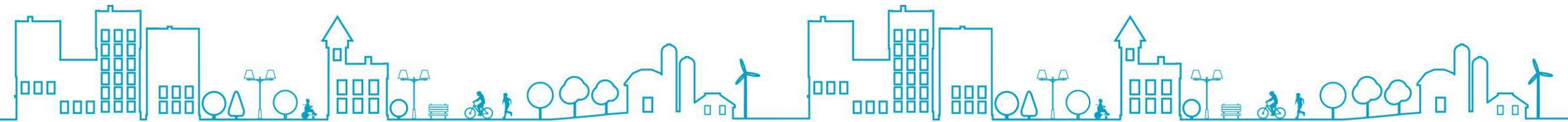


# MPAAA 2024 Fall Conference

**Gloria Suggitt and Jose Quintero**  
**Michigan Department of Education**  
**Office of Financial Management**  
**September 16-18, 2024**



# Auditing Best Practices

## Best Practices

- Testing areas – Testing for risk
- Sampling – Appendix F
- Sampling after errors
- Schedule placeholders
- QCR documentation
- File Transfer Service
- CA60's

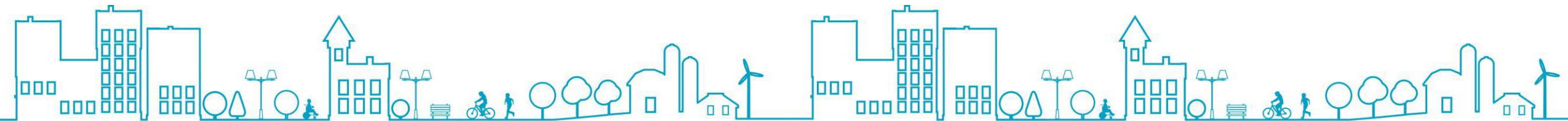
## Preparing for QCR

## Potential Updates

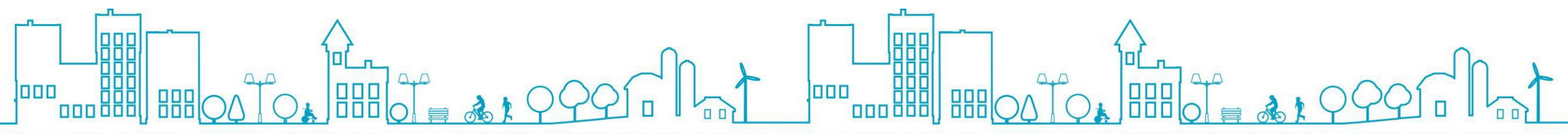
## QCR Suggestions

## Top 10 Strategy Review

## Questions

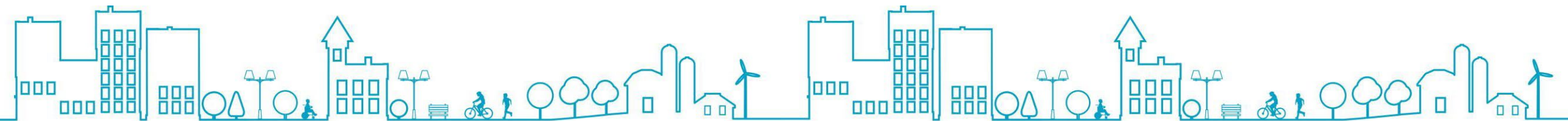


# Best Practices



# Testing Areas

- POP III – Not all POP III are created equal
- Testing Pop III which naturally carry a higher risk
- Examples of higher risk populations:
  - 5-A: Alternative Educations Programs
  - 5-C: Home Based Pupils
  - 5-D: Homebound and Hospitalized
  - 5-E: Non-public and Homeschooled Pupils
  - 5-O-D: Virtual Programs
  - 5P: Work Based Learning



