

Department of Health and Human Services

**OFFICE OF
INSPECTOR GENERAL**

**LATIN AMERICAN HEALTH
INSTITUTE DID NOT ALWAYS
CLAIM COSTS IN ACCORDANCE
WITH FEDERAL REQUIREMENTS**

*Inquiries about this report may be addressed to the Office of Public Affairs at
Public.Affairs@oig.hhs.gov.*



Gloria L. Jarmon
Deputy Inspector General

April 2013
A-01-12-01501

Office of Inspector General

<https://oig.hhs.gov>

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OFFICE OF AUDIT SERVICES FINDINGS AND OPINIONS

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.

EXECUTIVE SUMMARY

BACKGROUND

The Substance Abuse and Mental Health Services Administration (SAMHSA), within the U.S. Department of Health and Human Services (HHS), is the principal Federal agency charged with increasing access to substance abuse and mental health services. The Children's Health Act of 2000, P.L. No. 106-310, created and reauthorized some programs for those services. SAMHSA has the authority to provide funding for those services to States, political subdivisions of States, Indian tribes and tribal organizations, and other public or nonprofit private entities.

Federal regulations (45 CFR § 74.21(b)) state that each grantee's financial management system must provide (1) accurate, current, and complete disclosure of the financial results of each program; (2) records that identify adequately the source and application of Federal funds; (3) effective control over and accountability for all funds, property, and other assets to ensure they are used solely for authorized purposes; (4) written procedures for determining the reasonableness, allocability, and allowability of costs; and (5) accounting records that are supported by source documentation. In addition, nonprofit organizations that receive Federal funds must comply with the Federal cost principles in 2 CFR part 230, *Cost Principles for Non-Profit Organizations*, (Office of Management and Budget Circular A-122), which is incorporated by reference at 45 CFR § 74.27(a). Costs must be reasonable for the performance of the award and conform to any limitations in the award (2 CFR § 230, App. § A.2). Costs shared by multiple programs are allocable to an award in accordance with the relative benefits received (2 CFR § 230, App. A, 4).

The Latin American Health Institute (LHI) is a nonprofit community-based public health organization that serves the communities of Boston, Brockton, and Lowell, Massachusetts. LHI serves more than 20,000 Latin American families and individuals annually by promoting the health of the community, its institutions, families, and individuals. For the period October 1, 2010, through September 30, 2011, LHI claimed \$1,383,930 in SAMHSA funding against three grant awards.

OBJECTIVE

Our objective was to determine whether costs claimed by LHI were allowable under the terms of the grants and applicable Federal regulations.

SUMMARY OF FINDING

Of the \$1,383,930 in costs that we reviewed, LHI claimed \$122,602 in costs that were allowable under the terms of the grant and applicable Federal requirements. We were unable to determine whether \$1,105,777 in salary and related fringe benefit and overhead costs was allowable because LHI did not prepare personnel activity reports for employees whose time was charged to the grant. In addition, we were unable to determine whether \$155,551 in facilities charges and related overhead costs was allowable because LHI allocated costs on the basis of the grant award budgets rather than on the relative benefit of the grant awards received.

RECOMMENDATIONS

We recommend that SAMHSA:

- either require LHI to refund \$1,261,328 to the Federal Government or work with LHI to determine whether any of the costs that it claimed against the SAMHSA grants were allowable and
- require LHI to develop (1) written procedures for reporting time-and-effort on the basis of actual effort expended on programs and (2) a documented methodology for allocating facility costs, on the basis of the relative benefits received, to all of its locations.

LATIN AMERICAN HEALTH INSTITUTE COMMENTS

In written comments on our draft report, LHI stated that it will work with SAMHSA to resolve the issues related to our findings.

SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION COMMENTS

In written comments on our draft report, SAMHSA concurred with our findings and recommendations.

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INTRODUCTION

BACKGROUND

Substance Abuse and Mental Health Services Administration

The Substance Abuse and Mental Health Services Administration (SAMHSA), within the U.S. Department of Health and Human Services (HHS), is the principal Federal agency charged with increasing access to substance abuse and mental health services. The Children’s Health Act of 2000, P.L. No. 106-310, created and reauthorized some programs for those services. SAMHSA has the authority to provide funding for those services to States, political subdivisions of States, Indian tribes and tribal organizations, and other public or nonprofit private entities. It does this through cooperative agreements with those entities and the award of competitive grants known as “Programs of Regional and National Significance Grants.” (The Secretary of HHS, in consultation with States and other interested groups, determines “priority mental health needs of regional and national significance.”)

