

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

|    |                                  |                              |
|----|----------------------------------|------------------------------|
| 1. | County/City:                     | Kings                        |
| 2. | POC Submitted for:               | MHSA Fiscal Audit FY 2014-15 |
| 3. | Date of Audit/Performance Review | September 12, 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<br>(Identify Timeline / Evidence of Correction)  | DHCS Comments |
| 7. | 1.        | <p>According to California Code of Regulations (CCR) Title 9, Section 3510(a), the County is required to submit the RER no later than December 31, following the end of the reporting fiscal year.</p> <p>This fiscal year's RER is dated December 31, 2015. However, both the</p> | The County should implement procedures that will ensure the filing and certifying of RERs on time. | <p>Develop a formal policy outlining deadlines, procedures, and responsibilities for completing and certifying the RER by the January 31 deadline.</p> <p>Train all fiscal staff involved in the RER process on compliance requirements, including</p> | Approved.     |

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

|   | A         | B  | C  | D  | E             |
|---|-----------|--|--|--|---------------|
| # | Finding # | Finding  | Recommendation   | Action Taken to Correct Finding (Identify Timeline / Evidence of Correction)   | DHCS Comments |
|   |           | <p>hardcopy and Excel format of the RER were submitted in March and April 2016.</p> <p>Furthermore, the final certification was signed on March 11, 2016. These dates are beyond the submission deadline of December 31, 2015.</p> |  | <p>relevant sections of CCR Title 9, Section 3510(a). Designate a primary RER coordinator responsible for overseeing timely completion and submission, with defined escalation protocols if deadlines are at risk. Supporting Evidence: A-093 policy and procedure has been developed and included as part of this response.</p> |               |
|   | 2.        | According to W&I Code Section 5892(g), all expenditures for county mental health programs shall be consistent with a currently approved plan or update pursuant to Section 5847. The Three-  | 1. The County should develop policies and procedures to monitor and ensure that MHSA program expenditures are consistent with a currently approved plan or update. | The county shall complete a monthly and quarterly audit of these funds and meet monthly/quarterly with program staff to ensure spending is consistent with the approved plan.  | Approved.     |

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

|   | A         | B   | C   | D   | E             |
|---|-----------|---|---|---|---------------|
| # | Finding # | Finding   | Recommendation  | Action Taken to Correct Finding (Identify Timeline / Evidence of Correction)                            | DHCS Comments |
|   |           | Year Program and Expenditure Plan shall be based on available unspent funds, estimated revenue allocations provided by the state, and in accordance with established stakeholder engagement and planning requirements (W&I Code Sections 5847(b) and 5848). The County is required to include projected/budgeted expenditures and funding sources for each component in the Three-Year Program and Expenditure Plan and Annual Update (CCR, Title | 2. If MHSA program expenditures are anticipated to become materially inconsistent with the most recently approved plan or update, the County should update subsequent Three-Year Program and Expenditure Plans and/or Annual Update to ensure MHSA funds are expended consistent with an approved plan or update. | Supporting Evidence:<br>A draft Policy and Procedure has been created for monitoring MHSA expenditures. |               |

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

|   | A         | B                                  | C              | D   | E             |
|---|-----------|------------------------------------|----------------|---|---------------|
| # | Finding # | Finding                            | Recommendation | Action Taken to Correct Finding<br>(Identify Timeline / Evidence of Correction) | DHCS Comments |
|   |           | 9, Sections 3755, 3820, and 3930). |                |   |               |

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

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](mailto:MHSA@dhcs.ca.gov).