

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

1.	County/City:	San Benito County
2.	POC Submitted for:	FY 14-15 MHSA Audit
3.	Date of Audit/Performance Review	October 16, 2024
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
7.	Finding # 1	The County did not track and maintain all necessary data to accurately report actual MHSA expenditures as required by the regulation. The County’s methodology for reporting MHSA expenditures based on funding sources could result in one program funding	The County should develop and implement procedures to ensure accurate statistical data and program expenditure records are maintained to support actual MHSA expenditures.	San Benito Behavioral Health Services (SBBHS) is in the process of restructuring its accounting Chart of Accounts. The restructure plan involves adding program cost centers in the Division of Mental Health. Specifically for MHSA funded programs, there will be separate and distinct cost centers for the various funding components (i.e. CSS, PEI, INN, WET, CFTN and Prudent Reserve). See attached Proposed Chart of Accounts Restructure document.	Approved. The county will submit a finalized Policy & Procedure to DHCS by June 23, 2025.

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		another and supplantation.		<p>This is an initiative by SBBHS with the assistance and support of the Auditor-Controller’s Office and the County Administrator’s Office. The budget plan will be submitted to the county Board of Supervisors for approval – estimated date is in May 2025.</p> <p>SBBHS is in the process of hiring a Fiscal Director. Developing/updating policies and procedures is one of the priorities. We will submit Policies & Procedures to DHCS by June 23, 2025.</p>	
8.	Finding # 2	The County did not document compliance with the non-supplantation requirement.	<p>1. The County should develop and implement a written non-supplantation policy.</p> <p>2. The County should develop schedules</p>	As part of the annual budget and MHSA planning process, SBBHS will be developing detailed budgets for all programs funded by MHSA. The budgets will include new	Approved. The county will submit a finalized schedule to DHCS by June 23, 2025.

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			documenting how each fiscal year's MHSA expenditures expanded mental health services or program capacity.	<p>expenditures, if any. New programs and services will also be included in the MHSA 3-Year plan and/or Annual Updates. SBBHS will provide budgeting schedules that show additional/expanded services funded by MHSA (if any) for FY 2025-2026. These schedules, along with written process/procedures on how they are developed will be provided after the SBBHS budget is approved by the Board of Supervisors – estimated approval date is in May 2025.</p> <p>The estimated date to submit written Policies and Procedures to DHCS is June 23, 2025.</p>	

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9.	Finding # 3	Adjustments: CSS – Other \$51,900 CSS - 1991 Realignment Funds \$(9,016) CSS - MHSA Funds \$(42,884)	1.The County should correct the records and provide evidence of correction in the Plan of Correction. 2. The County should exercise due care in the preparation of the RER and SD/MC cost report and maintain accuracy for the reports submitted to the Department.	The variances in revenues are partly due to the adjustments in Medi-Cal revenues (increase) as a result of the Medi-Cal Reconciliation (i.e. Interim Cost Report Settlement). Further adjustments to revenues, as needed, will be done in the future as part of the Medi-Cal Reconciliation process to ensure accuracy of reporting. See attached Adjustment and Certification Form.	Approved
10.	Finding # 4	The County was not in compliance with the RER filing requirement to submit the FY 14/15 RER by December 31, 2015.	The County shall develop and implement a process to ensure complete and accurate RER are certified and filed by the required deadline.	SBBHS is in the process of hiring a Finance Director to manage and oversee overall fiscal operations including the preparation of the ARER. The Finance Director will oversee the development of policies and procedures for the fiscal unit. In the meantime, for the next ARER that is due on January 31, 2025, for FY 2023-2024, SBBHS	Approved. The county will submit a finalized Policy & Procedure to DHCS by June 23, 2025.

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				is working with a fiscal consultant to ensure the timely submission of the report. The estimated date to submit written Policies and Procedures to DHCS is June 23, 2025.	

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Instructions: Complete the MHSA Plan of Correction (POC) to address Findings from the Fiscal Audit Report or Performance Review Report.

Row 1: Enter County/City name.

Row 2: Select from the drop down menu if this POC is submitted in response to a Fiscal Audit or a Performance Review.

Row 3: Enter the date that the Fiscal Audit or Performance Review was conducted.

Row 4: Enter the name of the person who prepared the Plan of Correction or is responsible for responding to inquiries about the Plan of Correction.

Row 5: Enter the contact email address of the person who prepared the Plan of Correction or is responsible for responding to inquiries about the Plan of Correction.

Row 6: Enter the contact telephone number of the person who prepared the Plan of Correction or is responsible for responding to inquiries about the Plan of Correction.

Rows 7-28, Column A: Enter the number of the specific Finding from the Fiscal Audit Report or Performance Review Report.

Rows 7-28, Column B: Enter the specific Finding from the Fiscal Audit Report or Performance Review Report.

Rows 7-28, Column C: Enter the specific recommendation from the Fiscal Audit Report or Performance Review Report.

Rows 7-28, Column D: Enter the description of the actions taken to correct the Finding. Must include 1) timeline for implementation and/or completion of actions; 2) proposed (or actual) evidence of correction to be submitted to DHCS.

This completed form must be submitted to MHSA@dhcs.ca.gov.