Within SAMHSA, three Centers—the Center for Substance Abuse Treatment, the Center for Mental Health Services, and the Center for Substance Abuse Prevention—improve the availability of effective substance abuse treatment and recovery services. These services improve the lives of those affected by alcohol and drug addictions; reduce the impact of alcohol and drug abuse on individuals, families, communities, and societies; address priority mental health needs of regional and national significance; and assist children in dealing with violence and traumatic events.

Federal Reimbursement Requirements

Federal regulations (45 CFR § 74.21(b)) state that each grantee’s financial management system must provide (1) accurate, current, and complete disclosure of the financial results of each program; (2) records that identify adequately the source and application of Federal funds; (3) effective control over and accountability for all funds, property, and other assets to ensure they are used solely for authorized purposes; (4) written procedures for determining the reasonableness, allocability, and allowability of costs; and (5) accounting records that are supported by source documentation.

In addition, nonprofit organizations that receive Federal funds must comply with the Federal cost principles in 2 CFR part 230, *Cost Principles for Non-Profit Organizations*, (Office of Management and Budget Circular A-122), which is incorporated by reference at 45 CFR § 74.27(a). Costs must be reasonable for the performance of the award and conform to any limitations in the award (2 CFR § 230, App. § A.2). Costs shared by multiple programs are allocable to an award in accordance with the relative benefits received (2 CFR § 230, App. A, 4).

Latin American Health Institute

Latin American Health Institute (LHI) is a nonprofit community-based public health organization that serves the communities of Boston, Brockton, and Lowell, Massachusetts. LHI

serves more than 20,000 Latin American families and individuals annually by promoting the health of the community, its institutions, families, and individuals. For the period October 1, 2010, through September 30, 2011, LHI claimed \$1,383,930 in SAMHSA funding from three grant awards:

- Targeted Capacity Expansion Program for Substance Abuse Treatment and HIV/AIDS Services (TCE) grant totaling \$533,931. The program serves Latinos in the Boston metropolitan area who have the comorbidity of substance abuse and trauma.
- Latino Child Trauma Stress Initiative (LCTSI) project grant totaling \$399,999. The project improves access to and quality of treatment and intervention services for Latino children and their families living in the greater Boston area who have been impacted by traumatic events.
- Targeted Capacity Expansion Program for Substance Abuse Treatment and HIV/AIDS Services grant totaling \$450,000. The program provides Integrated Dual Disorders Treatment (IDDT) to Latinos and Portuguese-speaking minorities in Brockton and surrounding areas who have substance abuse issues, serious mental disorders, or are HIV positive or at risk for HIV infection.

OBJECTIVE, SCOPE, AND METHODOLOGY

Objective

Our objective was to determine whether costs claimed by LHI were allowable under the terms of the grants and applicable Federal regulations.

Scope

Our review covered \$1,383,930 that LHI claimed against three SAMHSA grant awards for the period of October 1, 2010, through September 30, 2011. We did not perform an overall assessment of LHI's internal control structure. Rather, we reviewed only the internal controls that pertained directly to our objective.

We performed fieldwork at LHI's office in Boston, Massachusetts, from July through September 2012.

Methodology

To accomplish our objective, we:

- reviewed applicable Federal laws and regulations;
- reviewed LHI grant application packages and SAMHSA's Notice of Grant Awards;

- reviewed LHI's OMB Circular A-133 Audited Consolidated Financial Report for fiscal years (FY) 2008, 2009, 2010, and 2011;
- interviewed LHI management to gain an understanding of its accounting system and internal controls;
- reviewed LHI's policies and procedures for financial management;
- reconciled LHI's expense worksheets that included detailed account balances with LHI's monthly SAMHSA drawdowns;
- judgmentally selected 77 transactions totaling \$367,530 from LHI's general ledger (e.g., travel, consultants, rent, taxes, phone, electricity, and drinking water) to determine whether costs claimed were in accordance with Federal requirements;
- reviewed 100 percent of facility charges for the Brockton facility;
- traced transactions from LHI's general ledger to supporting source documentation;
- compared LHI's semimonthly salary transactions and employee time cards to determine whether costs claimed were supported by personnel activity reports; and
- discussed the results of our audit with LHI officials and regional 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 provides a reasonable basis for our findings and conclusions based on our audit objectives.

