

Department of Health and Human Services

**OFFICE OF  
INSPECTOR GENERAL**

**THE SUBSTANCE ABUSE AND MENTAL  
HEALTH SERVICES ADMINISTRATION  
GENERALLY HAD CONTROLS AND  
STRATEGIES FOR MITIGATING  
DISASTER PREPAREDNESS AND  
RESPONSE RISKS**

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**Amy J. Frontz  
Deputy Inspector General  
for Audit Services**

May 2021  
A-04-20-02026

# ***Office of Inspector General***

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The designation of financial or management practices as questionable, a recommendation for the disallowance of costs incurred or claimed, and any other conclusions and recommendations in this report represent the findings and opinions of OAS. Authorized officials of the HHS operating divisions will make final determination on these matters.

# Report in Brief

Date: May 2021

Report No. A-04-20-02026



## Why OIG Did This Audit

In response to disasters that occurred in calendar years 2018 and 2019, the Department of Health and Human Services (HHS) coordinated with partners across the Federal Government to provide emergency public health and medical services and health and social services recovery support to assist affected communities.

The Additional Supplemental Appropriations for Disaster Relief Act, 2019, enacted June 6, 2019, included \$322 million, of which the Substance Abuse and Mental Health Services Administration (SAMHSA) received \$100 million, in emergency supplemental funding from HHS for necessary expenses directly related to the consequences of certain major disasters.

Our objectives were to identify SAMHSA's risks for preparing for and responding to hurricanes and other natural disasters and to determine whether SAMHSA had designed and implemented controls and strategies to mitigate those risks.

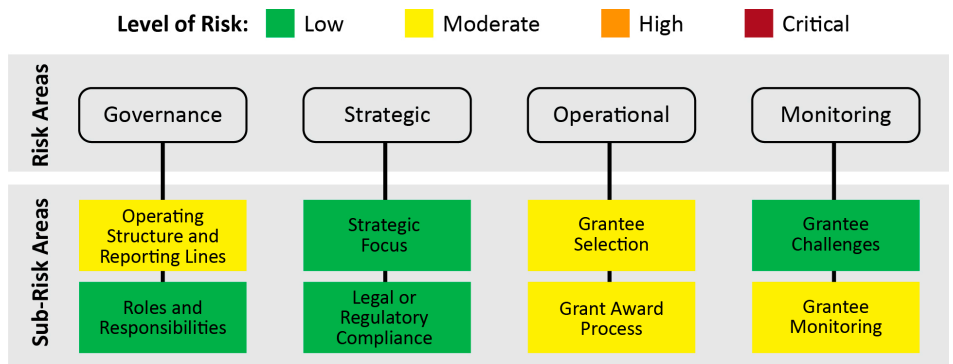
## How OIG Did This Audit

We interviewed SAMHSA management, reviewed documents, and analyzed the information provided by SAMHSA to describe its current disaster preparedness and response processes. Based on this review, we identified four disaster preparedness and response risk areas and eight sub-risk areas.

## The Substance Abuse and Mental Health Services Administration Generally Had Controls and Strategies for Mitigating Disaster Preparedness and Response Risks

### What OIG Found

Within the four risk areas related to SAMHSA's disaster preparedness and response activities, we identified eight sub-risk areas and rated four as low risk and four as moderate risk.



Overall, we assessed SAMHSA's disaster preparedness and response activities as moderate risk. Generally, SAMHSA designed and implemented various controls and strategies to mitigate the potential moderate risks we identified. However, we did not perform procedures to determine the effectiveness of these mitigating controls and strategies.

Furthermore, we were unable to determine whether SAMHSA had any plans to mitigate the moderate risks associated with the sub-risk area of "Operating Structure and Reporting Lines."

### What OIG Recommends and SAMHSA Comments

We recommend that SAMHSA mitigate its Governance risk by formally documenting its full organizational structure.

In written comments on our draft report, SAMHSA officials concurred with our recommendation.

SAMHSA also provided technical comments that we addressed as appropriate.

