



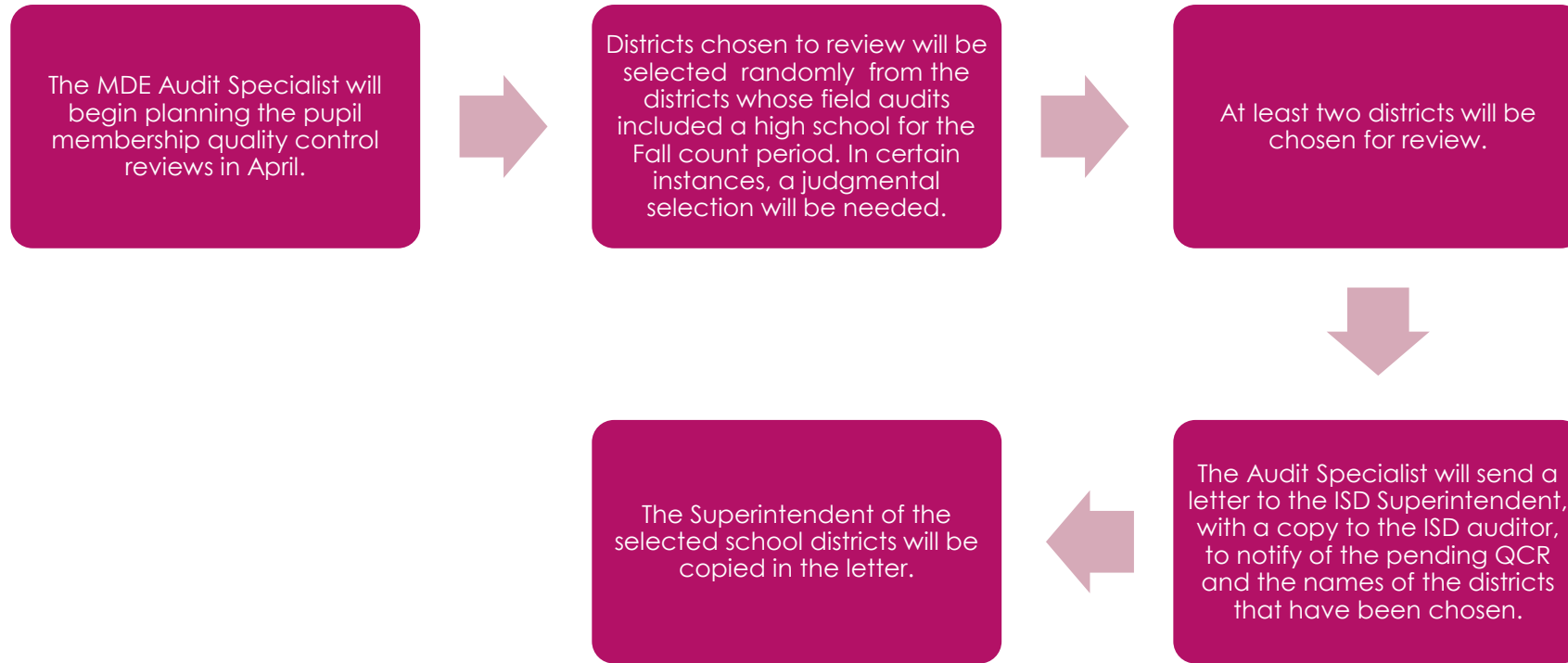
# PREPARING FOR A QUALITY CONTROL REVIEW

PRESENTED BY

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# MDE PREPARATIONS



# FIELD AUDITS

## Prepare

Prepare a field audit schedule of all buildings in your ISD using the requirements found in the Pupil Membership Auditing Manual (PMAM). (Slide 12)

## Provide

Provide your ISD field audit schedule and proof of auditor training to the audit specialist at the Department.

Training must be updated annually.

Due date November 1 of current school year

## Conduct

Conduct the field audits using the guidelines found in the PMAM.

# Field Audit Schedule

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)) that allows a district to conduct the 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, meaning that the district's membership for the current fiscal year varies from the district's membership for the immediately preceding fiscal year by less than 5%.
- The error rate of the immediately preceding two pupil accounting field audits of the district is less than 2%.

A field audit planning schedule must be documented in the audit workpapers. The field audit planning schedule must also be submitted annually to the Pupil Membership Auditor at the Department's Office of Financial Management by November 1. The field audit planning schedule should show the last count that was field audited and should be carried out to the next anticipated count to be field audited. The count dates of the last field audit should be noted in the audit narrative.

