



DEPARTMENT OF HEALTH AND HUMAN SERVICES  
**OFFICE OF INSPECTOR GENERAL**

WASHINGTON, DC 20201



January 8, 2021

**TO:** Debra Houry, MD, MPH  
Director, National Center for Injury Prevention and Control  
Centers for Disease Control and Prevention

Christa Capozzola  
Chief Financial Officer  
Centers for Disease Control and Prevention

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

**SUBJECT:** Independent Attestation Review: Centers for Disease Control and Prevention 2020 Detailed Accounting Report, Performance Summary Report for National Drug Control Activities, Budget Formulation Compliance Report, and Accompanying Required Assertions (A-03-21-00355)

This report provides the results of our review of the attached Centers for Disease Control and Prevention (CDC) 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, 2020. We also reviewed the Performance Summary Report, which includes management's assertions and related performance information for the fiscal year ended September 30, 2020. Lastly, we reviewed the Budget Formulation Compliance Report, which includes budget formulation information for the fiscal year ending September 30, 2022<sup>1</sup>, and the Chief Financial Officer's or accountable senior executive's assertions relating to the budget formulation information. CDC management is responsible for, and submitted, the Detailed Accounting Report, Performance Summary Report, and Budget Formulation Compliance Report, which were prepared in accordance with the ONDCP Circular *National Drug Control Program Agency Compliance Reviews*, dated October 22, 2019 (ONDCP Compliance Reviews Circular). It is our responsibility to express a conclusion about the reliability of management's assertions based on our review.

We performed this review as required by 21 U.S.C. § 1704(d)(1) and as authorized by 21 U.S.C. § 1703(d)(7) and in compliance with the ONDCP Compliance Reviews Circular.

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<sup>1</sup> Although CDC's Budget Performance Compliance Report was provided to ONDCP as of FY20, the budget figures reflect the FY22 funding request.

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 (GAO) publication, *Government Auditing Standards* (July 2018). Those standards require that we plan and perform the review to obtain limited assurance about whether any material modifications should be made to management's assertions to be in accordance with the criteria. A review is substantially less in scope than an examination, the objective of which is to obtain reasonable assurance and express an opinion about whether management's assertions are in accordance with the criteria in all material respects. Accordingly, we do not express such an opinion. We believe that our review provides a reasonable basis for our conclusion.

Based on our review, we are not aware of any material modifications that should be made to CDC's Detailed Accounting Report and Performance Summary Report for fiscal year 2020 and CDC's Budget Formulation Compliance Report for fiscal year 2022 for them to be in accordance with the ONDCP Compliance Reviews Circular.

CDC's Detailed Accounting Report, Performance Summary Report, and Budget Formulation Compliance Report assertions<sup>2</sup> are included as Attachments A, B, and C, respectively.

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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 CDC. 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) 205-9125 or at [Carla.Lewis@oig.hhs.gov](mailto:Carla.Lewis@oig.hhs.gov). Please refer to report number A-03-21-00355 in all correspondence.

Attachments

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<sup>2</sup> Only the Budget Formulation report assertions are included as Attachment C since the report contains prospective information.



November 20, 2020

To: Director  
Office of National Drug Control Policy

From: Chief Financial Officer  
Centers for Disease Control and Prevention

Subject: CDC Detailed Accounting Report for FY 2020

In accordance with the requirements of the Office of National Drug Control Policy (ONDCP) Circular: *National Drug Control Program Agency Compliance Reviews*, dated October 22, 2019, I make the following assertions regarding the attached Detailed Accounting Report for the Centers for Disease Control and Prevention (CDC).

### **Obligations by Budget Decision Unit**

I assert that obligations reported by budget decision unit are the actual obligations derived from CDC's accounting system of record for these budget decision units.