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## INTRODUCTION

### WHY WE DID THIS AUDIT

In response to disasters that occurred in calendar years (CYs) 2018 and 2019, the Department of Health and Human Services (HHS) coordinated with partners across the Federal Government to provide emergency public health and medical services and health and social services recovery support to assist affected communities. The Additional Supplemental Appropriations for Disaster Relief Act, 2019 (P.L. 116-20, referenced as The Disaster Relief Act of 2019), enacted June 6, 2019, included \$322 million, of which the Substance Abuse and Mental Health Services Administration (SAMHSA) received \$100 million, in emergency supplemental funding from HHS for necessary expenses directly related to the consequences of certain major disasters, pursuant to the Robert T. Stafford Act (42 U.S.C. § 5121, et seq.). These disasters included: Hurricanes Florence and Michael, Typhoon Mangkhut, Super Typhoon Yutu, wildfires and earthquakes occurring in CY 2018, and tornadoes and floods occurring in CY 2019.

The Disaster Relief Act of 2019 required the HHS Office of Inspector General (OIG) to oversee emergency supplemental funding provided to HHS's Operating Divisions. This report is part of OIG's Disaster Relief Act oversight activities (Appendix B).

### OBJECTIVES

Our objectives were to identify SAMHSA's risks for preparing for and responding to hurricanes and other natural disasters and to determine whether SAMHSA had designed and implemented controls and strategies to mitigate those risks.

### BACKGROUND

#### Substance Abuse and Mental Health Services Administration

SAMHSA's mission is to "reduce the impact of substance misuse and mental illness on America's communities."<sup>1</sup> To accomplish its mission, SAMHSA leads public health efforts to advance the behavioral health of the Nation and to improve the lives of individuals and families living with mental and substance use disorders. In the Disaster Relief Act of 2019, SAMHSA received \$100 million in funding. According to the *Disaster Supplemental Funding Spend Plan, July 5, 2019*, SAMHSA planned to use these funds to provide grants to States and communities in affected areas to develop and implement screening and assessment, treatment provision, and community recovery support services for those with mental and substance use disorders. In addition, SAMHSA planned to use the funds to support crisis counseling and activities directed at youth.

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<sup>1</sup> SAMHSA's mission statement. Available online at <https://www.samhsa.gov/about-us>. Accessed on April 28, 2021.

## Federal Requirements

Federal agencies are required to comply with regulations and Office of Management and Budget (OMB) guidance governing Federal grants. OMB Circular No. A-123, *Management's Responsibility for Enterprise Risk Management and Internal Control* (the circular), updated July 15, 2016, provides guidance to Federal managers and defines management's responsibilities for enterprise risk management and internal control. The circular emphasizes the need to integrate and coordinate risk management and strong and effective internal controls into existing business activities as an integral part of managing an agency. The circular states:

Federal leaders and managers are responsible for establishing goals and objectives around operating environments, ensuring compliance with relevant laws and regulations, and managing both expected and unexpected or unanticipated events. They are responsible for implementing management practices that identify, assess, respond, and report on risks. Risk management practices must be forward-looking and designed to help leaders make better decisions, alleviate threats and to identify previously unknown opportunities to improve the efficiency and effectiveness of government operations. Management is also responsible for establishing and maintaining internal controls to achieve specific internal control objectives related to operations, reporting, and compliance.

The circular also establishes an assessment framework based on the Government Accountability Office's *Standards for Internal Control in the Federal Government* (known as The Green Book) and Committee of Sponsoring Organizations of the Treadway Commission's (COSO's) *Enterprise Risk Management—Integrating With Strategy and Performance* (June 2017) standards that managers must integrate into risk management and internal control functions.

## HOW WE CONDUCTED THIS AUDIT

We interviewed SAMHSA management, reviewed documents, and analyzed the information provided by SAMHSA to describe its current disaster preparedness and response processes. Based on this review, we identified four potential risk areas at SAMHSA:

1. **Governance Risk** – the risk that the operating structure and reporting lines and assigned levels of authority and responsibility do not support the achievement of strategic goals and objectives.
2. **Strategic Risk** – the risk that the lack of a focused, well-articulated strategy will affect the organization's ability to use resources and meet goals and objectives.
3. **Operational Risk** – the risk that inadequate or failed internal processes, people and systems could result in financial or reputational loss to the organization.

4. **Monitoring Risk** – the risk that an organization will not have timely and accurate information which may result in the entity not knowing whether its capabilities and practices, from both internal and external sources, will achieve its goals and objectives.

