



# The Auditor's Year

Michigan Pupil Accounting  
and Attendance Association

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Fall Conference 2023



## New Pupil Auditors

- Work to build a strong relationship with your districts
- Encourage district personnel to ask you questions
- Be Available
- Let them know they can come to you as a source for answers



## Agenda

Month by month review of the year

For each month

- Duties of the auditor
- Reporting requirements (R)
- Best practices for timing and workflow (BP)
- Resources and Stakeholders

\*Resource links are included at the end of the presentation

Remember, Your Mileage May Vary!

July

- Days & Clock Hours – close previous school year (EEM) (R)
- Days & Clock Hours – new school year (R)
- CPA Confirmations (R)
- Complete Spring Audit Narrative & DS4120 (R)
- Quality Control Review (R)
- Forms and Process Review (BP)
- Summer Inservice(s) – Prep (BP)
- Update Pupil Accounting Contacts (BP)

July

## Days & Clock Hours – closing previous year

- Districts submit paperwork and certify in EEM by 7/15
- Auditors verify submitted documentation against certified submissions
- Auditors complete certification by August 1st
- Best Practice - work with early certifiers prior to 7/15
- CEPI Guide to certifying submissions:

<https://www.michigan.gov/->

[/media/Project/Websites/cepi/EEM/DCH\\_User\\_Guide.pdf](https://www.michigan.gov/-/media/Project/Websites/cepi/EEM/DCH_User_Guide.pdf)





July

## Days & Clock Hours – New School Year

- Multi-month process - will take through start of school
- Best Practice - collect schedules and calendars early, work with locals to ensure complete information by September
- Review submitted information to make sure all meet 180 days & 1,098 hours
- Provide feedback and recommendations to the districts
- Ask for SCECH information for those using PD time as instruction

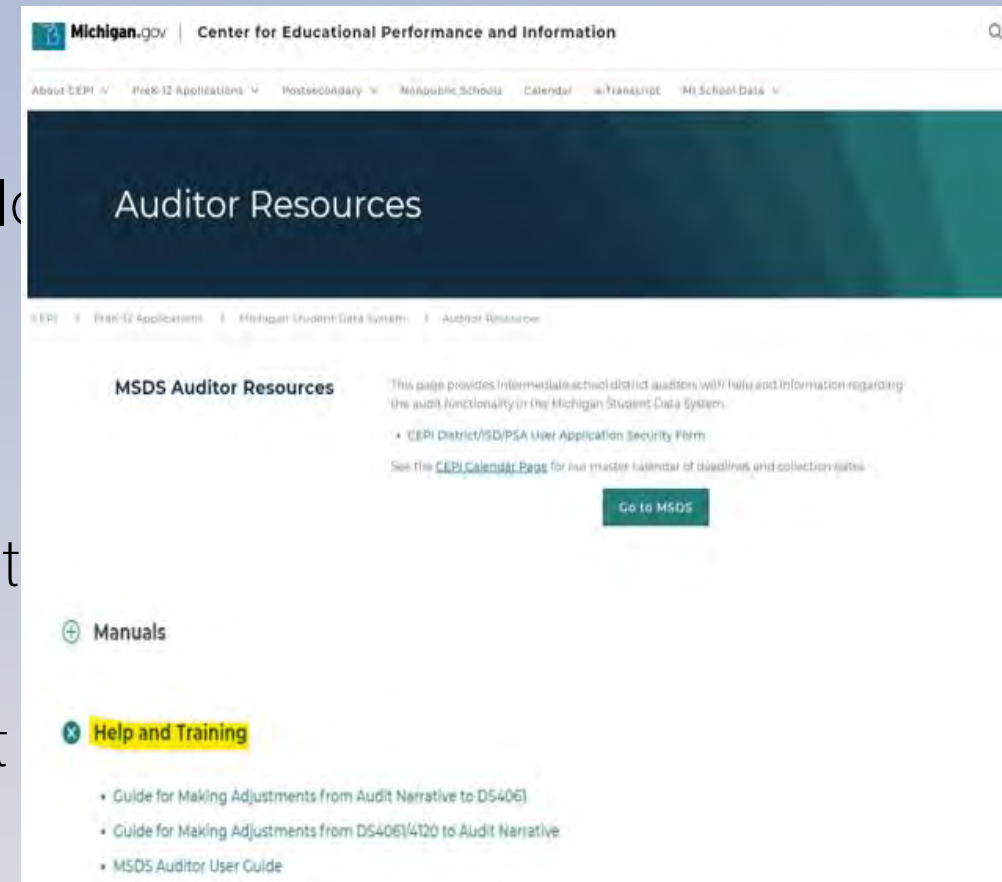
## CPA Confirmations

- Audit firms will reach out to you looking for information
- Audit narratives and notes will provide needed information from previous year
- Calendar year data will be needed from spring and fall of previous calendar year
- Confirm with locals who their CPA firm is for the closing year
- See PMAM for more information - Appendix M

