



# INTRODUCTION TO PUPIL AUDITING

MPAAA – Spring  
Conference 2025

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## Agenda

- Expectations
- Resources
- Acronyms
- MSDS Security
- Audit Preparation & Timelines
- FTE Conflicts
- Desk Audits
- Field Audits
- Audit Form
- Audit Narrative
- Section 25e
- Days and Clock Hours
- Graduation & Dropout (GAD)
- Section 23a
- Quality Control Review
- Comments/Questions

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LET'S GET  
**STARTED**



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## **Expectations**

- To enhance your understanding of what is required to perform an audit.
- To learn the basics of how to access the:
  - Pupil Accounting Manual
  - Pupil Membership Auditing Manual
  - Resources
  - Websites
  - Where to find assistance

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Number one resource is the MPAAA community!

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## Resources

### ▪ Pupil Membership Auditing Manual

- <https://www.michigan.gov/mde/-/media/Project/Websites/mde/OFM/Audits/2024-2025-Pupil-Membership-Audit-Manual.pdf>

### ▪ Pupil Accounting Manual

- <https://www.michigan.gov/mde/-/media/Project/Websites/mde/OFM/State-Aid/Pupil-Accounting/Manual/Final-PAM-24-25.pdf?rev=854110f8006949cf810cac84dbec99c9&hash=E475383D5A22C0AC5602EA91C06669CE>  
<https://www.michigan.gov/mde/-/media/Project/Websites/mde/OFM/State-Aid/Pupil-Accounting/Manual/Final-PAM-24-25.pdf?rev=854110f8006949cf810cac84dbec99c9&hash=E475383D5A22C0AC5602EA91C06669CE>

### ▪ Michigan Department of Education (MDE)

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

### ▪ Center for Educational Performance and Information (CEPI)

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

### ▪ Michigan Pupil Accounting & Attendance Association (MPAAA)

- <https://mpaaa.org/>

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## Acronyms

- **Alt Ed** – Adult or Alternative Education
- **EDP** – Education Development Plan
- **EC** – Early Childhood
- **ESL/ELL** – English as a Second Language/English Language Learners
- **FTE** – Full Time Equivalency
- **GED** – General Education Development Preparation
- **GSRP** – Great Start Readiness Program (Early Childhood)
- **HSC** – High School Completion
- **IDEA** – Individuals with Disabilities Education Act
- **IEP** – Individualized Education Program (Special Education)
- **ISS** – In School Suspension
- **LEA** – Local Education Agency
- **LEP** – Limited English Proficient

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## Acronyms

- **MCL** – Michigan Compiled Laws
- **MVU** – Michigan Virtual University
- **NCLB** – No Child Left Behind
- **OSS** – Out of School Suspension
- **PAM** – Pupil Accounting Manual
- **PEPE** – Primary Education Providing Entity
- **PMAM** – Pupil Membership Auditing Manual
- **POP I** – Conventional Students that are present all day
- **POP II** – Conventional Students that are absent a portion of the day
- **POP III** – Non Conventional Students
- **PSA** – Public School Academy (Cyber)
- **SOC** – Schools of Choice
- **UIC** – Unique Identification Code
- **USED** – United States Education Department
- **XML File Format** – Extensible Markup Language

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## Acronyms

### CEPI Programs

- **EEM** – Educational Entity Master
- **FID** – Financial Information Database
- **GAD** – Graduation and Dropout
- **MSDS** – Michigan Student Data System
- **REP** – Registry of Educational Personnel
- **SID** – School Infrastructure Database
- **SRM** – Student Record Maintenance

### MDE Audits


- **DS4061** – Unaudited Audit Form
- **DS4120** – Audited Audit Form
- **GAD** – Graduation and Dropout
- **Section 23a** – Dropout/Recovery
- **Section 25e** – Money follows the students
- **QCR** – Quality Control Review


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## MSDS Security

- Do you have the proper access into MSDS?
- How to receive access to MSDS
  - First step, create user ID and password on MILogin
- <https://milogintp.michigan.gov/eai/tplogin/authenticate?URL=/uiseure/tpselfservice>

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MiLogin for Business
Help Contact Us

 Get personalized voter information on early voting and other topics. [Michigan.gov/Vote](https://Michigan.gov/Vote)

## Michigan's one-stop login solution for business

MiLogin for Business connects you to many State of Michigan business services through a single user ID. Whether you want to renew a business license, access CHAMPS for Medicaid billing & claims, or report wages, hours, & contributions for your employees you can use your MiLogin for Business user ID to connect you to many Michigan government services.

Welcome to  
**MiLogin**  
for Business

User ID

[Lookup your user ID](#)

Password

[Forgot your password?](#)

## Create Your Account

1  
**Profile Information**

2  
 Security Setup

3  
 Confirmation

### Profile Information

Enter your profile information

---

\* Required

* First Name	Middle Initial	* Last Name	Suffix
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
* Email Address		* Confirm Email Address	
<input type="text"/>		<input type="text"/>	
* Work Phone Number		Mobile Number	
<input type="text"/>		<input type="text"/>	
* Verification Question: Which of brain, toe, knee, ankle or arm is part of the head?			
<input type="text"/>			
<input type="checkbox"/> I agree to the terms & conditions.			
<input type="button" value="NEXT"/>		<input type="button" value="RESET"/>	

Using School Data Only

## Create Your Account

1 Profile Information    2 Security Setup    3 Confirmation

### Security Setup

Provide user id and password information to complete your profile

\* Required

\* User ID

Enter a User ID

\* Password

Enter password ❌

\* Confirm New Password

Confirm password ❌

**1 User ID guideline:**

- Enter your last name, first initial, and any 4 numbers with no space between them. For Example: John Smith and using 9999 as an example for the four digit number, you would enter smithj9999.

**Password Guidelines:**

- Must be at least 8 characters in length
- Must include characters from 3 of the following categories:
  - Upper case letters (A-Z)
  - Lower case letter (a-z)
  - Numbers (0-9)
  - Special characters (!\$#%&'~@-~&\*\_+<=>~<)
- Should not be one of the last 3 used passwords
- Should not be based on your User ID

\* Security Options

To choose your preferred password recovery method(s), please click on the buttons below. Multiple options can be selected.

Email

Mobile  
(Text/SMS)

Security  
Questions

CREATE ACCOUNT    BACK


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- ## MSDS Security
- After MILogin user account is created complete MSDS security agreement
  - [Michigan.gov/cepi](https://www.michigan.gov/cepi)
    - PreK-12 Applications
    - Michigan Student Data System
    - General Collection
    - CEPI District/ISD/PSA User Application Security Form
  - Complete form
  - Superintendent Signature
  - Fax form
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Center for Educational Performance and Information

About CEPI ▾ PreK-12 Applications ▾ Postsecondary ▾ Nonpublic Schools Calendar e-Transcript MI School Data ▾

# Center for Educational Performance and Information



Center for Educational Performance and Information

About CEPI ▾ **PreK-12 Applications** ▾ Postsecondary ▾ Nonpublic Schools Calendar e-Transcript MI School Data ▾

## PreK-12 Applications

Go to PreK-12 Applications >

**Michigan Student Data System** >

- Registry of Educational Personnel
- Educational Entity Master
- Financial Information Database
- School Infrastructure Database

## Michigan Student Data System

Go to Michigan Student Data System >

- Auditor Resources
- Direct Certification Report
- Early Childhood
- Early Roster
- General Collection**
- Graduation and Dropout Information
- Request for UIC
- Student Record Maintenance

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Center for Educational Performance and Information  
**Security Agreement for ISD/District/PSA Users**

**Step 1.** Enter your district information.  
 Entity Code: \_\_\_\_\_ Entity Name: \_\_\_\_\_

**Step 2.** Enter the name of the person being authorized by the lead administrator to access the application(s).  
 Name: \_\_\_\_\_ Title: \_\_\_\_\_  
 Email: \_\_\_\_\_ Phone: \_\_\_\_\_

**MIlogin for Business Account ID** (e.g., smith1234): \_\_\_\_\_

**Step 3.** Select the access type and role(s) this individual will perform.

ISD Level	District Level	Building	Choose only 1: View or Edit	
<b>MSDS</b>			<b>View</b>	<b>Edit</b>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Auditor ( <b>ISD Only</b> )			<input type="checkbox"/>	<input type="checkbox"/>
Constituent District View ( <b>ISD Only</b> )			<input type="checkbox"/>	<input type="checkbox"/>
Certifier			<input type="checkbox"/>	<input type="checkbox"/>
Graduation/Dropout Reviewer			<input type="checkbox"/>	<input type="checkbox"/>
Quality Reviewer			<input type="checkbox"/>	<input type="checkbox"/>
Student Search			<input type="checkbox"/>	<input type="checkbox"/>
Supplement Nutrition			<input type="checkbox"/>	<input type="checkbox"/>
UIC Resolver			<input type="checkbox"/>	<input type="checkbox"/>
Uploader			<input type="checkbox"/>	<input type="checkbox"/>
<b>FID</b>			<b>REP</b>	<b>EEM</b>
<input type="checkbox"/> District User	<input type="checkbox"/> Reviewer	<input type="checkbox"/> Authorized User	<input type="checkbox"/> Authorized User	<input type="checkbox"/> Authorized User
<input type="checkbox"/> District View	<input type="checkbox"/> Auditor ( <b>ISD Only</b> )	<input type="checkbox"/> PIC Search	<input type="checkbox"/> (D/CH) Submitter	
<input type="checkbox"/> Forms User		<input type="checkbox"/> PIC Create	<input type="checkbox"/> (D/CH) ISD Certifier	
<input type="checkbox"/> Combo				

For the authorized individual: Check the box to confirm that you have subscribed (requested access) to the above requested applications. (Please see the instructions on the previous page.)  
 I have requested access via my MIlogin for Business account to the above selected applications

**Step 4.** For the authorized individual: **Please sign below.**  
 I agree to abide by the regulations that govern the use of student data within the Family Educational Rights and Privacy Act, as well as the Public Act of 1974, governing records maintained about individuals. I agree to protect my user identification and password from unauthorized use. I understand all access under my user ID is my responsibility, and that allowing anyone else to use my ID will result in my account being deleted.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

**Step 5.** For the EEM lead administrator: **Please sign below.**  
 I attest that the above-named individual is authorized by me to access the applicable applications at the level indicated above, and the data are current and accurate.

Name: \_\_\_\_\_ Title: \_\_\_\_\_  
 Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Email this form to [cepi@michigan.gov](mailto:cepi@michigan.gov) \*Application users will receive relevant email updates and reminders.  
 Revised 3/17/2025

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# Any Questions?



