



School Safety Special Audits Informational Meeting

February 7, 2025

Scott Swagerty, School Audits Director

Who we are: Arizona Auditor General



- Legislative agency overseen by the Joint Legislative Audit Committee (JLAC).
- JLAC's duties include:
 - Approving our audit schedule.
 - Assigning special audit topics and reviews.
 - Scheduling hearings to discuss report findings and recommendations.

Who we are: Arizona Auditor General



- Independent source of information and recommendations
- Audit responsibility for:
 - State agencies
 - Counties
 - Universities
 - Community college districts
 - School districts

School safety special audits



On December 6, 2023, JLAC approved a resolution directing our Office to complete a series of school safety special audits evaluating:

- School districts' and charter schools' emergency response practices and plans (Issued December 9, 2024).
- School districts' and charter schools' key physical safety infrastructure and multimedia data communication systems.
- School Safety Interoperability Fund.
- Other special audit topics as needed.

School safety special audits



The second audit in the series will focus on:

- School districts' and charter schools' key physical safety infrastructure and multimedia data communication systems.
- School Safety Interoperability Fund expenditures.
- We will issue the second audit report on or before December 31, 2025.

School safety special audits



As directed by JLAC, the series of school safety audits will evaluate school districts and charter schools.

- Resolution requires school districts and charter schools to provide Auditor General staff and authorized representatives access to all employees and records as specified in A.R.S. §41-1279.04.

Some districts and charters will be selected for in-depth review



Based on our preliminary work and responses to the 2024 school safety survey, we will select a sample of school districts and charter schools for in-depth review.

- We will notify school districts and charter schools selected for an in-depth review via email and will include directions for next steps.
- We may also contact districts and charters that are not selected for an in-depth review to request certain documentation or information.

What the in-depth review process looks like—Examples of work conducted

- Observe facilities and communication programs
- Review files, plans, data, and reports
- Interview staff and Board members
- Review and assess compliance with written policies and procedures
- Identify criteria such as statutory requirements, other state practices, and/or recommended practices

Other entities involved



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

- Arizona Counter Terrorism Information Center
- Arizona Department of Administration
- Arizona State Board for Charter Schools
- Arizona County Sheriff Offices and other law enforcement departments
- Districts' and charters' contracted partners

Anticipated audit timeline



- **January through February 2025**—Audit planning and initial information gathering.
- **March through May 2025**—Notify school districts and charter schools selected for review and conduct audit fieldwork and site visits.
- **June through July 2025**—Complete fieldwork and begin report drafting.

Anticipated audit timeline (cont.)



- **August through September 2025**—Draft audit report.
- **October through November 2025**—Transmit confidential, preliminary report information to selected school districts and charter schools for review and meet to discuss any concerns identified.
- **December 2025**—Finalize and issue public audit report and limited-use, confidential report.

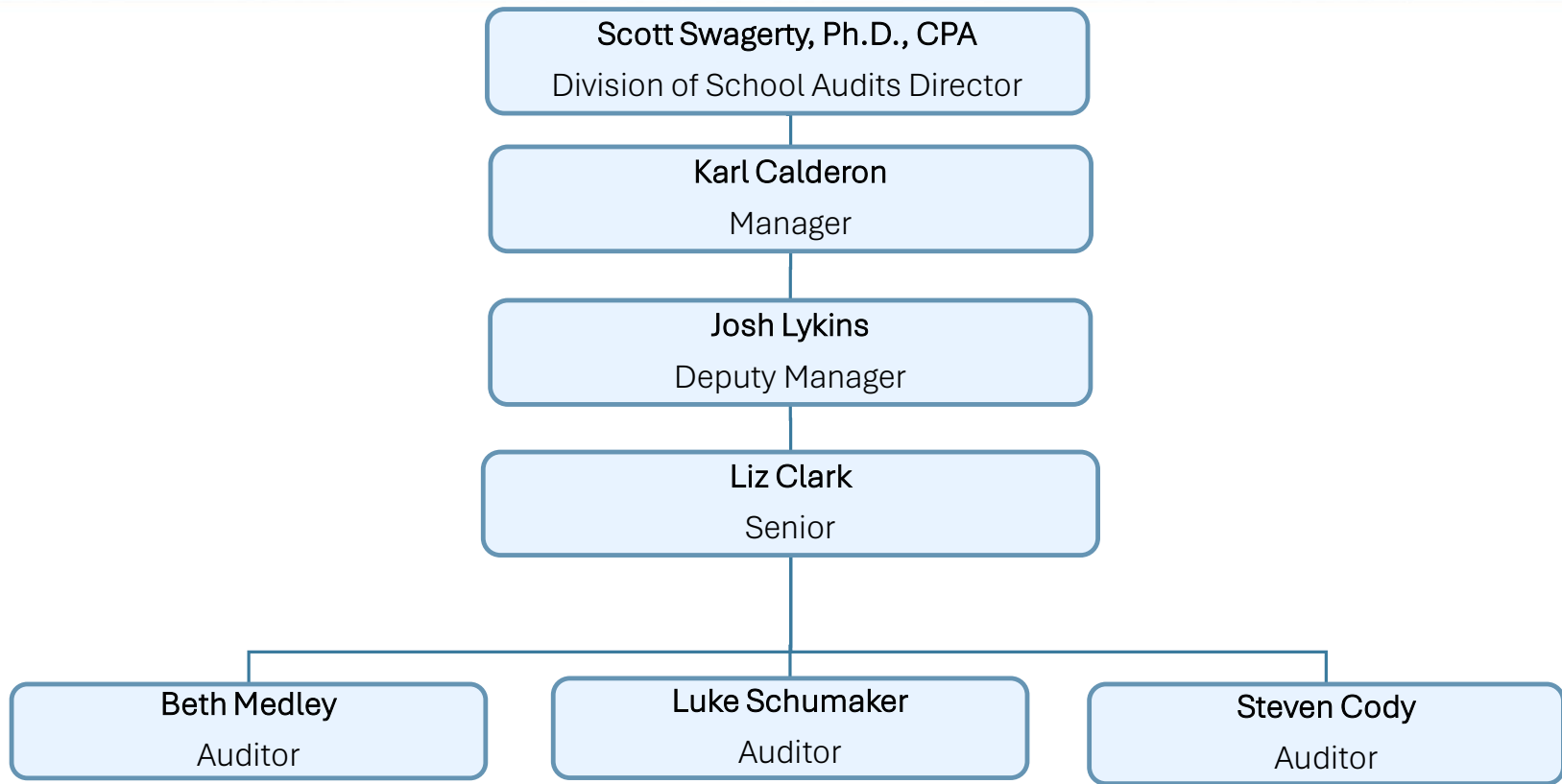
Audit followup



After issuing the audit report, we will followup with some or all the entities to whom we make recommendations.

- During follow-ups, we conduct work necessary to evaluate whether recommendations have been implemented.
- Follow-up work may involve an additional site visit.

Staff currently assigned to second school safety special audit



Additional information



- Our website includes a FAQ section where schools can find answers to common questions about the school safety audits.
- FAQ section will be updated within a week with information about the second special audit and a recording of this webinar.
- www.azauditor.gov/school-safety-special-audits



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