

Department of Health and Human Services  
**Office of Inspector General**



Office of Audit Services

January 2025 | OAS-25-03-016

**Health Resources and Services  
Administration Fiscal Year 2024  
Detailed Accounting Submission  
and Fiscal Year 2026 Budget  
Formulation Compliance Report for  
National Drug Control Activities,  
and the Accompanying Required  
Assertions**



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

January 15, 2025

**TO:** Elizabeth DeVoss  
Health Resources and Services Administration  
Chief Financial Officer (CFO) and Deputy Chief Operating Officer (COO)

**FROM:** /Amy J. Frontz/  
Deputy Inspector General for Audit Services

**SUBJECT:** Independent Attestation Review: *Health Resources and Services Administration Fiscal Year 2024 Detailed Accounting Submission and Fiscal Year 2026 Budget Formulation Compliance Report for National Drug Control Activities, and the Accompanying Required Assertions*, OAS-25-03-016

We have reviewed the attached Health Resources and Services Administration (HRSA) Office of National Drug Control Policy (ONDCP) Detailed Accounting Report, which includes the table of Drug Control Obligations, related disclosures, and management's assertions for the fiscal year ended September 30, 2024. We also reviewed the Budget Formulation Compliance Report, which includes budget formulation information for the fiscal year ending September 30, 2026, and the Chief Financial Officer's or accountable senior executive's assertions relating to the budget formulation information.<sup>1</sup> HRSA management is responsible for, and submitted, the Detailed Accounting Report and Budget Formulation Compliance Report, which were prepared in accordance with the ONDCP Circular *National Drug Control Program Agency Compliance Reviews*, dated September 9, 2021 (ONDCP Compliance Reviews Circular). We performed this review as required by 21 U.S.C. section 1704(d)(1) and as authorized by 21 U.S.C. section 1703(d)(7) and in compliance with the ONDCP Compliance Reviews Circular.

It is our responsibility to express a conclusion about the reliability of HRSA's Detailed Accounting Report for fiscal year 2024, HRSA's Budget Formulation Compliance Report for fiscal year 2026, and management's assertions based on our review.

We conducted our review in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements, as described in the U.S. Government Accountability Office publication, *Government Auditing Standards* (February 2024). Those standards require that we plan and perform the review to obtain limited assurance about whether any material modifications should be made to the

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<sup>1</sup> Although HRSA's Budget Formulation Compliance Report was provided to ONDCP as of fiscal year 2024, the budget figures reflect the fiscal year 2026 funding request.

Detailed Accounting Report, Budget Formulation Compliance Report, and management’s assertions for them to be in accordance with the criteria. The procedures performed in a review vary in nature and timing from, and are substantially less in extent than an examination, the objective of which is to obtain reasonable assurance about whether management’s reports and assertions are in accordance with the criteria in all material respects, in order to express an opinion. Accordingly, we do not express such an opinion.

Notwithstanding the limited nature of the engagement, we believe that the review evidence obtained is sufficient in accordance with attestation standards and appropriate to provide a reasonable basis for our conclusion.

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

As part of our review, we performed review procedures on HRSA’s fiscal year 2024 Detailed Accounting Report and fiscal year 2026 Budget Formulation Compliance Report according to the ONDCP Compliance Reviews Circular’s criteria. We limited our work to inquiries and analytical procedures appropriate for an attestation review. Specifically, we performed procedures for the purpose of expressing a conclusion about the reliability of each of the assertions made in HRSA’s reports. Those procedures included reviewing HRSA’s drug methodologies and reprogramming or transfer of drug control funds, if applicable. We also performed procedures to determine whether HRSA submitted the summer budget timely and whether funding levels represented HRSA requests.

Based on our review, we are not aware of any material modifications that should be made to HRSA’s Detailed Accounting Report for fiscal year 2024 and HRSA’s Budget Formulation Compliance Report for fiscal year 2026 and management’s assertions for them to be in accordance with the ONDCP Compliance Reviews Circular.

HRSA’s Detailed Accounting Report and Budget Formulation Compliance Report assertions are included as Attachments A and B.<sup>2</sup>

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Although this report is an unrestricted public document, the information it contains is intended solely for the information and use of Congress, ONDCP, and HRSA. It is not intended to be, and should not be, used by anyone other than those specified parties. If you have any questions or comments about this report, please do not hesitate to call me, or your staff may contact Carla J. Lewis, Assistant Inspector General for Audit Services, at (202) 834-5992 or [Carla.Lewis@oig.hhs.gov](mailto:Carla.Lewis@oig.hhs.gov). Please refer to report number OAS-25-03-016 in all correspondence.

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<sup>2</sup> Only the Budget Formulation Compliance Report assertions are included in Attachment B since the report contains prospective information.



