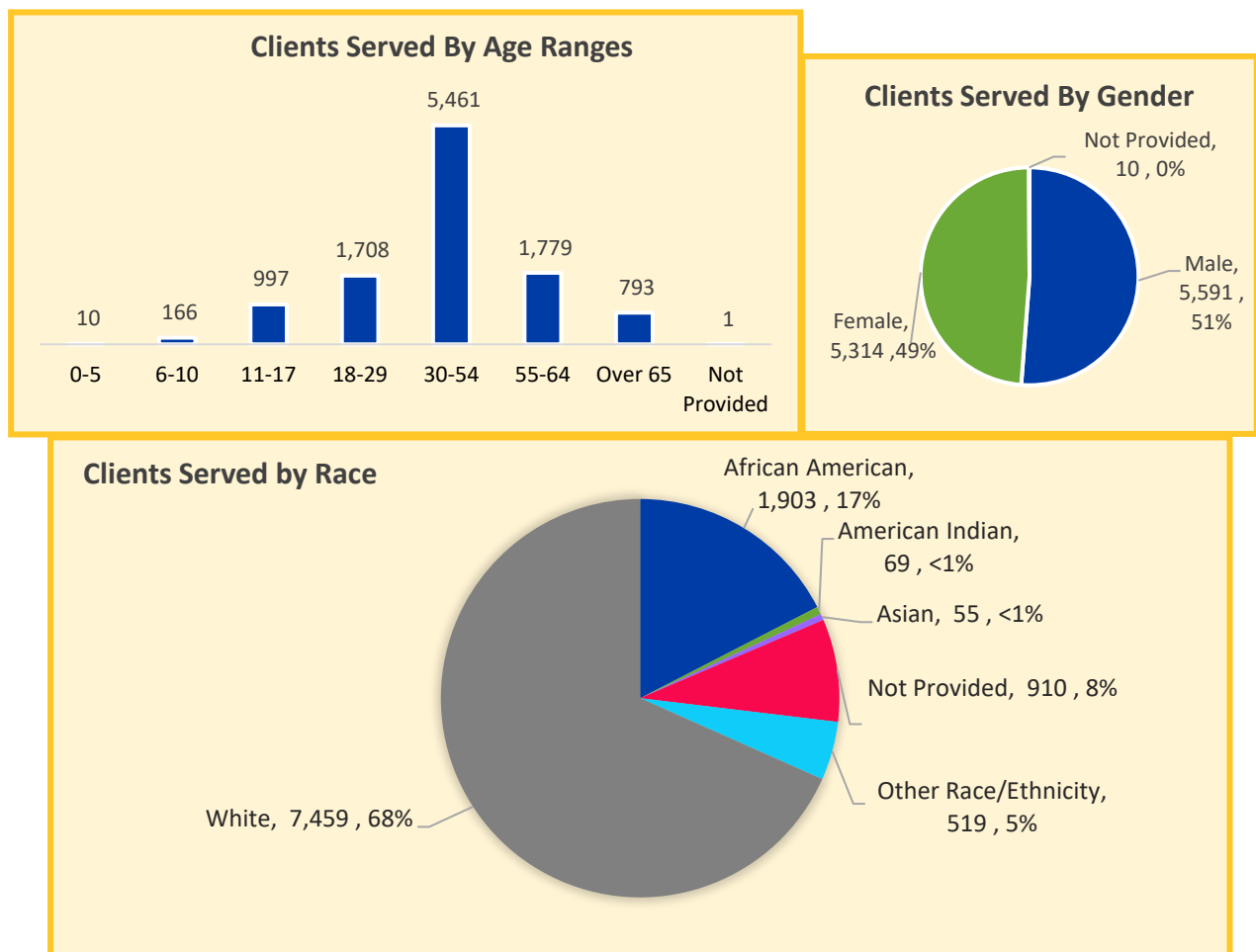
During onsite visits at each provider, the auditors randomly selected client files to ensure files were supported with proper progress notes, client demographic information, and other required documentation. Table 2 provides a breakdown of the total clients served during FY 23 and the number of client files tested by the auditors.