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## Audit Preparation



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## Audit Preparation

- Very First Step... **READ**
- **Pupil Membership Auditing Manual**
  - <https://www.michigan.gov/mde/-/media/Project/Websites/mde/OFM/Audits/2024-2025-Pupil-Membership-Audit-Manual.pdf>
- **Pupil Accounting Manual**
  - <https://www.michigan.gov/mde/-/media/Project/Websites/mde/OFM/State-Aid/Pupil-Accounting/Manual/Final-PAM-24-25.pdf?rev=854110f8006949cf810cac84dbec99c9&hash=E475383D5A22C0AC5602EA91C06669CE>

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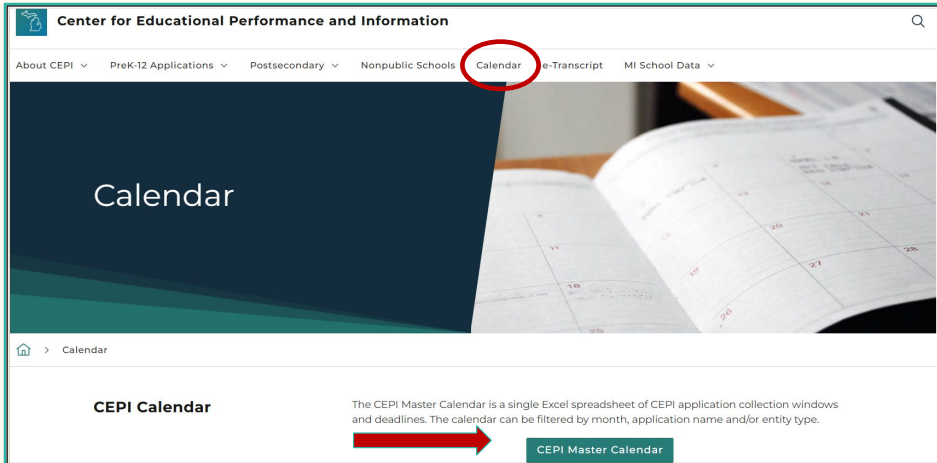
## Audit Preparation

- Assist Locals
  - Training
  - Centralized
  - Individualized
- Establish Timeline with Local Districts
  - When are forms and supporting documentation due to you

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# MSDS Timelines

- MSDS Timelines
- CEPI website ([michigan.gov/cepi](http://michigan.gov/cepi))
- CEPI Calendar



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# CEPI Calendar

CEPI Dates and Deadlines				ENTITY TYPE	MONTH	APP/EVENT
Updated: 2/12/2025				NONPUBLIC	JAN	Count Day
DATE	APP/EVENT	DESCRIPTION	ENTITY TYPE	POSTSECONDARY	FEB	D/CH
6/10/2024	MSDS	Nonpublic School Student Roster Collection Opens	NONPUBLIC	PUBLIC (LEA/PSA/ISD)	MAR	FID
11/11/2024	MSDS	MSDS Early Childhood Spring Reporting Period Starts	PUBLIC (LEA/PSA/ISD)	PUBLIC (LEA/PSA/ISD)	APR	GAD
12/11/2024	MSDS	MSDS Early Childhood Spring Collection Opens	PUBLIC (LEA/PSA/ISD)	MAY	MPDI	
1/2/2025	REP	REP Collection Opens	PUBLIC (LEA/PSA/ISD)	JUN	MSDS	
2/5/2025	MSDS	MSDS General Spring Collection Opens	PUBLIC (LEA/PSA/ISD)	JUL	REP	
2/12/2025	Count Day	MSDS General Count Day	PUBLIC (LEA/PSA/ISD)	AUG	SID	
2/19/2025	MSDS	MSDS Spring Early Childhood Reporting Period Ends	PUBLIC (LEA/PSA/ISD)	SEP	STARR	
2/20/2025	MSDS	MSDS End of Program Early Childhood Reporting Period Starts	PUBLIC (LEA/PSA/ISD)	OCT		
2/26/2025	MSDS	Early Childhood Spring Certification Deadline	PUBLIC (LEA/PSA/ISD)	NOV		
3/19/2025	MSDS	MSDS Fall Audit Deadline	PUBLIC (LEA/PSA/ISD)	DEC		
3/19/2025	MSDS	MSDS General Spring Collection Certification Deadline	PUBLIC (LEA/PSA/ISD)			
3/26/2025	MSDS	MSDS General Spring Collection Recertification Deadline	PUBLIC (LEA/PSA/ISD)			
4/1/2025	SID	SID Collection Opens	PUBLIC (LEA/PSA/ISD)			
4/16/2025	MSDS	Early Childhood End of Program Collection Opens	PUBLIC (LEA/PSA/ISD)			
5/1/2025	MSDS	TSDL Collection Opens	PUBLIC (LEA/PSA/ISD)			
5/1/2025	MSDS	MSDS General EOY Collection Opens	PUBLIC (LEA/PSA/ISD)			
5/1/2025	D/CH	Days and Clock Hours Opens	PUBLIC (LEA/PSA/ISD)			
5/30/2025	STARR	STARR Collection TIP-Pell Deadline	POSTSECONDARY			
6/2/2025	FID	FID Budgetary Assumptions Collection Opens	PUBLIC (LEA/PSA/ISD)			
6/4/2025	MSDS	Nonpublic School Student Roster Collection Closes	NONPUBLIC			
6/30/2025	MSDS	SRM Closes	PUBLIC (LEA/PSA/ISD)			
6/30/2025	SID	SID Collection Closes	PUBLIC (LEA/PSA/ISD)			
6/30/2025	REP	REP EOY Collection Closes	PUBLIC (LEA/PSA/ISD)			
6/30/2025	MSDS	MSDS General EOY Certification Deadline	PUBLIC (LEA/PSA/ISD)			
7/1/2025	MPDI	MPDI Annual Reporting Requirements - Public Transparency Opens	POSTSECONDARY			

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## Audit Preparation

- At least one building or program must be field audited for each district or PSA each year.
- There is an exception in §18(4)(b) of the State School Aid Act {[MCL 388.1618\(4\)\(b\)](#)} which allows a district to conduct the pupil accounting field audit biennially if all the following conditions are met:
  - The district operates in a single building with fewer than 700 full-time equated pupils
  - The district has stable membership
  - The error rate of the immediately preceding two pupil accounting field audits of the district is less than 2%
- All buildings/districts must have a desk audit each count

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## Audit Preparation

- Establish Audit Cycle (Field Audits)
- Minimums
  - High Schools - Every 2 Years
  - Middle Schools - Every 4 Years
  - Elementary Schools - Every 4 Years
    - May Be More Often Depending on Risk Assessment

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# Audit Preparation

- Audit Cycle Chart (next slide)
- Auditor Training (in 2 slides)
- Audit Cycle Chart & Auditor Training must be submitted annually to the Pupil Membership Auditor at the Department's Office of Financial Management
  - Gloria Suggitt [SuggittG@michigan.gov](mailto:SuggittG@michigan.gov)
  - Jose Quintero [Quinteroj@michigan.gov](mailto:Quinteroj@michigan.gov)
  - No later than November 1

# Audit Cycle Chart

COOR ISD (72000) Audit Rotation Schedule													
*Field audit dates audited and planned (subject to change)													
Appendix M													
Building Code	C.O.O.R. ISD District/Buildings:	Grade	Date of last Field Audit	Fall 2024	Spring 2025	Fall 2025	Spring 2026	Fall 2026	Spring 2027	Fall 2027	Spring 2028	Fall 2028	Spring 2029
68030	Fairview Area Schools												
01194	Fairview School	K-12	Fal 2023	X		X		X		X		X	
20015	Crawford-AuSable Schools												
09822	Great Lakes Online Education (GLOE Program)	K-12	Fal 2022	X				X				X	
01481	Grayling Elem.(Grades K-5 thru 6/30/19, 7/1/19 Grades K-4)	K-4	Fal 2023							X			
01482	Grayling HS	9-12	Fal 2022	X				X				X	
00355	Grayling MS (Grades 6-8 thru 6/30/19, 7/1/19 Grades 5-8)	5-8	Fal 2021			X							
72020	Houghton Lake Community Schools												
00930	Collins Elementary School *	K-5	Fal 2021			X							
01709	Houghton Lake Jr./Sr. High School *	7-12	Fal 2022	X				X				X	
08258	Houghton Lake Community Education	7-12	Fal 2023			X				X			
68010	Mio AuSable Schools												
02580	Mio AuSable Elem.	K-5	Fal 2022	X				X				X	
02581	Mio AuSable HS	6-12	Fal 2023			X				X			
72010	Roscommon Area Public Schools												
01396	Roscommon Elem.	K-3	Fal 2020	X								X	
05115	Roscommon HS	8-12	Fal 2023			X				X			
08389	Roscommon MS	4-7	Fal 2022					X					
65045	West Branch-Rose City Area Schools												
01316	Rose City School	K-5	Fal 2021			X							
04438	WB-Openaw Heights HS	9-12	Fal 2022	X				X				X	
05838	WB-Surline Elem.	K-4	Fal 2023							X			
03789	WB-Surline MS	5-8	Fal 2021			X							
72000	C.O.O.R. ISD												
07995	C.O.O.R. Special Education Center (includes bldg 02351 Transition Center)		Fal 2023	X		X		X		X		X	
72901	Charlton Heston Academy (opened in Fall 2012)												
01291	Charlton Heston Academy (includes pk. bldg 03673)	K-12	Fal 2023	X		X		X		X		X	
65900	Alternative Education of Ogemaw Co. (opened 8/1/14)												
02489	Alternative Education of Ogemaw Co.	6-12	Fal 2023	X		X		X		X		X	
One building/program from each district must be audited each yr.				Updated 10/2024									
Field Audit HS must at least once every 2 school years													
Field Audit MS/Elem at least once every 4 school years													
Deviations from audit schedule must be documented in narrative.													
All dates subject to change based on previous audit findings or risk assessments.													
08537	HL Second Chance Academy (Closed 4/11/18)												
00750	*HL-Collins Elementary			Grades K-4 inc. ECDD) (bldg name/grade change 7/1/19) to Collins Lower Elementary School/grades K-2. *Closed 6/30/2020 & combined into 1 building 7/1/2020									
01769	*Houghton Lake HS			Grades 8-12 (bldg name/grade change 7/1/19) to Houghton Lake Jr./Sr. High School, grades 7-12.									