### **Drug Methodology**

I assert that the drug methodology used to calculate obligations of prior-year budgetary resources by function for CDC 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/identified data that support the drug methodology, explained and documented other estimation methods (the assumptions for which are subjected to periodic review) and determined that the financial 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 section was the actual methodology used to generate the table required by Section 7.a.(1) of the Circular.

### **Material Weaknesses or Other Findings**

I assert that there are no material weaknesses or other findings from previous year's reporting.

**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 CDC's financial plan. The data presented are associated with budget activity lines defined in the FY 2020 Congressional Conference Report, along with funds received from ONDCP in support of the Drug Free Communities Program. CDC did not reprogram or transfer any FY 2020 appropriated funds included in its drug control budget. Prior year balances from the Prevention and Public Health Fund (PPHF) which remain available until expended were carried over in support of the FY 2020 Opioid Overdose Prevention and Surveillance program.

**Funds Control Notices**

CDC was not issued a Fund Control Notice by the Director under 21 U.S.C. § 1703(f) as described in Section 9 of the ONDCP Circular, *Budget Execution*, dated October 22, 2019.



Christa Capozzola

Attachment: FY 2020 CDC Detailed Accounting Report

## **FY 2020 CDC DETAILED ACCOUNTING REPORT**

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### **Drug Resources by Decision Unit Table**

<b>FY 2020 Drug Resources by Decision Unit</b>	<b>FY 2020 Resources</b>	<b>FY 2020 Obligations</b>
Opioid Overdose Prevention and Surveillance	\$475,579,000	\$475,564,089
Prescription Drug Overdose (PDO) - Carryover from PPHF prior year balances <sup>1</sup>	N/A	\$39
Drug Free Communities Program <sup>2</sup>	\$50,302,616	\$49,937,707
<b>Total</b>	<b>\$525,881,616</b>	<b>\$525,501,835</b>

<sup>1</sup> In FY 2016, Prevention and Public Health Fund (PPHF) prior year balances from FY 2010-2013 were reallocated to support the PDQ Program. In FY 2020, the carryover amount of these balances remained available for obligation and are not included in the above FY 2020 Resources column.

<sup>2</sup> Drug Free Communities Program funding was provided to CDC via Expenditure Transfer and Interagency Agreement.

### **Drug Resources Table by Function Table**

<b>FY 2020 Drug Resources by Budget Function</b>	<b>FY 2020 Resources</b>	<b>FY 2020 Obligations</b>
Prevention	\$525,881,616	\$525,501,835
<b>Total Drug Resources</b>	<b>\$525,881,616</b>	<b>\$525,501,835</b>

### **Methodology**

The CDC methodology for determining the drug control budget was established using the amounts appropriated for the Opioid Overdose Prevention and Surveillance program, which totaled \$475,579,000, under P.L. 116-94, Further Consolidated Appropriations Act, 2020, & Continuing Resolution, 2020. In addition to the appropriated amounts, CDC administers the Drug Free Communities Program funds, provided by ONDCP through transfer to CDC.

CDC plays a critical role in opioid overdose prevention by strengthening surveillance, helping providers improve prescribing practices, and working to identify and scale up effective interventions. CDC's funding initiatives work to build state, local and tribal capacity and equip public health officials with resources to combat the epidemic. CDC uses data to drive action to prevent and address opioid overdoses, as well as other negative health effects of this epidemic.

### **Methodology Modifications**

N/A

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

N/A

**Reprogramming or Transfers**

N/A

**Other Disclosures**

N/A



Centers for Disease Control  
and Prevention (CDC)  
Atlanta GA 30333

November 20, 2020

**TO:** Director  
Office of National Drug Control Policy

**FROM:** Director, National Center for Injury Prevention and Control  
Centers for Disease Control and Prevention

**SUBJECT:** Assertions Concerning Performance Summary Report

In accordance with the requirements of the Office of National Drug Control Policy Circular: *National Drug Control Program Agency Compliance Reviews*, dated October 22, 2019, I make the following assertions regarding the attached Performance Summary Report for National Drug Control Activities:

**Performance Reporting System is Appropriate and Applied**

For the data reported in the 2020 Performance Summary Report, I assert that CDC has systems to capture performance information accurately and that these systems were properly applied to generate the performance data presented in the attached report.

