MENTAL HEALTH SERVICES ACT (MHSA) PLAN OF CORRECTION (POC)

1.	County/City:	Shasta County
2.	POC Submitted for:	FY 14-15
3.	Date of Audit/Performance Review	8/15/2025
4.	Name of Preparer:	
5.	Preparer Contact Email:	
6.	Preparer Contact Telephone:	

A	B	C	D	E
Finding #	**Finding**	**Recommendation**	**Action Taken to Correct Finding (Identify Timeline / Evidence of Correction)**	**DHCS Comments**
Finding #1	**REVENUE AND EXPENDITURE REPORT (RER) LATE FILING**	The County should develop and implement procedures that will ensure complete and accurate RER certification and submission by the required deadline.	Shasta County will implement a policy to rectify any late filings.	Approved
Finding #2	**INCONSISTENT SUPPORT FOR REPORTED MHSA EXPENDITURES**	The County should take due care to prepare clear and consistent supporting work papers between the relevant statutory reports, maintain records sufficient for substantiation of all reported expenditures and funding source data,	Shasta County has been working on creating a consistent process for supporting documents	Approved

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		including but not limited to MHSA Trust Fund ledgers, accruals, fixed asset purchases, depreciation schedules with summaries that tie to the reported SDMC cost report and RER as applicable.		
Finding #3	**REVENUE RECORDED AS EXPENDITURE**	1. The County should review and adjust its records and RER as part of its Plan of Correction. 2. The County should develop and implement procedures to ensure accurate statistical data and program expenditure records are maintained to support actual MHSA expenditures and funding sources accordingly.	1. Shasta County will work with DHCS to correct the FY 14/15 ARER 2. There is a current review process in place for the ARER. This process will be reviewed and communicated with those approving the accuracy.	Approved

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Finding #4	**DOCUMENTING NON-SUPPLANTATION COMPLIANCE**	The County should develop and implement a written policy and procedures that include schedules to document compliance with non-supplantation requirements.	A written policy of the non-supplantation requirements will be posted on the County's Website.	Approved