## Auditor Training

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

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## Audit Preparation

- Notification of Audit
- Who to notify and what are you telling them
  - Pupil Accountant and Building Administrators
    - List building's
    - Specify date and time
  - What & When are required
    - Forms and supporting documentation

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# Audit Preparation

## Statement of Ethic and Independence (Appendix A)

- Examples of situations that may present conflicts of interest include the following.
  - The auditor is currently employed by the school district, building, or program to be audited.
  - The auditor was employed by the school district, building, or program to be audited with the preceding two years.
  - The auditor has relatives currently employed by the school district, building, or program.
  - The auditor has a personal or financial interest (e.g., service or employment contract) with the school district.

<b>Appendix A</b>		
STATEMENT OF ETHICS AND INDEPENDENCE		
<b>Auditor's Name:</b>		
<b>As an individual conducting a pupil membership audit, I certify that I will:</b>	<b>Initials</b>	
• Act with integrity, competence, diligence, respect and in an ethical manner with the public, districts, employers, employees, colleagues, and other participants in the pupil membership audit.		
• Promote the integrity of pupil membership audits for the ultimate benefit of the accountability in state aid funding.		
• Place the integrity of the audit profession above my own personal interests.		
• Use reasonable care and exercise independent professional judgment when consulting with districts, making recommendations, and engaging in audit activities.		
• Practice and encourage others to practice in a professional and ethical manner that will reflect credit on themselves and the profession.		
<b>I certify that with all local districts, I:</b>	<b>Initials</b>	<b>List exceptions</b>
• Am not currently employed		
• Was not previously employed or contracted (within two years)		
• Have no personal or financial interest		
• Have no relatives currently employed		
<b>With respect to the programs operated by the ISD, I certify that:</b>	<b>Initials</b>	<b>List exceptions</b>
• I am organizationally independent		
• I am objective		
Explain exceptions and their resolutions:		
I ATTEST THAT THE ABOVE INFORMATION IS FACTUAL:		
Auditor's Signature:	Date:	
IN THE CASE OF EXCEPTIONS, I AGREE WITH THE ABOVE RESOLUTIONS:		
Audit Supervisor's Signature:	Date:	

# Audit Preparation

- Building Risk Assessment Form (Appendix C)
  - Must be completed for each building / program for field audits
  - Complete prior to audit
  - Based on previous audit

## Appendix C

### BUILDING RISK ASSESSMENT FORM - FOR PUPIL MEMBERSHIP AUDITOR USE

District: \_\_\_\_\_ Building: \_\_\_\_\_  
 School Year: \_\_\_\_\_ Count: \_\_\_\_\_ Fall \_\_\_\_\_ Spring  
 Completed by: \_\_\_\_\_ Audit Date: \_\_\_\_\_

**Instructions:** This form may be used to document the assessment of risk of the buildings/programs that will be field audited. Generally, the higher potential for errors, the higher the risks that the pupil membership counts are not accurate. Consider the risk factors listed below (High [H], Moderate [M], Low [L]), and place a check in the space beside the factors that significantly influence the risk for the audit area.

Assessment of Risk	H	M	L	Comments
1. The results of the prior field and desk audits. (Error rates over 5% are high risk)				
2. The existence of district count procedures and controls. (Detailed procedures generally provide a lower risk)				
3. The experience of district personnel assigned to process pupil count data per Local District Planning Form. (Experienced staff generally provides a lower risk)				
4. The frequency of pupil absenteeism noted during the count period. (High absenteeism generally reflects a higher risk)				
5. The number of nonconventional pupils attending the building. (Larger population of nonconventional pupils reflects a higher risk)				
6. The number of State Aid Act §25e adjustments. (Larger number of denied adjustments by the receiving district indicates higher risk)				
7. The institution of a new program for which FTE is claimed indicates higher risk.				

## Audit Preparation

- Statement of Ethic and Independence (Appendix A)
  - Must be documented annually
- The auditor must be free of conflicts of interest and must document his/her independence
- Auditors may not audit their own work
- In instances when the auditor is found to have a conflict of interest:
  - The ISD superintendent needs to be informed
  - Measures should be taken to eliminate the conflict

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## Audit Preparation

- Required forms & supporting documentation
  - Separate packet for each building level and/or program
  - What **MUST** be printed on count day
    - Alpha/Membership Report – from District Student Information System
    - Auditing Manual says from MSDS or auditors may require SIS for comparison purposes (MSDS Alpha List on next slide)
  - Student schedules

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**Alpha List (Pupil Membership)**

*Certified Data*

Entity: West Branch-Rose City Area Schools (65045)

Collection: Spring 2025 General Collection 2024-2025

**West Branch-Rose City Area Schools (65045)**

Ogemaw Heights High School [REDACTED]

Grade 11

Student	Address	City	Postal Code	UIC	Student ID	DOB	Gr.	Enrollment	LEA	Res. Code	Exit Status	Exit Date	SpEd Prog Code	Gen. FTE	SpEd 52 FTE	SpEd 53 FTE	Total K-12 FTE
[REDACTED]	[REDACTED]	West Branch	48861	[REDACTED]	[REDACTED]	9/10/2007	11	8/23/2021	65045	14	19			1.00	0.00	0.00	1.00
[REDACTED]	[REDACTED]	Lupton	48835-	[REDACTED]	[REDACTED]	9/18/2008	11	9/19/2012	65045	14	19			1.00	0.00	0.00	1.00
[REDACTED]	[REDACTED]	Lupton	48835-	[REDACTED]	[REDACTED]	8/5/2008	11	8/23/2021	65045	14	19			1.00	0.00	0.00	1.00
[REDACTED]	[REDACTED]	Lupton	48835-	[REDACTED]	[REDACTED]	8/4/2008	11	8/23/2021	65045	14	19			1.00	0.00	0.00	1.00
[REDACTED]	[REDACTED]	West Branch	48861-	[REDACTED]	[REDACTED]	8/4/2008	11	9/3/2013	65045	14	19		194	0.88	0.12	0.00	1.00
[REDACTED]	[REDACTED]	West Branch	48861-	[REDACTED]	[REDACTED]	8/12/2008	11	9/19/2012	65045	14	08	2/12/2025		0.00	0.00	0.00	0.00
[REDACTED]	[REDACTED]	West Branch	48861	[REDACTED]	[REDACTED]	8/17/2007	11	9/4/2012	65045	14	19			1.00	0.00	0.00	1.00
[REDACTED]	[REDACTED]	Alger	48810-	[REDACTED]	[REDACTED]	8/11/2008	11	2/19/2018	65045	14	19			1.00	0.00	0.00	1.00
[REDACTED]	[REDACTED]	West Branch	48861-	[REDACTED]	[REDACTED]	1/18/2008	11	8/29/2024	65045	14	19			1.00	0.00	0.00	1.00
[REDACTED]	[REDACTED]	West Branch	48861-	[REDACTED]	[REDACTED]	5/22/2008	11	9/3/2013	65045	14	19			1.00	0.00	0.00	1.00
[REDACTED]	[REDACTED]	Rose City	48854-9412	[REDACTED]	[REDACTED]	1/28/2007	11	9/16/2013	65045	14	19			1.00	0.00	0.00	1.00
<b>Summary for grade : 11</b>									<b>Total Records : 126</b>				<b>123.58</b>	<b>1.42</b>	<b>0.00</b>	<b>125.00</b>	

## FTE Conflicts

- What is an FTE Conflict???
- FTE Conflicts occur during Fall and Spring General Collections
- Means, a single student has been reported by one or more schools and the FTE equates 1.00+
- Conflicts must be resolved
  - Districts resolve
  - Auditor resolve once collections are closed

## FTE Conflicts

- How to find FTE Conflicts?
- Run FTE Conflict Detection report in MSDS
  - <https://cepi.state.mi.us/msds/>
  - Log in
  - Audit FTE
    - FTE Conflict Detection
      - School Year/Collection
      - District
      - Go

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## FTE Conflict Detection

Audit FTE... +

Audit Form (DS4061/DS4120)

Audit Narrative

FTE Conflict Detection

Teacher Verifica

Local C Report

Grad Co

General

Section

FTE Conflict

School Year/Collection: Spring 2024 General Collection 2023-2024

District: Schools (50) Go

Reflects updates made through March 26, 2024

UIC	Name	Claimed By	GenEd	SpEd52	SpEd53	FTE	GradeOrSetting	Student Residency	Resident District	Status	Adjust	Claim	Resolved By Auditor
2792451834	Schools / High School (50 / 10)		1.00	0.00	0.00	1.00	09	14	50080	Certified	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
2792451834	Academy - High School (82 / 0)		1.00	0.00	0.00	1.00	09	14	82015	Certified	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Excel | Export

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# Desk Audit

- What is a desk audit?
- A desk audit is a limited review of the district's documentation to verify that the counts reported for payment of state aid are accurate.
- A desk audit must be done for each building, in all districts, for every count period.
- Desk Audit Checklist (Appendix D)
  - Working Paper Reference

Appendix D

**DESK AUDIT CHECKLIST**

District: \_\_\_\_\_

Count Date: \_\_\_\_\_

Date Performed: \_\_\_\_\_

**Instructions:** The audit checklist is to be completed by the auditor. If a procedural step does not apply, enter "NA". Refer to the "Working Paper Reference" column to indicate the audit workpapers where additional information is included. Retain the audit program and workpapers along with the audit report.