Using the principles established in COSO’s *Enterprise Risk Management—Integrating With Strategy and Performance* (June 2017) and other sources, we then conducted a high-level risk assessment of the areas that we identified and assigned a level of risk (low, moderate, high, or critical) to each sub-risk area based on our review of documents and responses from SAMHSA.<sup>2</sup>

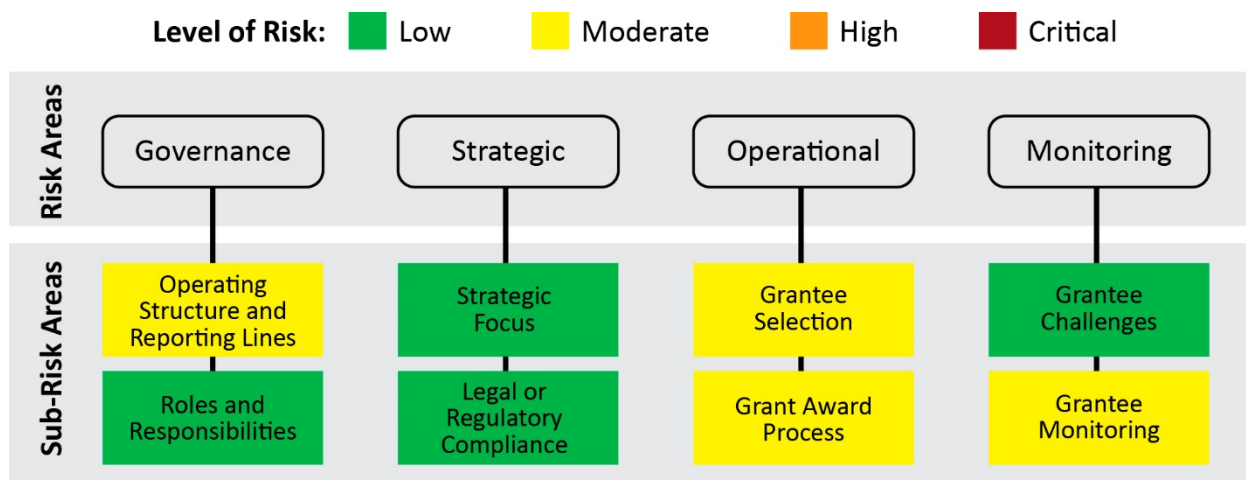
We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Appendix A contains our scope and methodology.

### RESULTS OF AUDIT

Within the four risk areas related to SAMHSA’s disaster preparedness and response activities, we identified eight sub-risk areas and rated four as low risk and four as moderate risk (table). Overall, we assessed SAMHSA’s disaster preparedness and response activities as moderate risk. Generally, SAMHSA designed and implemented various controls and strategies to mitigate the moderate risks we identified. However, we did not perform procedures to determine the effectiveness of these mitigating controls and strategies.

**Table: SAMHSA Disaster Preparedness and Response**



<sup>2</sup> In this report, we discuss the sub-risk areas we rated as low or moderate. We did not rate any sub-risk area as high or critical.

## **GOVERNANCE RISK**

Of the two sub-risk areas that we identified within the “Governance” risk area, we rated “Operating Structure and Reporting Lines” as moderate risk and “Roles and Responsibilities” as low risk. An operating structure describes how the entity organizes and carries out its day-to-day operations and includes clearly defined reporting lines that are essential for carrying out an entity’s strategy and meeting its objectives. By defining roles and responsibilities for the overall entity and its operating units, management delegates responsibilities and tasks personnel to make appropriate decisions within the parameters of a given structure.

### **Operating Structure and Reporting Lines**

We assessed the sub-risk area of “Operating Structure and Reporting Lines” as moderate risk because, although SAMHSA had a structure for its day-to-day operations and for awarding funds, it had not clearly identified positions responsible for the management of emergency or supplemental funding. Furthermore, SAMHSA’s organization chart (a visual representation of an organization’s key individuals responsible for certain tasks and the relationship between them) did not provide sufficient detail to adequately describe the operating structure and reporting lines of the agency, especially when it pertains to supplemental emergency funding.