**Explanations for Not Meeting Performance Targets are Reasonable**

While opioid overdose deaths decline, IMF (illicitly manufactured fentanyl) deaths continue to increase and involve more drugs. Gladden 2019, shows a small 4.6% decrease in opioid overdose deaths from July—December 2017 to January—June 2018 in 25 states. However, increases in IMF overdose deaths involving multiple drugs almost negated decreases in fentanyl analog deaths and prescription opioid-involved overdose deaths. In contrast to the decreases in opioid overdose, opioid deaths involving IMF increased by 11.1%. The report also shows increases in IMF deaths co-occurring with multiple opioids, benzodiazepines, cocaine, and methamphetamines; these increases almost negated declines in other types of opioid overdose deaths. In the evolving drug epidemic, synthetic opioids and polysubstance use continue to drive the trend in overdose deaths.

*Gladden RM, O'Donnell J, Mattson CL, Seth P. Changes in Opioid-Involved Overdose Deaths by Opioid Type and Presence of Benzodiazepines, Cocaine, and Methamphetamine — 25 States, July–December 2017 to January–June 2018. MMWR Morb Mortal Wkly Rep 2019;68:737–744. DOI: <http://dx.doi.org/10.15585/mmwr.mm6834a2external> icon*

**Methodology to Establish Performance Targets is Reasonable and Consistently Applied**

I assert that the methodology used to establish performance targets presented in the attached report is reasonable given past performance and available resources.

**Adequate Performance Measures Exist for All Significant Drug Control Activities**

I assert that performance measures exist for all significant drug control activities.



Debra Houry, MD, MPH

Director

National Center for Injury Prevention and Control

Attachment: FY 2020 Performance Summary Report for National Drug Control Activities

## FY 2020 Performance Summary Report for National Drug Control Activities

### Decision Unit 1: Prescription Drug Overdose

Reduce the age-adjusted annual rate of overdose deaths involving opioids per 100,000 population among the states funded through Prescription Drug Overdose: Prevention for States (PfS) program.

2014 <sup>1</sup> Historical Actual	2015 <sup>2</sup> Historical Actual	2016 <sup>3</sup> Actual	2017 Target	2017 Actual	2018 Target	2018 Actual	2019 Target	2020 Target	2021 Target <sup>4</sup>
13.3 per 100,000 residents	11.8 per 100,000 residents	15.0 per 100,000 residents	11.8 per 100,000 residents	16.8 per 100,000 residents	11.8 per 100,000 residents	16.2 per 100,000 residents	10.8 per 100,000 residents	10.8 per 100,000 residents	Measure Discontinued

<sup>1</sup> 2014 data were calculated based on data from five states (KY, OK, UT, WV, and TN) funded under a previous CDC program (Prescription Drug Overdose: Prevention Boost) and reflect age-adjusted rates of overdose deaths involving all opioid analgesics per 100,000 residents.

<sup>2</sup> FY 2015, CDC initiated a new program—Prevention for States (PfS), which funded a total of 29 state health departments. The baseline using 2015 was generated using the 29 PfS states as the denominator and the 2016 Actual and Target Measures for outlying years were calculated using the 29 PfS states, as opposed to the 5 states used in years prior.

<sup>3</sup> A new baseline and subsequent years' targets were calculated using a broader drug overdose death category to better represent the opioids recently associated with drug overdose mortality (including prescription, heroin, and synthetic other than methadone) in recognition of the evolving nature of the opioid overdose epidemic in the United States.

<sup>4</sup> CDC will replace measure because the overdose death data do not distinguish between discrete types of opioids, using a measure that does will better guide prevention activities.

