

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

1.	County/City:	Yolo
2.	POC Submitted for:	Fiscal Audit-MHSA Revenue & Expenditure Report Review
3.	Date of Audit/Performance Review	Fiscal Period Ended June 30, 2015/April 2023-September 19, 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	Revenue and Expenditure Report (RER) Filing Requirements: Audits reviewed the RER submission correspondence, report versions, and certifications. CCR, Title 9, Section 3510(a) requires the annual RER to be submitted by December 31 st following the end of fiscal year. The Yolo County RER is dated June 15, 2017. Conclusion: The	County should ensure future fiscal year RERs are submitted within the filing requirements.	Yolo County Response: Yolo County current practice is to submit FY RERs within the filing requirements. The practice has been updated within Policy 5-13-003 MHSA ARER and submitted as supporting documentation.	Approved

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		County is not in compliance with the RER filing requirement of submission by December 31, 2015.			
8.	Finding #2	Local Mental Health Service Funds: The County is required to invest Local Mental Health Services Funds consistently with other County funds. Interest earned on the investments shall be transferred into the fund. (W&I Code, Section 5892(f) and CCR, Title 9, Section 3420.40) The County is also required to allocate investment gains or losses to the component account containing the principal upon which they accrued and report that on the annual RER by component account.	Develop and implement investment policies, procedures, and schedules that ensure, detail, and document how: •MHSA funds are invested consistently with other County funds. •Investment results are allocated to MHSA component accounts based on component account principal balances. •Prudent Reserve fund investment results are allocated to the CSS component account.	Yolo County Response: Please find attached P&P 5-13-006 MHSA REVENUE OPERATIONAL GUIDANCE which details the policy and procedure on MHSA Fund investments to include Prudent Reserve. Additionally, supporting documentation on implementation can be found in MHSA FY14-15 POC Audit Supporting Documentation Investments.	Approved

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		<p>Investment gains or losses on Prudent Reserve funds are required to be allocated to the Community Services and Supports (CSS) Account. (CCR, Title 9, Sections 3420.40 and 3420.45)</p> <p>The following was found during the review:</p> <p>(a) The County did not have written investment policies and procedures in place to ensure compliance with the above requirements.</p> <p>(b) Although interest transactions were noted in the County's records, the basis of those amounts and allocation of earned interest to components accounts were not documented.</p> <p>Conclusion:</p>			

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		The County did not maintain sufficiently detailed investment documentation to support that MHSA funds were invested consistently with other County funds and allocated to components accounts based on component account principal balances.			

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

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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.