



School Safety Special Audits Informational Meeting

January 19, 2024

Lindsey Perry, Auditor General

Scott Swagerty, Division of School Audits Director

Who we are: Arizona Auditor General

- Legislative agency
 - Overseen by the Joint Legislative Audit Committee (JLAC)
- Independent source of information and recommendations
- Conduct school district performance and special audits, compile the annual spending report, and review financial and compliance audits

School safety special audit scope

On December 6, 2023, JLAC directed us to complete a series of special audits related to school safety, including:

- School districts' and charter schools' emergency response practices and plans
- School districts' and charter schools' key physical safety infrastructure and multimedia data communication systems
- School safety interoperability fund

First special audit due by December 31, 2024

Authority to access employees and records



School districts and charter schools are required to provide us access to all employees and records as specified in A.R.S. §41-1279.04

Confidentiality

- We will provide a secure file-sharing link for your use
- We safeguard the data you provide
- Audit files are confidential

What the audit process may look like

- Identify criteria
 - Statutory and rule requirements
 - Recommended practices
 - Other state practices
- A.R.S. §15-341(A)(31) requires governing boards to develop an emergency response plan for each school in accordance with ADE and DEMA minimum standards

What the audit process may look like

- Review files, plans, data, and reports
- Interview staff and Board members
- Observe staff, Board meetings, and facilities
- Review and assess compliance with written policies and procedures

First step in our process—gathering information

All school districts and charter schools are required to respond to an information-gathering survey

- Survey will be sent out week of **February 12, 2024**, with an estimated response deadline of **February 23, 2024**.
- Based on our preliminary work and survey responses, we will select a sample of districts and charter schools for in-depth review.
- We will notify districts and charter schools selected for review via email and will include directions for next steps.

Anticipated timeline—first school safety special audit



- **January through February 2024**—Audit planning and initial information gathering to identify first audit topic.
 - Week of February 12, 2024: School districts and charter schools will receive survey link via email to superintendent or charter contact.
- Failure to respond to the survey by required deadline increases the likelihood that your district or charter school will be selected for an in-depth review.

Anticipated timeline—first school safety special audit



- **March through June 2024**—Notify districts and charter schools selected for review and conduct audit fieldwork.
 - During fieldwork, we will hold regular audit update meetings with selected districts and charters to provide information of the audit's progress and what we are finding.
 - We will conduct work on-site at selected districts and charters.
- **July 2024**—Complete fieldwork and begin report drafting

Anticipated timeline—first school safety special audit

- **October through November 2024**—Transmit confidential, preliminary draft report to selected districts and charter schools for review, and meet with selected districts and charter schools to discuss any concerns identified
- **On or before December 31, 2024**—Issue public audit report.

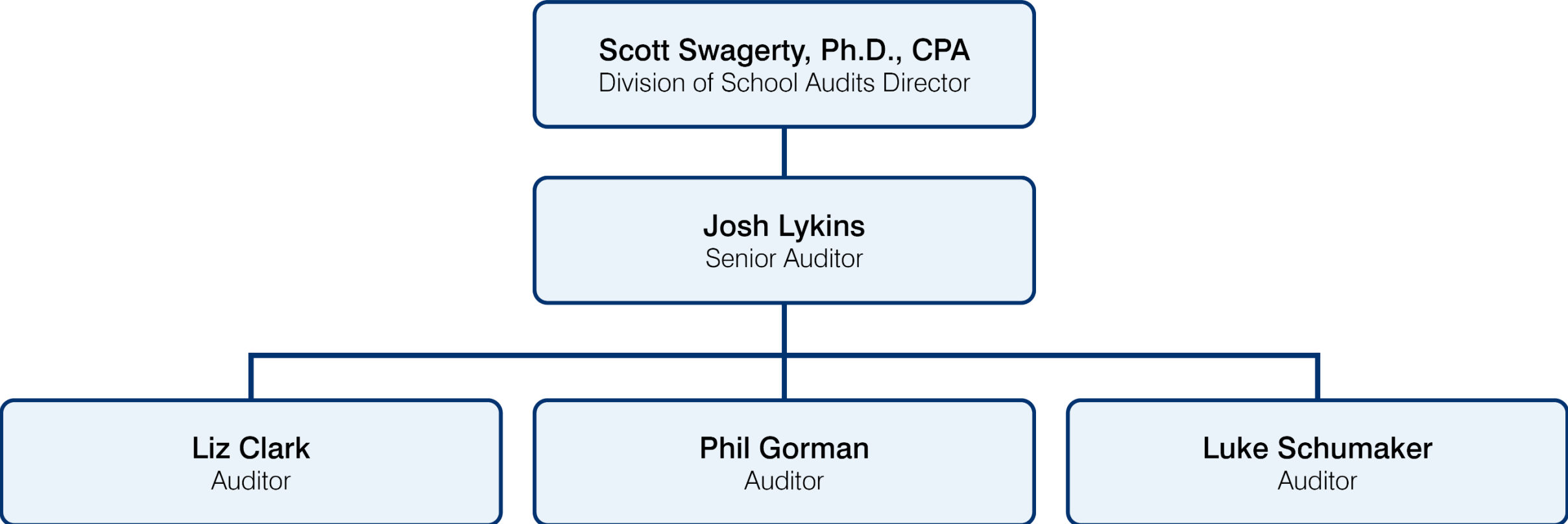
Other entities with responsibilities related to school safety



We will also work with these other entities, as appropriate, for the series of special audits, including:

- Arizona Department of Education
- Arizona Department of Emergency and Military Affairs
- Arizona Department of Public Safety
- Local law enforcement entities
- Counties, cities, and towns

Our team assigned to first school safety special audit





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