FINDING AND RECOMMENDATIONS

Of the \$1,383,930 in costs that we reviewed, LHI claimed \$122,602 in costs that were allowable under the terms of the grant and applicable Federal requirements. We were unable to determine whether \$1,105,777 in salary and related fringe benefit and overhead costs was allowable because LHI did not maintain personnel activity reports for employees whose time was charged to the grant. In addition, we were unable to determine whether \$155,551 in facilities charges and related overhead costs was allowable because LHI allocated costs on the basis of the grant award budgets rather than on the relative benefit of the grant awards received.

PAYROLL CHARGES NOT SUPPORTED WITH DOCUMENTATION

Federal Requirements

According to 2 CFR part 230, App. A, § A.2.g, costs must be adequately documented to be allowable under an award.

According to 2 CFR part 230, App. B, §§ 8.b. and 8.m., for salaries and wages to be allowable for Federal reimbursement, grantees must maintain personnel activity reports that reflect the distribution of activity of each employee whose compensation is charged, in whole or in part, directly to Federal awards, unless a substitute system is approved in writing by the cognizant agency. These reports must reflect an after-the-fact determination of the actual activity of each employee, be signed by the employee or a responsible supervisory official having firsthand knowledge of the activities performed, be prepared at least monthly, coincide with one or more pay periods, and account for the total activity of the employee.

In addition, according to 45 CFR § 74.21(b)(6), grantees must have written procedures for determining the reasonableness, allocability, and allowability of costs in accordance with the provisions of the applicable Federal cost principles.

Inadequate Payroll Documentation and Distribution Process

We could not determine the allowability of salary and related fringe benefit and overhead costs that totaled \$1,105,777,¹ because LHI did not maintain the required personnel activity reports for employees who worked on the SAMHSA grants. In addition, LHI did not have written procedures for determining the allowability of expenditures in accordance with the provisions of the applicable Federal cost principles. LHI officials stated that they were unaware of the requirement to maintain personnel activity reports of actual activity for employees who worked on Federal awards. Instead of charging these multiple SAMHSA awards on the basis of actual activity of each employee as required by the Federal cost principles, LHI officials stated that the payroll distribution was primarily based on the grant application budgets. SAMHSA officials informed us that LHI was not approved to use a substitute system to support salaries and wages.

FACILITIES CHARGES NOT SUPPORTED

Federal Requirements

Federal requirements state that, to be allowable under an award, costs must be (1) adequately documented, (2) reasonable for the performance of the award, (3) treated consistently, and (4) determined in accordance with generally accepted accounting principles (2 CFR part 230, App. A, § A.2.).

Federal requirements also state that a cost must be allocable to a particular grant to be allowable under an award, in accordance with the relative benefits received (2 CFR part 230, App. A, § A.4.). A cost is allocable to a Federal award if it is treated consistently with other costs incurred for the same purpose in like circumstances and if it (1) is incurred specifically for the award; (2) benefits both the award and other work and can be distributed in reasonable proportion to the benefits received; or (3) is necessary to the overall operation of the organization, although a direct relationship to any particular cost objective cannot be shown.

¹ Of the \$1,105,777 in salaries that we questioned, LHI attributed \$433,030 to the TCE award, \$326,940 to the LCTSI award, and \$345,807 to the IDDT award.

