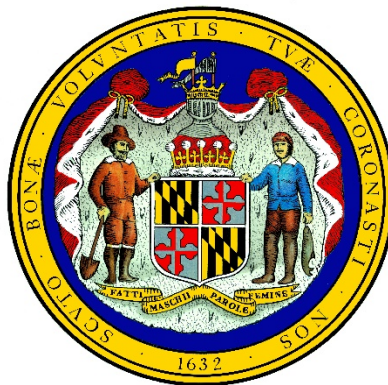


Audit Report

Maryland Center for School Safety

June 2026



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DEPARTMENT OF LEGISLATIVE SERVICES
MARYLAND GENERAL ASSEMBLY

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Victoria L. Gruber
Executive Director



Brian S. Tanen, CPA, CFE
Legislative Auditor

DEPARTMENT OF LEGISLATIVE SERVICES

OFFICE OF LEGISLATIVE AUDITS
MARYLAND GENERAL ASSEMBLY

June 22, 2026

Senator Shelly L. Hettleman, Senate Chair, Joint Audit and Evaluation Committee
Delegate Jared Solomon, House Chair, Joint Audit and Evaluation Committee
Members of Joint Audit and Evaluation Committee
Annapolis, Maryland

Ladies and Gentlemen:

We have conducted a fiscal compliance audit of the Maryland Center for School Safety (MCSS) for the period beginning April 16, 2022 and ending February 28, 2026. MCSS is responsible for collaborating with local school systems, educators, mental health professionals, law enforcement, students, parents, State and local governments, and community and other organizations to provide a coordinated and comprehensive approach to school safety in Maryland.

Our audit did not disclose any findings that warrant mention in this report.

We wish to acknowledge the cooperation extended to us during the audit by MCSS.

Respectfully submitted,

Brian S. Tanen

Brian S. Tanen, CPA, CFE
Legislative Auditor

Background Information

Agency Responsibilities

The Maryland Center for School Safety (MCSS) is responsible for collaborating with local school systems, educators, mental health professionals, law enforcement, students, parents, State and local governments, and community and other organizations to provide a coordinated and comprehensive approach to school safety in Maryland. MCSS is an independent unit of State government within the Maryland State Department of Education and operates under the direction of a six-member governing board (the School Safety Subcabinet).

MCSS shares information on best practices, programs, and resources; provides grants, technical assistance, and training; collects, analyzes, and integrates statewide data; and promotes interagency efforts to ensure safe schools across Maryland. MCSS is also responsible for reviewing and commenting on school emergency plans, providing training for School Resource Officers and school security employees, and operating a school safety tip line.

MCSS administers the Safe Schools Fund, a special non-lapsing fund, which is used to provide grants to local school systems to enhance school safety, including the Safe Schools Fund Grant and the School Resource Officer Grant. MCSS also received general funds to provide other grants, such as the Hate Crimes Grant which funds local school systems, non-public and private schools, and childcare centers determined to be at risk of hate crime incidents.

According to the State's records, during fiscal year 2025, MCSS' operating expenditures totaled approximately \$17.2 million, including \$13.7 million for grants. A portion of the grant expenditures (\$8.8 million) was funded by the Safe Schools Fund which had a balance of approximately \$6.8 million as of June 30, 2025.

Organizational Change

In accordance with State law and a memorandum of understanding with the Interagency Commission on School Construction (IAC), MCSS was involved in the administration of the School Safety Grant program. The program provides funds to local school systems and the Maryland School for the Blind to address school security improvements (such as, secure and lockable classroom doors, camera surveillance systems, and access control systems). Effective July 1, 2025, the program is being administered solely by IAC. Our audit included MCSS' responsibilities (such as, approving grant applications and requests for

reimbursements by grantees) during the period from fiscal years 2022 through 2025. Program activity subsequent to this period will be subject to audit during our next audit of the IAC.

Status of Findings From Preceding Audit Report

Our audit included a review to determine the status of the findings contained in our preceding audit report dated January 11, 2023. See Figure 1 for the results of our review.