Procedure	Yes/ No/ NA	Audit Manual Pages	Working Paper Reference	Comments
1. Review the Pupil Accounting Manual and audit materials, including previous audit information, calendars, and audit packets.		Pg. 8-12		
2. Review completed Local District Planning Form, board-approved calendars, days/hours of instruction forms and 75% attendance report to ensure district meets requirements.		Pg. 19		
3. Review student alpha list for all required data.		Pg. 20		
4. Review Special Education A/B worksheets for required information. Verify the FTEs match the DS4061.		Pg. 21		
5. Verify General Education FTEs on alpha list match the DS4061.		Pg. 21		
6. Verify nonresident FTEs on the DS4061 match the district reports.		Pg. 21		
7. Verify additional info on Page 3 of DS4061 for PSAs, if applicable. SE/GE FTEs, MCL 388.1624, and new grade levels added by PSA in Fall, not previously offered.		Pg. 21		
8. Verify all FTE Conflicts are resolved. Report to MDE all conflicts that were not resolved.		Pg. 20		
9. Review FTE Comparison from MSDS and Add/Drop lists. Note reasons for variations.		Pg. 21		
10. Verify Early/Middle College FTEs that are more than 1.0.		Pg. 21		
11. Review the board-approved district's excuse/unexcused attendance policy.		Pg. 9		
12. Review district/building course catalogs.		Pg. 19		
13. Verify Teacher Certification.		Pg. 14, 22-23		
14. Record FTE adjustments on FTE Adjustment Form and in MSDS. Make all adjustments, except teacher certification adjustments, at the student level, rather than aggregate level.		Pg. 23		
				15. Verify district reported pupils in MSDS via SRM that were added by desk audit and district provided proof of addition to auditor. Pg. 23
				16. Communicate desk audit findings to the district. Pg. 23
(We) have performed procedures sufficient to achieve the audit objectives identified on this program and have adequately documented the audit procedures performed.				
Name: _____		Date _____		
Name: _____		Date _____		
Time spent to complete desk audit: _____				

# Field Audit

- What is a Field Audit?
  - The objective of the field audit is to verify that the counts reported for payment of state aid are accurate and that FTEs have been properly documented.
  - Sample selection from:
    - POP I
      - Conventional pupils in attendance on count day
    - POP II
      - Conventional pupils absent on count day
    - POP III
      - Pupil enrolled in non conventional categories on count day
  - Field Audit Program (Appendix E)

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**Appendix E**

**FIELD AUDIT CHECKLIST**

District: \_\_\_\_\_  
 Building: \_\_\_\_\_  
 Count Day: \_\_\_\_\_

**Instructions:** The audit checklist is to be completed by If a procedural step does not apply, enter "NA". Use the indicate the audit workpapers where additional informa referenced in the Audit Manual Pages column for specifi Retain the audit program and workpapers along with re

AUDIT PROCEDURES	Yes/ No/ NA	Audit Manual Pages	Working Paper Reference	Comments
c. Pop III - verify each category met requirements of specific category. District determines the applicable category for nonconventional pupils.		Pg. 33		
<b>4. Population III Categories.</b>				
a. 5-A Alternative Education Program.		Pg. 34	m. 5-L Special Education Pupil Transition Services.	
b. 5-B Cooperative Education Programs.		Pg. 35	n. 5-M Split Schedule Pupils.	
c. 5-C Home-Based Pupils.		Pg. 36-37	o. 5-N Suspended and Expelled Pupils.	
d. 5-D Homebound/Hospitalized Pupils.		Pg. 38-39	p. 5-O-A Distance Learning & Independent Studies.	
e. 5-E Nonpublic/Homeschool Shared Time pupils.		Pg. 40-41	q. 5-O-B Offline Seat Time Waiver Programs.	
f. 5-F Part-Time Pupils.		Pg. 42	r. 5-O-C Cyber Schools.	
g. 5-G-A Postsecondary and CTE Enrolled Pupils.		Pg. 43-44	s. 5-O-D Virtual Learning Options.	
h. 5-G-B Early Middle College Pupils.		Pg. 45-46	t. 5-P Work-Based Learning Experiences, Apprenticeships and Internships.	
i. 5-G-C Postsecondary Gifted and Talented Programs.		Pg. 47	u. 5-Q-A Section 23a Dropout Recovery Program.	
j. 5-H Reduced Schedule Pupils.		Pg. 48-49	v. 5-Q-B Section 25e Pupil Membership Transfers.	
k. 5-I Section 105 and 105c Schools of Choice.		Pg. 50-51	w. 5-Q-C Visa Program.	
l. 5-K Special Education Early Childhood Programs & Services.		Pg. 52-54	x. 6-A Experiential Learning Pupils.	
			y. 6-B Peer to Peer Elective Course Credit Program.	
			z. 6-C Future Proud Michigan Educator Explore Programs.	

AUDIT PROCEDURES	Yes/ No/ NA	Audit Manual Pages	Working Paper Reference	Comments
5. Using the Sample Summary & Analysis, determine each population error rate and document building error rate. If error rate exceeds 10%, notify MDE.		Pg. 105-108		
6. Conduct teacher and pupil accounting staff interviews.		Pg. 111, 112		
7. Communicate field audit findings to the district.		Pg. 27, 28		
8. Verify district reported pupils added by field audit in MSDS via SRM and provided proof to auditor.		Pg. 27		
9. Record FTE adjustments on FTE Adjustment Form and in MSDS. Make all adjustments (except teacher certification adjustments) at the student level, rather than aggregate level.		Pg. 28, 109		

AUDIT PROCEDURES	Yes/ No/ NA	Audit Manual Pages	Working Paper Reference	Comments
I (We) have performed procedures sufficient to achieve the audit objectives identified in the Field Audit Program and have adequately documented the audit procedures performed.				
Name: _____			Date: _____	
Time spent to complete field audit: _____				

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## Audit Form and Audit Narrative

Now I know what to do...where do I find the Audit Form (DS4061/DS4120) and Audit Narrative?



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## Audit Form

- What is a DS4061?
  - Unaudited count day data submitted in MSDS by District
- What is a DS4120?
  - Audited count day data certified in MSDS by Auditor
- Requirement
  - CPA - Submit changes to the DS4061 (or an indication of no changes) to the pupil membership auditor within 20 weeks of the count date.
  - ISD – certify DS4061 to DS4120 in MSDS within 24 weeks of the count date.
    - (i.e, 10/2/2024 – due 3/19/2025; 2/12/2025 – due 7/30/2025)

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## Audit Form and Audit Narrative

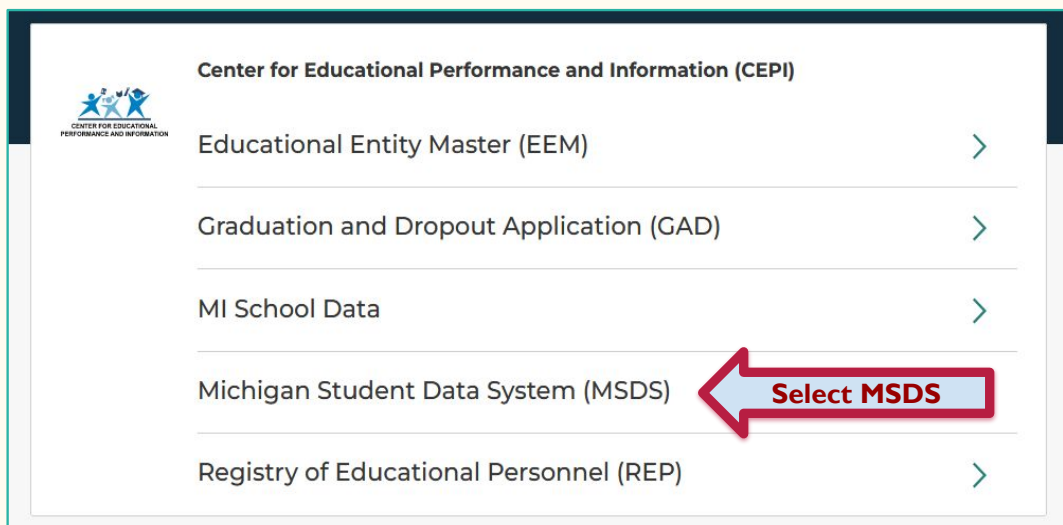
Where do I go next?

- [www.michigan.gov/cepi](http://www.michigan.gov/cepi)
- CEPI Applications
- Michigan Student Data System
- Go to MSDS
- Audit FTE


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## CEPI - Michigan Student Data System (MSDS) Login

Select MSDS



Center for Educational Performance and Information (CEPI)

 Educational Entity Master (EEM) >

Graduation and Dropout Application (GAD) >

MI School Data >

Michigan Student Data System (MSDS) **Select MSDS** <

Registry of Educational Personnel (REP) >

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Center for Educational Performance and Information

Michigan.gov  
The Official State of Michigan Website

Michigan.gov Home | CEPI Home | STARR Home | MSDS Home | User Guide | Contact CEPI | Log Off


MSDS Profile: Auditor + Constituent District View A- | A+

MSDS Home

- Student Data Submission...
- Student Data Downloads...
- Search...
- Certified Data Reports...
- Audit FTE...
  - Audit Form (DS4061/DS4120)
  - Audit Narrative
  - FTE Conflict Detection
  - Teacher Credential Verification Report
  - Local Course Crosswalk Report
- Grad Cohort...
- General Reports...
- Section 25e...

SDS Home

## Michigan Student Data System



**What's New** [View All](#)

**Spring 2025 General Collection closeout beginning April 11**

The MSDS will be offline beginning Friday, April 11<sup>th</sup> to perform closeout of the MSDS Spring General collection. We anticipate closeout will take approximately three days and the application will reopen when the processing of the collection is complete.

The Student Data System is a repository that contains information regarding students receiving education in the State of Michigan.

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## Audit Form - DS 4061

**FTE Count - DS4061**

School Year/Collection:

District:

- Reset Forms
- Go to Narrative
- Recalculate
- Save
- Print

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# Special Education Tab - DS 4061

Special Ed | General Ed | Additional Information | Residency Information | Summary | Students - Gen&Spec Ed

### Special Education

ACCT	Description	Sec53a	Resident Sec52	Non-Resident Sec52	Total
110	Programs for Mild Cognitive Impairment	0.00	35.00	8.72	43.72
120	Programs for Moderate Cognitive Impairment	0.00	0.00	0.00	0.00
130	Programs for Severe Cognitive Impairment	0.00	0.00	0.00	0.00
140	Programs for Emotional Impairment	0.00	7.39	0.83	8.22
150	Programs for Learning Disabled	0.00	0.00	0.00	0.00
160	Programs for Hearing Impairment	0.00	0.00	0.00	0.00
170	Programs for Visual Impairment	0.00	0.00	0.00	0.00
180	Programs for Physical or Other Health Impairment	0.00	0.00	0.00	0.00
190	Programs for Severe Multiple Impairment	0.00	0.00	0.00	0.00
191	Early Childhood Special Education (Classroom) Program	0.00	55.00	0.00	55.00
192	Programs for Severe Language Impairment	0.00	0.00	0.00	0.00
193	Programs for Autism Spectrum Disorder	0.00	0.00	0.00	0.00
194	Elementary or Secondary-Level Resource Program	0.00	98.73	12.54	111.27
270	Early Childhood Special Education Services	0.00	0.00	0.00	0.00
Special Education Total		0.00	196.12	22.09	218.21

- Rows Totaled by Program Code

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# General Education Tab - DS 4061

Reset Forms | Go to Narrative | Re-Open | Print

Special Ed | General Ed | Additional Information | Residency Information | Summary | Students - Gen&Spec Ed

### K-12 Pupil Membership (FTE) in General Education

Grade	FTE w/o Graded Alt Ed	FTE Graded Alt Ed Only	Total
Kindergarten	889.70	0.00	889.70
First Grade	973.97	0.00	973.97
Second Grade	1053.48	0.00	1053.48
Third Grade	958.16	0.00	958.16
Fourth Grade	994.19	0.00	994.19
Fifth Grade	993.02	0.00	993.02
Sixth Grade	1039.41	0.00	1039.41
Seventh Grade	1038.14	0.00	1038.14
Eighth Grade	1073.62	0.00	1073.62
Ninth Grade	1135.80	1.11	1136.91
Tenth Grade	1185.03	8.28	1193.31
Eleventh Grade	1186.82	40.16	1226.98
Twelfth Grade	1263.29	83.90	1347.19
Special Education Transition	0.00	0.00	0.00
Alternative Education	0.00	0.00	0.00
Total General Ed	13784.63	133.45	13918.08

- Rows Totaled by Grade Level
- Alt Ed students reported with a "9220" or "9222" participation code.

