

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

1.	County/City:	Nevada
2.	POC Submitted for:	15/16 MHSA RER
3.	Date of Audit/Performance Review	7/11/2025
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
7.	1	Prudent Reserve account not established	Establish and maintain a separate prudent reserve account	Nevada County will be transitioning to a new finance system (Workday) in 25/26. With the capability of the new system we will be able to establish a self-balancing work tag to track prudent reserve. However, we cannot go back and change the general ledger for past years, including 15/16	Approved

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8.	2	Non-Supplantation Compliance	Develop written policies and procedures documenting compliance with non-supplantation requirement.	See attached policy, including schedules.	Approved