SAMHSA stated that its online organization chart is the official organization chart of the agency. During our risk assessment, SAMHSA indicated that it did not have emergency response personnel identified within its organizational structure. However, in interviews with us, SAMHSA officials repeatedly discussed the responsibilities of two disaster-related positions—Continuity of Operations (Physical Security Specialist) and Emergency Coordinator (Emergency Management Specialist)—that were not identified on its organization chart. Upon further review, we noted that SAMHSA’s website lists 10 Regional Administrators who were also not identified on SAMHSA’s organization chart but, because of the nature of their positions, could be involved in disaster assistance to grantees.

To ensure that we had complete information on SAMHSA’s operating structure and reporting lines, we requested a more detailed organization chart for the agency. In response to this request, SAMHSA stated that it did not have a granular-level organization chart that detailed the divisions within the centers and offices of its agency. However, SAMHSA stated that each center and office had its own organization chart for human resource purposes. At our request, SAMHSA created supplemental organization charts of the departments within which these two disaster-related positions fell.

In just the last 2 years, SAMHSA received additional funding on at least two occasions: \$100 million in supplemental emergency funding from the Disaster Relief Act of 2019 and \$425 million from the Coronavirus Aid, Relief, and Economic Security Act, enacted March 27, 2020 (P.L. 116-136). The recent trend of SAMHSA receiving additional funding outside of its normal business operations gives rise to the need for an organization chart and reporting lines that define SAMSHA’s plans to appropriately use such funding and meet congressional mandates, in

addition to meeting its mainstay operational goals and objectives. Without a clearly defined structure, SAMHSA decreases its ability to identify and manage risk related to these additional funds.

### **Roles and Responsibilities**

Because SAMHSA’s mission does not entail direct disaster response, we assessed as low risk the sub-risk area of “Roles and Responsibilities.” SAMHSA’s mission is to reduce the impact of substance abuse and mental illness on America’s communities. To accomplish its mission, SAMHSA awards grants designed to ensure access to a comprehensive continuum of mental and substance use disorder services, including evidence-based prevention, treatment, and recovery support services.

The Disaster Relief Act of 2019 provided SAMHSA with funds to award grants for behavioral health treatment, treatment of substance use disorders, crisis counseling, other related helplines, and other similar programs to provide support to individuals affected by a covered disaster or emergency. SAMHSA estimates that the majority of its staff work on grant-related matters as a normal course of business. SAMHSA officials stated that the current staff was able to absorb the additional work associated with the \$100 million in disaster funding because, although the dollars were large, the number of grants awarded with this funding was small. SAMHSA staff members used their day-to-day business operations authority to award these disaster funds. While SAMHSA does not have a disaster response mission, as a grantor of HHS funds, SAMSHA provides technical assistance to its grantees to minimize risk to the Federal Government.

### **STRATEGIC RISK**

We rated both of the sub-risk areas, “Strategic Focus” and “Legal or Regulatory Compliance,” that we identified within the “Strategic” risk area as low risk. The strategic focus of an entity is defined within its strategic plan and enables that entity to effectively use resources to meet goals and objectives. HHS organizations operate under distinct legal authority, which varies according to the organization. Failure to comply with laws and regulations may result in questioned costs, criminal or civil claims, or damage to the agency’s reputation.

#### **Strategic Focus**

We assessed the sub-risk area of “Strategic Focus” as low risk because SAMHSA’s strategic plan, *Leading Change 2.0: Advancing the Behavioral Health of the Nation, 2015-2018*, which covers the period that the Disaster Relief Act of 2019 funds were appropriated, includes Strategic Initiative #3 – Trauma and Justice. This strategic initiative provides a comprehensive approach to understanding and implementing a trauma-informed approach across service sectors such as assisting communities in the preparation for, response to, and recovery from disasters and other traumatic events. One specific objective of this strategic initiative is to collaborate with

partners to create and implement strategies to address the mental health or substance abuse treatment gap that may result from a disaster.

To further address this strategic initiative, SAMHSA's Disaster Technical Assistance Center provides behavioral health telephone consultation, technical assistance, and resource dissemination to State and local communities, both for preparedness and in response to current disasters. Another way SAMHSA addresses this strategic initiative is by providing disaster-specific educational materials to the Federal Emergency Management Agency's Crisis Counseling Assistance and Training Program (CCP). The CCP is a short-term disaster relief grant that supports recovery for survivors of natural and human-caused disasters through community-based outreach, counseling, and other behavioral health services. SAMHSA also provides a Disaster Response Template Toolkit as a resource that can be used during outreach and recovery efforts after disasters. Finally, SAMHSA provides Emergency Response Grants that enable public health entities to address mental health and substance abuse needs when existing resources are overwhelmed by an emergency and other resources are unavailable.