July

## Complete Spring Audit Narrative & DS4120

- This is continuation of work that you would have begun earlier in the spring
- Any field audits from spring should be completed
- Use CEPI MSDS application to enter audit results and narratives
- Certify by late July (24 weeks after count day), but can be reopened as needed through November 1
- In MSDS, under auditor resources, are guides on completing the process



The screenshot shows the Michigan.gov website for the Center for Educational Performance and Information. The page is titled "Auditor Resources" and features a section for "MSDS Auditor Resources". This section includes a brief description of the page's purpose and a list of links: "CEPI District/SD/PSA User Application Security Form" and "See the CEPI Calendar Page for our master calendar of deadlines and collection dates". A "Go to MSDS" button is also visible. Below this, there are sections for "Manuals" and "Help and Training", with the latter containing links to guides for making adjustments from audit narratives to DS406 and from DS406/4120 to audit narratives, as well as an MSDS Auditor User Guide.



## Quality Control Review

- May have happened earlier in the summer/spring
- Notification comes from MDE Office of Audits in May
- Schedule of QCR cycles is published in PMAM Chapter 5
- Current practice is to collect documentation electronically
- Be aware of labeling requirements when reporting support documentation

## Forms and Process Review

- External forms are normally available through MPAAA
- You may have ISD-specific forms or reports that should be reviewed & updated
- Process review may be held up by late publication of the PAM and PMAM



July

## Summer In-Service(s) – Prep

- If you are going to do in-service training for locals, select and notify locals of dates & locations
- Sessions can vary depending on the needs of your districts
- This could include any new staff that may need one-on-one training



July

## Update Pupil Accounting Contacts

- Best Practice - Communicate with locals for any updates of Pupil Accounting and administration contacts
- Remind locals of their need to maintain contact information in EEM

August

- GAD Audit Appeals (R)
- Review Field Audit Schedule (BP)
- Request District Calendars and Planning Forms (BP)
- Annual file Purge (BP)
- Order Files/Folders/Supplies for coming year (BP)
- Inform Locals of Inservice(s) dates and locations (BP)
- Summer Auditor Training (BP)
- Update Local PA Contacts (BP)
- Update CPA lists (R)
- Quality Control Reviews (R)

August

## GAD Audit Appeals

### District Action:

- Reminder that Districts should graduate summer grads and review/verify exit codes for any student reported last year.
- Auditors carefully review preliminary rates via Graduation Rate Report in GAD Application for anomalies.
- Review Cohort Student List Report in MSDS for cohort years.
- District submits any necessary cohort year changes and exit status corrections. Note: Corresponding documentation must be submitted to support the request.
- Tip: Provide districts with a GAD Audit Request Change Form

EMC GAD Audit 41 to 40

- EMC code 40 and it's categories have to be reported by the district during the GAD Appeal Window
- Auditor's won't be able to change a 41 to a 40 or change a 40 associate's degree to a 40 MEMCA certificate during the GAD audit window.

40	Graduated from a Middle College with both a high school diploma and an Associates Degree or other advanced certificate
41	Graduated from a Middle College with only a high school diploma



## Review Field Audit Schedule

- Make selections of field audited buildings for the coming year.
- Use audit narratives or field audit notes from previous years to identify previously field audited buildings.
- Office of Audits may be able to assist in who's recently been field audited.
- Also incorporate risk assessment for any schools needing earlier-than-normal attention.
- Any new buildings, mergers, or closures need to be taken into account.
- Best practice: Build a multi-year calendar rotation that takes in all your buildings, and then adjust as needed in the future.



August

## Request District Calendars and Planning Forms

- Looking to get calendars for the coming year (Scheduled Days/Hours/PD forms)
- You will be asking for revisions in the Fall and Spring collections, as things change
- Planning forms include who the staff contacts are, new buildings, closures, grade changes
- Practices will vary in different ISDs as to due dates and initial review processes.
- Best practice - have locals highlight changes on planning forms, to make it easier to see what's new

## Records Retention and Disposal Schedule for Michigan Public Schools

- Revised April 11, 2023
- State retention standard is current school year plus 7 years (locals hold for current school year plus 3)
- Keep in mind that FOIA requests can still capture documents that are past their retention expiration date if they still exist

## Order Files/Folders/Supplies for Coming Year

- Vary by ISD
- Define your needs based audit types
  - Green auditing?
  - Hard copy?
  - Combination?
- Technical needs
  - Laptops?
  - Printers?
  - Hot Spots?