Figure 1 Status of Preceding Findings		
Preceding Finding	Finding Description	Implementation Status
Finding 1	The Maryland Center for School Safety (MCSS) did not ensure that School Resource Officer (SRO) Grant payments were properly supported and subject to independent supervisory review.	Not repeated
Finding 2	MCSS had not developed written policies and procedures for the operation of the Safe Schools Maryland tip line to ensure all tips were addressed in a timely and comprehensive manner.	Not repeated

Findings and Recommendations

Our audit did not disclose any significant deficiencies in the design or operation of MCSS’ internal controls. Our audit also did not disclose any significant instances of noncompliance with applicable laws, rules, or regulations. Findings that did not warrant inclusion in this report were separately communicated to MCSS.

A draft copy of this report was provided to MCSS. Since there are no recommendations in this report, a written response was not necessary.

Audit Scope, Objectives, and Methodology

We have conducted a fiscal compliance audit of the Maryland Center for School Safety (MCSS) for the period beginning April 16, 2022 and ending February 28, 2026. The audit was conducted in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

As prescribed by the State Government Article, Section 2-1221 of the Annotated Code of Maryland, the objectives of this audit were to examine MCSS' financial transactions, records, and internal control, and to evaluate its compliance with applicable State laws, rules, and regulations.

In planning and conducting our audit, we focused on the major areas of operations based on assessments of significance and risk. The areas addressed by the audit included operating and capital grant programs, oversight of the Safe Schools Maryland tip line, procurements and disbursements, and corporate purchasing card. We also determined the status of the findings contained in our preceding audit report.

Our audit did not include certain support services (such as human resources, payroll activities, and invoice processing) provided to MCSS by the Maryland State Department of Education (MSDE). These support services are included within the scope of our audit of MSDE.

Our assessment of internal controls was based on agency procedures and controls in place at the time of our fieldwork. Our tests of transactions and other auditing procedures were generally focused on the transactions occurring during our audit period of April 16, 2022 to February 28, 2026, but may include transactions before or after this period as we considered necessary to achieve our audit objectives.

To accomplish our audit objectives, our audit procedures included inquiries of appropriate personnel, inspections of documents and records, tests of transactions, and to the extent practicable, observations of MCSS' operations. Generally, transactions were selected for testing based on auditor judgment, which primarily considers risk, the timing or dollar amount of the transaction, or the significance of the transaction to the area of operation reviewed. As a matter of course, we do not normally use sampling in our tests, so unless otherwise specifically indicated,

neither statistical nor non-statistical audit sampling was used to select the transactions tested. Therefore, unless sampling is specifically indicated in a finding, the results from any tests conducted or disclosed by us cannot be used to project those results to the entire population from which the test items were selected.

We also performed various data extracts of pertinent information from the State's Financial Management Information System (such as revenue and expenditure data) and the State's Central Payroll Bureau (payroll data), as well as from the contractor administering the State's Corporate Purchasing Card Program (credit card activity). The extracts are performed as part of ongoing internal processes established by the Office of Legislative Audits and were subject to various tests to determine data reliability. We determined that the data extracted from these sources were sufficiently reliable for the purposes the data were used during this audit.

We also extracted data from various MCSS systems for the purpose of testing certain areas, such as grants and the Safe Schools Maryland tip line. We performed various tests of the relevant data and determined that the data were sufficiently reliable for the purposes the data were used during this audit. Finally, we performed other auditing procedures that we considered necessary to achieve our audit objectives. The reliability of data used in this report for background or informational purposes was not assessed.

MCSS' management is responsible for establishing and maintaining effective internal control. Internal control is a process designed to provide reasonable assurance that objectives pertaining to the reliability of financial records; effectiveness and efficiency of operations, including safeguarding of assets; and compliance with applicable laws, rules, and regulations are achieved. As provided in *Government Auditing Standards*, there are five components of internal control: control environment, risk assessment, control activities, information and communication, and monitoring. Each of the five components, when significant to the audit objectives, and as applicable to MCSS, were considered by us during the course of this audit.

Because of inherent limitations in internal control, errors or fraud may nevertheless occur and not be detected. Also, projections of any evaluation of internal control to future periods are subject to the risk that conditions may change or compliance with policies and procedures may deteriorate.

Our reports are designed to assist the Maryland General Assembly in exercising its legislative oversight function and to provide constructive recommendations for

improving State operations. As a result, our reports generally do not address activities we reviewed that are functioning properly.

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