### **Legal or Regulatory Compliance**

We assessed the sub-risk area of "Legal or Regulatory Compliance" related to public health emergencies as low risk because SAMHSA has no statutory public health emergency authority. The Disaster Relief Act of 2019 only appropriated SAMHSA funds to provide support via grants to entities in the areas impacted by a covered disaster or emergency to address mental health needs. The processes SAMHSA has developed to award Federal funds, if operated as designed, should comply with grant award regulations.

SAMHSA was created to establish and implement a program to improve the provision of treatment and related services to individuals with respect to substance use disorders and mental illness and to improve prevention services, promote mental health, and protect the rights of individuals with mental illnesses and those with substance use disorders (Public Health Service Act (PHS), 42 U.S.C § 290aa(d)(2)). Although SAMHSA does not have legal authority to respond to public health emergencies specifically, SAMHSA's mission is to reduce the impact of substance misuse and mental illness on America's communities. To accomplish its mission, SAMHSA is authorized to grant awards to public entities to address emergency substance abuse or mental health needs (PHS, 42 U.S.C. § 290aa(o)).

Although we assessed "Legal or Regulatory Compliance" as low risk, SAMSHA should continue to assess the significance of any future supplemental funding related to emergency preparedness and response.

### **OPERATIONAL RISK**

We rated both of the sub-risk areas, "Grantee Selection" and "Grant Award Process," that we identified within the "Operational" risk area as moderate risk. As a component of HHS, SAMHSA is authorized to make and administer awards. SAMHSA is required to manage the

totality of processes and activities for the administration of awards, which includes grantee selection and the grant award process, so that it can effectively and efficiently meet its objectives.

## **Grantee Selection**

We assessed as moderate risk the sub-risk area of “Grantee Selection” because SAMHSA awards grants to a varied population of applicants who may or may not have experience with Federal award requirements.

SAMHSA has a portfolio of grants that are annually appropriated by Congress for the purpose of addressing substance abuse prevention, substance abuse treatment, and mental health services for those in need. Depending on the program to which the grant relates, these grants may be specific to certain target populations or certain substances. Regardless, the purpose of SAMHSA’s awards is similar to the purpose of the grants SAMHSA awards following a disaster. These disaster awards provide funding for evidence-based screening and assessment and recovery support or prevention services for mental or substance use disorders.

The Disaster Relief Act of 2019 appropriated funds aimed at benefiting individuals affected by Hurricanes Florence and Michael, Typhoon Mangkhut, Super Typhoon Yutu, wildfires and earthquakes occurring in CY 2018, and tornadoes and floods occurring in CY 2019. SAMHSA’s grant application announcement reiterated the criteria from the disaster appropriation to define the organizations within the affected areas eligible to apply for funding. SAMHSA competitively awarded these disaster funds to organizations that met the criteria specified in the announcement. Some of these organizations may have been new to SAMHSA.

SAMHSA mitigates the risks that new or existing grantees may pose to HHS funds because SAMHSA has, as required by HHS’s Grants Policy Administration Manual (GPAM), a framework for evaluating applicant risk. HHS requires awarding agencies to have “a framework for evaluating the risks posed by applicants” (45 CFR § 75.205(b)) from which the risk-based approach “may consider . . . history of performance” (45 CFR § 75.205(c)(3)). Specifically, SAMHSA stated that its Office of Financial Advisory Services conducts a risk assessment of grantees’ accounting systems and their ability to comply with major Federal financial management requirements during the initial application process for all new grantees and reviews these same factors every 5 years for existing grantees. Although we did not confirm that SAMHSA actually conducted risk assessments, SAMHSA supplied a detailed risk assessment checklist that it uses during the risk assessment process. Although SAMHSA is taking some steps to mitigate grantee selection risk, we assessed the risk as moderate because the span of 5 years between risk assessments of existing grantees may not provide SAMHSA with up-to-date information it needs to make adequate decisions.