***New measure:*** Reduce the age-adjusted annual rate of overdose deaths involving natural and semisynthetic opioids (e.g., oxycodone, hydrocodone) or methadone as a contributing cause of death among states funded through CDC's multi-state surveillance and prevention cooperative agreement (per 100,000 residents)

2017 Historical Actual	2018 Historical Actual	2019 Historical Actual	2020 Target	2021 Target
4.40 per 100,000 residents	4.9 per 100,000 residents	TBD	3.91 per 100,000 residents	3.74 per 100,000 residents

***New measure:*** Reduce age-adjusted annual rate of overdose deaths involving synthetic opioids other than methadone (e.g., fentanyl) among states funded through CDC's multi-state surveillance and prevention cooperative agreement (per 100,00 residents)

2017 Historical Actual	2018 Historical Actual	2019 Historical Actual	2020 Target	2021 Target
9.0 per 100,000 residents	11.2 per 100,000 residents	TBD	7.99 per 100,000 residents	7.65 per 100,000 residents

**Performance Measures—The report must describe the performance measures used by the agency to assess the National Drug Control Program activities it carried out in the most recently completed fiscal year and provide a clear justification for why those measures are**

**appropriate for the associated National Drug Control Program activities. The performance report must explain how the measures: clearly reflect the purpose and activities of the agency; enable assessment of agency contribution to the National Drug Control Strategy; are outcome-oriented; and are used in agency management. The description must include sufficient detail to permit non-experts to understand what is being measured and why it is relevant to those activities.**

CDC has been tracking the rise of opioid overdose deaths and using the data to inform prevention activities to curb this alarming epidemic. Over 450,000 people have died from overdoses involving opioids – prescription or illicit in the United States from 1999 through 2018.

In response to this growing public health crisis, CDC launched its Overdose Prevention in States (OPIS) effort in FY 2016 as means to equip states with resources and expertise needed to reverse this epidemic. As a part of OPIS, CDC's Prescription Drug Overdose Prevention for States (PfS) program funded 29 state health departments to advance and evaluate comprehensive state-level interventions for preventing opioid-related overdose, misuse, and abuse.

CDC has tailored its response as the epidemic continues to evolve. In FY 2019, CDC released its new Notice of Funding Opportunity, Overdose Data to Action (OD2A). This program funds 47 states, Washington, D.C., 16 localities, and two territories to advance the understanding of the opioid overdose epidemic and to scale-up prevention and response activities which builds on previous surveillance efforts to foster an interdisciplinary, comprehensive and cohesive public health approach to the complex and changing nature of the opioid overdose epidemic. In FY 2022, CDC will continue to support recipients along the trajectory of moving from data to action, building upon work completed through OD2A.

Currently, CDC is measuring progress in reducing overdose deaths involving all opioids among the states funded specifically for PfS for the award made in FY 2016. CDC updated its measures to ensure that the denominators adequately capture states funded through CDC's multi-state surveillance and prevention cooperative agreement. Since 2016, as the epidemic has evolved, CDC has scaled its programs from an initial cohort of states to a program with a national scope. The updated language allows CDC to consistently report outcomes based on the denominator of funded states. For FY 2022, CDC's measure of natural and semi-synthetic opioid overdose deaths was replaced with a new measure that captures methadone and thus better captures overdoses related to prescription opioids. This update allows CDC to better guide prevention activities related to safer prescribing. In FY 2018, the age-adjusted annual rate of opioid deaths involving prescription opioids was 4.9 per 100,000 residents among states funded for the PfS program.

