Audit of Substance Use Prevention, Treatment, and Recovery Services (SUPTRS) Block Grant Program 2025

By Onondaga County Comptroller Martin D. Masterpole

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SECTION I
BACKGROUND & EXECUTIVE SUMMARY

Background

The Substance Use Prevention, Treatment, and Recovery Services (SUPTRS) Block Grant Program is a federal funding source that provides funds to states and territories to plan and carry out evaluating activities to prevent, treat, and provide recovery services for substance use disorder and other related activities as authorized by the statute. The program is administered by the Substance Abuse and Mental Health Services Administration (SAMHSA), an operating division of the federal Department of Health and Human Services (HHS).

Grant recipients are required to address certain service areas and populations to receive funds. The required populations and service areas for activities include:

- Pregnant women and women with dependent children
- Intravenous drug users
- Tuberculosis services
- Early intervention services for HIV/AIDS
- Primary prevention services

In New York, SUPTRS funding is managed by the NYS Office of Addiction Services and Supports (OASAS) and distributed among many counties. In Onondaga County, the funding is managed through the Department of Child & Family Services.

Executive Summary

In 2026 the Comptroller's Office audited the Department of Child & Family Services' Substance Use Prevention, Treatment, and Recovery Services (SUPTRS) Block Grant Program. Over the course of the audit, there were no significant findings. One minor finding was:

The Onondaga County Cash Advance Policy and Procedure Statement for contractors providing mental health, developmental disabilities and substance abuse services contained in the contracts tested was outdated and does not reflect current department policies and procedures.

Our Recommendations include:

We recommend the Department of Child & Family Services department examine the policy and procedure statement and update it to reflect the current policies and procedures for cash advances to contractors providing mental health, developmental disabilities and substance abuse services.

SECTION II
SCOPE AND METHODOLOGY

Scope:

The purpose of this report is to perform tests of controls over compliance of the Substance Use Prevention, Treatment, and Recovery Services Block Grant program in order to support a low level of control risk for the compliance tested.

Our objectives were to:

- Determine whether expenditures associated with Substance Use Prevention, Treatment, and Recovery Services Block Grant program were expended only for allowable activities/costs.
- Determine whether expenditures associated with Substance Use Prevention, Treatment, and Recovery Services Block Grant program were expended during the period of performance.
- Determine whether expenditures associated with Substance Use Prevention, Treatment, and Recovery Services Block Grant program were in compliance with cash management procedures
- Determine whether expenditures associated with Substance Use Prevention, Treatment, and Recovery Services Block Grant program were associated with an approved sub recipient.

Methodology:

In order to complete our objectives we:

- Reviewed Department policies and procedures.
- Reviewed Contracts between Onondaga County and approved sub recipients.
- Communicated with Department personnel.
- Selected and tested a sample of Substance Use Prevention, Treatment, and Recovery Services Block Grant program expenditures.
- Provided department staff with recommendations.

SECTION III
FINDINGS AND RECOMMENDATIONS

Findings:

We found that each of the three contracts selected for testing includes the Onondaga County Cash Advance Policy & Procedure Statement for Contractors Providing Mental Health, Developmental Disabilities and Substance Abuse Services as an Appendix to the Contracts. This statement is out of date and does not reflect current policies and procedures for cash advances to contractors.

Recommendation:

We recommend the department examine the policy and procedure statement and update it to reflect the current policies and procedures for cash advances to contractors providing mental health, developmental disabilities and substance abuse services.

SECTION IV
EXHIBITS

Appendix D

ONONDAGA COUNTY
CASH ADVANCE POLICY & PROCEDURE STATEMENT
FOR CONTRACTORS PROVIDING
MENTAL HEALTH, DEVELOPMENTAL DISABILITIES
AND SUBSTANCE ABUSE SERVICES

All eligible Contractors of the Department of Children and Family Services shall be provided quarterly cash advances by the County of Onondaga. All cash advances will be contingent upon the following conditions being met:

1. A local Agreement between Onondaga County and the Contractor fully executed to fund all or part of the net deficit of the program in the current calendar year.
2. State aid advance payment covering the period of the local cash advance has been received by the County of Onondaga.
3. First, second and third quarter reports must be filed by the Contractor with the Department of Children and Family Services by the 15th day of each month following the end of a quarter. The quarterly report shall contain actual income and expenses for the quarter.

The County shall withhold ten percent (10%) of the total contract amount until final Claims have been submitted and reconciled.

The County will pay the Contractor one-quarter (1/4) of the contract amount (State and County share of approved total net deficit) on a quarterly basis; January, April, July, & October. The 10% holdback will be applied to the October advance. The payment will be adjusted either plus or minus based on the differences between the advanced payments made for the preceding quarter and the contract share of the actual net deficit for that quarter.

In no event can the total payments to a contractor exceed the total contract amount. Therefore, the above payment schedule will be altered if necessary based on this factor.

SECTION V
MANAGEMENT RESPONSE

County of Onondaga
Department of Children & Family Services
Child Welfare • Mental Health Services • Juvenile Justice • Youth Bureau • School Based Initiatives

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Commissioner

Onondaga County
Substance Abuse Prevention and Treatment Block Grant Single Audit
CFDA 93.959
Findings

12/31/2025

Management Response:
The Department of Children and Fmaily Services agrees with the findings. The language in Appendix D will be updated to reflect our current process going forward. For the cash advance policy, that is something we can update going forward. #1 and #2 are still applicable. #3 would be monthly as we switched to reporting expenses in CAMS. Currently, the only reason for withholding payment would be due to a late CFR which is due in June and this is determined by OASAS. If OASAS sends an advance, we advance to the agency. If OASAS withholds the advance, we withhold from the agency.