

2012-122 AUDIT SCOPE AND OBJECTIVES—Mental Health Services Act

AUDIT SCOPE AND OBJECTIVES

The audit by the California State Auditor will provide independently developed and verified information related to the Mental Health Services Act (MHSA) and will include, but not be limited to, the following:

1. Review and evaluate the laws, rules, and regulations significant to the audit objectives.
2. Review and evaluate the roles and responsibilities of the Department of Health Care Services, the Mental Health Services Oversight and Accountability Commission, the Office of Statewide Health Planning and Development, the State Controller's Office, and any other state agency regarding the MHSA and the programs and activities funded by the MHSA.
3. For the most recent six-year period, determine whether the respective state entities identified in Item 2 are allocating, expending, and monitoring MHSA funding related to Innovative Projects for underserved communities, Prevention and Early Intervention services, and Community Services and Supports (primarily Full Service Partnerships) in a reasonable manner consistent with applicable laws by performing the following:
 - a. Determine the amount of MHSA funds allocated by the State to counties for each component of the MHSA.
 - b. Identify the methodology used by the State to allocate funding to counties. Determine whether improvements in the methodology are necessary to ensure the most effective allocation of the funds.
 - c. Determine the oversight protocols used by the respective entities to monitor the expenditure of funds and program compliance, performance, and outcomes. Determine whether any improvements should be made to these protocols.
4. For Los Angeles County and a selection of one county each from the Inland Empire, Bay Area, and Central Valley perform the following on each of the MHSA components—covering the most recent six-year period:
 - a. Review and assess the method each county uses to establish any performance measures and outcomes and determine if these measures and outcomes are meaningful and reasonable, including the methods used to establish any performance measures and outcomes for underserved and diverse communities.
 - b. Evaluate the reasonableness of the methods used to obtain and analyze data to measure performance and outcomes.

- c. Identify key performance measures and outcomes achieved—including those achieved by traditionally underserved and diverse communities—such as reductions in homelessness and psychiatric hospitalizations.
 - d. Review and assess the extent to which each county uses performance measures and outcomes to improve the local mental health systems.
 - e. Identify the type of services and support provided by each of the MHSA components and the demographics of the populations receiving those services.
 - f. Determine the extent to which each county's plan reflects the content of the programs and services to be delivered and their planned expenditures. Further, compare each county's plan to the actual delivery of services and related expenditures.
 - g. Determine the degree to which each county employed a stakeholder process consistent with the law when developing its county plan.
5. For Los Angeles County and the three additional counties selected under Item 4, select a sample of expenditures from each MHSA component covering the most recent six-year period to determine if the expenditures were allowable and reasonable.
 6. Review and assess the method by which the State collects, compiles, and reports data from the counties to determine if there is a more efficient and comprehensive method to report this data in the aggregate at the state level for analyzing the performance and outcomes achieved by the services resulting from the MHSA.
 7. Review and assess any other issues that are significant to the MHSA.