

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

1.	County/City:	Lassen County
2.	POC Submitted for:	MHSA Fiscal Audit
3.	Date of Audit/Performance Review	
4.	Name of Preparer:	
5.	Preparer Contact Email:	
6.	Preparer Contact Telephone:	

#	A Finding #	B Finding	C Recommendation	D Action Taken to Correct Finding (Identify Timeline / Evidence of Correction)	E DHCS Comments
7.	1.	<p>FINDING NO. 1: MHSA ANNUAL UPDATE REQUIREMENTS</p> <p><u>CONCLUSION</u> The County’s MHSA annual update was not in compliance with W&I Code, Section 5847 certification, expenditure plans, and plan update requirements.</p> <p><u>AUDIT AUTHORITY</u></p>	<p>1. The county should revise this fiscal year, and any other fiscal years’ expenditure plans to include all required elements, including full approval and signatures. The County should submit these with their Plan of Correction (POC).</p> <p>2. The County should implement process and procedures that will ensure all future</p>	<p>Please see revised BH18-46 R3 (page 7-9) and please see draft of MHSA FY24-25 annual update page 6 bullet 5.</p>	<p>Approved</p>

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		<p>➤ W&I Code, Sections 5830, 5846, and 5847</p> <p>CCR, Title 9, Section 3310</p>	<p>expenditure plans and updates meet these requirements.</p>		
8.	2.	<p>FINDING NO. 2:</p> <p>MAINTENANCE OF RECORDS</p> <p><u>CONCLUSION:</u></p> <p>The County did not maintain sufficient documentation to support the reported expenditures, funding, and investments.</p> <p><u>AUDIT AUTHORITY</u></p>	<p>1. The County should establish a financial tracking system to track MHSA funds and expenditures by component.</p> <p>2. The County should transfer interest earned into MHSA funds by component</p>	<p>Investment policy is included with this email and please note that in the Annual update on page three it does mention fiscal audits being completed.</p>	<p>Approved</p>

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		<ul style="list-style-type: none"> ➤ 42 CFR, Sections 413.20 and 413.24 ➤ CMS Pub. 15-1, Sections 2300 and 2304 <p>CCR, Title 9, Section 3420.45</p>			
9.	3.	<p>FINDING NO. 3: TRACKING LOCAL MENTAL HEALTH SERVICES FUNDS AND EXPENDITURES BY COMPONENT</p> <p><u>CONCLUSION</u></p> <p>The county did not maintain records of allocations from MHSA funds, transfers of investment gain and</p>	<ol style="list-style-type: none"> 1. The County should establish a financial tracking system to track MHSA funds and expenditures by component. 2. The County should transfer interest earned into MHSA funds by component. 	<p>Please see revised BH18-46 R3, revised to CCR, Title 9, Section 3420.45.</p> <p>Lassen County does use Tyler Technologies for financial tracking.</p> <p>Form 18-21 completed.</p>	Approved

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#	Finding #	Finding	Recommendation	Action Taken to Correct Finding (Identify Timeline / Evidence of Correction)	DHCS Comments
		loss, and expenditures by component. <u>AUDIT AUTHORITY</u> ➤ 42 CFR, Sections 413.20 and 413.24 ➤ CCR, Title 9, Section 3420.45 ➤ CMS Pub. 15-1, Sections 2300 and 2304			