

Glenn County MHSA Plan of Correction

County: Glenn	POC Due Date: December 14, 2020	Date Received by DHCS: March 1, 2021	Completed Date: March 4, 2021
County Contact Person:			
(The Above Line Will Be Removed Prior To Posting on the DHCS Website)			

Finding # or Suggested Improvement #	Finding or Suggested Improvement	Recommendation # (State Corrective Action Step / Identify Timeline / and Evidence of Corrections / Mechanisms for Monitoring Effectiveness)	DHCS Comments and Notes	
Finding # 1	Non-Allowable Community Services and Supports Program Costs (CSS).	Recommendation #1 County should correct the records and provide evidence of correction in the Plan of Correction (POC).	County should correct the records and provide evidence of correction in the Plan of Correction (POC). A. Glenn County will need guidance on how to make financial adjustments for the FY 2009-10 RER when our Mental Health cost report has been closed and audited. Both the RER and MH Cost Report audits were started at the same time for FY 09-10 in April 2015. We've always been told the two documents should match, so we're not sure how this will work. Will this cause reversion issues of our funds because of how old the fiscal year is? B. UPDATE: Glenn County made the audit adjustment on the	Please utilize the DHCS Form 1891 Adjustments Worksheet to make the financial adjustments as reported in the Audit Report. Submit the completed DHCS Form 1891 to MHSA@dhcs.ca.gov . Please also state that the fiscal reconciliations associated with this finding is included in your

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		<p>Recommendation #2</p> <p>County should ensure that RER agrees with supporting records, includes only costs incurred within the reporting period, and is in accordance with the MHSA, applicable regulations,</p>	<p>DHCS 1821. Please see the attached form.</p> <p>C. Timeline is dependent on the response on how to make the adjustments.</p> <p>D. Evidence will be dependent on the correction process.</p> <p>E. We will work towards incorporating these findings and recommendations through our checks and balances process for the RER.</p> <p>F. Glenn County only contracts for residential services. I believe this is non-applicable.</p> <p>County should ensure that RER agrees with supporting records, includes only costs incurred within the reporting period, and is in accordance with the MHSA, applicable regulations, directives, policies, the approved MHSA expenditure plan, and agreement.</p> <p>A. We had a draft audit report from this audit since January 2018, but were waiting guidance from the state on some of the findings, as well</p>	<p>submitted adjustments form in the next revised POC.</p>

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		<p>directives, policies, the approved MHSA expenditure plan, and agreement.</p>	<p>as the final audit report. As a small county Glenn County treats CSS dollars as a funding source, not a program. We have improved our tracking of expenditures through our internal accounting record Cost Accounting Management System (CAMS) to ensure expenses are reported in the year that they were obligated.</p> <p>B. Glenn County has adjusted our three year plan to incorporate other funding streams using CSS dollars if we run out of those other programs funds. We now report all expenditures for these programs on the RER. This was completed for FY 19-20. Please see attachment #1 page #14 that shows</p> <p>C. We will work towards incorporating these findings and recommendations through our checks and balances process for the RER.</p> <p>D. Non-Applicable</p>	

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Finding #2	CSS Program Funding Sources Review	<p>Recommendation #1</p> <p>County should correct the records and provide evidence of correction in the POC.</p>	<p>County should correct the records and provide evidence of correction in the POC.</p> <p>A. Glenn County will need guidance on how to make financial adjustments for the FY 2009-10 RER when our Mental Health cost report has been closed and audited. Both the RER and MH Cost Report audits were started at the same time for FY 09-10 in April 2015. We've always been told the two documents should match, so we're not sure how this will work. Will this cause reversion issues of our funds because of how old the fiscal year is?</p> <p>B. UPDATE: Glenn County made the audit adjustment on the DHCS 1821. Please see the attached form.</p> <p>C. Timeline is dependent on the response on how to make the adjustments.</p> <p>D. Evidence will be dependent on the correction process. We will</p>	<p>Please utilize the DHCS Form 1891 Adjustments Worksheet to make the financial adjustments as reported in the Audit Report. Submit the completed DHCS Form 1891 to MHSA@dhcs.ca.gov. Please also state that the fiscal reconciliations associated with this finding is included in your submitted adjustments form in the next revised POC.</p>

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		<p>Recommendation #2</p> <p>County should exercise due care in the preparation of the RER and Short/Doyle Medi-Cal cost report and maintain accuracy among the reports submitted to the Department.</p>	<p>work towards incorporating these findings and recommendations.</p> <p>E. We will work towards incorporating these findings and recommendations through our checks and balances process for the RER.</p> <p>F. Non-Applicable</p> <p>County should exercise due care in the preparation of the RER and Short/Doyle Medi-cal cost report and maintain accuracy among the reports submitted to the department.</p> <p>G. Glenn County has improved the process between the employees who complete the RER and the Short/Doyle cost report. In more recent years the directions that are supplied by DHCS for the RER are more descriptive than in the year that was audited.</p> <p>H. We strive to submit complete and accurate information on both reports.</p>	