**Prior Years Performance Targets and Results—For each performance measure, the report must provide actual performance information for the previous four fiscal years and compare the results of the most recently completed fiscal year with the projected (target) levels of performance established for the measures in the agency's annual performance budget for that year. If any performance target for the most recently completed fiscal year was not met, the report must explain why that target was not met and describe the agency's plans and schedules for meeting future targets. Alternatively, if the agency has concluded**

**it is not possible to achieve the established target with available resources, the report should include recommendations concerning revising or eliminating the target.**

See charts above for targets and actuals. CDC did not meet its most recent (FY18) target to reduce the age-adjusted annual rate of overdose deaths involving opioids per 100,000 population among the states funded through Prescription Drug Overdose: Prevention for States (PfS) program. We believe this is related to the growing issue of polysubstance use which means that an opioid-involved overdose often occurs in combination with exposure to other opioids and/or other non-opioid substances. Some examples of polysubstance exposures found in combination in overdose deaths include: illicitly-manufactured fentanyl (IMF) and heroin; illicitly-manufactured fentanyl and cocaine; heroin and methamphetamine; and prescription or illicit opioids and benzodiazepines. The overdose epidemic has grown increasingly complex by co-involvement of prescription and illicit drugs. For example, synthetic opioids (primarily IMF) were involved in 23.7% of deaths involving prescription opioids, 37.4% involving heroin, and 40.3% involving cocaine.

CDC will continue to strengthen surveillance activities, identify interventions, and implement prevention programs that address the evolving nature of the epidemic. In an example of the success of CDC's current opioid programs, the Forest County Potawatomi Community in Wisconsin created a media campaign targeting the stigma associated with opioid use disorder within Native American culture. In collaboration with the Tribe's Executive Council, the campaign kick-off engaged community members, law enforcement, media, and over 90 tribal youth. The media campaign "blitz" featured a television ad running 62 times per week during peak programming, and print media (billboards) displaying images of tribal members. Since the launch of the campaign, Forest County Potawatomi Community has experienced no deaths by overdose, as well as an increase in community members seeking inpatient treatment, medication-assisted treatment, and residence in transitional living homes.

CDC has also replaced the measure because the overdose death data do not distinguish between discrete types of opioids; using a measure that does will better guide prevention activities.

**Current Year Performance Targets—Each report must specify the performance targets established for National Drug Control Program activities in the agency's performance budget for the current fiscal year and describe the methodology used to establish those targets.**

See target charts on first page of report. Targets were set based upon an understanding of scientific findings and current and planned CDC-funded state-level activities to address and prevent opioid overdoses.

**Quality of Performance Data—The agency must state the procedures used to ensure that the performance data described in this report are accurate, complete, and unbiased in presentation and substance. Agency performance measures must be supported by data sources that are directly pertinent to the drug control activities being assessed and ideally allow documentation of small but significant changes.**

These data are from CDC's National Center for Health Statistics' National Vital Statistics System (NVSS). NVSS data are provided through contracts between NCHS and vital registration systems operated in the various jurisdictions legally responsible for the registration of vital

events including deaths.

The age-adjusted rates of overdose deaths involving opioids per 100,000 are based on death certificate data captured in NVSS.

- Numerator=Annual number of drug poisoning deaths (also referred to as drug overdose deaths) involving opioids among funded states
- Denominator=Bridged-race population estimates for funded states (produced by U.S. Census Bureau in collaboration with NCHS)



Centers for Disease Control  
and Prevention (CDC)  
Atlanta GA 30333

November 20, 2020

To: Director  
Office of National Drug Control Policy

From: Chief Financial Officer  
Centers for Disease Control and Prevention

Subject: CDC Budget Formulation Compliance Report for FY 2020

In accordance with the requirements of the Office of National Drug Control Policy (ONDCP) Circular: *National Drug Control Program Agency Compliance Reviews*, dated October 22, 2019, I make the following assertions regarding the attached Budget Formulation Compliance Report for the Centers for Disease Control and Prevention (CDC).

**Timeliness of Summer Budget Submission**

I assert that the summer drug budget submitted to ONDCP under the cover letter provided in response to Section 6.a.(1) in response to ONDCP Circular, *Budget Formulation*, Section 9.a.(1) 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 the 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.

Christa Capozzola

Attachment: FY 2020 CDC Drug Budget Formulation Compliance Report