



KANSAS STATE DEPARTMENT OF EDUCATION

FISCAL AUDIT TEAM
Director of Fiscal Auditing
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Mental Health Intervention Program Audit Guide

2019-20 expenditures, audited in FY21

PURPOSE OF AUDIT

The Mental Health Intervention Program was originally passed by the 2018 Legislature as a one-year pilot and passed by the 2019 Legislature for an additional year.

A total of 32 Unified School Districts participated in the program for the 2019-20 School Year, with 27 districts being the fiscal agents and receiving the funds.

The goal was to provide treatment and track the behavioral health needs of two groups of youth.

- 1) The first group consists of youth who are Children in Need of Care (CINC) and in state custody. They have experienced multiple placements that may range from one end of the state to another or one end of a school district to the other with varying timeframes as short as just a few days.
- 2) The second group consists of youth who may move from time to time but just as likely may reside in one school district throughout their education. These are youth who need more behavioral health treatment outside of the normal school day, whether that is after 5:00 PM on a weekday or on the weekend or during the summer.

Community Mental Health Centers (CMHCs) and the school districts lead these efforts. Schools and CMHCs strive to meet the mental health needs of students by sharing and collaborating on this project.

This program was a proviso contained in Substitute for Senate Bill 423 and 61 for the 2018-19 school year and House Substitute for Senate Bill 25 for the 2019-20 school year.

Listed below are the two separate grants for Unified School Districts for 2019-20:

- 1) School District Liaison Grant to hire staff
 - Total Appropriation \$4,000,000
- 2) School District Grant for Payments to Community Mental Health Centers for Uninsured/Underinsured Students
 - Total Appropriation \$2,100,000

AUDIT STEPS

27 Unified School Districts received Mental Health Intervention Team funds for the 2019-20 school year. They are listed on the attached sheet.

Audit steps for School Liaison-related expenditures:

1. Audit the expenditures for the school liaison personnel in the Mental Health Intervention Team program.
2. Expenditures will be reported in Fund 35, Gifts and Grants for the state aid amount, which will be 75% of the total expenditures.
3. The total expenditures will include amounts from the Gifts and Grant Fund, General Fund, Supplemental General Fund, and the K-12 At-Risk fund for school liaison personnel in the Mental Health Intervention Team program.
4. The calculation in item 5 below will be used to determine the appropriate state aid amount.
5. Total Expenditures for School Liaisons (all funds). \$_____ times 75% equals the state aid amount. That amount can't exceed the approved grant on the attached page.
6. School Liaison allowable expenditures are salaries, fringe benefits, social security, and related expenses, such as workers compensation payments, unemployment insurance, etc. involved in the Mental Health Intervention Team program.
7. For school liaisons who serve in duties other than the Mental Health Intervention Team program, documentation should be provided which demonstrates the expenditures reported for the costs related to the school liaisons are for the Mental Health Intervention Team program only.

Audit steps for payments to USDs from the Kansas State Department of Education for Community Mental Health Centers (CMHCs). (Amounts shown on the attached page).

1. Payments were made by the Kansas State Department of Education to the School Districts for Local Community Mental Health Centers, which were then paid to the CMHCs by the USD.
2. Expenditures paid to CMHCs will be reported in Fund 35, Gifts and Grants.
3. The USD would provide documentation that those funds were paid to the CMHCs.

REPORTING REQUIREMENTS

1. Districts receiving Mental Health Intervention Team grants are listed in the audit write-up.
2. Any grant funds spent for expenses other than Mental Health Intervention Team expenses and any grant funds shown as not having passed through to the designated Community Mental Health Center will be noted as such in the audit write-up.

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