# Sampling – Appendix F

## Appendix F

### SAMPLE SUMMARY AND ANALYSIS

INITIAL SAMPLE	Total Pop.	Risk %	Sample Size	# of Errors	% of Errors	1st Expansion	Risk 25%	1 <sup>st</sup> Exp	# of Errors	Total Errors	% of Errors
Example	400	10%	40	3	7.5%	Example	25%	60	2	5	5%
Pop. I						Pop. I					
Pop. II						Pop. II					
Pop. III						Pop. III					
Total						Total					

2 <sup>nd</sup> Expansion	Risk 40%	2 <sup>nd</sup> Exp	# of Errors	Total Errors	% of Errors	3rd Expansion	Risk 55%	3rd Exp	# of Errors	Total Errors	% of Errors
Example	40%	60	0	5	3.1%	Example	N/A	N/A			
Pop. I						Pop. I					
Pop. II						Pop. II					
Pop. III						Pop. III					
Total						Total					

4th Expansion	Risk 75%	4th Exp	# of Errors	Total Errors	% of Errors	100% Sample	Risk 100%	Total Errors	% of Errors
Example	N/A	N/A				Example	N/A		
Pop. I						Pop. I			
Pop. II						Pop. II			
Pop. III						Pop. III			
Total						Total			

Each sample was selected in the following manner:

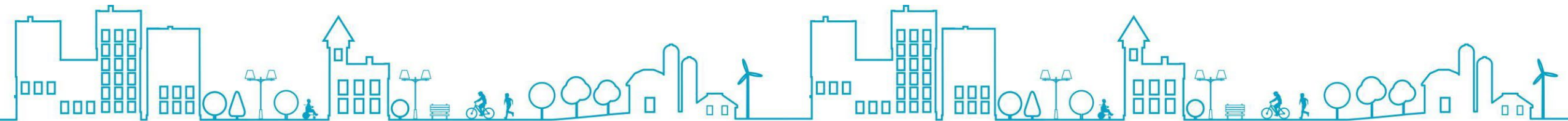
Population I:

Population II:

Population III:

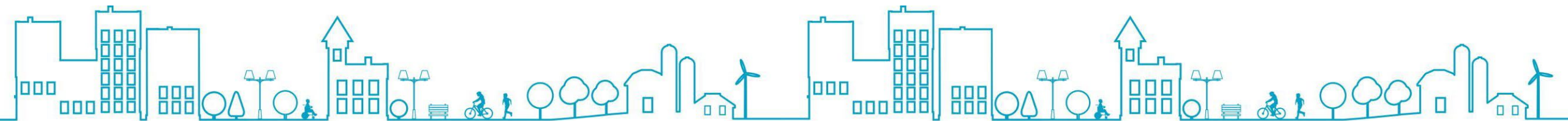
	POP. III CATEGORIES IN BUILDING/PROGRAM	COUNT	SAMPLE SIZE	# ERRORS	% ERRORS
5-A	Alternative Education Programs				
5-B	Cooperative Education Programs				
5-C	Home-Based Pupils				
5-D	Homebound and Hospitalized Pupils				
5-E	Nonpublic and Homeschooled Pupils				
5-F	Part-Time F				

	POP. III CATEGORIES IN BUILDING/PROGRAM	COUNT	SAMPLE SIZE	# ERRORS	% ERRORS
5-G-A	Postsecond Technical E Enrollment				
5-G-B	Early Middk				
5-G-C	Postsecond Talented Pr				
5-H	Reduced Sc				
5-I	Sections 10 of Choice				
5-K	Special Edu Childhood F Services				
5-L	Special Edu Transition S				
5-M	Split-Sched				
5-N	Pupils with Expulsions				
5-O-A	Distance Le Independent				
5-O-B	Offline Seat time waiver Programs				
5-O-C	Cyber Schools				
5-O-D	Virtual Programs				