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			<ul style="list-style-type: none"> I. There is nothing specific to submit for this recommendation. J. We will work towards incorporating these findings and recommendations through our checks and balances process for the RER. K. Non-Applicable 	
Finding # 3	CSS Administration Funding Sources Review	<p>Recommendation #1</p> <p>County should correct the records and provide evidence of correction in the POC.</p>	<p>County should correct the records and provide evidence of correction in the POC.</p> <ul style="list-style-type: none"> A. Glenn County will need guidance on how to make financial adjustments for the FY 2009-10 RER when our Mental Health cost report has been closed and audited. Both the RER and MH Cost Report audits were started at the same time for FY 09-10 in April 2015. We've always been told the two documents should match, so we're not sure how this will work. Will this cause reversion issues of our funds because of how old the fiscal year is? 	<p>Please utilize the DHCS Form 1891 Adjustments Worksheet to make the financial adjustments as reported in the Audit Report. Submit the completed DHCS Form 1891 to MHSA@dhcs.ca.gov. Please also state that the fiscal reconciliations</p>

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		<p>Recommendation #2</p> <p>County should exercise due care in the preparation of the RER and SD/MC cost report and maintain accuracy among the</p>	<p>B. UPDATE: Glenn County made the audit adjustment on the DHCS 1821. Please see the attached form.</p> <p>C. Timeline is dependent on the response on how to make the adjustments.</p> <p>D. Evidence will be dependent on the correction process. We will work towards incorporating these findings and recommendations.</p> <p>E. We will work towards incorporating these findings and recommendations through our checks and balances process for the RER.</p> <p>F. Non-Applicable</p> <p>County should exercise due care in the preparation of the RER and SD/MC cost report and maintain accuracy among the reports submitted to the department.</p> <p>G. Glenn County has improved the process between the employees who complete the RER and the Short/Doyle cost</p>	<p>associated with this finding is included in your submitted adjustments form in the next revised POC.</p>

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		reports submitted to the Department.	<p>report. In more recent years the directions that are supplied by DHCS for the RER are more descriptive than in the year that was audited.</p> <p>H. We strive to submit complete and accurate information on both reports.</p> <p>I. There is nothing specific to submit for this recommendation.</p> <p>J. We will work towards incorporating these findings and recommendations through our checks and balances process for the RER.</p> <p>K. Non-Applicable</p>	
Finding #4	Non-Allowable PEI Program Costs	<p>Recommendation #1</p> <p>County should correct the records and provide evidence of correction in the POC.</p>	<p>County should correct the records and provide evidence of correction in the Plan of Correction (POC).</p> <p>A. Glenn County will need guidance on how to make financial adjustments for the FY 2009-10 RER when our Mental Health cost report has been closed and audited. Both the RER and MH Cost Report audits were started at the same time for FY 09-10 in</p>	<p>Please utilize the DHCS Form 1891 Adjustments Worksheet to make the financial adjustments as reported in the Audit Report. Submit the completed</p>

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		<p>Recommendation #2</p> <p>County should ensure that RER agrees with</p>	<p>April 2015. We've always been told the two documents should match, so we're not sure how this will work. Will this cause reversion issues of our funds because of how old the fiscal year is?</p> <p>B. UPDATE: Glenn County made the audit adjustment on the DHCS 1821. Please see the attached form.</p> <p>C. Timeline is dependent on the response on how to make the adjustments.</p> <p>D. Evidence will be dependent on the correction process.</p> <p>E. We will work towards incorporating these findings and recommendations through our checks and balances process for the RER.</p> <p>F. Non-Applicable</p> <p>County should ensure that RER agrees with supporting records and is in accordance with the MHSA, applicable regulations, directive,</p>	<p>DHCS Form 1891 to MHSA@dhcs.ca.gov. Please also state that the fiscal reconciliations associated with this finding is included in your submitted adjustments form in the next revised POC.</p>

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		supporting records and is in accordance with the MHSA, applicable regulations, directives, policies, the approved MHSA expenditure plan and agreement.	<p>policies, the approved MHSA expenditure plan and agreement.</p> <p>G. Glenn County is always looking for ways to improve the way we tie out and report our expenditures for the RER. We will continue to work on our documentation of our back-up. We will continue to monitor the regulations and guidelines in order to make any necessary changes to our expenditure collection and reporting.</p> <p>H. This will be on going.</p> <p>I. There is nothing specific to submit for this recommendation.</p> <p>J. We will work towards incorporating these findings and recommendations through our checks and balances process for the RER.</p> <p>K. Non-Applicable</p>	
Finding #5	Workforce education and training regional partnership (WET RP) component	<p>Recommendation #1</p> <p>County should correct the records and provide evidence</p>	<p>County should correct the records and provide evidence of correction in the POC.</p> <p>A. Glenn County will need guidance on how to make</p>	Adjustments cannot be made for the SDMC Cost Report for FY 09-10. The