DEPARTMENT OF HEALTH & HUMAN SERVICES

Health Resources and Services  
Administration

Rockville, MD 20857

MEMORANDUM TO: Director  
Office of National Drug Control Policy

FROM: Elizabeth DeVoss  
Chief Financial Officer  
Health Resources and Services Administration

DATE: November 13, 2024

SUBJECT: Health Resources and Services Administration  
Detailed Accounting Report for FY 2024

ELIZABETH A. DEVOSS  
-S  
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ELIZABETH A.  
DEVOSS-S  
Date: 2024.11.13  
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In accordance with the requirements of the Office of National Drug Control Policy (ONDCP) Circular: *National Drug Control Program Agency Compliance Reviews*, dated September 9, 2021, I make the following assertions regarding the attached Detailed Accounting Report:

**Obligations by Budget Decision Unit**

I assert that the obligations reported by budget decision unit are estimated fiscal year (FY) obligations for HRSA's drug control programs.

**Drug Methodology**

I assert that the drug methodology used to calculate obligations of budget resources was reasonable and accurate in accordance with the criteria listed in Section 7.b.(2) of the Circular. In accordance with these criteria, I have documented data, which support the drug methodology, explained and documented estimation methods and determined that the financial and programmatic systems supporting the drug methodology yield data that present fairly, in all material respects, aggregate obligations from which drug-related obligation estimates are derived.

**Application of Drug Methodology**

I assert that the drug methodology disclosed in this report was the actual methodology used to generate the table required by Section 7.a.(1) of the Circular.

### **Material Weakness or Other Findings**

I assert that all material weaknesses or other findings by independent sources, or other known weaknesses, including those identified in the Agency's Annual Statement of Assurance, which may affect the presentation of prior year drug-related obligations as required by Section 7.a.(4) of the Circular have been disclosed.

### **Methodology Modifications**

I assert that no modifications were made to the methodology for reporting drug control resources from the previous year's reporting.

### **Reprogramming or Transfers**

I assert that the data presented are associated with obligations against HRSA's financial plan. HRSA has no reportable reprogrammings or transfers in FY 2024 related to drug-control obligations.

### **Fund Control Notices**

I assert that the data presented are associated with obligations against HRSA's operating plan, which complied fully with all Fund Control Notices issued by the Director under 21 U.S.C. § 1703(f) and Section 9 of the ONDCP Circular, *Budget Execution*.

# DEPARTMENT OF HEALTH AND HUMAN SERVICES

## Health Resources and Services Administration

### Detailed Accounting Report

### Resource Summary

Budget Authority (in millions)		
	FY 2024 Enacted	FY 2024 Obligated
<b>Drug Resources by Budget Decision Unit and Function:</b>		
<b>Health Center Program</b>		
Prevention	\$77.200	\$77.200
Treatment: Recovery	\$694.800	\$694.800
<b>Total, Health Center Program</b>	<b>\$772.000</b>	<b>\$772.000</b>
<b>National Health Service Corps SUD Workforce Program</b>		
Treatment: Recovery	\$104.600	\$104.600
<b>Total, National Health Service Corps SUD Workforce Program</b>	<b>\$104.600</b>	<b>\$104.600</b>
<b>Addiction Medicine Fellowship Program</b>		
Treatment: Recovery	\$25.000	\$25.000
<b>Total, Addiction Medicine Fellowship Program</b>	<b>\$25.000</b>	<b>\$25.000</b>
<b>SUD Treatment and Recovery Loan Repayment Program</b>		
Treatment: Recovery	\$40.000	\$40.000
<b>Total, SUD Treatment and Recovery Loan Repayment Program</b>	<b>\$40.000</b>	<b>\$40.000</b>
<b>Rural Communities Opioid Response Program</b>		
Prevention	\$64.100	\$64.100
Treatment: Recovery	\$80.900	\$80.900
<b>Total, Rural Communities Opioid Response Program</b>	<b>\$145.000</b>	<b>\$145.000</b>
<b>Total Funding</b>	<b>\$1,086.600</b>	<b>\$1,086.600</b>
HIDTA Transfer	---	---
ICDE Resources	---	---
<b>Drug Resources Personnel Summary</b>		
Total FTEs (direct only)	---	---
<b>Drug Resources as a Percent of the Budget</b>		

Total Agency Budget (in billions)	\$14.6	\$14.6
Drug Resources Percentage	7.5%	7.5%

## **METHODOLOGY**

### **Health Center Program**

The FY 2024 Enacted level includes an increase of \$240 million in targeted supplemental SUD/MH funding for health centers, \$40 million of which will be awarded as one-time and \$200 million awarded as ongoing annual awards. This funding continues awards issued in prior fiscal years that support substance use disorder (SUD/mental health (MH) service expansion for the Health Center Program. The SUD/MH funding initiated in prior fiscal years and incorporated in annual health center continuation awards is scored as drug control funding.

### **National Health Service Corps (NHSC) SUD Workforce Loan Repayment Program**

Funds are used to provide loan repayment assistance to reduce the educational financial debt of qualified SUD treatment providers in exchange for service at SUD treatment facilities in underserved areas. Funds reflect the portion of NHSC discretionary budget requests dedicated to the SUD Workforce Loan Repayment Program. As these funds support providers of SUD treatment services, 100 percent of the amount is scored as treatment funding.