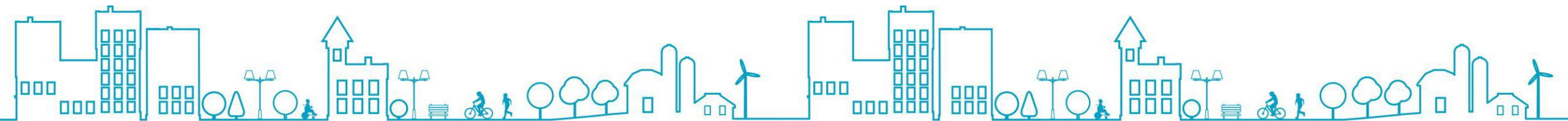
# Sampling – After Errors

- Initial testing samples must be random
- Rounding of sample size or Error rate exceeded 5%
  - MDE required additional testing required to reduce below 5%
  - PMAM: If errors are isolated, **informed professional judgment** allows the auditor to focus sample expansion on the **subpopulations with the isolated errors**. The auditor is encouraged to request that the district identify and correct the isolated errors before expanding the sample.



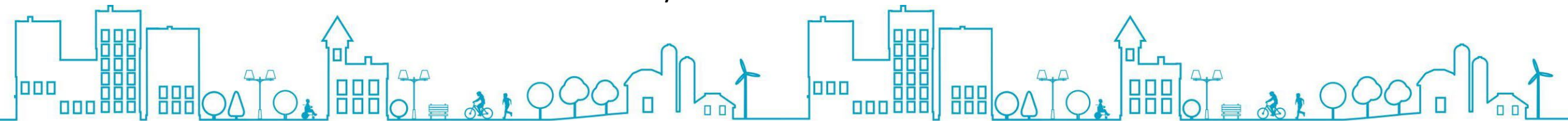
# Schedule Placeholders

- ▣ PMAM: Class Schedule: Verify each pupil had a complete current class schedule in effect on the count day. Class schedules must be complete without **placeholders** and identify all classes in which the pupil is enrolled.
  
- ▣ Have the school identify on the schedule. Spell each one out or have a designation which is distinguishable.
  - Work Based Learning - WBL
  - Early Middle College - EMC
  - Virtual Learner - VL
  - Dual Enrollment - DE



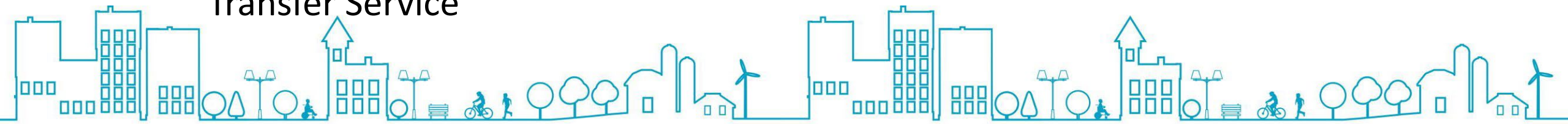
# QCR Documentation

- Provide everything you looked at during the audit for testing
- Do not skip providing POP I and POP II documentation.
  - We need to see attendance and schedules
  - Complete list for POP II pupils
- For POP III testing:
  - Provide all required documentation for each category tested.
  - Identify on the list or separate documentation all the pupils sampled.
  - Commonly requested items:
    - SOC advertisements
    - Dual Enrollment and EMC Invoices and Payments
    - Virtual learners two way interactions



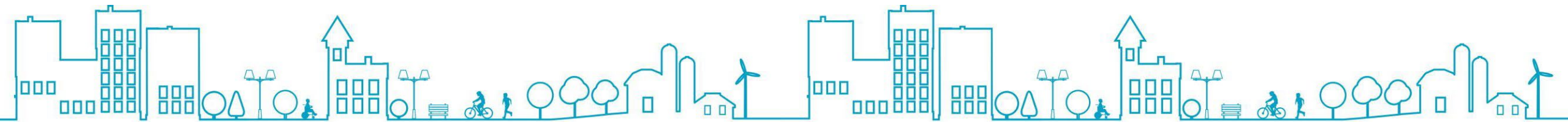
# File Transfer Service

- Naming – saving documents is limited to 260 character
  - This includes the path we use to save in our files
  - As a courtesy, please keep file names short
    - **This.....**
      - Appendix E
      - 5OC Student List
      - 5D Homebound List
      - 5D Support docs
    - **Not this**
      - Appendix E – Field Audit Checklist School District Name
      - POP III - 5OC Cyber Schools Student List – School Name
      - POP III – 5D Homebound Hospitalized Pupils List
      - POP III - 5D Homebound Hospitalized Supporting Documents
- Attempt to zip files – we are charged per document download
- All student specific forms and documentation must be sent through the File Transfer Service