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	revenues and expenditures not reported on the MH 1995 of the SD/MC Cost Report.	of correction in the POC.	<p>adjustments to the SD/MC cost report for FY 2009-10 since it's already been audited and closed. In Glenn County the Regional WET funds are in their own fund at the county level, since they are funds for the entire region. The MH 1995 has been used for Glenn County to reconcile to the balance of the county MHSA funds that are in a separate fund.</p> <p>B. Glenn County no longer has Regional WET funds to be reported on the ARER. Also the MH 1995 was removed by DHCS from the FY 18-19 cost report and those going forward, thus making county's unable to report the information.</p> <p>C. Timeline is dependent on the response on how to make the adjustments.</p> <p>D. Evidence will be dependent on the correction process.</p> <p>E. Glenn County no longer has Regional WET funds that were</p>	<p>county should report WET RP costs, and any other MHSA expenditures as required per the Audit Report, on the SDMC Cost Report MH 1995 and 1992 going forward.</p> <p>Please note that the county will follow this guidance in the next submission of the county revised POC.</p>

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		<p>Recommendation #2</p> <p>The County should ensure that revenues and expenditures for the WET RP component are included in both the RER and Medi-Cal cost report for consistent and complete financial reporting purposes.</p>	<p>distributed by DHCS, so there will be nothing to incorporate for future reporting's.</p> <p>F. Non-Applicable</p> <p>The County should ensure that revenues and expenditures for the WET RP component are included in both the RER and Medi-Cal cost report for consistent and complete financial reporting purposes.</p> <p>A. Glenn County no longer has any DHCS issued Regional WET revenues, therefore we have no further funds to report on the RER, or SD/MC cost report.</p> <p>B. Non-Applicable</p> <p>C. Non-Applicable</p> <p>D. Non-Applicable</p> <p>E. Non-Applicable</p>	
Finding #6	Subcontracting Practices	<p>Recommendation #1</p> <p>Secure a written agreement for services performed by other entities. Specify the terms</p>	<p>Secure a written agreement for services performed by other entities. Specify the terms and conditions for services performed in the service agreement, such as scope of work, goals/objectives, outcomes, and the corresponding MHPA component.</p>	<p>The county submitted plan to address this finding is accepted.</p>

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		<p>and conditions for services performed in the service agreement, such as scope of work, goals/objective, outcomes, and the corresponding MHSA component. Make sure invoices are itemized as required by contract.</p>	<p>Make sure invoices are itemized as required by contract.</p> <ul style="list-style-type: none"> A. Glenn County proposes that for any new contracts, or any amendments to the current contracts that we will add language that distinguishes that MHSA funds may be utilized for the purchase of services within the contract. Since the audit is from such a long time period ago these could be issues that are found over the next 10 fiscal years. We'll be unable to change the language on contracts from so long ago. B. We propose that all FY 21-22 contracts that we add language to the contracts about the MHSA funding. C. We can submit copies of executed contracts with the added language. D. Glenn County administrative staff will update the county boiler plate contract with language stating that MHSA funds may be used for this 	

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		<p>Recommendation #2</p> <p>Acquire services in accordance with the approved County's MHSa Plan or Plan Update.</p>	<p>contract. We are a small county so we don't have a separate contract with providers for each funding source. This will be reviewed by the administration manager, as well as the deputy director of administration and fiscal manager upon signing.</p> <p>Acquire services in accordance with the approved county's MHSa plan or Plan Update.</p> <p>A. Glenn County will continue to document the types of services that we may contract for in our MHSa plan, but we don't usually know which specific providers we'll definitely be using at the time we prepare the annual update. Glenn County has since done an RFP for the services that were provided by IDEA Consulting, which outlines the scope of work.</p>	

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			<p>B. This will be ongoing through the rest of the current fiscal year.</p> <p>C. We can provide a copy of the RFP documents if necessary.</p> <p>D. Non-Applicable</p> <p>E. MHSA contracts will need to be updated.</p>	
Finding #7	A-87 cost misclassified as TN Project Cost	Recommendation #1 County should correct the records and provide evidence of correction in the POC.	<p>County should correct the records and provide evidence of correction in the POC.</p> <p>A. Glenn County will need guidance on how to make financial adjustments for the FY 2009-10 RER when our Mental Health cost report has been closed and audited. Both the RER and MH Cost Report audits were started at the same time for FY 09-10 in April 2015. We've always been told the two documents should match, so we're not sure how this will work.</p> <p>B. UPDATE: Glenn County made the audit adjustment on the DHCS 1821. Please see the attached form.</p>	<p>Please utilize the DHCS Form 1891 Adjustments Worksheet to make the financial adjustments as reported in the Audit Report. Submit the completed DHCS Form 1891 to MHSA@dhcs.ca.gov. Please also state that the fiscal reconciliations associated with this finding is</p>

