



**ARIZONA DEPARTMENT OF  
EDUCATION**

July 30, 2025

Lindsey A. Perry, Auditor General  
Arizona Auditor General  
2910 N. 44<sup>th</sup> Street, Ste. 410  
Phoenix, AZ 85018

Dear Auditor General Perry,

Thank you for allowing our respective staffs to work together to reach consensus on the findings of the School Safety Program audit. After careful review of the revised recommendations, I am happy to report that the Arizona Department of Education (ADE) accepts the audit finding as written. The final analysis has been completed by my office and the revised written responses have been provided in a separate document.

My staff and I are grateful for the opportunity to collaborate with your team on ways to enhance safety in Arizona schools.

Sincerely,

A handwritten signature in blue ink that reads "Tom Horne".

Tom Horne  
Superintendent of Public Instruction

**Arizona Department of Education**

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**Finding 1:** Department did not ensure all schools receiving Program monies complied with Program requirements intended to enhance school safety personnel effectiveness and improve school safety.

Department response: The Auditor General's finding is agreed to.

Response explanation: While the finding is technically accurate, additional context must be provided. As noted in the report, the School Safety Program (SSP) has grown from \$12 million awarded to 128 schools in 2018 to \$128 million awarded to 1,153 schools in 2025, with a SSP Grants team of 4 people. While there is always room for improvement, this four-person team has worked tirelessly to successfully administer the SSP to ensure that Arizona schools have the funding, resources, and training necessary to fill and sustain critical positions across our state. When unmet program requirements are identified, the team takes immediate steps to ensure schools are promptly brought back into compliance.

**Recommendation 1:** Monitor schools receiving Program monies to ensure they comply with Program requirements, consistent with the Grants Manual, and work with schools to address any identified noncompliance.

Department response: The audit recommendation will be implemented.

Response explanation: The Department actively monitors schools' compliance with Program requirements and will implement additional measures to enhance Program oversight, to include the development of specific written policies and procedures to help guide staff and awardees alike.

The Department should develop and implement written policies and procedures for monitoring schools' compliance with Program requirements consistent with the Grants Manual, including:

**Recommendation 2:** Conducting risk assessments of each school participating in the Program using various financial and programmatic factors to determine the level of monitoring needed.

Department response: The audit recommendation will be implemented.

Response explanation: All Local Education Agencies (LEAs) that are awarded funds through the Grants Management Enterprise are assessed for risk annually. The criteria to determine the financial risk of the LEA includes but is not limited to the following: When was the last time an LEA had an audit? What were the results of that audit? What were the results of the LEA Single Audit? Did the LEA submit regular reimbursement requests? Did the LEA submit completion reports on time? How does the LEA perform academically? Did the LEA submit their annual budget on time? Did the LEA submit their Annual Financial Report on time? Additionally, the SSP Grants team is developing a programmatic risk assessment protocol that will assist in the identification of specific factors that will help to determine the level of monitoring needed for awarded schools.

**Recommendation 3:** Completing desk reviews of participating schools' financial and programmatic documentation, such as reviewing schools' end-of-year reports and/or survey

responses to identify potential noncompliance with Program requirements, and conducting additional reviews of specific schools or Program areas where noncompliance was found.

Department response: The audit recommendation will be implemented.

Response explanation: Although current SSP Grants team staffing levels will not allow for desk reviews of all participating schools financial and programmatic documentation, the team is developing protocols that will ensure a representative sample of awarded schools receive desk reviews of key focus areas annually.

**Recommendation 4:** Conducting site visits, as needed.

Department response: The audit recommendation will be implemented.

Response explanation: This recommendation was implemented by the SSP Training team during the 24/25 school year. Plans are being developed for site visits during the 25/26 school year, which will include members of the SSP Grants team as well

**Recommendation 5:** Continue to review schools' Program reimbursement requests to ensure expenses are supported by expenditure reports, prior to approving the payment.

Department response: The audit recommendation will be implemented.

Response explanation: This recommendation has been implemented by the ADE Grants Management Enterprise team.