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## Additional Information Tab - DS 4061 - LEA

Reset Forms
Go to Narrative Re-Open Print

Special Ed
General Ed
Additional Information
Residency Information
Summary
Students - Gen&Spec Ed

**Full Time Equivalency Counts**

Grade	Special Education	General Education	Total
Non-public resident of district	0.00	0.72	0.72
Non-resident pupils without release	0.00	0.00	0.00
Special Ed and General Ed FTE (Sec. 24)	0.00	0.00	0.00

- Non-Public Resident of District - Residency Code “08” or “15”
- Non-Resident Pupils without Release - Residency Code “05”
- Section 24 FTE - Residency Code “09”

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## Additional Information Tab - DS 4061 - PSA

Special Ed
General Ed
Additional Information
Summary
Students - Gen&Spec Ed

**Full Time Equivalency Counts**

Grade	Special Education	General Education	Total
For PSAs authorized by a local district and submitting pupil membership count for the first time this September, how many FTE counted in September were counted by the authorizing district in the previous February	0.00	0.00	0.00
Non-public resident of district	0.00	0.00	0.00
Non-resident pupils without release	0.00	0.00	0.00
Special Ed and General Ed FTE (Sec. 24)	0.00	0.00	0.00

New Grade levels for 2023-2024 that have never been offered previously. (K indicates Kindergarten.)

10-Tenth Grade  
 11-Eleventh Grade  
 12-Twelfth Grade  
 14-Special Education Transition

- PSA's Have 2 Additional Fields:
  - Counted by Authorizing District Previous February - Residency Code “10”
  - Auditor Manually Enters New Grade Levels

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## Additional Information Tab - DS 4061 - ISD

Special Ed | **Additional Information** | Residency Information | Summary | Students - Gen&Spec Ed

Additional Information on K-12 Pupils

Category	FTE Count	Total
Emotionally Impaired Students Served by the DHHS	4.00	4.00
Non-Special Education Juvenile Detention Facilities and Child-Caring Facilities	0.00	0.00
Special Education FTE (section 24)	7.92	7.92
Total Special Education students in ISD Programs	237.69	237.69

- Served by DHHS - Residency Code “13”
- Juvenile Detention General Ed. - Residency Code “12”
- Section 24 FTE - Residency Code “09” (same as LEA)

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## Residency Information Tab - DS 4061 - LEA

Special Ed | General Ed | Additional Information | **Residency Information** | Summary | Students - Gen&Spec Ed

Residency Related Information Add New

District	Non K-12 District		Section 105/105C Schools Of Choice		Non-Public Non-Resident		All Other		Total
	Spec. Ed	Gen. Ed	Spec.Ed	Gen. Ed	Spec. Ed	Gen. Ed	Spec. Ed	Gen. Ed	
35030 Tawas Area Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.03	0.72	0.75
50020 Eastpointe Community Schools	0.00	0.00	1.21	39.79	0.00	0.00	0.01	15.24	56.25
50030 Roseville Community Schools	0.00	0.00	3.33	54.85	0.00	0.00	0.02	16.73	74.93
50040 Anchor Bay School District	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.50	1.50
50080 Chippewa Valley Schools	0.00	0.00	1.10	51.42	0.00	0.00	0.18	17.57	70.27

- Non K-12 District - Residency Code “01”
- School of Choice - Residency Code “02” or “03”
- Non-Public Non-Resident - Residency Code “04” or “07”
- All Other - Residency Code “06”

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# Residency Information Tab - DS 4061 - ISD

District	Section 53 ISD Operated Program	Section 52 ISD Operated Program	School for the Deaf, Blind	Non-SpecEd Juv. Detention Facility or Child Caring Institute	Emotionally Impaired Students Served By DHHS	Total
50010 Center Line Public Schools	0.00	41.50	0.00	0.00	0.00	41.50
50020 Eastpointe Community Schools	0.00	71.60	0.00	0.00	0.00	71.60
50030 Roseville Community Schools	0.00	66.81	0.00	0.00	0.00	66.81
50040 Anchor Bay School District	0.00	48.05	0.00	0.00	0.00	48.05
50050 Armada Area Schools	0.00	11.48	0.00	0.00	0.00	11.48

- School for Deaf & Blind- Residency Code “11”
- Juvenile Detention General Ed. - Residency Code “12”
- Served by DHHS - Residency Code “13”

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# Summary Tab - DS 4061

Summary of Membership	
Total Special Education	60.77
Subtract: Non Resident Special Education without Release Form	0.00
<b>Total Adjusted Special Education Count</b>	<b>60.77</b>
K-12 Pupils	1688.65
Subtract: Non Resident General Education without Release Form	0.00
<b>Total Adjusted K-12 Membership Count</b>	<b>1688.65</b>
<b>Total Adjusted K-12 &amp; Special Education FTE</b>	<b>1749.42</b>
Section 25 Net Adjustments	
Special Education Section 25 Adjustments	-0.26
General Education Section 25 Adjustments	5.18
<b>Total Section 25 Adjustments</b>	<b>4.92</b>

- No Edits Allowed
- Mirrors the Special Ed. & General Ed. Totals
- Provides Aggregate Section 25e Adjustments

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# Student Level Tab - DS 4061

Special Ed | General Ed | Additional Information | Residency Information | Summary | Students - Gen&Spec Ed

Student Details - Gen & Spec Ed Filter...

Results: 1774 of 1774 total records.  
Select All Deselect All

<input type="checkbox"/>	UIC	Name	DOB	Bldg	Res LEA	Res Code	Grade	Alt Ed	Spec Ed Prog	Sec 52	Sec 53	Gen Ed	Total
<input type="checkbox"/>				07669	50170	06	12	<input checked="" type="checkbox"/>		0.00	0.00	1.00	1.00
<input type="checkbox"/>				07669	82095	06	09	<input checked="" type="checkbox"/>		0.00	0.00	1.00	1.00
<input type="checkbox"/>				00731	50080	02	11	<input type="checkbox"/>		0.00	0.00	1.00	1.00
<input type="checkbox"/>				06183	50080	02	03	<input type="checkbox"/>		0.00	0.00	1.00	1.00
<input type="checkbox"/>				00731	50080	02	12	<input type="checkbox"/>		0.00	0.00	1.00	1.00
<input type="checkbox"/>				07669	82140	06	12	<input checked="" type="checkbox"/>		0.00	0.00	1.00	1.00

- Student level changes take place here OR on the audit narrative side.
- All features work the same.

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# Audit Form

Click 'Save as DS4120' to finalize the Audit Form

**Close the audit?**  
Do you want to close this audit? This will change the status from DS4061 to DS4120.

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# Audit Narrative

Audit narratives are due 24 weeks after a count day the same as the DS4120, but you have until no later than **November 1, 2025** of following school year to make edits to both the DS4120 and audit narrative for the count dates in the previous school year.

- Fall count (2024)
- Spring count (2025)

**Audit Narrative**

School Year/Collection: Spring 2025 General Collection

District: West Branch-Rose City Area Schools (65045) Go

Include Student Detail [View Report](#)  
[Go To Audit Form](#)

Section I | Section II | Section III | Section IV | Section V

**I. Introduction**

The pupil accounting records were audited in accordance with Pupil Accounting Administrative Code Rules, the State School Aid Act, the MDE Pupil Auditing Manual, and other pertinent statutes. The purpose of the audit was to determine whether the membership claim was accurate and that the pupil accounting procedures and practices used by the school district were adequate to ensure a proper pupil count. The audit was performed in accordance with interpretations contained in the Michigan Department of Education Pupil Auditing Manual. The audit frequency is in compliance with Department policy.

Additional Comments:

Building Status:

Building	Date Of Prior Field Audit	Audit Type	Adjustment	Auditor	Audit Hours	Percent Tested		
						Pop I	Pop II	Pop III
West Branch-Rose City Area Schools (65045)		▼	0.00	Shannon Rea ▼				
Ogemaw Heights High School (04438)	10/02/2024	▼	0.00	Shannon Rea ▼				
Rose City School (01316)	10/06/2021	▼	0.00	Shannon Rea ▼				
Surline Elementary School (05838)	10/04/2023	▼	0.00	Shannon Rea ▼				
Surline Middle School (03789)	10/06/2021	▼	0.00	Shannon Rea ▼				

Items per page: 10 ▼
Page 1 ▼ of 1
[Excel](#) ▼ [Export](#)

## Audit Narrative

School Year/Collection: Spring 2025 General Collection ▼  
 District: West Branch-Rose City Area Schools (65045) Go

Include Student Detail View Report  
Go To Audit Form

Section I | **Section II** | Section III | Section IV | Section V

✖ Out of balance.

### II. Results

We recommend that the following adjustments be made to this count:

	Unaudited Count (DS4061)	Audited Count (DS4120)	Findings	Audit Difference
Special Ed	16.79	0.00	0.00	16.79
- Section 52	16.79	0.00		
- Section 53	0.00	0.00		
- Section 24	0.00	0.00		
General Ed	1800.27	0.00	0.00	1800.27

## Audit Narrative

School Year/Collection: Spring 2025 General Collection ▼  
 District: West Branch-Rose City Area Schools (65045) Go

Reset Forms  Include Student Detail View Report  
Go To Audit Form Certify As Complete

Section I | Section II | **Section III** | Section IV | Section V

### III. Specific Findings

Refresh

Findings By The Auditor

Building	Audit Type	Finding	Pupils	FTE	FTE Type	Comments
▼	▼	▼			▼	Students None <span>Save</span>

System Generated Findings

## Audit Narrative

School Year/Collection: Spring 2025 General Collection

District: West Branch-Rose City Area Schools (65045)

Include Student Detail

Section I Section II Section III **Section IV** Section V

### IV. General Findings

Building	Audit Type	Finding	Comments
West Branch-Rose City Area Schools (65045)			

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## Audit Narrative

School Year/Collection: Spring 2025 General Collection

District: West Branch-Rose City Area Schools (65045)

Include Student Detail

Section I Section II Section III Section IV **Section V**

### V. Appeal Process

If pertinent documentation regarding findings was not provided to the auditor at the time of the audit, contact the ISD auditor Shannon Rea at reas@coorisd.net within 10 calendar days after the date of this report so that it can be determined if reinstatement is appropriate at the ISD or CPA level.