August

## Inform Locals of Inservice(s) dates and locations

- Varies greatly depending on ISD some train in August, some wait until after MPAAA conference in September
- Can also be delayed by release dates of PAM and PMAM
- New staff may need more training & assistance than experienced staff
- Higher turnover rates make training more relevant

August

## Summer Auditor Training

- MPAAA auditor bootcamp can provide a strong starting point for new auditors or those looking for a refresher
- Provides good networking opportunities with other auditors
- Membership renewals (MPAAA, MSBO, etc)
- MPAAA Maintains a self-edited list of all PA Auditors

<https://docs.google.com/spreadsheets/d/1xzFsnLH2wtYSvOqmvi4ubuleRL9vcnmo2jgSEVvJgZg/edit?usp=sharing>



## Update Local Pupil Accounting Contacts

- May be collected with LEA Planning Forms if you collect them in the summer
- What buildings are now closed or opened
- New staff hires that touch pupil accounting
- Best practice - remind locals to update EEM as they share new staff with you



August

## Update CPA lists

- Check with LEAs/PSAs/Cybers to see who their CPA firm is
- Some ISDs simply tell locals to give their CPA their contact information

## Quality Control Reviews

- Most QCRs are done in June or July
- As the process is now electronic, you may have reviews pushed into August
- You may receive the results of June or July reviews in August or later

September

- Inservice(s) (if not done previously)  
(BP)
- MPAAA Fall Conference (BP)
- Finalize Pupil Accounting Forms (R)
- Calendars and Planning Forms Due  
(R)
- Adjust Field Audit Schedule (R)
- Review PAM and PMAM if available





September

## Inservice(s) (if not done previously)

- Refer to slide 20 for additional details as your schedule is established
- These in-services are based on your county needs, such as: Pupil Accounting Coordinators, Building Level, Data Specialists, Forms, and How To Sessions, just to name a few

September

MPAAA Fall Conference <https://mpaaa.org/>





September

## Finalize Pupil Accounting Forms

- Do you use the MPAAA forms library?
- [https://mpaaa.org/Pupil\\_Auditing\\_Forms](https://mpaaa.org/Pupil_Auditing_Forms)
- Do you have additional, ISD-specific forms that need adjustments?
- Best practice - have someone else review your adjusted forms. A second set of eyes is always useful



September

# Calendars and Planning Forms Due

Same as August





September

## Adjust Field Audit Schedule

- You may need to adjust field audit schedules due to building closures, new buildings or programs

September

## Review PAM and PMAM if available

- Look for specific changes to emphasize based on previous manuals
- Be aware that legislation can change AFTER 3/1 deadline for inclusion in PAM or PMAM for the following year, but will still be in effect
- Look to MPAAA or the State of Michigan legislative website for updates
- Look at MDE memos (normally released in Thursday Communication update)
  - <https://www.michigan.gov/mde/About/superintendent-office/memos>





October

- Count Day (R)
- GAD Audit begins (R)
- MSBO Fall Conference (BP)
- Schedule Desk Audit Check-Ins (BP)
- Section 25e Prep (BP)
- Send Reminders of Fall Reports (BP)
- Monitor FTE Conflicts (R)
- Auditor training and rotation schedule (BP)



October

## Count Day

- The eye of the storm!!
- May want to send refresher of earlier reminders on date-specific needs such as
  - schedules
  - special ed paperwork
  - signatures of electronic attendance forms (during count period as well)
- You WILL be asked for counts, know how you plan on answering

## GAD Audit Begins

### Chapter 6 of MDE Pupil Auditing Manual

- Complete at desk or field audit for those high schools and alternative education buildings being field audited
- Randomly select 2% sample from each Exit Status Code of Graduates and Completers
- Randomly select 5% sample from each exempt Exit status code
- TIP: Create a Sample List that you send to the District
- Include 'acceptable documentation' page from GAD audit manual or PMAM



October

## Schedule Desk Audit Check-Ins

- Process varies among ISDs
- Desk audit reviews may be held November or later
- Review audit materials for buildings not being field audited
- Some ISDs have locals attend, some may not



October

## Section 25e Prep

- FTE transfer for students who change districts between fall and spring count dates
- Learn your ISD practices (some choose not to do these transfers between locals)
- Auditor updates Section 25e forms to process claims
- Claims begin after Fall general collection closes, early December



October

## Send Reminders of Fall Reports

- Due dates for Fall general collection, other fall requirements
- Should already have been provided, but some may send reminders

Per MDE: Districts are required to submit data to MSDS three times a year. Timely IDEA data is crucial. Data submitted after the recertification date is considered late. This is a required element in determining the extent to which ISDs meet IDEA indicators to calculate ISD compliance.