Table 2: ADM Clients Served in FY 23 and Number of ADM Files Tested By Provider

Provider Name	ADM Clients Served in FY 23	ADM Client Files Tested by Auditors	% of ADM Client Files Tested
Children’s Home Society	360	17	5%
Halifax Health	138	13	9%
House Next Door	138	12	9%
Mr. Ms. Mentoring	109	10	9%
Outreach Community Care Network	262	13	5%
SMA Healthcare, Inc	5,186	20	0.4%
Volusia Flagler Coalition for the Homeless	130	13	10%
Total Clients Served by Services Paid by County Match	6,323	98	1.5%

Figure 2 includes charts of the total clients served by age, gender, and race based on Table 5 in Appendix 2 (Note: The providers may provide additional services outside of the ADM program funding but receive funding from LSF for other services. The data was not segregated to only show ADM-Volusia County clients).

Figure 2: Volusia County Clients Served by Age Ranges, Gender, and Race



Evaluation

Based on the results of the audit, the Alcohol, Drug, and Mental health providers meet the requirements of the contract between the County and the providers. The Florida Department of Children and Families (DCF) contracts with Lutheran Services of Florida (LSF) who directly monitor each provider. LSF monitoring reports did not reveal any issues of note nor did the testing performed during this audit. The recommendation that follows will help County staff enhance the monitoring of the providers.

Summary of Volusia County ADM Providers

Children's Home Society (CHS) provides a family-focused prevention service to support children and their families who are experiencing mental health symptoms resulting in high utilization of Baker Act facilities. Coordinators complete a family needs assessment and service plan to determine the family's needs for stabilization. Coordinators connect families with resources, support safety planning with a treatment team, and advocate for the family's needs. The Family Crisis Coordination program supports families through peer support specialists with real-life experience in mental health services. The coordinator aids in identifying funding and providing support for needed services in Volusia County.

Halifax Health (Halifax) provides psychiatric services for children and adolescents (ages 2-17) with emotional and behavioral problems. Patients are assessed by individual disciplines (i.e., physicians, nurses, social workers, etc.) who then coordinate treatment planning, goal setting, and treatment implementation with the patient. Treatment is individualized and various interventions are utilized to assure the most positive results. Clients in the adolescent/youth counseling receive specific on-site treatments. Patients (or students) remain in the unit under the supervision of hospital staff until they are medically discharged. In addition to therapeutic activities, students receive instruction through a Volusia County School teacher at various times during the school day. This engages students in a familiar routine that also provides the supervising physician with information on the student's response to structure and compliance with classroom expectations.

The House Next Door (HND) provides family-centered programs, including individual, marriage, and family counseling, in-home family support programs, parenting programs, after-school mentoring and support, and school-based programs for children struggling in the regular classroom setting. Active participation of parents is mandatory. A broad-based prevention model utilizing parent education, leadership opportunities, and drug-free alternatives. A targeted prevention for high-risk youth with strategies to impact the home, school success, peers, and community behavior. Addressing the risk factors and protective factors is the foundation of every HND program.

Mr. and Ms. Mentoring (MMM) serves at-risk youth ages 9-18 years old. They provide one-on-one case management, mental health counseling, and outpatient therapy. The program assists in developing and directing the implementation of mental health skills such as coping and conflict resolution, helps youth and families identify triggers to negative behaviors and outbursts, and solutions to deal with depression, anxiety, anger, self-esteem, and hyperactivity. It also provides participants with support to process and reflect on past traumatic experiences, so participants learn to adapt to current negative or unsafe environments. Individual therapy with family involvement is provided with treatment specifically directed

towards repairing relationships, reducing impulsivity, developing social and life skills, and providing treatment interventions for the youth to remain substance-free.

Outreach Community Care Network (OCCN) is a community-based organization creating effective broad-based response to the human immunodeficiency virus (HIV) epidemic. The agency responds directly to the physical, emotional, and financial needs of people living with HIV and their loved ones. The organization is equipped to treat co-occurring concerns in addition to infectious disease concerns that may be contributed to or exacerbated by mental health and/or substance abuse issues. The program serves school-aged children as well as adults who fall below the 150% federal poverty rate.

Stewart-Marchman Healthcare (SMA) provides clinical intake, assessment, and referrals to citizens seeking behavioral healthcare. The crisis stabilization unit and detoxification services are short-term residential facilities for individuals dealing with mental health and substance abuse crises. Individuals receive medication appropriate to their needs, individual and group counseling, and discharge planning toward the next appropriate level of care. The residential adolescent substance abuse treatment program serves youth ages 13-17 with an average length of stay of 4-6 months. Therapy is an important ingredient, along with positive peer culture, reality therapy, outdoor therapeutic models, experiential learning theory, and behavior modification systems. The family intervention services program works with families involved in the child welfare system who are experiencing substance abuse and/or mental health problems and are at risk of losing their children. SMA provides multiple services to both children and adults with the goal of changing lives for the better.