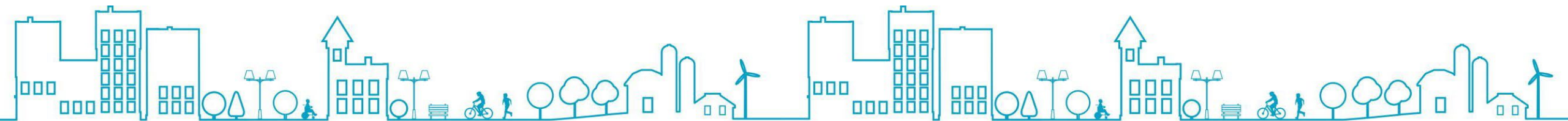
## CA 60's

- These files are maintained on each student from enrollment through graduation, transfer, or withdrawal.
- **Required Contents:**
  - Name, gender, DOB
  - Parent/guardian names
  - Residential address
  - Entry/withdrawal date
  - Withdrawal reason(s)
  - Grades
  - GED results
  - SOC Application
- Schools are responsible for retaining records of students who transfer to another school district until the next school district requests the student's file (MCL 380.1135 (4)).
- Retain until student graduates, plus 60 years, then destroy.

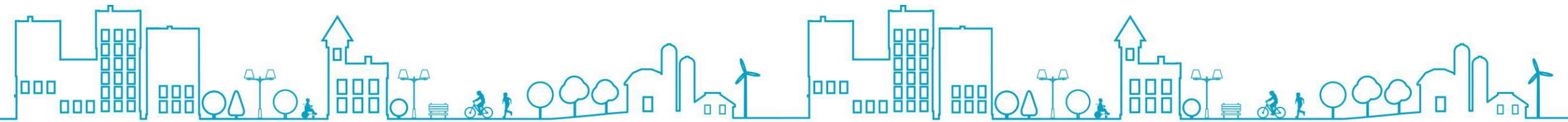


## CA 60's

- Optional Contents:
    - Most recent enrollment records and emergency contact information
    - SOC applications
    - Attendance records
    - Report cards
    - Academic progress
    - Educational development plan (EDP)
    - Immunization records
    - Court orders
    - Disciplinary records
    - Age of majority release forms
    - Social development evaluations
    - Non-special ed service notes
    - Language assessments and relevant correspondence
    - Immunizations, physical health, sensory conditions
  - Honors, awards, achievements
  - Post-school planning activities
  - Social development evaluations
  - Teacher records of student evaluations
  - Discipline reports
  - Attendance officer files
- 
- Retain until student graduates then destroy.
  - If a student drops out, the record remain active until the expected graduation date.
  - Schools are responsible for retaining records of students who transfer to another school district until the next school district requests the student's file (MCL 380.1135 (4)).

