

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.

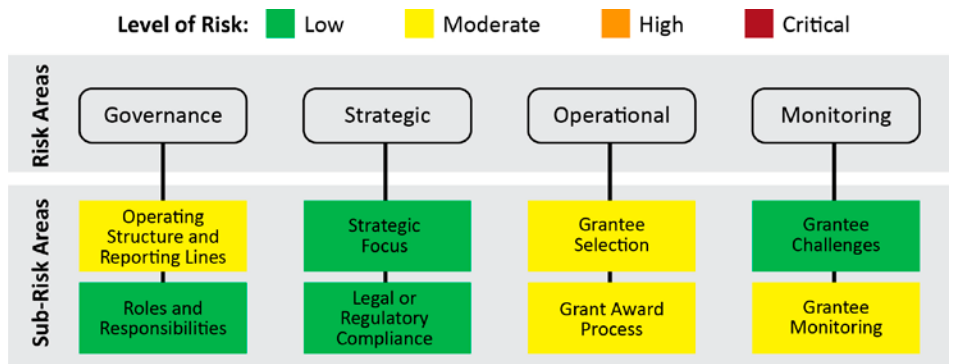
How OIG Did This Audit

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.