Volusia/Flagler County Coalition for the Homeless (VFCFH) identifies homeless or at-risk homeless individuals with severe mental health illness and substance abuse disorders. This program focuses on outreach, engagement, and case management of those individuals identified with referrals for mental health and substance use assessment. The staff visit places in the community where those who are least likely to access services and are lacking housing are known to congregate (i.e., woods, food banks, shelters, etc.). Staff identify, engage, and coordinate the linkage of eligible participants to health and behavioral services. This program also helps eligible homeless individuals obtain income support services that would include, but are not limited to, food stamps and other supplemental security income.

Table 3: Volusia County Expenditures By Provider for FY 22 and FY 23

Provider	FY 22	FY 23	Total
Children's Home Society	\$ 59,752	\$ 129,178	\$ 188,930
Halifax Health	480,380	582,683	1,063,063
The House Next Door	78,353	50,668	129,021
Mr. Ms. Mentoring	-	54,784	54,784
Outreach Community Care Network	-	36,286	36,286
SMA	3,076,178	2,865,537	5,941,715
Volusia/Flagler County Coalition for the Homeless	-	50,755	50,755
Total	\$ 3,694,663	\$ 3,769,891	\$ 7,464,554

Findings and Recommendations

1. ENHANCING MONITORING CONTROLS OVER ADM PROVIDERS WILL PROVIDE ADDITIONAL OVERSIGHT

Currently, County staff rely on LSF to verify that ADM programs are meeting the DCF criteria and standards to ensure the providers are using the money as intended. The contracts between the County and the providers are template-based and have been in place for quite some time without being substantially updated. Updating the application and contract process as described will enhance the monitoring efforts by County staff to ensure programs are reaching the intended goals and ensure there are clear expectations between the County and the provider.

During Council discussions in the spring of 2023, the County Council directed the providers not to include executive salaries as part of the ADM local match funding. While the providers verbally agreed to this condition during the presentations, this stipulation was not memorialized in the contract. Some smaller provider's executives may be providing direct client services which may be allowable and preferred. Whereas a large provider's executive may be providing administrative oversight therefore providing indirect client services. The services or activities provided by each provider's executive are uniquely different. Addressing these differences explicitly within the contract will help reduce any confusion in fulfilling the County Council's direction.

County staff currently do not perform onsite visits to the providers, which was paused during the pandemic due to social distancing and staff shortages. Instead, County staff perform desk reviews of the material submitted by each provider. Verifying the data through on-site visits will further enhance the understanding and performance of the ADM providers.

RECOMMENDATION:

Update the current application and contracting process to include additional monitoring procedures such as restriction of executive salaries, on-site monitoring visits, and better reporting throughout the year.

MANAGEMENT'S RESPONSE:

We agree and the team has updated the funding request application to include a restriction on the use of county funds for executive salaries. Additionally, the contract template is being edited to include the restriction related to executive salaries, on-site monitoring visits, and aligning local and state reporting categories. The revised compliance process will include both desk-monitoring checks when reimbursement requests are submitted and on-site visits annually.

Appendix 1 – LSF Needs Assessment and Investments in Northeast Region

DCF requires the managing entities (e.g., LSF) to conduct community behavioral health care needs assessments every three years.² The assessment includes analyses of socioeconomic demographics, poverty rates, county health rankings, hospital utilization data, Medicaid eligibility, community priorities, surveys, and other data sets.

LSF identified the top 5 areas in their 2019 Needs Assessment Report:

- Increase the number of short-term residential treatment beds.
- Increase the number of substance abuse detox and residential treatment beds.
- Increase care coordination and housing vouchers to help stabilize and support individuals in the community.
- Create co-responder teams to divert individuals from acute care and the judicial system to free up law enforcement officers to focus on more traditional police concerns.
- Workforce investment to recruit and retain qualified staff in key positions.