The ISD's or CPA's general education and special education audit findings are final unless the district requests informal agency review of the findings at the Department of Education level by filing a request with the superintendent of public instruction, as required in Chapter 4 of the Department of Education's Pupil Membership Auditing Manual, in 1 of the following ways: 1. Mail or deliver the request, which must be received at the following address not later than close of business 30 days after the date of the ISD's or CPA's audit report or the ISD's or CPA's report on review, to: State Superintendent Michigan Department of Education 608 W. Allegan St. P.O. Box 30008, Lansing Michigan 48909 2. Email the request not later than close of business 30 days after the date of the ISD's or CPA's audit report or the ISD's or CPA's report on review to: MDE-SuperintendentAppeals@michigan.gov. ISD and CPA adult education findings are final unless the district contacts Workforce Development Agency, Michigan Department of Labor and Economic Opportunity, 201 N. Washington Square, Lansing, Michigan 48909, not later than close of business 30 days after the date of the ISD's or CPA's audit report or the ISD's or CPA's report on review.

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## Audit Narrative

School Year/Collection: Spring 2025 General Collection ▼

District: West Branch-Rose City Area Schools (65045) Go

Reset Forms

Include Student Detail View Report

Go To Audit Form

Section I Section II Section III Section IV Section V

milogintp.michigan.gov says  
Are you sure you want to certify this Audit Narrative?

Cancel

OK

## Audit Narrative - Certified

School Year/Collection: Spring 2025 General Collection ▼

District: West Branch-Rose City Area Schools (65045) Go

Reset Forms

Include Student Detail View Report

Go To Audit Form Re-Open

Section I Section II Section III Section IV Section V

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## Additional Audits

- Section 25e (MSDS)
- Days & Clock Hour
  - DS4168 – District Deadline is July 15 (EEM)
  - DS4168 – ISD Audit Deadline is August 1 (EEM)
- Graduation and Dropout (GAD) (MSDS)
- Section 23a (MSDS)

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## Section 25e

- 25e claims can be requested on newly enrolled students between the day after the October count day through the day before the February count.
  - Students that qualify must:
    - Students must have been claimed for FTE in the October count
- Verify the following:
  - Pupil Enrollment
  - Pupil Age Requirement
  - Pupil Residency
  - Class Schedule
  - Attendance Records

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## Section 25e

The screenshot shows a web application interface titled "Section 25 Request List". At the top right, there is a "Filter..." button. Below this is a grey bar with the text "Select your filter criteria...". The main area contains several filter fields: "UIC:" with a text input; "District:" with a text input; "Building" with a text input; "Status:" with a dropdown menu showing "All" (checked), "New", "Approved", "Denied", and "Denied By System"; "Request Date From:" with a text input and a calendar icon; "Request Date To:" with a text input and a calendar icon; "Response Date From:" with a text input and a calendar icon; "Response Date To:" with a text input and a calendar icon. At the bottom left, there is a checked checkbox labeled "Show Only Requests From My District(s)". At the bottom right, there are "Filter" and "Clear" buttons.

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## Section 25e

- Section 25e (MSDS)
  - Day after October count through day before February count
  - October 3, 2024 through February 11, 2025

**SECTION 25E (MCL 388.1625e)**

The funding follows the student...

Count Day District A

New School District B

After fall count

Before spring count

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## Section 25e

Student: [REDACTED]

UIC: [REDACTED]

Collection	ISD/District	Tot FTE	Gen FTE	Sec52 FTE	Sec53 FTE	Enrollment Date	First Day Attended	Remaining Days	GenEd Adjust	SpEd Adjust
Fall 2024 General Collection 2024-2025	Wayne RESA / Taylor School District(82150/03942)	1.00	1.00	0.00	0.00	08/08/2018			-0.49	0.00
Student Record Maintenance 2024-2025	COOR ISD / West Branch-Rose City Area Schools(65045/03789)	1.00	1.00	0.00	0.00	11/18/2024	11/18/2024	51	0.49	0.00

Comments: Documentation reviewed and approved. S.Rea, PAA

Response Date: 03/24/2025

Request Date: 12/11/2024

Response By: Shannon Rea

Status: Approved

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## Section 25e

- How to audit 5-Q-B: Section 25e Pupil Membership Transfer
  - Verify that the student was claimed for funding by another district in the October count day
  - Verify that the student transfer occurred between the October and February count day
    - First day of **Full** attendance
  - Verify the student satisfied the residency requirement

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## Section 25e

- Districts supply
  - Section 25e Claim Form
  - Attendance
  - Enrollment Forms
  - Proof of Residency

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**Enter Your School District Name Here**  
 Student and Previous School Information  
 For enrollment **after Fall Count Date through Day before Spring Count Date**  
 Section 25e of the State School Aid Act (MCL 388.1625e, Public Act 60 of 2013)

**Student Legal Name (Please type/print)** \_\_\_\_\_ (First) \_\_\_\_\_ (Middle) \_\_\_\_\_ (Last)

Date of Birth \_\_\_\_\_ UIC \_\_\_\_\_ Current Grade Level \_\_\_\_\_

Enrollment Date \_\_\_\_\_ Date of First Full Day of Attendance \_\_\_\_\_

Enrolling Building \_\_\_\_\_ Building Code \_\_\_\_\_  
 Resident (Y/N) \_\_\_\_\_ If No, Resident District Name \_\_\_\_\_ Resident Code \_\_\_\_\_

Previous School Name \_\_\_\_\_  
 Last day attended at previous school \_\_\_\_\_ District Code \_\_\_\_\_ ISD Code \_\_\_\_\_  
 District that Claimed Pupil in Fall Count \_\_\_\_\_ District Code \_\_\_\_\_ ISD Code \_\_\_\_\_  
 Last day attended at reported school \_\_\_\_\_ District Code \_\_\_\_\_ ISD Code \_\_\_\_\_

Date of Section 25 SRM \_\_\_\_\_ District Contact \_\_\_\_\_  
 District Contact Email \_\_\_\_\_ Phone Number \_\_\_\_\_

Principal Authorization to proceed to claim FTE Approved \_\_\_\_\_ Denied \_\_\_\_\_  
 Principal Signature \_\_\_\_\_ Date \_\_\_\_\_  
 Application Sent to Auditor (Date) \_\_\_\_\_  
 Supporting Documentation Sent to Auditor (Date) \_\_\_\_\_  
 Ran Quality Review and Certified the SRM Collection (Date) \_\_\_\_\_

**NOTES:**

**ISD AUDITOR USE ONLY**

**Pupil's Enrollment & Membership Information in New District**

Building \_\_\_\_\_ Grade \_\_\_\_\_ Date Enrolled \_\_\_\_\_ First Date of Attendance \_\_\_\_\_  
 GE FTE \_\_\_\_\_ SE FTE \_\_\_\_\_ SE Prog Code \_\_\_\_\_ Virtual \_\_\_\_\_ # Virtual Courses \_\_\_\_\_ Sec 53 \_\_\_\_\_ Sec 24 \_\_\_\_\_

Documentation: The following documents were submitted:  
 \_\_\_\_\_ Copy of parent/guardian completed enrollment form with signatures and date

FTE claimed in October membership: GE \_\_\_\_\_ SE \_\_\_\_\_ 53 \_\_\_\_\_  
 Verification with previous ISD if applicable: Date \_\_\_\_\_ Comment \_\_\_\_\_

Documentation reviewed: Date \_\_\_\_\_ Comment \_\_\_\_\_

Request Approved \_\_\_\_\_ Request Denied \_\_\_\_\_

CEPI Adjustment \_\_\_\_\_ Manual Adjustment \_\_\_\_\_

This verifies that documentation was reviewed, October FTE verified, SRM submission verified, previous ISD contacted if applicable, and appropriate approval, denial, or adjustments has been made in MSDS.

Signature \_\_\_\_\_ Date \_\_\_\_\_

**NOTES:**

**MSDS Home**

Student Data Submission...

Student Data Downloads...

Search...

Certified Data Reports...

Audit FTE...

Grad Cohort...

General Reports...

Section 25e...

Manage Section 25e Requests

Section 25e Summary Report

## Section 25 Summary Report

\* = Required

\*Submitting Entity:

\*School Year:

\*Report Format:

**This report generates an Excel form showing all students being claimed for Section 25e funds.**

**Section 25 Summary Report**

Collection: Student Record Maintenance 2024-2025

Entity: West Branch-Rose City Area Schools (65045)

Adjustment Type	Request Status	Date of Request	Response Date	Auditor Name	UIC	Last Name	First Name	Student Id
Loss	Approved	12/06/2024	01/29/2025	Kerry Bailey				
Gain	Approved	12/11/2024	03/24/2025	Shannon Rea				

Student Id	Grade	Prior District Code	Prior Building Code	Prior Student Residency	Prior Resident LEA	Prior Special Ed Program	Prior Alt Ed
[REDACTED]	11	65045	04438	14	65045		
[REDACTED]	06	82150	03942	14	82150		

New District Name	New District Code	New Building Name	New Building Code	Enrollment Date	Student Residency	Special Ed Program	Alt Ed	First Day In Attendance
Millington	79100	Millington High School	02570	11/19/2024	14			11/19/2024
West Branch-Rose City Area Schools	65045	Surline Middle School	03789	11/18/2024	14			11/18/2024

Total FTE	Gen Ed FTE	Sect52 FTE	Sect53 FTE	Gen Ed Adj	Sect52 Adj	Sect53 Adj	Days Remaining	Comments
1	1	0	0	-0.48	0	0	50	
1	1	0	0	0.49	0	0	51	Documentation reviewed and approved. S.Rea, PAA

## Days and Clock Hours

- Calendar Submission
  - Beginning of the School Year
  
- DS4168 – District Deadline is July 15
  - (Electronic in EEM)
  
- DS4168 – ISD Audit Deadline is August 1
  - (Electronic in EEM)



# Days & Clock Hours - EEM

**Step 6: Data Certification**  
 The Certification page allows ISD and district users to certify/decertify day and hour submissions. This page also allows access to detailed day and hour information for review before certification.

