

**SIERRA COUNTY BEHAVIORAL HEALTH
MENTAL HEALTH SERVICES ACT
REVENUE AND EXPENDITURE REPORT REVIEW
MANAGEMENT FINDINGS AND RECOMMENDATIONS
FISCAL YEAR ENDED JUNE 30, 2015**

FINDING NO. 1: INTEREST EARNED ON MHSA COMPONENT

Our examination disclosed that County's Revenue and Expenditure Report (RER) interest earned on the Community Services and Supports (CSS) component did not reconcile with the County General Ledger. Audits made the following adjustment to the interest earned for the CSS component.

Component	Reported	Audited	Adjustment
CSS-Interest Earned	\$10,083	\$10,383	\$300

CONCLUSION

Audits proposes a \$300 adjustment to adjust the RER interest earned on the MHSA CSS component to agree with the County GL.

AUDIT AUTHORITY

- 42 CFR, Sections 413.20 and 413.24
- CMS Pub. 15-1, Sections 2300 and 2304

RECOMMENDATION

The County should exercise due care in the preparation of the RER and maintain accuracy among the reports submitted to the Department.