In 2022, LSF provided an update on their efforts and investments to address the 2019 report, which included:

- 123 additional residential treatment beds.
- 30 additional residential substance abuse beds.
- Added youth mentoring services in Volusia County.
- Increased provider rates to address workforce challenges.
- Added a first responder peer support team grant.
- Added a multi-systemic therapy evidence-based team in Volusia County.
- Expanded all mobile response teams to serve all counties and all ages, including adding one clinician to each team.
- Added three new recovery community organizations in Volusia, Flagler, and Putnam counties.

LSF added 3 new recovery organizations in Volusia County recently to address 2019 needs, including additional treatment beds and youth mentoring.

LSF identified the top areas in their 2022 Needs Assessment Report:

- Regionwide challenge in recruiting and retaining a consistent clinical and non-clinical workforce sufficient to provide some contracted services.
 - Across all positions, the LSF survey found that the average starting salaries were 12-22 percent below the market rate.
 - LSF is working with their providers to increase salaries, decrease hiring time, and increase staff retention.

² Lutheran Services Florida. “2019 Needs Assessment Report” and “2022 Needs Assessment Report” are available on their website, lsfhealthsystems.org.

- Address housing and homelessness through improved care and housing coordination.
 - LSF is adding two housing coordinators and two housing resource development specialists. These staff will identify individuals who can benefit from housing coordination, including assessing needs, linking the client to appropriate supports, and providing vouchers to aid with initial expenses.
 - DCF data indicates that insufficient housing options are the most significant barrier to discharge from a mental health treatment facility within 30 days.
 - LSF set a goal of serving over 1,000 clients throughout the region.
- Care coordination for high utilizers and housing support.
 - LSF will be working with the highest utilizers and linking them to services that will serve to prevent inpatient admissions or commitments to a mental facility.
 - DCF directed the managing entities to measure success by evaluating whether individuals receiving the services have decreased rates of admissions to hospitals and/or crisis stabilization units. This is in addition to comparing lengths of time between admissions and whether increased services reduce wait times and improve accessibility.
- Expand their co-responder teams to respond with law enforcement to divert from crisis stabilization units and jails.
 - LSF is looking to pair behavioral health providers with law enforcement to address crises on the scene and de-escalate situations.
 - The team rides together in a marked police vehicle and responds to calls for service involving persons with mental illness, a mental health crisis, substance abuse, and emotionally charged situations.
 - LSF set a goal of serving 2,000 clients in this effort.

Insufficient housing is most significant barrier to discharge from a mental health facility.

LSF's goal is to pair behavioral health providers with law enforcement to address mental health crises, substance abuse, and emotionally charged situations.

These needs assessment reports serve as strategic tools for DCF and the managing entities to address unmet needs, strategic planning, and ongoing decisions regarding funding and program investments.

Appendix 2 – Volusia County ADM Statistics Compared to Neighbors

Table 4 compares Volusia County data with neighboring counties, surrounding counties, and the state of Florida. Surrounding counties were included in the analysis as the Volusia County population may also draw from the Orlando Metro area in a similar pattern that St. John's and Clay counties may draw from Jacksonville (Duvall County). The data was sourced from various resources including the U.S. Census Bureau³ and the Florida Department of Health.⁴ A few observations are noted from analyzing the data, including:

- Median Household Income:
 - At \$56,786, Volusia County falls behind the statewide average of \$61,777 and the neighboring county average of \$58,289.
- Percent in Poverty-All Ages:
 - At 13.80%, Volusia County has the second highest rate of poverty behind Putnam County (at 26.30%) and is higher than the statewide rate of 13.20% and neighboring county average of 13.50%.
- Homeless Estimate as a Percentage of Total County Population:
 - Volusia County's homeless rate is 0.14%, which is higher than the statewide rate of 0.12%, and slightly higher than the average percentage of neighboring counties at 0.13%.
- Students with Emotional and/or Behavioral Disabilities (Kindergarten to 12th grade) as a Percentage of K-12 Ages:
 - Volusia County's percentage is 0.55%, which is the third highest percentage behind Putnam (0.90%) and Lake (0.75%) counties and higher than the average percentage of neighboring counties at 0.53%.
- Estimated Seriously Mentally Ill Adults as a Percentage of Adult Population:
 - Volusia County's percentage ties with Flagler County at 3.38%, which is higher than the statewide percentage (3.33%) and the average percentage of neighboring counties (3.31%).
- Suicide Death Rate Per 100,000:
 - Volusia County's rate of 20.60 is higher than the statewide rate of 13.80 but slightly lower than Flagler County's rate of 22.40. The neighboring county's average rate of 16.63.