2016-17 Days, Hours, Attendance Reporting ▾ [Continue](#)

**1** Home  
 Data Submission  
 ISD Certification

**2**

**3**

# Accept Agreements

Home Certification List

**Step 6: Data Certification**  
 The Certification page allows ISD and district users to certify/decertify day and hour submissions. This page also allows access to detailed day and hour information for review before certification.

*Please note you have not yet accepted the legal agreement for some districts below. You must accept the agreement for the corresponding district in order to view details or certify.*

Certifications (level, date, user)	FullOfficialName	flagged Buildings	
<i>No certifications</i>	Clintondale Community Schools (50070)	0	<a href="#">Change Certifications</a> <a href="#">Details</a>
<i>No certifications</i>	Eaton Academy (82915)	0	<a href="#">Accept Agreement</a>
<i>No certifications</i>	Macomb ISD (50000)	0	<a href="#">Accept Agreement</a>
District 5/1/2018	Richmond Community Schools (50180)	0	<a href="#">Accept Agreement</a>
<i>No certifications</i>	South Lake Schools (50200)	0	<a href="#">Accept Agreement</a>

# ISD Review & Certification

## Step 6: Data Certification

The Certification page allows ISD and district users to certify/decertify day and hour submissions. This page also allows access to detailed day and hour information for review before certification.

Certifications (level, date, user)	FullOfficialName	flagged Buildings	
District 4/6/2017	Haslett Public Schools (33060)	0	<input type="button" value="Change Certifications"/> <input type="button" value="Details"/>
District 4/6/2017	Lansing Public School District (33020)	0	<input type="button" value="Change Certifications"/> <input type="button" value="Details"/>

Diagram annotations: A blue box labeled '1' points to the 'flagged Buildings' column. A blue box labeled '2' points to the 'Change Certifications' button for the Lansing Public School District row.

### Modify Certifications

Please select an action

3

4

Diagram annotations: A blue box labeled '3' points to the 'Please select an action' text. A blue box labeled '4' points to the 'Certify' button.

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# Graduation and Dropout

## District Users:

- **Ongoing:** Submit UIC linking requests in MSDS.
- **Appealable Rates Window:**
  - Review the Cohort Student List for the current and previous two years in MSDS.
  - Submit corrections or updates in the SRM Collection for the calculation of four-, five- and six-year rates.
  - Ensure all end-of-summer graduates are reported in SRM no later than the close of the Appealable Rates Window (if they were not reported in the most recent EOY General Collection).
  - Only your ISD auditor can make exit status updates for students who exited prior to the current school year, as these data have been previously audited. Submit proper documentation to your auditor; they will submit an audit finding when the GAD exit status audit window opens in October.
  - Submit any necessary cohort change requests in MSDS.
    - If you reported a student in an incorrect grade during the most recent school year that placed the student in the wrong cohort year, there must be corresponding submission records to support the change request. (I.e., the student must be reported in the correct grade in at least one certified collection.)
  - **Mid-August:** Review Appealable Graduation and Dropout Rates in GAD.
    - Check rates for all buildings and ensure each student's cohort status is correct. Make necessary changes in MSDS as noted above.
- **Exit Status Audit Window:** Review Auditable Graduation and Dropout Rates in GAD.
  - Check rates for all buildings and ensure each student's cohort status is correct. If further changes are necessary, submit supporting documentation to your ISD auditor.
- **February:** Preview Final Rates in MI School Data.
  - Final Graduation Rates will be available for internal preview. No further changes to the rates will be allowed.

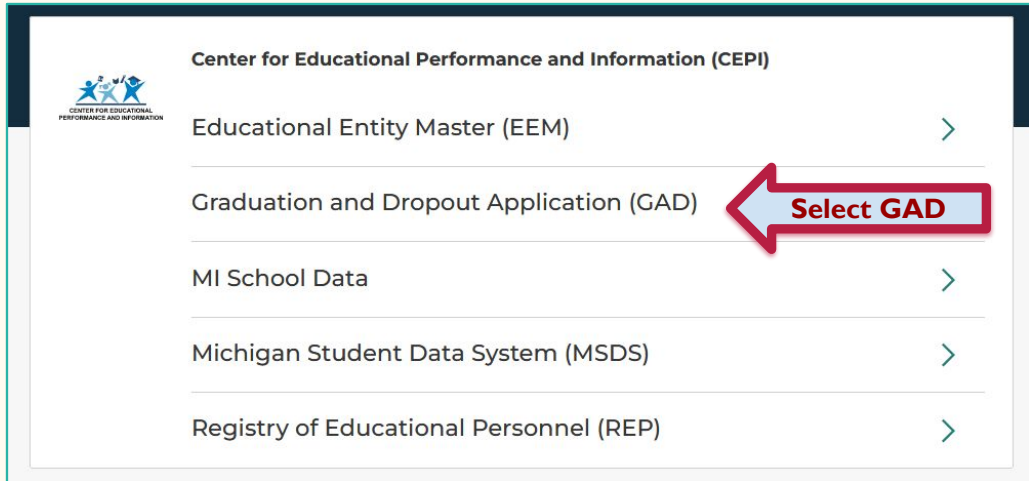
## ISD Auditors:

- **Exit Status Audit Window:** Perform Cyclical Exit Status Audit in GAD, per the MDE Pupil Auditing manual. Enter any findings in GAD.

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# CEPI - Michigan Student Data System (MSDS) Login

Select GAD

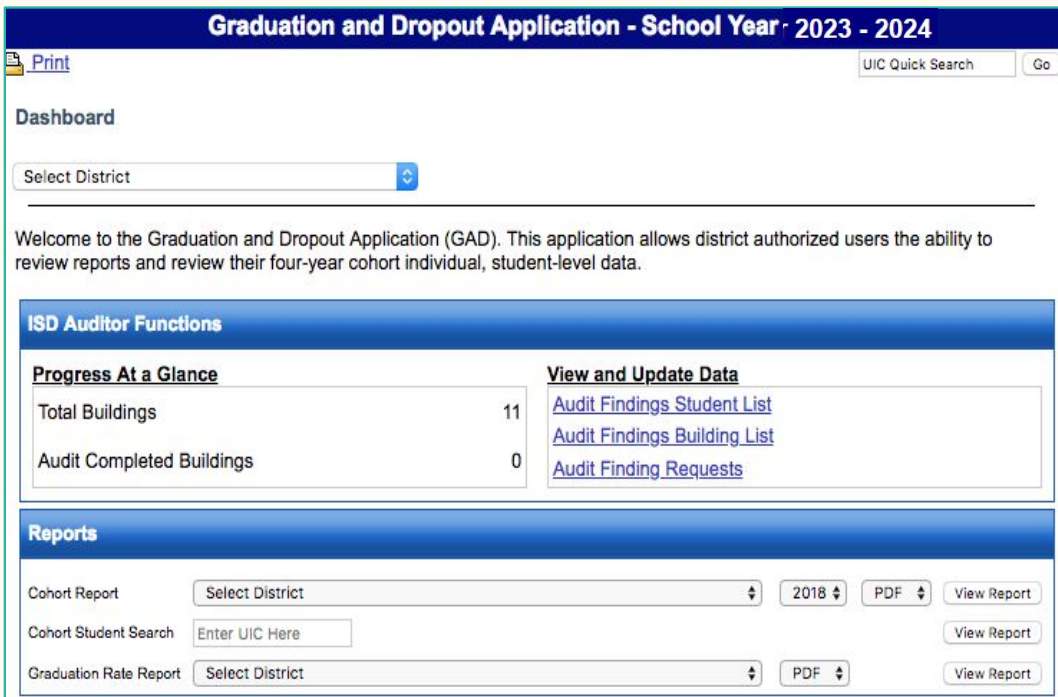


The screenshot shows the CEPI (Center for Educational Performance and Information) login menu. The menu items are: Educational Entity Master (EEM), Graduation and Dropout Application (GAD), MI School Data, Michigan Student Data System (MSDS), and Registry of Educational Personnel (REP). A red arrow points to the 'Graduation and Dropout Application (GAD)' option, which is highlighted with a red box and the text 'Select GAD'.

Center for Educational Performance and Information (CEPI)

- Educational Entity Master (EEM) >
- Graduation and Dropout Application (GAD) **Select GAD**
- MI School Data >
- Michigan Student Data System (MSDS) >
- Registry of Educational Personnel (REP) >

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The screenshot shows the 'Graduation and Dropout Application - School Year 2023 - 2024' dashboard. It includes a 'Print' button, a 'UIC Quick Search' field, and a 'Go' button. The dashboard is divided into several sections: 'Dashboard' with a 'Select District' dropdown, a welcome message, and 'ISD Auditor Functions' which includes 'Progress At a Glance' and 'View and Update Data'. The 'Reports' section at the bottom has three rows for 'Cohort Report', 'Cohort Student Search', and 'Graduation Rate Report', each with a 'Select District' dropdown, a 'PDF' button, and a 'View Report' button.

Graduation and Dropout Application - School Year 2023 - 2024

Print UIC Quick Search Go

Dashboard

Select District

Welcome to the Graduation and Dropout Application (GAD). This application allows district authorized users the ability to review reports and review their four-year cohort individual, student-level data.

**ISD Auditor Functions**

Progress At a Glance		View and Update Data	
Total Buildings	11	<a href="#">Audit Findings Student List</a>	
Audit Completed Buildings	0	<a href="#">Audit Findings Building List</a>	
		<a href="#">Audit Finding Requests</a>	

**Reports**

Cohort Report	Select District	2018	PDF	View Report
Cohort Student Search	Enter UIC Here			View Report
Graduation Rate Report	Select District	PDF		View Report

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# GAD - Building List

[Dashboard](#) > Audit Findings Building List

## Audit Findings Building List

Below is a list of buildings you have permissions for. Please check off the buildings you have finished auditing. Once a building is marked as finished updates can still be made. If an update is made to a building that is marked finished, it will automatically be switched to unfinished and you must come back to this page and mark it as finished again.

Save **2**

Showing 1 - 68 of 68 results << < 1 > >> View 200 records per page.

