

**Inyo Plan of Correction**  
**MHSA Revenue and Expenditure Report Review for Fiscal Period Ended June 16, 2021**

Finding # or Suggested Improvement #	Finding or Suggested Improvement	Recommendation # (State Corrective Action Step / Identify Timeline / and Evidence of Corrections / Mechanisms for Monitoring Effectiveness)		Score – Comments/ Notes
Finding #1	Revenue and Expenditure Report (RER) filing requirements	1. County should ensure future fiscal year RERs are submitted by due date. 2. County should ensure future fiscal year RERs are complete and accurate.	Senior Management Analyst and Mental Health Administrative Analyst shall develop a procedure on how to do the CMH and MHSA cost reports by February 15, 2022. This procedure shall include monthly tasks so finalizing the cost reports and RER can be submitted by due date; and when a revision will be needed for the RER. (submit procedure by 2/15/2022)	The submitted plan is accepted.
Finding #2	Revenue and Expenditure Report (RER) filing requirements	County should provide certifications on original and revised RERs.	Senior Management Analyst and Mental Health Administrative Analyst shall develop a procedure on how to do the CMH and MHSA cost reports by February 15, 2022. This procedure shall include providing the certifications on original and revised RERs. (submit procedure by 2/15/2022)	The submitted plan is accepted.
Finding #3	Local Mental Health Service Funds	1. Include in Investment Policy yearly revisions to document if prior fiscal years are fully covered by policy provisions. 2. Develop schedules showing actual fund investments and returns.	Senior Management Analyst will provide the audit report to the Inyo County Auditor’s office and Inyo County Treasurer. A meeting with the Health & Human Services Director, Inyo Auditor, Inyo Treasurer and Senior Management Analyst will be scheduled in January 2022 to discuss finding and possible remediations. (Summary of meeting will be submitted by 2/15/2022)	The submitted plan is accepted.
Finding #4	Prudent Reserve Fund	Develop schedules or accounts to support investments, interest,	Senior Management Analyst will provide the audit report to the Inyo County Auditor’s office and Inyo County Treasurer. A meeting with the Health & Human Services Director, Inyo Auditor, Inyo	The submitted plan is accepted.

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		or gains specific to prudent reserve funds.	Treasurer and Senior Management Analyst will be scheduled in January 2022 to discuss finding and possible remediations. (Summary of meeting will be submitted by 2/15/2022)	
Finding #5	RER Expenditure and Fund Review	County should ensure all reported expenditures are correct and accurate.	Senior Management Analyst and Mental Health Administrative Analyst shall develop a procedure on how to do the CMH and MHSA cost reports by February 15, 2022. This procedure shall include monthly tasks so finalizing the cost reports and RER can be submitted by due date; and when a revision will be needed for the RER. (submit procedure by 2/15/2022)	The submitted plan is accepted.
Finding #6	Non-Supplant Policy	County needs to spend an aggregate of at least \$1,669,604 on mental health services by the following funding sources in order to comply with the non-supplant policy: <ul style="list-style-type: none"> <li>•Realignment</li> <li>•SGF Community Services</li> <li>•SGF Managed Care</li> <li>•PATH</li> <li>•SAMHSA</li> <li>•EPSDT SGF</li> </ul>	Senior Management Analyst and Mental Health Administrative Analyst shall develop a procedure on how to do the CMH and MHSA cost reports by February 15, 2022. This procedure shall include verification that this threshold has been met by the identified funding sources. (submit procedure by 2/15/2022)	The submitted plan is accepted.