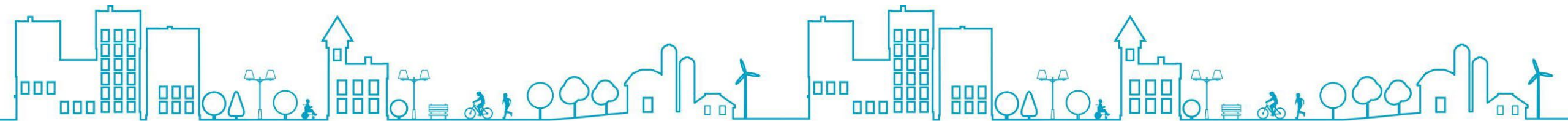


# Preparing for QCR



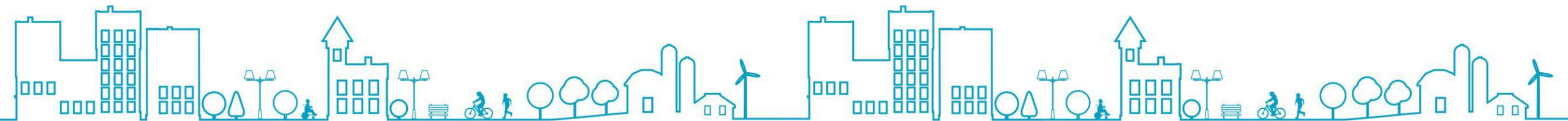
# Preparing Audit Docs

- Prepare three specific folders to be uploaded
  - ISD Reports
  - District Reports
  - Buildings Reports
- Inside the Building Reports folder there will be three folders:
  - POP I
  - POP II
  - POP III



# Preparing Audit Docs

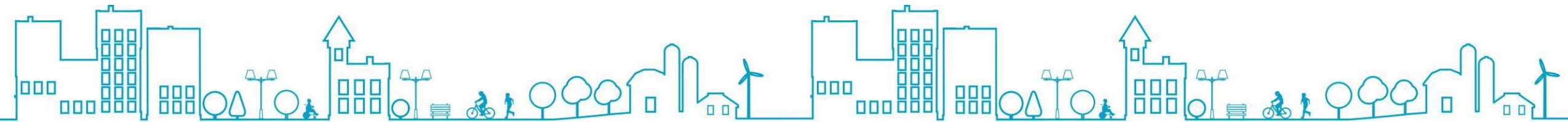
- Prepare ISD specific forms
  - Field audit schedule – Must be submitted to MDE - Audits Unit by November 1 each year. (Appendix M)
  - Ethics and Independence form – Must be submitted to MDE-Audits Unit by November 1 each year. (Appendix A)
  - Auditor Training Log – Must be submitted to MDE-Audits Unit by November 1 each year. (Appendix L)
  - Audit Narrative
  - DS 4120
    - Per PMAM – 7/26/2024 Spring Audit DS 4120 Deadline
    - Certify by this date
    - Re-open to work on Narrative until November 1



# QCR Required Docs

## District Specific

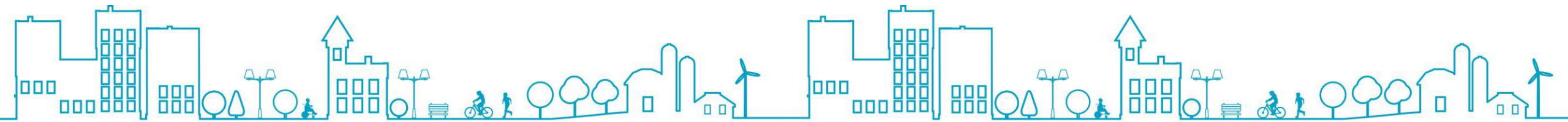
- MSDS Alpha List for district (Appendix 1-C(a))
- Alpha List from district student information system (Appendix 1-C)
- District attendance policy (Appendix 2-F)
- Days and Clock Hours forms (Appendix 3-D & 3-E)
- 75% Attendance verification (Appendix 3-B)
- District calendar (Appendix 3-E)
- FTE Comparison from MSDS, with auditor notes regarding changes in enrollment indicating auditor review (Appendix K)
- District add/drop lists (Appendix 1-G)
- Staff interview documentation – should include a pupil accounting staff member and a minimum of two teachers (Appendix I)
- Master teacher schedule (Appendix 2-F)
- Teacher Credential Report from MSDS – with evidence this was reviewed by the ISD auditor (Appendix P)
- Sample Summary & Analysis numbers must equal number of pupils claimed per the MSDS alpha list (Appendix F)