## Monitor FTE Conflicts

- Districts pull data from MSDS for pending FTE conflicts that need to be worked out prior to certification date
- If your ISD has a detention facility, look early for students counted at both Districts
- Districts should also review between the certification windows for any FTE conflict changes



October

## Auditor Training and Rotation Schedule

- Report any training you received during the previous year to MDE by November 1
- Also report your intended audit schedule for the coming year and 3 following years
- Report to Office of Audits

November

- Desk Audit Review of Fall General Collection Packets (R)
- GAD Audit (R)
- Prepare for 25e Audits (BP)
- Prepare Documentation & Resources for Upcoming Field Audits (BP)
- FTE Conflict Resolution (R)
- Monitor Collection Status Report (BP)





November

## Desk Audit Review of Fall General Collection Packets

- Process will vary for green vs traditional (hard copy - paper) processes
- Topic is too complex for full coverage here
- Refer to MPAAA sessions on desk and field auditing
- Use PMAM as your source for requirements

November



## GAD Audit

- Refer to GAD audit section in PMAM
- Also GAD Audit Manual in MSDS documentation
- Keep in mind that GAD audit is rearward-looking. Refers to previous year's cohort activities (3 year active cohort review)
- GAD audits are completed for secondary schools that are scheduled for the current years field audits
- Can include ANY school that has grades 9-12 (jr high & high school)

## Prepare for 25e Audits

- Remind locals that the 25e component (aka 1st day of attendance - not first date of enrollment) MUST be in their SRM to actually count as a 25e claim.
- Remind locals of the 25e Summary Report in MSDS
- Enrollment documentation for claim must be from the current year
- Provide a 30-Day Timeline Guide for submissions
- 25e Audit Guide on CEPI MSDS website

[https://www.michigan.gov/cepi/-/media/Project/Websites/cepi/MSDS/Section25\\_User\\_Guide.pdf?rev=aab48e6e2d1a4e4bbd4b5697c28ab7b6&hash=CB376BF53283ED283F72ADB3EDD8963A](https://www.michigan.gov/cepi/-/media/Project/Websites/cepi/MSDS/Section25_User_Guide.pdf?rev=aab48e6e2d1a4e4bbd4b5697c28ab7b6&hash=CB376BF53283ED283F72ADB3EDD8963A)



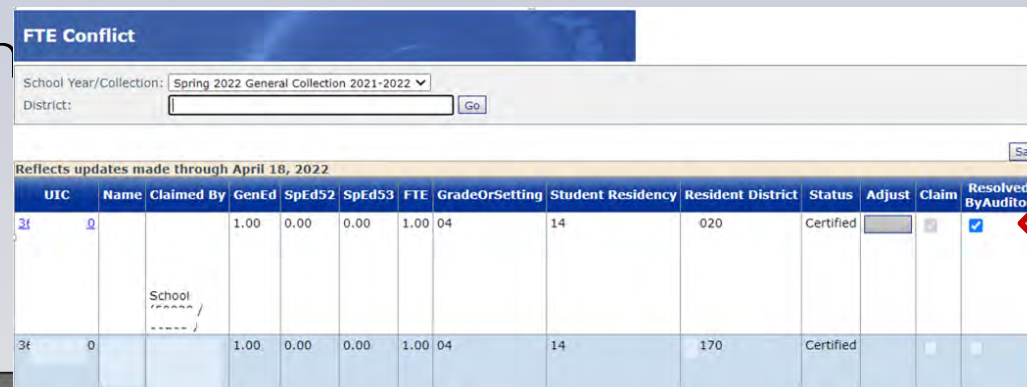
November

## Prepare Documentation & Resources for Upcoming Field Audits

- Forms in Appendixes of PMAM (Ethics & Independence Statements, etc)
- Important to distinguish district- vs building-level forms
- Balance of desk vs field audit will vary. Make sure your team all understands that balance point for your ISD

## FTE Conflict Resolution

- Review MSDS FTE conflict report (tip: type in ISD code)
- Some conflicts will be with other ISDs. Please coordinate with that ISD auditor if needed
- Refer to MPAAA Auditor contact list
- Note that conflicts do not drop from the list as they are resolved. Check the 'checkbox' on screen to see which have been



UIC	Name	Claimed By	GenEd	SpEd52	SpEd53	FTE	GradeOrSetting	Student Residency	Resident District	Status	Adjust	Claim	Resolved By Auditor
3f	0		1.00	0.00	0.00	1.00	04	14	020	Certified	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
3f	0	School (-----) (-----)	1.00	0.00	0.00	1.00	04	14	170	Certified	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

# Monitor Collection Status Report

- Check in MSDS for your districts that have not yet certified and need reminders.