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		<p>Recommendation #2</p> <p>The County should report A-87 cost as administrative cost in accordance with the approved MHSA Plan budget.</p>	<p>C. Timeline is dependent on the response on how to make the adjustments.</p> <p>D. Evidence will be dependent on the correction process.</p> <p>E. We will work towards incorporating these findings and recommendations through our checks and balances process for the RER.</p> <p>F. Non-Applicable</p> <p>The county should report A-87 cost as administrative cost in accordance with the approved MHSA plan budget.</p> <p>G. At the time of this audit Glenn County had a countywide contract for IT services. At the time they charged the expenses through A-87, but we were provided with our monthly department hours that were allocated out across all of our agency programs.</p> <p>H. This will no longer be an issue as our county now charges all of the IT expenditures through an IT ISF, so we are charged</p>	<p>included in your submitted adjustments form in the next revised POC.</p>

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			monthly for services and they aren't part of the A-87 plan. I. Non-Applicable J. Non-Applicable K. Non-Applicable	
Finding #8	Non-Supplant Policy Compliance	Recommendation #1 The County needs to spend an aggregate of at least \$1,777,904 on mental health services by the following funding sources in order to comply with the non-supplant policy: <ul style="list-style-type: none"> • Realignment • SGF Community Services • SGF Managed Care • PATH • SAMHSA • EPSDT SGF 	The County needs to spend an aggregate of at least \$1,777,904 on mental health services by the following funding sources in order to comply with the non-supplant policy: Realignment, SGF Community Services, SGF Managed Care, PATH, SAMHSA, EPSDT SGF. <ul style="list-style-type: none"> A. Going forward Glenn County will ensure that we spend at least the \$1,777,904 on mental health services with the above funding sources, if those revenues come in at the level they did in FY 2004-05. All but two of those revenues are now part of realignment and typically decline when there is an economic downturn in the economy. Upon receiving the draft audit we asked for clarification and are still awaiting what a county is supposed to do if the revenues 	The county submitted plan to address this finding is accepted. There is no further guidance to be provided. As a reminder to the county moving forward, the non-supplant requirements in DMH Letters 09-04 and 5-08 WIC 5891, and CCR, Title 9, Section 3410 require MHA funds to be used to expand mental health services or capacity

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			<p>listed in finding #8 don't come in at the rate they did in FY 2004-05. Our county only received county general fund for the MOE obligation, so we're trying to determine what DHCS expects counties to do in this case.</p> <p>B. For any future RER amendments, or submissions we will ensure that we expend the \$1,777,904, as long as we've received that amount of funding from the listed sources. If the funds come in lower we will expend all of the revenue that we receive, but it would be less than our FY 2004-05 level.</p> <p>C. We can provide the FY 1992's from later fiscal year submissions to support that we're reporting that dollar amount. Please advise what years you would like to see.</p> <p>D. We will track the total revenues reported on the MH 1992 summary each fiscal year, in comparison to the total</p>	<p>beyond those in existence prior to the act; and may not be used to supplant existing state or county funds utilized to provide mental health services.</p>

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			<p>listed above. We will be able to provide at the next audit all of the revenues expended vs the base year of FY 2004-05.</p> <p>E. Non-Applicable</p>	
Finding #9	Accounting and billing system deficiencies	<p>Recommendation #1</p> <p>The County should develop and maintain accounting and billing systems that can adequately track expenditures and units.</p>	<p>The county should develop and maintain accounting and billing systems that can adequately track expenditures and units.</p> <p>A. Glenn County typically only receives enough pre MHSAs funds to cover our obligations for inpatient, board and care and IMD services. As a small county we look at MHSAs as another funding source, not a separate program. If we do have pre MHSAs funds available after meeting the obligations above they are put into the CSS program, however we don't track pre MHSAs vs post MHSAs programs. We ensure that we report all of the revenues for the programs that are supported with the MHSAs funds.</p>	The county submitted plan to address this finding is accepted.

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			<p>B. There is nothing to submit, however we always strive to have complete and legible documents that are easy to follow.</p> <p>C. Non-Applicable</p> <p>D. We take any new information that we receive, or feedback from audits, or site visits and try to figure out how to incorporate the recommendations into our reporting practices.</p> <p>E. Non-Applicable</p>	