



KSDE FISCAL AUDITING TEAM
785-296-4976

AUDIT GUIDE
MENTAL HEALTH INTERVENTION TEAM – STATE GRANT
2023-24 expenditures, audited in FY25

PURPOSE OF AUDIT

A total of 81 Unified School Districts participated in the Mental Health Intervention Team Grant for the 2023-24 School Year.

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.

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

There are two separate grants for Unified School Districts for 2023-24:

- 1) School District Mental Health Liaison Grant to hire staff
- 2) School District Grant for payments to mental health providers for uninsured/underinsured students

AUDIT STEPS

Audit steps for Mental Health School Liaison-related expenditures:

(See Note below for auditing any part-time mental health school liaisons)

1. Audit expenditures for the Mental Health School Liaison: Allowable Mental Health School Liaison expenditures include salaries, fringe benefits, social security, and related expenses, such as worker compensation payments, and unemployment insurance. Mileage is not considered an allowable expenditure.
 - State aid expenditures should be in Fund 35, Gifts and Grants, and must account for 75% of the **total** mental health school liaison expenditures.
 - local match expenditures can come from any other fund, but primarily from: General Fund (C06), Supplemental General Fund (C08), or the K-12 At-Risk Fund (C013) and must account for 25% of the **total** Mental Health School Liaison expenditures.
2. The appropriate amount of state aid will be determined by using this calculation method:
 - total expenditures (all funds and including local match) for Mental Health School Liaison(s) x 75%
 - the state aid amount cannot exceed the approved grant amount.

Note: Auditing documentation related to part-time Mental Health School Liaisons:

For liaisons who have additional duties other than the Mental Health Intervention Team Grant program, districts should provide *documentation demonstrating the expenditures related to the mental health school liaison(s) are truly for the Mental Health Intervention Team Grant program only.*

When auditing expenditures for any part-time Mental Health School Liaisons: districts should have expenditure-related logs (as described below) for any part-time school liaisons.

To help ensure expenditures for school liaisons will be eligible for the Mental Health Intervention Team Grant program, we have listed recordkeeping information for part-time liaisons.

- *A set schedule for the time spent on the school liaison duties or*
- *A log outlining the time (number of hours) spent on school liaison duties each day.*

In addition, one of the following documents should be available during the audit.

- *The contract for the Mental Health School Liaison, including the percentage of time required to be spent on school liaison duties.*
- *An addendum to the contract covering the time to be spent on the school liaison duties.*
- *Other documentation which will demonstrate justification for the time spent on school liaison duties.*

Duties – School Liaison – Mental Health Intervention Team Grant: As a reminder, the school liaison general duties listed below are the type of activities that can be counted for either full-time or part-time employees in a district's Mental Health Intervention Team Grant program.

General duties the Mental Health School Liaison in the school district is responsible for include the following:

- a. Identifying appropriate referrals for the team to engage.*
- b. Acting as a liaison between the district and the mental health provider and being the point person for communication between the two groups.*
- c. Helping the mental health provider staff understand and negotiate the school district system and procedures.*
- d. Triage prospective referrals and deciding with the mental health provider staff how to prioritize interventions for identified students.*
- e. Helping the school personnel understand the role of the mental health provider staff in this project.*
- f. Facilitating connections between the identified students' families and the mental health provider staff.*
- g. Trouble shooting any problems that arise and work with the mental health provider to resolve them.*
- h. Gathering outcomes to monitor the effectiveness of the program.*
- i. Follow up with child welfare contacts to obtain educational history if a child has changed schools.*
- j. Be an active part of the school intervention team and relay information to mental health provider staff.*

Audit steps for payments to USDs from the Kansas State Department of Education for mental health providers:

1. Payments were made by the Kansas State Department of Education to grantee School Districts, who then paid participating local mental health providers.
2. Expenditures paid to mental health providers will be reported in Fund 35, Gifts and Grants.
3. The USD would provide documentation that those funds were paid to the mental health provider. If there is a finding that the full amount was not paid to the mental health providers, the district must immediately remit that amount to the mental health providers.

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 mental health provider must be noted in the audit write-up.

*An Equal Employment/Educational Opportunity Agency
The Kansas State Department of Education does not discriminate on the basis of race, color,
national origin, sex, disability, or age in its programs and activities. The following person has
been designated to handle inquiries regarding the non-discrimination policies:
KSDE General Counsel, 900 SW Jackson, Topeka, KS 66612 785-296-3201*

[Return to Top](#)