## Status Column

- Red Light - “No Staging Area” or “Working” or “Unsubmitted”
- Yellow Light - “Ready”

General Reports... [plus icon]

Collection Reports

Direct Certification Download Status

Direct Certification Student Status

Migrant Student List

Collection Reports

\* = Required

\* Report: Collection Status Report

\* Collection: Spring 2022 General Collection 2021-2022

\* Report Format: Excel

Generate Report

Center for Educational Performance and Information - Michigan Student Data System

**Collection Status Report**

Collection: Spring 2022 General Collection 2021-2022

Description: Shows district's current collection status (certified, in progress, not started)

4/19/2022 4:20:03 PM

ISD	District	District Code	Certified Date	Status	Prior Collection Count	Submitted Count	Error Count	UnResolved Count	Certified Count	Date Updated
Allegan Area Educational Service Agency (03000)	Allegan Area Educational Service Agency	03000	03/22/2022 12:22 PM	Certified	333	348	0	0	348	03/22/2022 12:22 PM
Allegan Area Educational Service Agency (03000)	Allegan Public Schools	03030	03/23/2022 04:29 PM	Certified	2410	2347	0	0	2347	03/23/2022 04:29 PM



December

- Section 25e Audits (R)
- Count Day Field Audits begin/continue (R)
- Finish GAD Audits (watch CEPI calendar)(R)
- Monitor Forgiven Days (BP)
- Update Forms for Spring Collection (BP)

## Section 25e Audits

- Approval window begins mid-December
- Practice is to wait a period of time to allow General Collections re-opens to be processed which can change fall FTE
- This will also allow auditors to print SE4061 forms to be printed for Fall BEFORE 25e effects are added
- Your process can allow for reviews to be completed, but approval/denial in MSDS should wait until mid-month

## Count Day Field Audits Begin

Refer to Chapter 2 Field Audit Section in the PMAM utilizing Appendix A through I

MPAAA Sessions offered

Appendix A.....	93
Appendix B.....	95
Appendix C .....	97
Appendix D .....	99
Appendix E.....	101
Appendix F.....	105
Appendix G .....	109
Appendix H .....	110
Appendix I .....	110

December

## Finish GAD Audit

Normally due at the end of the first week of December

The specific date is published in the CEPI master calendar



The screenshot shows the login page for the Graduation and Dropout Application. The header includes the CEPI logo and navigation links for Michigan.gov Home, District User Guide, and Auditor User Guide. The main heading is "Graduation and Dropout Application - School Year 2011 - 2012". Below this is a "Login to the Graduation and Dropout Application" section. The text welcomes users and explains that a valid MILogin for Third Party account and a submitted security agreement form are required. It provides links for "District User Guide", "Auditor User Guide", "GAD Security Agreement Form", and "MILogin User Guide". At the bottom, it offers contact information for CEPI Customer Support.



The screenshot shows the dashboard for the Graduation and Dropout Application. The header includes the CEPI logo and navigation links. The main heading is "Graduation and Dropout Application - School Year 2011 - 2012". Below this is a "Dashboard" section with a dropdown menu for "Atherton Community Schools (25130)" and a notification icon. The text welcomes users and explains that the application allows district authorized users to review reports and review their four-year cohort individual, student-level data. There are two main sections: "ISO Auditor Functions" and "Reports". The "ISO Auditor Functions" section includes a "Progress At a Glance" table with "Total Buildings" (68) and "Audit Completed Buildings" (0), and a "View and Update Data" section with links for "Audit Findings Student List", "Audit Findings Building List", and "Audit Finding Requests". The "Reports" section includes a "Cohort Report" table with "Atherton Community Schools (25130)" and "2012", and a "Cohort Student Search" section with "Enter LIC Here" and "View Report" buttons. There is also a "Graduation Rate Report" section with "Atherton Community Schools (25130)" and "PDF" and "View Report" buttons.

## Monitor Forgiven Days

- Some ISDs have days reported by locals as they occur
- Some ISDs receive closure notices, review media information, but this does NOT replace district requirements to track the days they are closed
- ISD administration may request status of forgiven days as the year progresses



December

## Update Forms for Spring Collection

- Based on results of Fall Count Day documentation - What worked & what didn't
- New legislative changes or new CEPI data collection requirements



January

- Pupil Accounting Workshops (BP)
- Continue Field Audits of Fall General Collection (R)
- Prepare Audit Narratives (R)
- Section 25e Audit (R)
- Teacher Certification Audit (R)
- Resolve any remaining FTE conflicts from Fall General Collection (R)