Facilities Charges Improperly Supported and Allocated

We could not determine the allowability of program facility costs and related overhead costs that totaled \$155,551, because LHI did not have a reasonable allocation methodology for facilities charges and could not provide adequate documentation to support the allocation of these costs. Specifically, our analysis of facility expenses found the following:

- LHI allocated \$87,299² in facility and related overhead expenses to the TCE and LCTSI awards, which it operated out of its Boston facility, on the basis of a facility-wide budget calculation that it could not adequately support as a reasonable allocation methodology.
- LHI directly charged \$68,252 in facility and related overhead expenses to the IDDT award, which it operated out of its Brockton facility. LHI failed to demonstrate that this budgeted amount was a reasonable methodology for allocating expenditures. For example (1) \$2,126 in natural gas, recycling, and heating oil expenses was allocated 100 percent to the award, but those expenditures also benefitted other programs; (2) \$13,770 in phone, electric, cable television, and drinking water expenses was allocated 100 percent to the award, but in the final month of the award LHI transferred costs to other programs to avoid exceeding budgeted amounts; and (3) \$52,356 in rent, property tax, janitorial, phone, alarm service, and trash expenses was allocated on the basis of an unsupported methodology.

We could not determine the allowability of the facilities and related overhead costs that totaled \$155,551 because LHI did not have an adequate methodology to ensure that it allocated costs in accordance with the relative benefits received.

RECOMMENDATIONS

We recommend that SAMHSA:

- either require LHI to refund \$1,261,328 to the Federal Government or work with LHI to determine whether any of the costs that it claimed against the SAMHSA grants were allowable and
- require LHI to develop (1) written procedures for reporting time-and-effort on the basis of actual effort expended on programs and (2) a documented methodology for allocating facility costs, on the basis of the relative benefits received, to all of its locations.

LATIN AMERICAN HEALTH INSTITUTE COMMENTS

In written comments on our draft report, LHI stated that it will work with SAMHSA to resolve the issues related to our findings. LHI's comments are included in their entirety as Appendix A.

² Of the \$87,299 in facilities expenses, LHI charged \$48,874 to the TCE award and \$38,425 to the LCTSI award.

SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION COMMENTS

In written comments on our draft report, SAMHSA concurred with our findings and recommendations. SAMHSA's comments are included in their entirety as Appendix B.

APPENDIXES

APPENDIX A: LATIN AMERICAN HEALTH INSTITUTE COMMENTS



Michael J. Armstrong, Regional Inspector General
for Audit Services
Department of Health and Human Services - OIG
Office of Audit Services, Region I – JFK Building
15 New Sudbury Street, Room 2425
Boston, MA 02203

February 19, 2013

Re: Report Number A-01-12-01501

Dear Mr. Armstrong:

The Latino Health Institute, Inc. d/b/a Latin American Health Institute (herein after referred to as “LHI”) is in receipt of your letter and report, date-stamped February 13, 2013, in reference to SAMHSA grants for the period of October 1, 2010 to September 30, 2011.

This is LHI’s response to the report, as noted above:

Of the two issues described in the “Summary of Findings”, LHI will work with SAMHSA to resolve any and all issues related to the stated findings for the period of this report.

Please direct any questions to me at robert.marquart@LHI.ORG, my desk telephone (617) 778-1106, or to my cell phone (617) 785-7147.

Sincerely,

Robert A. Marquart, MBA
Executive Director of Finance, Administration, & Information Technology
Latino Health Institute, Inc. d/b/a Latin American Health Institute
95 Berkeley Street, Suite 600
Boston, MA 02116

Latin American Health Institute Boston Lowell Brockton

95 Berkeley St., Boston, MA 02116 Tel: 617.350.6900 Fax: 617.350.6901 TTY: 617.350.6914 www.lhi.org

Latino Health Institute, Inc.

APPENDIX B: SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION COMMENTS

March 14, 2013

Michael J. Armstrong
Regional Inspector General
Department of Health and Human Services
Office of Inspector General
Washington, D.C. 20201

Re: SAMHSA Comments on HHS OIG Draft Report Entitled, “Latin American Health Institute Did Not Always Claim Costs in Accordance With Federal Requirements (A-01-12-01501)”

Dear Mr. Armstrong:

The purpose of this letter is to provide the Substance Abuse and Mental Health Services Administration’s (SAMHSA) comments on the February 25, 2013 Department of Health and Human Services (HHS) Office of Inspector General (OIG) draft report entitled, “Latin American Health Institute Did Not Always Claim Costs in Accordance with Federal Requirements (A-01-12-01501),” which are being submitted on behalf of SAMHSA’s Administrator. According to the report, the OIG was unable to determine whether the following costs claimed by Latin American Health Institute (LHI) against three SAMHSA grant awards during October 1, 2010, through September 30, 2011, were allowable. Specifically:

- \$1,105,777 in salaries and related fringe benefit and overhead costs because LHI did not prepare personnel activity reports for employees whose time was charged to the grant; and
- \$155,551 in facilities charges and related overhead costs because LHI allocated costs on the basis of the grant award budgets rather than on the relative benefit of the grant awards received.