## **Grant Award Process**

We assessed as moderate risk the sub-risk area of “Grant Award Process” because SAMHSA grantees had previously identified SAMHSA’s application process for disaster funding as burdensome. One challenge associated with this process, which was not within SAMHSA’s control, was that Disaster Relief Act of 2019 funding was awarded to HHS, not directly to SAMHSA. Awarding funding to HHS caused a delay in SAMHSA’s ability to award funding. To expedite the awarding of disaster funds and reduce the application burden to its grantees, SAMHSA streamlined its grant application process by reducing the application from 25 to 10 pages. In addition, SAMHSA expedited the review process for applications from 6 weeks to 3 weeks.

SAMHSA mitigated the potential risks associated with the grant award process because it followed the GPAM (effective December 31, 2015), which incorporated Uniform Administrative Requirements, Cost Principles, and Audit Requirements for HHS Awards (45 CFR part 75) with respect to announcing and assessing applicants for these disaster funds. Also, reducing the application burden allowed “non-typical SAMHSA grantees” to obtain funding, which expanded the base of SAMHSA grantees and allowed SAMHSA’s mission to impact substance misuse and mental illness in disaster affected communities to be carried out in a timely manner.

## **MONITORING RISK**

Of the two sub-risk areas that we identified within the “Monitoring” risk area, we rated “Grantee Challenges” as low risk and “Grantee Monitoring” as moderate risk. Because an entity’s strategy or objectives may change over time, as may the culture in which that entity operates, an entity must continually monitor and adapt or revise its practices to address the changing climate. As an awarding agency of HHS funds, SAMHSA is responsible for monitoring its grantees and awards to identify potential problems or gaps for as long as SAMHSA has a financial interest in the project or activity. By collecting and assessing information from reports, audits, desk reviews, site visits, and other sources; SAMHSA conducts grantee monitoring through which it identifies grantee challenges. It reviews these challenges to determine whether additional actions are needed to increase the potential for successful grantee performance or protection of Federal interests, and subsequently adapts and revises its practices.

## **Grantee Challenges**

We assessed as low risk the sub-risk area of “Grantee Challenges” because SAMHSA addresses identified grantee challenges based on grantee feedback. Many of these grantee challenges are addressed in SAMSHA’s technical assistance publication entitled *Disaster Planning Handbook for Behavioral Health Treatment Programs*. This publication provides grantee management and staff with a comprehensive, scalable, and flexible plan to assist them in planning a behavioral health response when a disaster occurs. A panel of behavioral health service providers with experience in disaster preparedness and response reviewed the contents of this publication to

ensure that it “realistically reflects how behavioral health services programs can respond to the challenge of disaster preparedness and response.”<sup>3</sup>

### **Grantee Monitoring**

We assessed as moderate risk the sub-risk area of “Grantee Monitoring” because, although SAMHSA has established procedures in place to monitor its grantees, it does not receive funding specifically to conduct onsite monitoring. SAMHSA stated that if it conducted site visits for each of its grantees, it would have to reduce the amount of award funds available to grantees to fund these oversight activities. To mitigate the lack of onsite monitoring, SAMHSA assigns a Project Officer and Grants Management Specialist to each grantee. These personnel are required to monitor the grantees to ensure that the grant goals and objectives are being achieved by using SAMHSA’s standard monitoring tools such as regular phone calls with the grantee, reviews of grantee progress reports and financial reports, and technical assistance. SAMHSA stated that it would conduct a site visit if an issue of concern were not resolved through these methods. The Disaster Relief Act of 2019 did not provide additional funding to SAMHSA for oversight of these disaster funds. Therefore, SAMHSA stated it would use its standard monitoring tools to oversee the \$100 million in disaster funding it would award.

### **CONCLUSION**

Within the four risk areas related to SAMHSA’s disaster preparedness and response activities, we identified eight sub-risk areas and rated four as low risk and four as moderate risk. Overall, we assessed SAMHSA’s disaster preparedness and response activities as moderate risk. Generally, SAMHSA designed and implemented various controls and strategies to mitigate the potential moderate risks we identified. However, we did not perform procedures to determine the effectiveness of these mitigating controls and strategies.

Furthermore, we were unable to determine whether SAMHSA had any plans to mitigate the moderate risks associated with the sub-risk area of “Operating Structure and Reporting Lines.”

### **RECOMMENDATION**

We recommend that SAMHSA mitigate its Governance risk by formally documenting its full organizational structure.

