



KSDE FISCAL AUDITING TEAM
785-296-4976

AUDIT GUIDE
MENTAL HEALTH INTERVENTION TEAM PROGRAM
2020-21 expenditures, audited in FY22

PURPOSE OF AUDIT

A total of 56 Unified School Districts participated in the program for the 2020-21 School Year, with 44 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.

There are two separate grants for Unified School Districts for 2020-21:

- 1) School District Liaison Grant to hire staff
- 2) School District Grant for Payments to Community Mental Health Centers for Uninsured/Underinsured Students

AUDIT STEPS

44 Unified School Districts received Mental Health Intervention Team funds for the 2020-21 school year.

Audit steps for School Liaison-related expenditures:

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

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 cannot exceed the approved grant amount.
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.

Note: Auditing documentation related to part-time mental health school liaisons: For liaisons who have additional duties other than the Mental Health Intervention Team program, documentation should be provided which demonstrates the expenditures reported as costs related to the mental health school liaisons are truly for the Mental Health Intervention Team program only.

When auditing expenditures for any part-time mental health school liaisons: districts should have expenditures-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 program, we have listed recordkeeping information for part-time liaisons.

1. *A set schedule for the time to be spent on the school liaison duties or*
2. *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.

3. *The contract for the school liaison could include the percentage of time required to be spent on school liaison duties.*
4. *An addendum to the contract covering the time to be spent on the school liaison duties.*
5. *Other documentation which will demonstrate justification for the time spent on school liaison duties.*

Duties – School Liaison – Mental Health Intervention Team: *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 program.*

General duties the 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 Community Mental Health Center (CMHC) and being the point person for communication between the two groups.
- c. Helping the CMHC staff understand and negotiate the school district system and procedures.
- d. Triage prospective referrals and deciding with the CMHC staff how to prioritize interventions for identified students.
- e. Helping the school personnel understand the role of the CMHC staff in this project.
- f. Facilitating connections between the identified students' families and the CMHC staff.
- g. Trouble shooting any problems that arise and work with the CMHC to resolve them.
- h. Gathering outcomes to monitor the effectiveness of the program.
- i. Follow up with child welfare contacts if a child has moved schools to get educational history.
- j. Be an active part of the school intervention team and relay information back to CMHC staff.

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

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.

An Equal Employment/Educational Opportunity Agency

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KSDE General Counsel, 900 SW Jackson. Topeka, KS 66612 785-296-3201*

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