



DEPARTMENT OF HEALTH AND HUMAN SERVICES

## OFFICE OF INSPECTOR GENERAL



OFFICE OF AUDIT SERVICES, REGION II  
JACOB K. JAVITS FEDERAL BUILDING  
26 FEDERAL PLAZA, ROOM 3900  
NEW YORK, NY 10278

July 10, 2019

Report Number: [REDACTED]

Dear [REDACTED]

The U.S. Department of Health and Human Services (HHS), Office of Inspector General (OIG) is conducting a review of Access Increases in Mental Health and Substance Abuse Services (AIMS) grant funding awarded to Federally Qualified Health Centers (health centers). The objective of this audit is to determine whether health centers in selected States used their AIMS funding in accordance with Federal requirements and grant terms.

To accomplish our objective, we will review AIMS grant funds awarded to and expended by the health centers for the period September 2017 through May 2019. We selected for review a random sample of health centers that received AIMS grant funds from the Health Resources and Services Administration. [REDACTED] was among those selected for review.

The OIG performs independent reviews of HHS programs pursuant to the Inspector General Act of 1978 (the Act). Section 6(a)(1) of the Act (5 U.S.C. App. § 6(a)(1)) authorizes OIG “. . . to have access to all records, reports, audits, reviews, documents, papers, recommendations, or other material available to [HHS] which relate to programs and operations with respect to which the Inspector General has responsibilities under this Act.” As a recipient of HHS grant funds, you are subject to OIG audits and other reviews. Pursuant to 45 CFR § 75.364(a), OIG has the right of access to any documents, papers, or other records that are pertinent to the Federal grant award. This right includes timely and reasonable access to personnel for the purpose of interviews and discussion relating to such records.

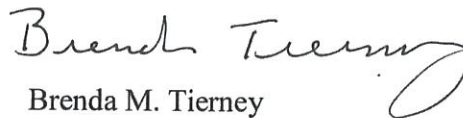
This audit will be performed under my direction. A member of my staff will contact you to arrange for a site visit to obtain the needed information at your earliest convenience. To expedite completion of our work, we request that you have the documentation pertinent to your AIMS grant expenditures and performance outcomes available at the time of our site visit. We appreciate your cooperation in this matter and will make every effort to minimize any disruption to the work of your office.

When transmitting any audit information to the Office of Audit Services over the Internet, please properly safeguard the information. We request that you use the HHS/OIG Delivery Server, not email or attachments to email. Information transmitted through the HHS/OIG Delivery Server complies with Federal Information Processing Standard (FIPS) 140-2, *Security Requirements for Cryptographic Module*.

We are required to report as a security breach any audit information sent to us that does not meet FIPS 140-2 requirements.

If you have any questions or concerns about our review, please contact Abby Huang, Senior Auditor, at [Abby.Huang@oig.hhs.gov](mailto:Abby.Huang@oig.hhs.gov), or Anthony DiFatta, Senior Auditor, at [Anthony.DiFatta@oig.hhs.gov](mailto:Anthony.DiFatta@oig.hhs.gov). Please refer to report number [REDACTED] in all correspondence. Thank you for your attention to this matter.

Sincerely,



Brenda M. Tierney  
Regional Inspector General  
for Audit Services

CIN: [REDACTED]

## Access Increases in Mental Health and Substance Abuse Services Funding for Health Centers

### DOCUMENT REQUEST LIST

1. Summary list of expenditures claimed for AIMS grant funding.
  - o Ongoing funding and/or one-time funding.

2. List of staff who worked on the AIMS grant.

Professional Licenses	Salary and Fringe Benefits
Personnel Action Forms for Dates of Hire / Position Description	Any Increases in Salary since Sep 2017.

3. Payroll records for all personnel who worked on the AIMS grant, including supporting documentation for the time they worked on the AIMS grant.

Time and Attendance Records	Payroll Register/Summary (AIMS grant period)
After-the-fact Certifications for Time Spent Working on AIMS (Federal Effort %)	Work Schedule

4. Supporting documentation for the new mental health and substance abuse services added and/or the existing mental health and substance abuse services expanded.

5. Supporting documentation for health information technology investments.

Description of Use	Proof of payment
Purchase Order	Photos of Equipment (Tag Numbers)
Invoice	Bidding Documents / Price Quotes (if applicable)

6. List of training held with the AIMS one-time funding.

Training Material	Cost and Invoice	Sign-in Sheets
Date	Proof of Payment	Certificates

7. Information for unduplicated total numbers of new and existing patients accessing mental health and substance abuse services in calendar years 2017 and 2018 as a result of AIMS funding.

- o 2017 and 2018 Uniform Data System (UDS) reports
- o Internal list of patients accessing mental health and substance abuse services for CY 2017 and CY 2018 (incl. unduplicated patient names and medical record numbers) (please highlight AIMS providers/patients)
  - ❖ Please provide separate unduplicated lists for mental health and substance abuse services. In addition, provide a combined unduplicated list for mental health and substance abuse services.

CIN: [REDACTED]

**Access Increases in Mental Health and Substance Abuse Services Funding for Health Centers**

8. List of AIMS funds drawn down.

Date	Total Amount Drawn	Total AIMS Amount Drawn
AIMS Ongoing Amount Drawn	AIMS One-time Amount Drawn	

9. General ledger transactions and/or journal entries for recording draw downs and expenditures of AIMS grant funds.

10. Bank statements that contained AIMS grant funding drawdowns and expenditures.

11. Reconciliations performed between AIMS funds drawn down and actual expenditures incurred (if applicable).