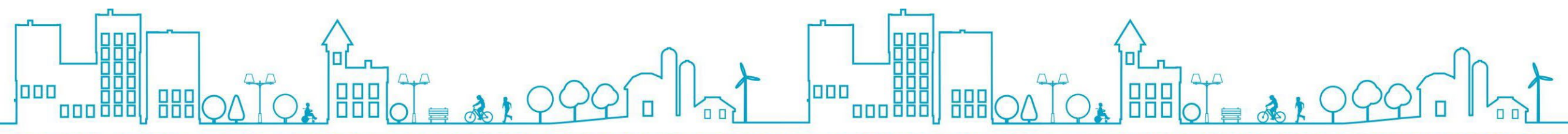
# QCR Required Docs

## Building Specific

- POP I
  - Attendance records for sampled POP I students
- POP II
  - Complete list of POP II students
  - Attendance records for sampled POP II students
- POP III
  - Complete List of Population III
  - POP III list should be category specific
  - All sampled documentation per category
  - All supporting documents for sampled pupils
  - Student schedules for sampled pupils
  - Special Education worksheet A & B



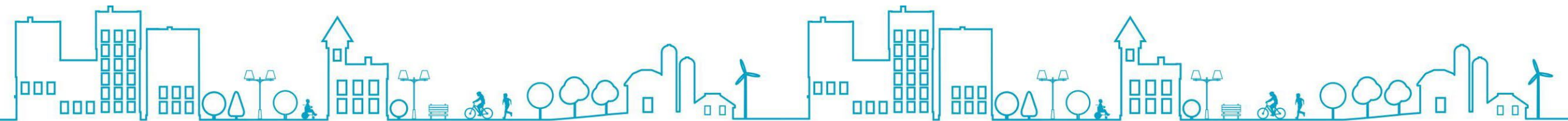
# Potential Updates



# Potential Updates

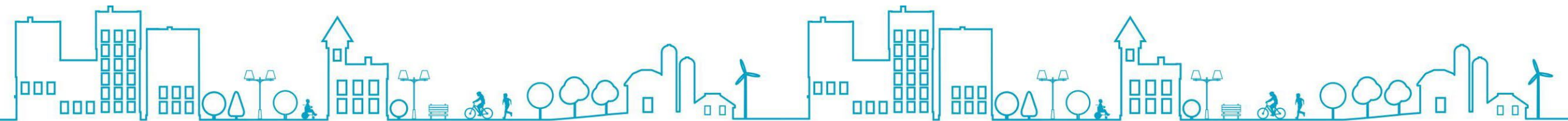
## Appendix J: Teacher Staff Interviews – Virtual Programs

- Additional questions to be added:
  - Who can make changes to your attendance records and under what circumstances may this person make these changes?
- QCR Concern: Conduct a minimum of two teacher and one pupil accounting personnel interviews.
- PMAM: Conduct face-to-face interviews with a minimum sample of two or 5% of teachers and pupil accounting personnel, whichever is greater, to inquire whether they are aware of any inappropriate alterations of their attendance records or any other teacher's attendance records. No more than ten teachers and school district pupil accounting personnel are required to be interviewed.