Volusia County experienced high rates of fatal drug and opioid overdoses, alcohol disease, and deaths by suicide.

³ United States Census Bureau. Data extracted in December 2023. [census.gov](https://www.census.gov)

⁴ Florida Department of Health. Data extracted in December 2023. [FLHealthCharts.gov](https://www.flhealthcharts.gov)

- Fatal Drug Overdoses:
 - Volusia County experienced 383 fatal drug overdoses in 2021, which equated to 0.07% of the County's population. This percentage is almost double the statewide percentage and the neighboring counties' average of 0.04%.
- Fatal Opioid Overdoses:
 - Volusia County experienced 315 fatal opioid overdoses in 2021, which equated to 0.06% of the County's population. This percentage is double the statewide percentage and the neighboring counties' average of 0.03%.
- Age-Adjusted Alcoholic Liver Disease and Deaths:
 - Volusia County's rate of liver disease, per 100,000 population in 2021 was 14.10, nearly double the statewide rate, and second of the neighboring counties, following Brevard County.
 - Volusia County deaths from alcoholic liver disease was 1,049.70, which is higher than the statewide rate, and among the top rate of comparable counties.

The last section of Table 4 compares the number of licensed therapists, clinical social workers, psychologists, and mental health counselors. This data set indicates a need for mental health workers in Volusia County compared to the state and other counties.

Table 4: Volusia County Statistics Compared to the State of Florida and Other Counties

Statistic	Statewide	Volusia	Neighboring Counties						Surrounding Counties					
			Flagler	Brevard	Seminole	Lake	Putnam	Marion	Orange	Polk	Osceola	Duval	St. Johns	Clay
Population	21,781,128	564,412	120,932	604,154	470,093	395,804	74,167	385,915	1,426,631	753,520	403,282	999,935	292,466	222,361
Median Household Income 2021	\$ 61,777	\$ 56,786	\$ 62,305	\$ 63,632	\$ 73,002	\$ 60,013	\$ 39,975	\$ 50,808	\$ 65,784	\$ 55,099	\$ 58,513	\$ 59,541	\$ 88,794	\$ 74,059
Percent in Poverty - all ages, 2021	13.20%	13.80%	10.30%	11.30%	9.40%	10.00%	26.30%	13.60%	14.90%	15.60%	13.30%	14.90%	6.30%	8.00%
Homeless Estimate as % of total county population	0.12%	0.14%	0.05%	0.15%	0.06%	0.04%	0.36%	0.12%	0.02%	0.04%	0.38%	0.10%	0.12%	0.00%
Students with emotional/behavioral disability (K-12th grade) as % of K-12 population	0.39%	0.55%	0.30%	0.32%	0.38%	0.75%	0.90%	0.51%	0.16%	0.20%	0.39%	0.49%	0.45%	1.25%
Percent of adults who could not see a doctor due to cost in 2019	16.00%	17.60%	15.90%	15.90%	13.30%	13.60%	21.90%	19.10%	15.20%	19.80%	20.30%	17.40%	14.50%	13.60%
Est. Seriously Mentally Ill Adults as % of total population	3.33%	3.38%	3.38%	3.44%	3.34%	3.19%	3.23%	3.26%	3.26%	3.15%	3.13%	3.15%	2.98%	3.19%
Suicide Death rate per 100,000 population rate in 2021	13.80	20.60	22.40	19.40	15.00	13.00	10.60	19.40	9.30	11.40	9.20	14.00	11.80	21.00
Population Rate of Hospitalizations for Mental & Behavioral Health Disorders per 100,000 in 2021	937.10	929.80	687.70	873.10	982.90	809.30	848.80	799.20	1,179.10	934.90	761.50	1,062.90	706.70	912.20
Fatal Drug Arrest as % of total county population	0.37%	0.54%	0.36%	0.48%	0.24%	0.38%	0.77%	0.45%	0.36%	0.51%	0.25%	0.63%	0.27%	0.34%
Fatal Drug Overdoses (OD) in 2021	8,093	383	23	304	95	99	30	146	539	289	149	596	39	81
Fatal Drug OD as % of total county population	0.04%	0.07%	0.02%	0.05%	0.02%	0.03%	0.04%	0.04%	0.04%	0.04%	0.04%	0.06%	0.01%	0.04%
Fatal Opioid OD in 2021	6,442	315	23	262	81	78	21	124	452	123	122	480	32	59
Fatal Opioid OD as % of total county population	0.03%	0.06%	0.02%	0.04%	0.02%	0.02%	0.03%	0.03%	0.03%	0.02%	0.03%	0.05%	0.01%	0.03%
Age-Adjusted Alcoholic Liver Disease, Rate Per 100,000 in 2021	7.80	14.10	10.50	14.30	7.90	9.50	10.30	14.10	4.10	8.10	3.40	9.70	7.70	8.50
Age-Adjusted Deaths From Alcoholic Liver Disease, Rate Per 100,000 in 2022	955.00	1,049.70	857.10	850.10	1,009.20	778.90	1,100.90	951.50	1,119.10	881.20	761.30	1,053.20	715.70	1,048.60
Licensed Marriage & Family Therapists per 100,000	11.20	15.00	12.10	6.80	17.70	6.90	8.10	5.40	11.60	3.00	3.70	8.30	15.30	8.00
Licensed Clinical Social Workers per 100,000	55.20	42.20	33.80	53.30	67.00	34.70	14.90	35.10	42.90	27.20	22.30	53.00	73.70	45.70
Licensed Mental Health Counselors per 100,000	64.00	58.90	61.10	64.00	114.50	54.60	23.00	43.30	80.90	44.10	35.90	68.90	83.00	63.40
Licensed Psychologists per 100,000	23.00	10.60	7.20	23.20	23.30	8.10	4.10	9.30	15.40	6.60	6.60	20.80	29.70	9.80

