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

1.	County/City:	San Francisco
2.	POC Submitted for:	MHSA RER Review
3.	Date of Audit/Performance Review	FY 14-15
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**
1	MAINTAINING COMPLETE AND ACCURATE PROGRAM EXPENDITURE RECORDS	1. The County should update its records and include appropriate adjustments as part of its Plan of Correction. 2. The County should ensure that the RER agrees with supporting records, includes only costs incurred within the reporting period, and is in accordance with the MHSA, applicable regulations, directives,	The RER reporting reflects the most accurate records available at the time of the audit. There were adjustments made to the FY14-15 RER in subsequent years. County will update and submit adjustments to MHSA Fiscal Oversight Unit as directed. Moving forward, the County will conduct annual	Approved

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		policies, approved MHSA expenditure plan, and agreement.	reconciliations between the accounting system and supporting documentation and will update expenditure records as needed to ensure accuracy and completeness.	
2	REPORTING FEDERAL FINANCIAL PARTICIPATION (FFP)	1. The County should exercise due care to ensure MHSA expenditures and FFP are properly reported, including reporting adjustments to FFP revenue as needed, including appropriate adjustments as part of its Plan of Correction for these audit findings. 2. The County should develop policies and procedures to recognize utilizing other available funding sources and MHSA funds as the last resort in	The FFP reported in the RER represents the most complete and accurate records available at the time of the annual RER report. The County uses provider trial balances and service units from Dimensions to determine FFP for contracted providers, and personnel data and service units from Dimensions to determine FFP for civil service staff.	Approved

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		MHSA-supported program.	The County also reports other available funding sources that support MHSA programs in order to maximize their use, ensuring MHSA funds serve as the payer of last resort. Moving forward, the County will rerun Dimensions data and update the FFP amounts one year after the annual RER report to capture all adjudicated claims. The County will also continue to leverage other available funding sources. San Francisco submitted Payor of Last Resort P&P on July 17, 2026.	

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3	DOCUMENTING NON-SUPPLANT COMPLIANCE	1. The County should develop and implement a written non-supplant policy. 2. The County should develop schedules documenting how each fiscal year's MHSA expenditures expanded mental health services or program capacity.	DPH has developed written non-supplant policy. Provided attached. San Francisco shows fiscal year's MHSA expenditures expanded mental health services or program capacity through the Annual Update.	Approved