



MPAAA 2024 Spring Conference

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Michigan Department of Education
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AUDIT FINDINGS

- Agenda
 - New Findings Added to Pupil Membership Auditing Manual
 - Most Common Findings from QCRs
 - Most Commonly Used Findings Reported to CEPI



FINDINGS CHANGES IN PMAM

- Findings Removed
 - S68 through S72 – Seat Time Waiver program findings are no longer an option.
- Findings Added
 - S85 – Virtual Learning – No documentation of weekly two-way interactions.
 - S86 – Shared Time – Classes offered to shared-time pupils not offered and available to district public school pupils
 - S87 – Shared Time – FTE claimed for shared-time pupils exceeded the FTE claimed for district public school pupils for the same classes.



FINDINGS CHANGES IN PMAM

- Findings Added – Cont.
 - S88 – Instructional Hours – Class was not offered for credit toward a high school diploma or not required for grade progression.
 - S89 – Placeholder – Pupil schedules contained placeholders and not actual course names.
 - S90 – Approved Courses – Middle or high school pupils' schedules contained courses not included in the Board approved catalog.
 - S91 – Final Year Math Class – Early middle college pupil was not enrolled in one math or math-related class during the pupil's final year.



FINDINGS CHANGES IN PMAM

- Findings Added – Cont.
 - S92 – 5th Year High School Class – Pupil was not enrolled in at least one course in the 5th year that earned high school credit.
 - S93 – Virtual Learning – No documentation of weekly two-way interaction relevant to pupil’s course content or grade progression.
 - S94 – Shared Time – Share-time pupils participated in classes/programs that were not available to the majority of full-time district pupils in the same grade level or age group.

MOST FREQUENT AUDIT FINDINGS - QCR

- Rounding of sample size – Error rate exceeded 5%
 - MDE required additional testing required to reduce below 5%
- Local District Planning Form not complete
- Sample Summary numbers did not agree with MSDS alpha list number of students claimed for FTE

MOST FREQUENT AUDIT FINDINGS - QCR

- Shared time classes not practically available to full-time pupils
 - Courses in catalog did not identify optional learning experiences
 - No documentation of transportation plan
 - No evidence of background checks for teachers and others involved in shared time offerings

MOST FREQUENT AUDIT FINDINGS - QCR

- Virtual Learning
 - Lack of parental consent forms for virtual learners
 - Students did not meet participation requirements
 - Two-way communication a year long process





Most Commonly Used Findings Reported to CEPI

- Most Pupils Affected
- Largest FTE Changes
- Virtual Learning
- FTE Addbacks

Most Pupils Affected

Finding Code	Finding ShortName	Pupils Affected	FTE Change	Findings Count
S4	Attendance - FTE adjusted for classes attended	1722	-55.16	321
S82	Certified Teacher	1046	-71.13	34
S14	General Ed/Special Ed split	776	10.61	227
S64	Other	598	-19.96	73
S87	Shared Time Pupils - FTE	535	-12.14	34
S85	Virtual Learning – Two-way Communication	440	-135.87	162
S38	Part-Time Pupils – FTE	364	-34.36	61
S84	Early Middle College - >1.0 FTE	308	121.73	26
S2	Absence - 10 Day	267	-98.93	124
S94	Shared Time Pupils - Classes/Programs	255	0.72	18
S47	Special Education Early Childhood – Service	242	-58.79	38
S86	Shared Time Pupils - Classes	222	-15.14	11
S67	Residency - Other	194	-3.00	65
S99	Multiple Audit Findings - List findings in comment section	171	-21.08	4
S93	Virtual Learning - Two-way Weekly Interaction	152	-41.67	71

Largest FTE Changes

Finding Code	Finding ShortName	Pupils Affected	FTE Change	Findings Count
S85	Virtual Learning - Two-way Communication	440	-135.87	162
S2	Absence - 10 Day	267	-98.93	124
S1	Absence - 30 Day	148	-89.98	107
S82	Certified Teacher	1046	-71.13	34
S47	Special Education Early Childhood - Service	242	-58.79	38
S4	Attendance - FTE adjusted for classes attended	1722	-55.16	321
S8	Duplicate Pupil Count	96	-48.17	50
S55	Virtual Courses - Attendance	100	-46.64	25
S93	Virtual Learning - Two-way Weekly Interaction	152	-41.67	71
S33	Homebound Hospitalized - Hours of Instruction	58	-40.93	45
S3	Absent - Before Count Day, No Return	77	-37.85	46
S83	Virtual Learning - Parental Consent	48	-37.17	4
S38	Part-Time Pupils - FTE	364	-34.36	61
S99	Multiple Audit Findings - List findings in comment section	171	-21.08	4
S64	Other	598	-19.96	73

Virtual Learning

Finding Code	Finding ShortName	Pupils Affected	FTE Change	Findings Count
S85	Virtual Learning – Two-way Communication	440	-135.87	162
S55	Virtual Courses – Attendance	100	-46.64	25
S93	Virtual Learning - Two-way Weekly Interaction	152	-41.67	71
S83	Virtual Learning – Parental Consent	48	-37.17	4
S53	Virtual Courses – Mentor	4	-3.00	1
S56	Virtual Courses or Distance Learning – Other	87	-2.33	20

FTE Addbacks

Finding Code	Finding ShortName	Pupils Affected	FTE Change	Findings Count
S84	Early Middle College - >1.0 FTE	308	121.73	26
S9	Alpha Roster - Pupils not on list but eligible	151	93.96	85
S14	General Ed/Special Ed split	776	10.61	227
S39	Part-Time Pupils - Other	18	1.28	11
S35	Homebound Hospitalized - Other	7	0.95	7
S94	Shared Time Pupils - Classes/Programs	255	0.72	18
S81	Manual §25e Adjustments	110	0.57	103



QUESTIONS

Thank
You



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