The OIG's report recommended that SAMHSA:

- either require LHI to refund \$1,261,328 to the Federal Government or work with LHI to determine whether any of the costs that it claimed against the SAMHSA grants were allowable; and require LHI to develop: (1) written procedures for reporting time-and-effort on the basis of actual effort expended on programs; and (2) a documented methodology for allocating facility costs, on the basis of the relative benefits received, to all of its locations.

SAMHSA concurs with the OIG's finding and recommendations. To facilitate follow up and potential recovery of costs, SAMHSA requests that a schedule of questioned costs claimed for each of the SAMHSA grants be identified in the OIG's final report or be provided separately to SAMHSA.

Status of Action Taken:

SAMHSA classified LHI's Center for Substance Abuse Treatment (CSAT) Targeted Capacity Expansion HIV/AIDS (TCE-HIV) grant number TI019900 as high risk on February 1, 2013 (see Attachment). TI019900 is LHI's only active SAMHSA grant. As a precaution, SAMHSA also restricted the HHS Payment Management System accounts for grant numbers TI018952 and SM058196, which ended on September 29, 2012. The scope of the OIG's review included all three grants.

SAMHSA's February 1, 2013 high risk letter also required corrective action by LHI, as recommended in the OIG draft report. Specifically, LHI must either provide adequate supporting documentation to SAMHSA of all costs questioned in the OIG's report or reimburse SAMHSA for the unallowable costs. LHI must also demonstrate that it has developed and implemented corrective action to ensure its financial management system is capable of adequately administering Federal awards.

In addition, CSAT conducted a programmatic site visit of the SAMHSA TCE-HIV grant in February 2013 to determine the integrity of LHI's Government Performance and Results Act (GPRA) protocols. The site visit found that pertinent information in client records and GPRA interviews matched the data submitted into CSAT's GPRA database, indicating LHI was implementing the objectives of the grant. However, several weaknesses in programmatic aspects of the grant related to GPRA were found and require corrective action.

Planned Action:

If LHI's response to SAMHSA's February 1 letter does not provide accounting records and source documentation that demonstrates the reasonableness, allocability and allowability of costs claimed under the SAMHSA grants, SAMHSA will issue a final determination on any costs deemed unallowable. With regard to programmatic weaknesses, CSAT has initiated appropriate technical assistance to ensure LHI takes the recommended corrective action.

If you have any questions or concerns you may contact me by phone at 240-276-1401 or email at Christine.chen@samhsa.hhs.gov, or you may contact Rocco LaMonaca, Financial Advisory Services Officer, at 240-276-1416 or email at rocco.lamonaca@samhsa.hhs.gov. Thank you for the opportunity to comment on the OIG's draft report.

Sincerely,



Christine Chen, Director
Division of Grants Management
Office of Financial Resources

Attachment

February 1, 2013

Robert Marquart
Executive Director of Finance
Latino Health Institute, Inc.
95 Berkeley Street, Suite 600
Boston, MA 02116-6264

Re: High-Risk Recommendation
SAMHSA Grant Numbers TI019900; SM058196; and TI018952

Dear Mr. Marquart,

This letter is to inform you of our recommendation that a high risk restriction be placed on Latino Health Institute, Inc.'s (LHI) current Substance Abuse and Mental Health Services Administration (SAMHSA) Center for Substance Abuse Treatment (CSAT) Targeted Capacity – HIV/AIDS grant number TI019900, as well as SAMHSA grant numbers TI018952 and SM058196, which ended on September 29, 2012. SAMHSA's financial advisory services officers (FASO) are responsible for notifying organizations whose grants are recommended for high-risk classification.

The recommendation was based on findings in a recent review of LHI's SAMHSA grants by the U.S. Department of Health and Human Services (DHHS) Office of Inspector General (OIG), which indicates significant questioned costs as well as deficiencies in LHI's financial management system, as described in item 2 of this letter. The OIG initiated its review in response to allegations it received that LHI may have misused Federal funds.

