

## Report in Brief

Date: April 2024

Report No. A-06-22-01005

U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES  
**OFFICE OF INSPECTOR GENERAL**



### 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. These grants included the Opioid State Targeted Response (STR) and the State Opioid Response (SOR) grants. The purposes of these grants were to increase access to treatment, reduce unmet treatment needs, and reduce opioid overdose-related deaths.

Our objective was to determine whether West Virginia and its subrecipients responsible for implementing programs under SAMHSA's STR and SOR grants complied with Federal regulations and met program goals.

### How OIG Did This Audit

Our audit period covered May 1, 2017, through April 30, 2020, for the STR grant and September 30, 2020, through September 29, 2021, for the FY 2020 SOR grant. To accomplish our audit objective, we reviewed STR and SOR grant documentation and interviewed West Virginia officials to determine how programs were implemented and whether West Virginia complied with Federal regulations and met grant program goal requirements during the audit.

## West Virginia Lacked Effective Oversight of Its Opioid Response Grants

### What OIG Found

West Virginia did not comply with Federal regulations regarding oversight and reporting requirements over the STR and SOR grants. Specifically, West Virginia could not support its annual progress reports and did not adequately monitor subrecipient spending. These issues occurred because West Virginia did not have adequate procedures in place for how to manage and store subrecipient progress reports or service data and did not follow its own policy for requesting and reviewing supporting documentation for grant expenses from subrecipients.

In addition, West Virginia did not have adequate procedures in place to determine whether it met SOR grant program goals. The procedures were inadequate because West Virginia did not require subrecipients to collect the needed data to determine whether goals were being met.

Finally, West Virginia lacked effective control and accountability for Federal funds while implementing the FY 2020 SOR grant. Specifically, West Virginia did not adequately safeguard Federal funds, and its Federal financial report did not accurately reflect expenditures. These issues occurred because (1) West Virginia program managers approved advanced payments even though subrecipients were not expending their funds, (2) West Virginia did not separate FY 2020 SOR expenses from the FY 2018 SOR expenses, and (3) West Virginia did not finalize the closeout of subrecipient grants until after the Federal financial reports were due.

### What OIG Recommends and West Virginia Comments

We recommend that West Virginia (1) include requirements in its procedures to maintain documentation used to prepare the annual progress report, (2) conduct a periodic review of supporting documentation for any subrecipient expenditures submitted to West Virginia, and (3) revise pre-designed progress reports to capture the necessary data to determine whether program goals are being met.

The report contains additional recommendations for West Virginia to improve accountability for Federal funds.

In its written comments to our draft report, West Virginia concurred with all our recommendations and included information on actions it has taken or plans to take to address our recommendations. West Virginia also provided contextual information on the causes of some of the findings.