District Name	District Code	Building Name	Building Code	
Atherton Community Schools	25130	Atherton High School	00138	<input checked="" type="checkbox"/>
Beecher Community School District	25240	Beecher Adult/Alternative Education Center	02052	<input type="checkbox"/>
Beecher Community School District	25240	Beecher High School	00253	<input checked="" type="checkbox"/>
Beecher Community School District	25240	Beecher Middle School Academy	05687	<input type="checkbox"/>
Bendle Public Schools	25060	Bendle High School	00270	<input checked="" type="checkbox"/>
Bendle Public Schools	25060	Bendle/Carman-Ainsworth Alternative Education	07710	<input type="checkbox"/>
Bentley Community School District	25230	Bentley Senior High School	00284	<input type="checkbox"/>

**1**

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# GAD - Audit Findings Request(s)

[Dashboard](#) > Requests

For security purposes, this page will timeout at **12:00 PM**. Changes not saved before that time will *not* be saved.

## Requests

- Select the district and building you are authorized to view from the dropdown menu below. A summary of requests will be listed. A dropdown menu appears to filter the view by request type and status. If you are an ISD approver, approve or deny the exit record requests. Remember to leave comments. When finished, click the "Save Changes" button on the bottom of the screen.
- Remember, a pending request has yet to be approved or denied. An unprocessed request is one in which a change request has been approved, but not yet applied to the student's record. A processed request has either been approved or denied, and if approved, has already been applied to the student's record.

Lansing Public School District (33020)

Select Building

**1**

All Years

Save Changes

## Audit Findings Request(s) Total Records: 27

Showing 1 - 25 of 27 results << < 1 2 > >> View 25 records per page.

ID	Requester/ Requested Date	Cohort Year	UIC	Name	DOB	Gender	Student Number	Old Exit Status	Old Exit Date	New Exit Status	New Exit Date	Status Approve Deny
F3604	12/5/2011 3:06 PM	2010				M	000286568	07	9/8/2010	08	9/8/2010	Approved
	<a href="#">View Comments</a>											
F1336	11/3/2011 2:02 PM	2011				M	000283735	07	3/25/2010	05	3/25/2010	Approved
	<a href="#">View Comments</a>											

**2**

**3**

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# GAD - Audit Findings Student List

Addison Community Schools (46020) | Addison High School (00023) | Graduates

**5**  Building Complete [View Code Descriptions](#) **A**

Warning: Save all data before sorting or changing the page. Otherwise all changes will be lost. **6**

Showing 1 - 25 of 110 results << < 1 2 3 4 5 > >> View 25 records per page.

Sampled	Audited	Status	High School Equivalency	Cohort	Last Cycle Updated	Name	UIC	DOB	Gender	Grade	Local ID	Original Exit Code	Exit Date
<input type="checkbox"/>	<input type="checkbox"/>	<b>5</b>		2021	EOY 2022			8/31/2003	M	12	4602001089	01	5/18/2022

New Exit Code: **1**  New Exit Date: **2**

**4** Comments:

**3**  01-Associate Degree  
 02-60 Transferrable Credits  
 03-Professional Certification  
 04-MEMCA Certificate  
 05-Registered Apprenticeship

# Section 23a

**MSDS Home**

- Student Data Submission...
- Student Data Downloads...
- Search...
- Certified Data Reports...

**Certified Reports**

\* = Required

\*Submitting Entity:

\*Collection:

\*Report:

\*Format:

Center for Educational Performance and Information - Michigan Student Data System

**Section 23a Summary**

*Certified Data*

Collection: Student Record Maintenance 2022-2023  
 Submitting Entity: Ann Arbor Public Schools (81010)  
 Description: Alphabetical listing of students submitted with the Section 23a Component.

Month Claimed	UIC	Last Name	First Name	Date of Birth	Program Start Date	Enrollment Date	Exit Date	Exit Status	Student Id
September 2022	██████	██████	██████	██████	2/11/2021	10/3/2017		19	██████
September 2022	██████	██████	██████	██████	4/30/2021	1/29/2019		19	██████
September 2022	██████	██████	██████	██████	8/16/2022	9/8/2015		19	██████

## Section 23a

- Follow the audit requirements & procedures of 5-Q-A in the PAM & PMAM
- If an FTE adjustment is needed, email Brian Ciloski [CiloskiB@michigan.gov](mailto:CiloskiB@michigan.gov) who will make an aggregate adjustment to the DS4061/DS4120.
- Updated Guidance Document from MDE (December 2024)
  - [https://fs10.formsite.com/SASF/images/23a\\_Program\\_Information.pdf](https://fs10.formsite.com/SASF/images/23a_Program_Information.pdf)

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## Quality Control Review

- ISD Auditors are audited a minimum every three years
  - Gloria Suggitt & Jose Quintero
    - Rotation
    - Sends a checklist
    - Schedule in PMAM
- How to Prepare
  - Gather all audit documents
  - Review audit

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# Quality Control Review

- All forms and supporting documentation must be identified with a numbering system.

- Example



1-A	Required Documentation List (This report)
1-C	Alphabetized Membership Report (MI Official Enrollment Student Roster)
1-E	Birth Certificate Verification Form
1-E	Birth Certificate Supporting Documentation (e.g., letters, phone logs, etc.)
1-F	Count Day Absence Report (MI 10/30 Day - By Period)
1-F	Attendance Codes (PowerSchool - sqlReports - Count Day Reports)
1-F	Absence Verification (phone logs, notes, etc.)
1-G	Drop and Add Record (MI Exit-Transfer-In)
1-H	Electronic Notebook Certification
1-I	Electronic Pupil Attendance Certification
2-A	Enrollment Summary (Enrollment Summary)
2-C	Graduation Requirements - District Policy

UNIFORM QUALITY CONTROL REVIEW GUIDE FOR  
MEMBERSHIP ACCOUNTING AUDITS  
Fall 2024/Spring 2025

**PART I – GENERAL**

1. ISD name: \_\_\_\_\_ Code: \_\_\_\_\_

2. District name: \_\_\_\_\_ Code: \_\_\_\_\_

3. For the \_\_\_\_\_ count day.

4. Date QCR started: \_\_\_\_\_ Completed: \_\_\_\_\_ Hours: \_\_\_\_\_

	Spec. Ed	General Ed	Alt Ed	Adult Ed	Total
FTE claimed (DS-4061)					
FTE questioned by ISD					
Final FTE (DS-4120)					

6. Basis of selection of ISD for QCR:  
A. Audit Rotation  B: Judgemental  Basis for Judgemental \_\_\_\_\_

7. ISD Contact Person (s): \_\_\_\_\_  
ISD auditor for district: \_\_\_\_\_

Was the ISD auditor's independence documented?  Frequency: \_\_\_\_\_

Did the ISD document that the auditor was trained according to section 81(5) of the SSAA? \_\_\_\_\_

8. Does the ISD audit plan meet the minimum requirements for all buildings or programs, including Adult Education?  
Yes  No

If no, describe noncompliance: \_\_\_\_\_

Audit Plan was submitted to Pupil Membership Auditor at MDE

9. District buildings / programs field audited by ISD: \_\_\_\_\_

**PART II – REVIEW PROCEDURES**

- ISD Auditor reconciled the DS-4061 to the alpha lists and worksheets.
- ISD Auditor documented the audit of the days and clock hours.
- ISD Auditor documented 75% attendance requirements at the building and the district level.
- ISD Auditor documented review of Special Education Worksheets A & B.
- ISD Auditor obtained, reviewed and documented the district's excused/unexcused attendance policy (internal control structure).
- ISD Auditor reviewed the District's drop/add documents and MSDS FTE Comparison Report and documented any variances between Fall and Spring Counts.
- ISD Auditor verified that all duplicate FTE conflicts within the ISD districts were resolved before certifying the district's audit narrative.

8.  ISD Auditor performed procedures to verify that all teachers hired by the district and teaching students were properly Michigan certified.

9. The following documents were included in the working papers.

A.  Desk Audit Procedures

B.  Building Risk Assessment

C.  Local District Planning Form, completed and signed by District personnel

D.  Field Audit Program

E.  FTE Adjustment Form

If an alternative method was used, please explain the method and its effectiveness:

10. Documented Risk: POP I  POP II  POP III

11. ISD Auditor Sample Selection:

A.  Population

- Determination of total population
- Determination of non-conventional and population I and II

B.  Sample selection size

- Risk based (sample selected from each population based on risk assessment at each building.)
- Rounding (if result is not a whole number, round it up to the next whole number)
- Calculation (Sample size may be larger than the minimum.)

C.  Sample selection process

- Treatment of pupils in more than one pop III category (All pop III pupils should not be grouped together, and the samples taken from the group. A separate sample should be taken from each Pop III category.)
- Documentation to support sample selection

D.  Number of errors are properly recorded

E.  Sample expansion

- 5%, 25%, 40%, 55%, 75%, 100% increments
- Targeted expansion
- Calculation of expanded sample
- Rounding (see Sample selection size above)

F.  Error rate calculated based on headcount

G.  ISD properly evaluated the sample results

12.  ISD Auditor provided evidence of a fraud interview with the District.

Positions of persons with whom interviews were conducted:

13.  The work papers stand on their own, without explanation. (Government Auditing Standards, Section 4.35)

14.  All findings documented in the work papers are included in the MSDS.  
 All findings reported in the MSDS are documented in the workpapers.

15.  ISD Auditor reported to MDE all district error rates exceeding 10%.

16.  Total ISD audit hours reported in the Narrative

17.  Exit meeting date

18. Person attending exit meeting:

**PART III – CONCLUSIONS**

1. In my opinion, the audit is:

Acceptable and requires minor or no corrections.

Unacceptable and requires corrections. I recommend the following:

2. QCR audit findings:

3. Follow-up audit work should  or should not  be considered. Describe / document any issues that warrant follow up:

4. Date of next recommended QCR:

Jose Quintero, Audit Specialist  Date

Gloria Suggitt, Audit Manager  Date  
Office of Financial Management

# Audit Compliance Form

Used as a working paper reference & is a required form for a QCR!

**Appendix H**

AUDIT COMPLIANCE

YEAR: \_\_\_\_\_ AUDITOR: \_\_\_\_\_

Auditor	Yes	No	NA	Date Completed and Comments
1. Completed the GAD Audit.				
2. Completed the Section 25e Review.				
3. Completed Electronic Days and Clock Hours Audit.				
4. Completed the Section 23a Review, if applicable. Reported Changes to MDE.				
5. Completed Statement of Ethics and Independence Form.				
6. Prepared Audit Cycle Schedule and Sent to MDE.				

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## Contact Information

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**Julie Zieseimer**

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