According to 2 Code of Federal Regulations (CFR) Part 215.14, *Uniform Administrative Requirements for Grants and Agreements With Institutions of Higher Education, Hospitals, and Other Nonprofit Organizations*, DHHS awarding agencies are permitted to impose additional requirements on recipients who have a financial management system that does not meet the standards prescribed in 2 CFR 215.

2 CFR 215.14 also requires DHHS awarding agencies to notify recipients on which additional requirements are imposed in writing as to the following:

1. **Nature of additional requirements** – The DHHS Payment Management System (PMS) accounts of LHI's SAMHSA grants will be restricted.¹ Organizations with restricted PMS accounts must submit: (1) written reimbursement requests using Standard Form (SF) 270

¹In addition to TI019900, PMS accounts for TI018952 (TC-HIV) and SM058196 (National Child Trauma) will be restricted. Both grants ended on September 29, 2012.

Page 2 of 3– Robert Marquart, Executive Director of Finance

Request for Advance or Reimbursement; (2) summary schedules of costs claimed that includes totals by each grant budget category; (3) accounting system reports that list the individual cost items included in each grant budget category total; and (4) source documentation (e.g. – cancelled checks, paid bills, payrolls, time and attendance records, contract and subgrant award documents, etc.) for each individual cost item greater than \$500. Further, expenditures claimed that are not included in the most recently approved grant budget must be accompanied by detailed justifications/explanations or the related costs will not be accepted as allowable costs. If you have questions regarding the preparation and/or submission of SF270s, please contact the grants management specialist assigned to the grant. The SF270 is available in pdf format at <http://www.whitehouse.gov/sites/default/files/omb/assets/omb/grants/sf270.pdf>.

2. **Why additional requirements are being imposed** – The OIG’s review of SAMHSA’s grants (TI019900; TI018952; and SM058196) found approximately \$1.2 million in questioned costs during the period October 2010 through September 2011 as well as deficiencies in LHI’s financial management system, as described below. Specifically, the review questioned:
 - ✓ Approximately \$1.1 million due to lack of required personnel activity reports that support the distribution of salaries and wages charged to Federal awards; and
 - ✓ Approximately \$155,000 facilities and related overhead costs that were either unsupported or based on budgets, along with no allocation methodology.

The OIG briefed SAMHSA on the above findings following the OIG’s exit conference with LHI in January 2013.

3. **Nature of corrective actions needed** – LHI must either provide adequate supporting documentation to SAMHSA of all costs questioned in the OIG’s report or reimburse SAMHSA for the unallowable costs. LHI must also demonstrate that it has developed and implemented corrective action to ensure its financial management system is capable of adequately administering Federal awards.
4. **Time allowed for completing corrective actions** – LHI’s SAMHSA grants will be classified as high risk until the corrective actions, described in Item 3 above, are satisfactorily completed.
5. **Method for requesting reconsideration of additional requirements imposed** – LHI may request that we reconsider our decision to classify its SAMHSA grants as high risk. The request should be made by letter and include a detailed explanation, along with any necessary supporting documentation, as to why you believe LHI’s grants should not be classified as high risk.

Please submit all responses to this letter to the following address:

Page 3 of 3— Robert Marquart, Executive Director of Finance

Rocco LaMonaca, Financial Advisory Services Officer
SAMHSA, Division of Grants Management
1 Choke Cherry Road, Suite 7-1091
Rockville, MD 20857 (overnight use 20850)

Once the corrective actions in Item 3 are completed, SAMHSA will promptly recommend that your Organization's SAMHSA grant(s) be removed from high-risk.

Please contact me with questions or concerns by telephone at (240) 276-1416 or email at rocco.lamonaca@samhsa.hhs.gov. Thank you for your cooperation.

Sincerely,

Rocco LaMonaca

Rocco LaMonaca, CPA
Financial Advisory Services Officer
SAMHSA, Division of Grants Management

cc:

Kathleen Sample, SAMHSA/DGM
Bileen Bermudez, SAMHSA/DGM
Odessa Crocker, SAMHSA/DGM
Edwin Craft, SAMHSA/CSAT
David Thompson, SAMHSA/CSAT
Kenneth Curl, CMHS