



KANSAS STATE DEPARTMENT OF EDUCATION

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

2018-19 expenditures, audited in FY20

PURPOSE OF AUDIT

The Mental Health Intervention Program was originally passed by the 2018 Legislature as a one-year pilot.

A total of nine Unified School Districts participated in the program for the 2018-19 School Year. Those include Wichita, Kansas City, Topeka, Garden City, Parsons, and Abilene. Chapman, Herington, and Solomon were part of the Abilene consortium, however Abilene was the fiscal agent and all the funds were spent by them.

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

- 1) The first group consist 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 school districts lead those efforts. Schools and CMHCs strived 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.

Listed below are the three separate grants contained in the legislation:

- 1) School District Liaison Grant to hire staff (see spreadsheet by USD)
- 2) School District Grant for Payments to Community Mental Health Centers for Uninsured/Underinsured Students (see spreadsheet by USD)
- 3) School District Grant for Payments to the Kansas Department of Health and Environment for Medicaid Purposes (see spreadsheet by USD)

AUDIT STEPS

Six Unified School Districts received Mental Health Intervention Team funds for the 2018-19 school year. They are listed below:

USD 259 Wichita, USD 435 Abilene, USD 457 Garden City, USD 500 Kansas City, USD 501 Topeka, and USD 503 Parsons.

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 each USD.
3. Expenditures can be used for salaries, fringe benefits, social security, workers compensation, unemployment insurance and other related expenses, travel expenses, computers and related software, and printers (providing the computer and printer is used exclusively by the school liaisons). Telephone expenses used by the school liaisons was determined to also be an allowable expense.
4. For school liaisons who serve in other duties not related to the Mental Health Intervention Program, documentation should be provided which demonstrates the expenditures reported for costs related to the Mental Health Intervention Team program. As needed, expenditures should be prorated based on the percentage of time spent on school liaison duties.

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

1. Payments were made to the School Districts from Kansas State Department of Education, which were then paid to the CMHCs and KDHE by the USD.
2. Expenditures will be reported in Fund 35, Gifts and Grants for each USD.
3. The USD should provide documentation that those funds were paid to those two agencies.

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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