

**SOUTHWEST BEHAVIORAL HEALTH CENTER
AUTHORITY BOARD MEETING MINUTES**

**December 10, 2025
Saint George, Utah**

PRESENT: Commissioner Jerry Taylor
Commissioner Paul Cozzens
Commissioner Hollingshead

PHONED IN: Commissioner Jerry Taylor

EXCUSED: Commissioner Victor Iverson

STAFF MEMBERS: Mike Deal, Executive Director
Rita Cervantes Executive Assistant
Michael Sherratt, Clinical Director
Matt Gardiner, Controller

VISITORS: Kevin Jones, Auditor

CALL TO ORDER/ INTRODUCTIONS

The meeting was called to order by Commissioner Meyeres, Chairperson of the Authority Board, who welcomed all those in attendance at the Abbey Inn in St. George, Utah.

APPROVAL OF NOVEMBER MINUTES

Commissioner Meyeres asked for a motion to approve the November 2025 Authority Board minutes. Commissioner Cozzens moved to adopt the minutes and Commissioner Hollingshead seconded the motion. The minutes were unanimously approved.

FISCAL YEAR 2025 INDEPENDENT AUDIT

Mr. Deal introduced Kevin Jones, presenting today's Independent Audit Report for fiscal year 2025 on behalf of Hafen, Buckner, Everett & Graff, a local accounting firm who has the contract for our audit. A copy of the Basic Financial Statements and Additional Information with Independent Auditors Report for the Year ended June 30, 2025 was distributed to the Commissioners and Mr. Jones proceeded to discuss the Center's assets, revenues, expenditures, liabilities and reconciliations. Mr. Jones noted there was nothing found of concern that needed to be reported to the Board. The only compliance item was noted on Page 50 concerning URS reporting of staff on leave of absence. Southwest is aware of this item and has made changes to ensure the required

reporting happens timely. GASB 101 was implemented, the financial statements were neutral, consistent & clear. There was no difficulty with Management, no disagreements; all adjustments have been made and there were no consultations with outside accountants.

Upon completion of the review of the audit, Commissioner Meyeres asked for a motion to approve. Commissioner Hollingshead moved to approve and accept the fiscal year 2025 audit and Commissioner Cozzens seconded the motion. The voting was unanimous in approval.

DIRECTORS REPORT

Mr. Deal reminded the Board that in January a Certification form of Audit Review will be brought to the Board Meeting for the Commissioners to sign stating they had presented the audit to their fellow Commissioners. Board Action Item: Share the audit review with other commissioners on each commission.

MEETING ADJOURNMENT

Commissioner Meyeres moved to adjourn the meeting and the voting was unanimously in favor of adjournment.

Southwest Behavioral Health Center Authority Board Chairperson