



KSDE FISCAL AUDITING TEAM  
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AUDIT GUIDE  
MENTAL HEALTH INTERVENTION TEAM PILOT  
2021-22 expenditures, audited in FY23

PURPOSE OF AUDIT

A total of 56 Unified School Districts participated in the Mental Health Intervention Team Pilot for the 2021-22 School Year, with 43 districts serving as 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.

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There are two separate grants for Unified School Districts for 2021-22:

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

## AUDIT STEPS

43 Unified School Districts received Mental Health Intervention Team Pilot funds for the 2021-22 school year.

Audit steps for Mental Health School Liaison-related expenditures:

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

1. Audit the expenditures for 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.
  - State aid expenditures will be reported 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 (06), Supplemental General Fund (08), or the K-12 At-Risk fund (12) 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 for Mental Health School Liaison(s), all funds, **including local match** 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 Pilot 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 Pilot 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 Pilot program, we have listed recordkeeping information for part-time liaisons.*

- A set schedule for the time to be 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 could include 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 Pilot: 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 Pilot 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 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 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. If there is a finding that the full amount was not paid to the CMHC(s), the district must immediately remit that amount to the CMHC(s).

#### REPORTING REQUIREMENTS

1. Districts receiving Mental Health Intervention Team Pilot grants are listed in the audit write-up.
2. Any grant funds spent for expenses other than Mental Health Intervention Team Pilot 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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been designated to handle inquiries regarding the non-discrimination policies:  
KSDE General Counsel, 900 SW Jackson, Topeka, KS 66612 785-296-3201*

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