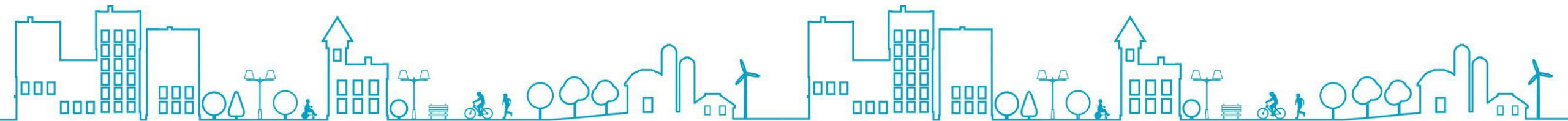


# QCR Suggestions

Discussion / Feedback on the QCR Process



# Top 10 Strategic Plan



# Strategic Education Plan



## GUIDING PRINCIPLES

1. All students have access to high-quality instruction regardless of their gender, sexual orientation, ethnicity, race, economic status, native language, or physical, emotional, and cognitive abilities to close the student achievement and opportunity gaps that currently exist.
2. All educators are encouraged to be creative and innovative. All educators are adequately compensated and respected for their professionalism, and have the resources, support, and training needed to educate students.
3. All students are encouraged to express their creativity, have voice in their own learning, feel connected to their schools, and have authentic, meaningful relationships with educators.
4. All students are provided every opportunity to achieve the broadest range of life dreams.
5. Families and communities are essential partners of teachers, support staff, and administrators in the education of students.
6. In support of students and their achievement, the Michigan Department of Education is coordinated, aligned, and properly resourced, and collaborates with school districts and a wide range of partners and stakeholders.

## MISSION

Support learning and learners

## VISION

Every learner in Michigan's public schools will have an inspiring, engaging, and caring learning environment that fosters creative and critical thinkers who believe in their ability to positively influence Michigan and the world beyond.

## GOALS

1. Expand early childhood learning opportunities
2. Improve early literacy achievement
3. Improve the health, safety, and wellness of all learners
4. Expand secondary learning opportunities for all students
5. Increase the percentage of all students who graduate from high school
6. Increase the percentage of adults with a post-secondary credential
7. Increase the numbers of certified teachers in areas of shortage
8. Provide adequate and equitable school funding

## METRICS

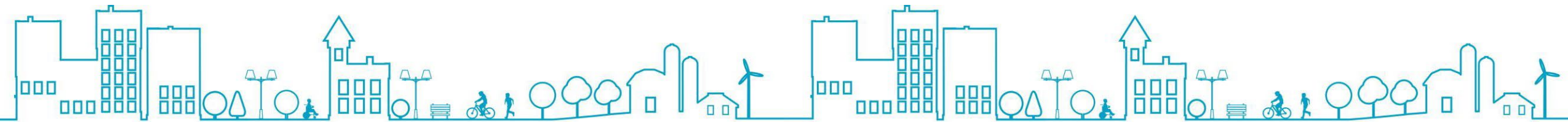
Metrics are a critical component of the Top 10 Strategic Education Plan. Metrics have been identified for each goal and will be reviewed and reported annually.

## CONTRIBUTIONS

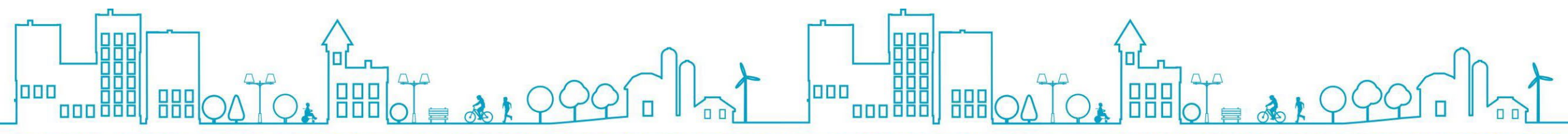
MDE has partnered with the Michigan Association of Intermediate School Administrators to develop a public-facing web-based platform where Michigan's educational community can share and view promising practices specific to the State's strategic education plan goals. Intermediate school districts, local education agencies, both traditional public school districts and public school academies, and education partners are encouraged to participate and see their connection to the State's strategic education plan and their collaborative role in its implementation.

If you are interested in submitting promising practices, visit the strategic plan webpage to learn more. MDE recognizes that contributions from Michigan's education partners are pivotal to the strategic plan's success, and one of those ways is through the Promising Practices Exchange. MDE Content experts vet submitted practices to ensure the practices demonstrate improved outcomes for learners. Visit the promising practices that have been submitted and vetted thus far at: <https://mipromisingpractices.org/>

*To learn more about how your organization can contribute to the success of the strategic education plan, or how MDE can support your efforts, visit the [MDE website](#).*



# Questions



# Presenter Contact

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