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<sup>3</sup> *Disaster Planning Handbook for Behavioral Health Treatment Programs*, Technical Assistance Publication Series, TAP34, page xi, issued by SAMHSA. Available online at <https://store.samhsa.gov/sites/default/files/d7/priv/sma13-4779.pdf>. Accessed on February 2, 2021.

## **SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION COMMENTS**

In written comments on our draft report, SAMHSA officials concurred with our recommendation.

SAMHSA also provided technical comments that we addressed as appropriate. SAMHSA's comments, excluding technical comments, are included as Appendix C.

## APPENDIX A: SCOPE AND METHODOLOGY

### SCOPE

We interviewed SAMHSA management, reviewed documents, and analyzed the information provided by SAMHSA to describe its current disaster preparedness and response processes and subprocesses. We identified four potential disaster preparedness and response risk areas at SAMHSA.

Using COSO's *Enterprise Risk Management – Integrating with Strategy and Performance* (June 2017) and other sources, we then conducted a high-level risk assessment of the risk areas that we identified and assigned a level of risk (low, moderate, high, or critical) to each sub-risk area based on our review of documents and responses from SAMHSA.

We focused our risk assessment on SAMHSA's internal controls, including policies and procedures related to disaster funding under the Disaster Relief Act of 2019.

We performed our fieldwork from March 2020 through January 2021.

### METHODOLOGY

To accomplish our objectives, we:

- reviewed applicable Federal laws, policies, and guidance;
- developed a risk assessment questionnaire, reviewed SAMHSA's responses, and analyzed these responses in light of COSO's risk assessment guidelines;
- held discussions with SAMHSA about emergency planning and implementation;
- identified risk areas and sub-risk areas and assigned a level of risk to each sub-risk area;
- assessed mitigating controls and strategies for reducing identified risks; and
- discussed the results with SAMHSA officials.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained will provide a reasonable basis for our findings and conclusions based on our audit objectives.

**APPENDIX B: RELATED OFFICE OF INSPECTOR GENERAL REPORTS**

<b>Report Title</b>	<b>Report Number</b>	<b>Date Issued</b>
<i>The Administration for Children and Families Has Controls and Strategies To Mitigate Hurricane Preparedness and Response Risk</i>	<a href="#">A-04-18-02013</a>	12/18/2018
<i>The Health Resources and Services Administration Has Controls and Strategies to Mitigate Hurricane Preparedness and Response Risk</i>	<a href="#">A-04-18-02015</a>	12/18/2018
<i>The Centers for Disease Control and Prevention Has Controls and Strategies To Mitigate Hurricane Preparedness and Response Risk</i>	<a href="#">A-04-18-02014</a>	11/7/2018

APPENDIX C: SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION COMMENTS

**SAMHSA**

Substance Abuse and Mental Health  
Services Administration

5600 Fishers Lane • Rockville, MD 20857

www.samhsa.gov • 1-877-SAMHSA-7 (1-877-726-4727)



DATE: April 27, 2021

TO: Amy J. Frontz  
Deputy Inspector General for Audit Services  
Department of Health and Human Services Office of Inspector General

FROM: Tom Coderre  
Acting Assistant Secretary for Mental Health and Substance Use

SUBJECT: OIG Draft Report: *“The Substance Abuse and Mental Health Services Administration Generally Had Controls and Strategies for Mitigating Disaster Preparedness and Response Risks, A-04-20-02026”*

The Substance Abuse and Mental Health Services Administration (SAMHSA) has reviewed the subject document and concurs with the recommendation. SAMHSA offers the attached comments for consideration.



Tom Coderre

Attachments

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Behavioral Health is Essential to Health • Prevention Works • Treatment is Effective • People Recover

**GENERAL COMMENTS FROM THE SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION ON THE OFFICE OF INSPECTOR GENERAL'S DRAFT REPORT THE SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION GENERALLY HAD CONTROLS AND STRATEGIES FOR MITIGATING DISASTER PREPAREDNESS AND RESPONSE RISKS A-04-20-02026**

The Substance Abuse and Mental Health Services Administration (SAMHSA) appreciates the opportunity from the Office of Inspector General (OIG) to review and comment on this report.

**Recommendation 1**

**SAMHSA should mitigate its Governance risk by formally documenting its full organizational structure.**

SAMHSA concurs with this recommendation.