

COUNTY OF MENDOCINO
MENTAL HEALTH TREATMENT ACT EXAMINATION
INDEPENDENT ACCOUNTANTS' REPORT
FOR THE YEAR ENDED
JUNE 30, 2021



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**COUNTY OF MENDOCINO
MENTAL HEALTH TREATMENT ACT EXAMINATION**

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INDEPENDENT ACCOUNTANTS' REPORT

County of Mendocino
501 Low Gap Road
Ukiah, California

We have examined management of the County of Mendocino's (the County) assertion that the County complied with the expenditure restrictions in Chapter 5.180 of the Mendocino County Code entitled the "Mental Health Treatment Act", for the period July 1, 2020 – June 30, 2021. The County's management is responsible for its assertion. Our responsibility is to express an opinion on the management's assertion about the County's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether management's assertion about compliance is fairly stated, in all material respects. An examination involves performing procedures to obtain evidence about whether management's assertion is fairly stated, in all material respects. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of management's assertion, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide a legal determination on the County's compliance with specified requirements.

In our opinion, management's assertion that the County of Mendocino complied, with the requirements listed in Chapter 5.180 of the Mendocino County Code entitled the "Mental Health Treatment Act," is fairly stated, in all material respects.

This report is intended solely for the information and use of the Board of Supervisors, "Mental Health Treatment Act" Citizen's Oversight Committee and the County of Mendocino Management and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in cursive script that reads "CliftonLarsonAllen LLP".

CliftonLarsonAllen LLP

Roseville, California
June 15, 2022

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