Table 5 lists the clients served during FY 23 in the ADM program by certain demographics by each of the different providers. This data was pulled from LSF-required demographic reports and includes clients served in and out of Volusia County, depending on the different services provided by each of the providers. The providers may deliver additional services outside of the ADM program funding but receive funding from LSF for other services. The data was not segregated to only show ADM-Volusia County clients. This data was used for the charts contained in Figure 2.

Table 5: Clients Served Broken Down by Demographics in FY23

Demographics	CHS	Halifax	HND	MMM	OCCN	SMA	VFCFH	Total
Age 0-5	1	-	5	-	-	-	4	10
Age 6-10	91	6	21	31	-	12	5	166
Age 11-17	254	126	77	78	10	444	8	997
Age 18-29	14	6	79	-	45	1,553	11	1,708
Age 30-54	-	-	112	-	162	5,122	65	5,461
Age 55-64	-	-	20	-	31	1,708	20	1,779
Over 65	-	-	3	-	14	760	16	793
Not Provided	-	-	-	-	-	-	1	1
Total Clients Served	360	138	317	109	262	9,599	130	10,915
African American	74	22	57	71	15	1,600	64	1,903
American Indian	-	-	5	-	1	63	-	69
Asian	-	-	1	-	-	54	-	55
Other Race/Ethnicity	20	24	23	11	11	430	-	519
White	260	92	220	27	17	6,778	65	7,459
Not Provided	6	-	11	-	218	674	1	910
Total Clients Served	360	138	317	109	262	9,599	130	10,915
Gender Female	148	92	200	35	132	4,634	73	5,314
Gender Male	212	46	117	74	125	4,961	56	5,591
Gender Not Provided	-	-	-	-	5	4	1	10
Total Clients Served	360	138	317	109	262	9,599	130	10,915

Table 6 provides data for each of the ADM services provided, segregated by each provider.

Table 6: ADM Services Provided for Volusia County Residents in FY23

Service	CHS	Halifax	HND	MMM	OCCN	SMA	VFCFH	Total
Substance Abuse Counseling	-	-	-	-	-	1,827	-	1,827
Detoxification	-	-	-	-	-	1,068	-	1,068
Crisis Stabilization	-	119	-	-	-	874	-	993
Case Management	-	-	-	109	-	267	-	376
Residential Programs	-	-	-	-	-	543	-	543
Forensic Case Management	-	-	-	-	-	476	-	476
Family Planning	293	-	-	-	-	-	-	293
Outreach (SAMH)	-	-	-	-	262	-	-	262
PATH Outreach	-	-	-	-	-	-	115	115
Emergency Screening	-	-	-	-	-	92	-	92
Therapy	-	-	91	-	-	-	-	91
Family Crisis Coordination	67	-	-	-	-	-	-	67
Parenting Services	-	-	47	-	-	-	-	47
Intervention Family Services	-	-	-	-	-	39	-	39
Family Therapy	-	19	-	-	-	-	-	19
SOAR	-	-	-	-	-	-	15	15
Subtotal: Clients Served by Services Paid by County Match	360	138	138	109	262	5,186	130	6,323
Other Services Provided to Clients Not Paid by County ADM	-	-	179	-	-	4,413	-	4,592
Total Clients Served	360	138	317	109	262	9,599	130	10,915