January

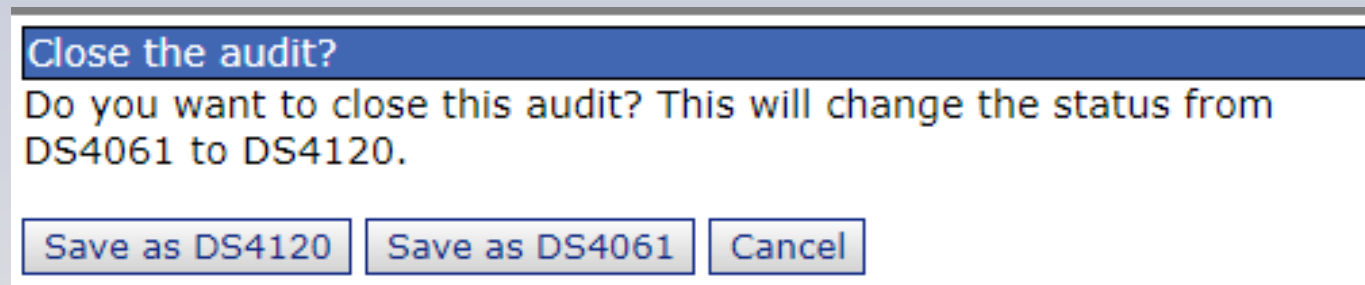
## Pupil Accounting Workshops

- Opportunity to reconnect with your districts
- Discuss any legislative changes that would impact pupil accounting
- Review timelines
- Provide forms and resource materials for Spring General Collection

January

## Continue Field Audits of Fall General Collection

- Calculate Error Rates
- Expand as necessary
- Exit Conference with the district personnel
- Make adjustments on student level in DS-4061
- When complete “Save As” DS-4120
- Can be reopened.



January

## Prepare Audit Narratives

- Refer to CEPI Manual (pgs 24 - 30)
- Different approaches
  - Complete after field audits
  - Complete as you go
- 5 Sections (Tabs) to the Narrative
  - Section 1 - Introduction and Building Status Table
  - Section 2 - Results of Audit (Before & After)
  - Section 3 - Specific Findings
  - Section 4 - General Findings
  - Section 5 - Appeal Process
- Best Practice - MSDS General Reports - Monitor Audit Status



**Collection Reports**

\* = Required

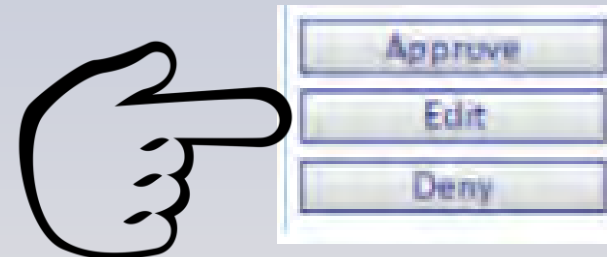
\*Report:

\*Collection:

\*Report Format:

## Section 25e Audit

- Continue previous activities
- Do you audit 100%, or do you audit samples of 25e submissions?
- Sampling may lead to additional manual FTE adjustment work
- Keep in mind that approval is immediate, and non-reversible
- Buttons are close, watch your aim!!



January

## Teacher Certification Audit

- Teacher certification audits are based on the current year guidelines, and are subject to change over time
- Current law will require 100% auditing of teachers scheduled on the fall count date
- District teacher master schedule and REP Teacher Verification Report will be your base comparison documents
- Follow-up will be needed for omissions or name mis-matches
- Narrative - General Findings - G45 & G46
- Report findings to OEE for investigation
  - Schmiedeknecht, Katie (MDE) [SchmiedeknechtK@michigan.gov](mailto:SchmiedeknechtK@michigan.gov)
- **STAY TUNED.....**



January

## Resolve any remaining FTE conflicts from Fall General Collection



- Continuation of process from earlier in the year
- Beyond recertification date - Auditor to Auditor
- **Don't forget to check the box** when resolved which will tell MDE that each conflict has been reviewed and resolved by each auditor.

FTE Conflict													
School Year/Collection: Spring 2022 General Collection 2021-2022													
District: <input type="text"/> <input type="button" value="Go"/>													
Reflects updates made through April 18, 2022 <input type="button" value="Save"/>													
UIC	Name	Claimed By	GenEd	SpEd52	SpEd53	FTE	GradeOrSetting	Student Residency	Resident District	Status	Adjust	Claim	Resolved By Auditor
3f	0		1.00	0.00	0.00	1.00	04	14	020	Certified	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
3f	0	School	1.00	0.00	0.00	1.00	04	14	170	Certified	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>





February

- Continue Field Audits of Fall General Collection (R)
- Prepare Audit Narratives (R)
- Section 25e Audit (R)
- Review Field Audit Schedule for Spring General Collection (BP)
- Notify locals of any Spring General Collection Field Audits (BP)
- Section 53a Verification with MDE (Special Ed form A) (BP)



February

# Continue Field Audits of Fall General Collection

Activities continue as outlined previously





February

## Prepare Audit Narratives

- Many auditors aim to complete the fall audit prior to beginning the spring cycle.
- Keep in mind that the fall audit can be reopened as needed even after the March required certification date
- The official certification deadline will be November 1, but a best practice would be **don't wait**
- Best practice - complete each narrative as each district is completed



February

## Section 25e Audit

- Submission window will close the day before the spring count date for new claims
- Claims that have been rejected may continue to be submitted until mid-March