### **Addiction Medicine Fellowship (AMF) Program**

Funds are used to support the clinical training of addiction medicine or addiction psychiatry physicians in underserved, community-based settings. Funds reflect the portion of Behavioral Health Workforce Development budget line requests dedicated to the AMF Program. As these funds support providers of SUD treatment services, 100 percent of the amount is scored as treatment funding.

### **Substance Use Disorder Treatment and Recovery (STAR) Loan Repayment Program (LRP)**

Funds are used to provide loan repayment assistance to reduce the educational financial debt of qualified SUD treatment providers in exchange for service at SUD treatment facilities. Funds reflect the portion of Behavioral Health Workforce budget line requests dedicated to the STAR Loan Repayment Program. As these funds support providers of SUD treatment services, 100 percent of the amount is scored as treatment funding.

### **Rural Communities Opioid Response Program (RCORP)**

The allocation of funds for RCORP is through competitive grants and cooperative agreements. The entirety of these programs is scored as drug control funding.

The prevention-treatment split for FY 2024 reflects the enacted budget level.

**METHODOLOGY MODIFICATIONS**

N/A

**MATERIAL WEAKNESSES OR OTHER FINDINGS**

N/A

**REPROGRAMMINGS OR TRANSFERS**

N/A

**OTHER DISCLOSURES**

N/A





DEPARTMENT OF HEALTH & HUMAN SERVICES

Health Resources and Services  
Administration

Rockville, MD 20857

MEMORANDUM TO: Director  
Office of National Drug Control Policy

FROM: Elizabeth DeVoss  
Chief Financial Officer  
Health Resources and Services Administration

DATE: November 13, 2024

SUBJECT: Health Resources and Services Administration  
Budget Formulation Compliance Report for FY 2026

ELIZABETH A. DEVOSS  
S  
Digitally signed by  
ELIZABETH A.  
DEVOSS - S  
Date: 2024.11.13  
14:38:01 -05'00'

In accordance with the requirements of the Office of National Drug Control Policy (ONDCP) Circular: *National Drug Control Program Agency Compliance Reviews*, dated September 9, 2021, I make the following assertions regarding the attached Budget Formulation Compliance Report:

**Timeliness of Summer Budget Submission**

I assert that the summer drug budget was submitted on May 31, 2024, to ONDCP in response to Section 6.a.(1) in response to ONDCP Circular: Budget Formulation, Section 9.a.(1) and was provided to ONDCP at the same time as the budget request was submitted to our superiors in accordance with 21 U.S.C. § 1703(c)(1)(A).

**Funding Levels Represent Bureau-Level Request**

I assert that the funding request in the submission provided in Section 6.a.(2) of this circular represent the funding levels in the budget submission made by the bureau to the Department without alteration or adjustment by any official at the Department.

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**Phone: 1-800-447-8477**

**TTY: 1-800-377-4950**

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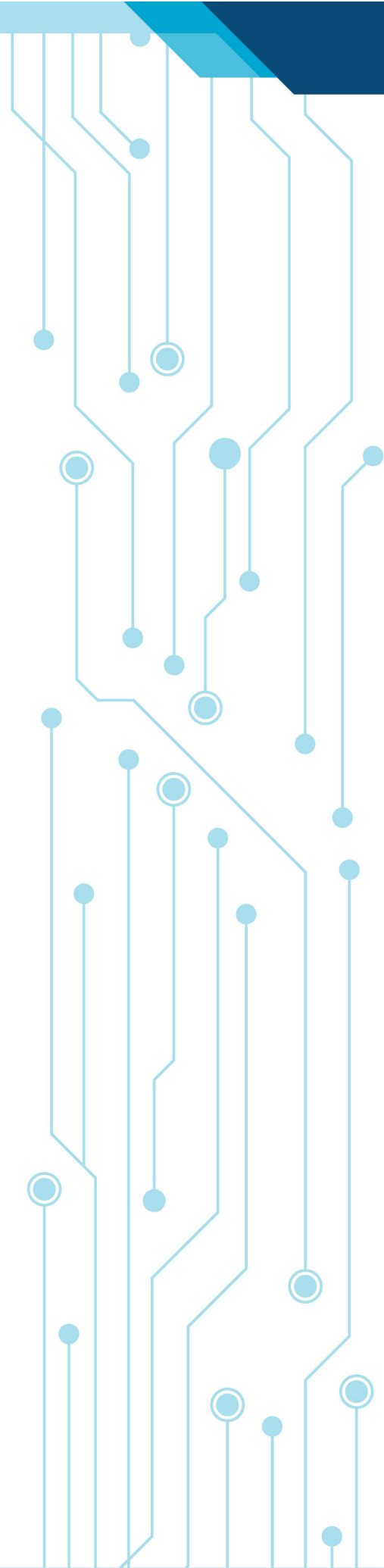
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