Table 7 lists the ADM clients served in each of the cities by each provider.

Table 7: ADM Clients Served by Cities in FY23

City	CHS	Halifax	HND	MMM	OCCN	SMA	VCFH	Total
Daytona Beach	90	24	58	93	164	3,369	80	3,878
DeLand	21	9	65	-	10	1,322	1	1,428
Deltona	58	16	105	-	9	1,022	11	1,221
Port Orange	68	18	5	-	24	787	6	908
Ormond Beach	27	9	6	6	14	702	14	778
Holly Hill	-	3	-	8	7	545	6	569
New Smyrna Beach	13	5	5	1	10	415	3	452
Orange City	25	1	33	-	-	385	1	445
Edgewater	30	8	1	1	11	310	3	364
South Daytona	4	5	-	-	9	310	-	328
DeBary	2	2	21	-	-	158	-	183
Pierson	4	1	-	-	-	59	4	68
DeLeon Springs	2	-	5	-	-	61	-	68
Osteen	7	3	4	-	-	37	-	51
Oakhill	4	-	1	-	2	42	1	50
Lake Helen	5	1	7	-	-	35	-	48
Out of County	-	31	-	-	-	2	-	33
Seville	-	-	1	-	-	22	-	23
Ponce Inlet	-	-	-	-	2	5	-	7
Daytona Beach Shores	-	-	-	-	-	6	-	6
Enterprise	-	2	-	-	-	1	-	3
Cassadaga	-	-	-	-	-	3	-	3
Barberville	-	-	-	-	-	1	-	1
Total	360	138	317	109	262	9,599	130	10,915

Internal Audit

Our Values and Ethics

Values

Public Interest. Internal audit work is performed to benefit the public and improve the way government operates.

Integrity and High Ethical Conduct. Auditors conduct themselves with integrity and honesty, which are the foundations on which trustworthiness is built.

Objectivity. Auditors maintain objectivity in performing services.

Organization and Hard Work. Auditors endeavor to make efficient use of their time. Valued is a safe work place and one in which we are honored and recognized for our talents and accomplishments. Encouraged are fresh ideas and teamwork among employees and between county government and the community we serve.

Professionalism and Manner. Auditors are committed to the highest level of competence and professional conduct. We expect honest and respectful interactions with each other and the public. We handle resources provided, access to information and the position in a professional manner and when appropriate, protect the confidentiality or restricted information our roles may allow us access.

Auditee Relations. Auditors make themselves accessible and communicate openly and frequently. Communications are friendly, non-threatening, fair, and objective.

Audit Reports. Reports focus on significant, timely, and useful information for our constituents. Audit staff strive to make reports accurate, clear, convincing, objective, fair, and constructive.

Professional Development. Auditors strive to improve their knowledge, skills, and abilities through training, work experiences, and related outside activities.

Code of Ethics

Integrity. Establish trust. This provides the basis for reliance on judgment.

Objectivity. Exhibit highest level of professional objectivity in gathering, evaluating, and communicating information about the activity or process being examined. This will make a balanced assessment of all relevant circumstances not unduly influenced by own interests in forming judgments.

Confidentiality. Respect the value and ownership of information received and do not disclose information without appropriate authority unless there is a legal or professional obligation.

Competency. Apply knowledge, skills and experience needed in performance of internal audit services.

Producing Results for My Community. Be informed and knowledgeable. This can produce results my community expects to build trust.

Treating People Fairly. Treat people fairly and develop processes and procedures that are fair.

Diversity and Inclusion. Embrace diversity and inclusiveness to cultivate and promote policies that reflect the community we serve.

Reliability and Consistency. Consistently apply standards and honor the commitment to the community to make it easier to do the right thing even when faced with challenging circumstances.