February

## Review Field Audit Schedule for Spring General Collection

- Do you field audit the spring collection?
- Many ISDs do not field audit due to the small percentage of funding based on the spring count
- Auditor Discretion - based on previous findings and error rates, this may be adjusted
- Don't forget to send any Revised Field Audit Rotation Schedules to the Office of Audits



February

Notify locals of any Spring General Collection Field Audits

Optional: If you are doing field audits based on the spring collection and have not previously notified locals of the spring schedule (this could also be in March/April when desk audit documentation is turned in)



February

## Section 53a Verification with MDE (Special Ed Worksheet A)

- MDE staff will provide a Section 53a eligible pupil list for your ISD, includes districts that have 53a pupils
- Varies: Auditors will verify this list against court and other documentation and return the verified list to MDE
- ISDs that have detention centers may have additional requirements over the course of the school year



March

- Spring Supplemental Collection Desk Audits (R)
- Complete Fall General Collection Audit Narrative & DS4120 (R)
- Section 25e Audit (R)
- Review Collection Status Reports for Spring Supplemental Collection (BP)

March

## Spring Supplemental Count Desk Audits

Follow same process from the Fall





March

## Complete Fall General Collection Audit Narrative & DS4120

- Due date is Mid-March (24 weeks after the Fall Count day) (MCL 388.1618)
- However, the collections MAY be re-opened after this certification date if circumstances warrant
- Best practice - be sure to save EVERY page, or you may lose your work up to that point
- The comment window can be hard to navigate. You may wish to type the comments in Word and copy & paste



March

## Section 25e Audit

- Activity continues
- Section 25e Appeals will close mid-March
- Auditors have until mid-April to finalize any approvals/denials and complete any other Section 25e claims



March

## Review Collection Status Reports for Spring Supplemental Count

Same process as the Fall General Collection



April

- Spring General Collection Field Audits (R)
- Remind Districts of Snow Days, Calendars, & Requests for Additional Forgiven Days (BP)
- Section 25e Audit Closes Mid-Month (R)
- Monitor and Reconcile FTE Conflicts Spring General Collection (R)

April

## Spring General Collection Field Audits

- Follow fall process for those buildings you are field auditing





April

## Remind Districts of Snow Days, Calendars, & Requests for Additional Forgiven Days

- Remind locals to review their status on forgiven days, and completion status for the required 180 days & 1,098 hours
- Remind locals of the need for tracking of 75% shortfalls and compensation strategies

MDE Waiver Webpage:

<https://www.michigan.gov/mde/services/financial-management/state-aid/related-info/pupil-accounting-information>

## Section 25e Audit

- Must be finalized mid-month (April 15)
- No pending claims should be left or CEPI will automatically deny the claims within the system



# Monitor and Reconcile FTE Conflicts Spring General Collection

- Follow the same process as the fall general collection
- Best Practice: Verify Auditor to Auditor to ensure conflict resolved
- Check the Box

**FTE Conflict**

School Year/Collection: Spring 2022 General Collection 2021-2022  
District:

Reflects updates made through April 18, 2022

UIC	Name	Claimed By	GenEd	SpEd52	SpEd53	FTE	GradeOrSetting	Student Residency	Resident District	Status	Adjust	Claim	Resolved By Auditor
3f	0		1.00	0.00	0.00	1.00	04	14	020	Certified	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
3f	0	School (-----) (-----)	1.00	0.00	0.00	1.00	04	14	170	Certified	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>



May

- Spring General Collection Field Audits (R)
- Spring General Collection Audit Narratives (R)
- MPAAA Conference (BP)
- CPA Requests (R)
- Section 23a Audit (R)
- Notice of Summer QCR Review (R)



May

## Field Audits

Continue any scheduled field audits from fall or spring



May

# Audit Narratives

Follow Fall process



May

MPAAA Fall Conference <https://mpaaa.org/>



## CPA Requests

- Requests for confirmations regarding the spring count day may come from CPA firms
- Requests can be completed and returned as audits are completed

**Appendix M**

**CONFIRMATION REQUEST**

\_\_\_\_\_ School District  
Auditing Procedures Completed by \_\_\_\_\_ ISD  
Count Dates \_\_\_\_\_

**Purpose** – This form is to be completed by the school district to provide standard information for the public accountant who is auditing the financial records of the district. The work done by pupil membership auditors and the results of the audit are considered by the public accountant when designing his/her audit procedures. This optional form is provided by the Michigan Department of Education at the request of several ISD representatives who wanted a standard reporting form.

1. Identify the individual(s) who audited the pupil membership counts and graduation and drop out (GAD) data. Include their years of experience, education, and any recent pupil membership and GAD training they have attended.

