

REPORT HIGHLIGHTS



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Florida Did Not Fully Comply With Federal Reporting and Oversight Requirements for Its Opioid Response Grant

Why OIG Did This Audit

- The HHS Substance Abuse and Mental Health Services Administration (SAMHSA) awarded a series of grants to States and Tribes to combat opioid use disorder (OUD), including State Opioid Response (SOR) grants. These grants were intended to increase access to treatment, reduce unmet treatment needs, and reduce opioid overdose-related deaths.
- This audit is one in a series of audits of various States and Tribal organizations that receive funding through this grant. We determined how the Florida Department of Children and Families (DCF) implemented programs under the SOR grant and whether the activities of DCF and its subrecipients complied with Federal regulations and met grant program goals.

What OIG Found

DCF implemented the FY 2020 SOR grant by using existing contracts with private, non-profit organizations responsible for regional coordination of services called Managing Entities for most prevention, treatment, and recovery services. DCF also contracted with other organizations to implement SOR initiatives, including data management, recovery housing, and training and technical assistance. However, our audit found that DCF:

- Submitted a final Federal financial report (FFR) that was inaccurate and did not amend this report to reflect a reduction of \$779,928 in expenditures until more than 16 months after the project period ended.
- Did not adequately monitor subrecipient spending and could not support 5 of the 100 sampled expenditures we reviewed.
- Could not fully support reported outcomes for two of the four program goals related to reducing opioid-caused deaths and increasing access to treatment.

These issues primarily occurred because DCF did not refund SAMHSA timely, did not have an adequate process to monitor SOR grant expenditures, and did not maintain historical documentation used to complete progress reports.

What OIG Recommends and DCF Comments

We made five recommendations to DCF to improve its oversight and compliance with the SOR grant. These recommendations included considering updates to the reconciliation process so that FFRs are submitted accurately and timely, requiring a review of SOR expenditures in fiscal monitoring, and creating policies and procedures to maintain support data used to prepare programmatic reports. The full recommendations are in the report. In its written comments to our draft report, DCF concurred with all our recommendations and included information on actions it has taken or plans to take to address our recommendations.