<u>Auditor</u>	<u>Years of Experience</u>	<u>Education</u>	<u>Training (Date, Title)</u>
_____	_____	_____	_____



May

## Verify & Audit Section 23a Claims

Audit process that samples any districts doing 23a education (Drop-Out Recovery Programs)

- MDE has not provided a Section 23a Process in detail
- Pull MSDS Section 23a Summary Report
- Sample 5-Q-A a minimum of 10%
- Reference MDE Pupil Auditing Manual Section 23a (MCL 388.1623a)



May

## Notice of Summer QCR Review

- Notices usually are sent by Office or Audits in mid/late May
- MDE audit specialists will provide file transfer directions and specifics for submitting your documentation.
- See information from MPAAA Spring Conference session 'QCR Review' for details and suggestions on appropriate labeling of documents



June

- Spring Supplemental Count DS4120 (R)
- Prep for Day & Clock Hours Reporting (DS4168) (BP)
- CPA Requests (R)
- Send EEM Reminder to Locals (BP)
- Section 23a Audit (R)
- Quality Control Reviews (QCR) (R)



June

## Spring Supplemental Count DS4120

- Follow process from Fall
- Due late July (24 weeks after Spring Count day)

## Day & Clock Hours Reporting (DS4168)

- Keep in mind that many staff don't work in the summer, so emphasize the need for final D&CH documentation BEFORE staff leave for summer
- Documentation of 180 days, 1,098 hours, 75% attendance, and all forgiven days according to Section 2 of the PAM
- Some ISDs have a specific form for reporting
- Auditors follow CEPI Dates and Deadlines for certification

## CPA Requests

- Best Practice: Contact districts to ensure you have the correct CPA firm listed or have the CPA firm contact you
- Will be sending the February and October audits for the previous year (example February 2022 and October 2022 for June 2023 requests)
- Note: Verify you have the most current DS4120 for the October count that includes all the Section 25e adjustments (pull from MSDS the end of June)



June

## Send EEM Reminder to Locals

### CEPI Reminder Email

- Early June email from CEPI to ensure Records are Up-To-Date
- Update Buildings, Contact Information, Addresses and Phone Numbers



June

# Verify & Audit Section 23a Claims

Continue the process from May



## Quality Control Review (QCR)

- QCR reporting may begin in June. See notice from MDE for specific due dates
- Rotation schedule (which can change) is published in the MDE Pupil Membership Auditing Manual (PMAM)



Thank You!

## Questions or Assistance

- CEPI Helpdesk
  - (517) 335-0505, Opt 3
  - CEPI@michigan.gov
- Gloria Suggitt, MDE
  - (517) 241-2225
  - Suggittg@michigan.gov
- Rob Dickinson, MPAAA
  - (517) 853-1413
  - rob@mpaaa.org





Special Thank You

Updated presentation would not be possible without the feedback from the Spring 2022 MPAAA Conference

Amy Larson, Northwest Education Services Pupil Auditor

Shannon Rea, COOR ISD Pupil Auditor

Rob Dickinson, MPAAA Executive Director



## NEW Resource

### Auditor Year Timeline

<b>July</b>	Days & Clock Hours – closing previous school year (EEM)
	Days & Clock Hours – new school year
	CPA Confirmations
	Complete Spring Audit Narrative & DS4120
	Quality Control Review
	Forms and Process Review
	GAD Audit - Remind districts to graudate summer grads and review/verify exit codes
	Summer Inservice(s) – Prep
	Update Pupil Accounting Contacts
<b>August</b>	GAD Audit Appeals - Review GAD Rates for reasonableness and anomolies, such as no grads or unexpectedly low grad rates
	Review Field Audit Schedule
	Request District Calendars and Planning Forms
	Annual file Purge
	Order Files/Folders/Supplies for coming year
	Inform Locals of Inservice(s) dates and locations
	Summer Auditor Training
	Update Local PA Contacts
	Update CPA lists
	Send out copies of Final Audit Results from Spring Audit
Quality Control Reviews	
<b>September</b>	Inservice(s) (if not done previously)
	MPAAA Fall Conference
	Finalize Pupil Accounting Forms
	Calendars and Planning Forms Due
	Send out copies of Final Audit Results from Spring Audit if not completed in August
	Adjust Field Audit Schedule
	Review PAM and PMAM if available

# References

Thank You!

[2022/23 Pupil Accounting Manual](#)

[2022/23 Pupil Membership Auditing Manual](#)

[CEPI MSDS Auditor Resources](#)

[CEPI GAD Auditor User Guide](#)

[CEPI SRM guide](#)

[CEPI Section 25e guide](#)

[MPAAA Forms site](#)

[EEM Days and Clock Hours Guide](#)

[22/23 MSDS Collection Details Manual](#)

[23/24 MSDS Collection Details Manual](#)

[MSBO Certification Information](#)

[MDE Waiver page](#)

[CEPI Calendar](#)

[Memo clearinghouse page](#)

[Attorney General Opinions page](#)

[Legislative Lookup Site](#)

[Auditor List \(MPAAA\)](#)