**Audit Schedule Cycle for  
Wexford-Missaukee ISD (83000) Audit Schedule**

**Appendix M**

	<b>Building Code</b>	<b>Date of last Field Audit</b>	Fall 2021	Spring 2022	Fall 2022	Spring 2023	Fall 2023	Spring 2024	Fall 2024	Spring 2025	Fall 2025	Spring 2026	Fall 2026	Spring 2027
<b>Wexford Missaukee ISD District/Buildings:</b>	<b>83010</b>													
<b>Cadillac Area Public Schools</b>														
Cadillac Innovation High School	07271	Fall 2020			X				X				X	
Sr High School	00488	Fall 2020			X				X				X	
Mackinaw Trail Middle School	08628	Fall 2021	X								X			
Forest View Elementary	05101	Fall 2019					X							
Franklin Elementary	01307	Fall 2019					X							
Lincoln Elementary	02210	Fall 2019					X							
<b>Lake City Area Schools</b>	<b>57020</b>													
High School	07483	Fall 2021	X				X				X			
Middle School	07484	Fall 2018			X								X	
Lake City Elementary (New name as of 2014-2015)	08535	Fall 2020							X					
<b>Manton Consolidated Schools</b>	<b>83060</b>													
High School	02343	Fall 2021	X				X				X			
Middle School	08301	Fall 2020							X					
Elementary	05901	Fall 2018			X								X	
<b>Marion Public Schools</b>	<b>67050</b>													
Jr/Sr High School	02378	Fall 2021	X				X				X			
Elementary	05258	Fall 2018			X								X	
NMC (Nonpublic)	02758	Fall 2020							X					
<b>McBain Rural Agricultural Schools</b>	<b>57030</b>													
McBain High School (as of 19/20)	02468	Fall 2021	X				X				X			
McBain Middle School (as of 19/20)	03618	Fall 2021	X		X								X	
Elementary	05900	Fall 2020							X					
<b>Mesick Consolidated Schools</b>	<b>83070</b>													
JR/SR High School	05866	Fall 2021	X				X				X			
Elementary	02527	Fall 2020			X				X				X	

# QCR Checklist and Labeling Samples

## QCR Checklist and Labeling Samples

Building Level	QCR Index Folder	Section Number	Section/Documentation Name
<b>ISD Reports</b>			
Audit Report	ISD	Appendix A	Statement of Ethics and Independence (Appendix A)
Audit Report	ISD	Appendix C	Building Risk Assessment Form (Appendix C)
Audit Report	ISD	Appendix E	Field Audit Checklist (Appendix E)
Audit Report	ISD	Appendix F	Sample Summary and Analysis (Appendix F)
Audit Report	ISD	Appendix G	FTE Adjustment Form (Appendix G)
Audit Report	ISD	Appendix H	Audit Compliance (Appendix H)
Audit Report	ISD	Appendix I	Teacher & Staff Interviews (Appendix I)
Audit Report	ISD	Appendix J	Teacher & Staff Interviews - Virtual Program (Appendix J)
Audit Report	ISD	Appendix K	FTE Comparison Report with Auditor Notes (MSDS)
Audit Report	ISD	Appendix L	Auditor Training Log
Audit Report	ISD	Appendix M	Field Audit Schedule
Audit Report	ISD	Appendix N	DS4120 (Audited Audit Report)
Audit Report	ISD	Appendix O	Audit Narrative
Audit Report	ISD	Appendix P	Teacher Credential Verification Report
<b>District Reports</b>			
District	District	1-B	Waivers (Count Day, D/CH, Labor Day, Travel, etc.)
ELE/MS/HS/SPED	Building	1-C	Alphabetized Membership Report
District	District	1-C (a)	<b>Certified</b> MSDS Alpha List (Pupil Membership) Report
District	District	1-D	DS-4061 - Generated from MSDS
District	District	1-D (a)	Supporting Documentation - Requested During Audit
District	District	2-B	Local District Planning Form (Appendix B)
District	District	2-B (a)	Documentation for Changes ( <b>Question #3</b> )
District	District	2-B (b)	Supporting Documentation - Requested During Audit

### QCR Checklist and Labeling Samples

ELE/MS/HS/SPED	District	3-D	Scheduled Daily Clock Hours of Instruction (Full Day)
ELE/MS/HS/SPED	District	3-D (a)	Scheduled Daily Clock Hours of Instruction (Half Day)
ELE/MS/HS/SPED	District	3-D (b)	Scheduled Daily Clock Hours of Instruction (Late Start Day)
ELE/MS/HS/SPED	District	3-D (c)	Scheduled Daily Clock Hours of Instruction (Other Day)
ELE/MS/HS/SPED	District	3-D (d)	Supporting Documentation - Requested During Audit
ELE/MS/HS/SPED	District	3-E	Scheduled Days of Instruction
ELE/MS/HS/SPED	District	3-E (a)	District Calendar Showing School Year Calendar
ELE/MS/HS/SPED	District	3-E (b)	Exam Certification Form
ELE/MS/HS/SPED	District	3-E (c)	Supporting Documentation - Requested During Audit
<b>Building Reports</b>			
ELE/MS/HS/SPED	Building	1-A	Required Documentation List (This report)
ELE/MS/HS/SPED	Building	1-C	Alphabetized Membership Report
ELE/MS/HS/SPED	Building	1-C (b)	Supporting Documentation - Requested During Audit
ELE/MS/HS/SPED	Building	1-E	Birth Certificate Verification Form
ELE/MS/HS/SPED	Building	1-E (a)	Birth Certificate Supporting Documentation (e.g., letters, phone logs, etc.)
ELE/MS/HS/SPED	Building	1-E (b)	Supporting Documentation - Requested During Audit
ELE/MS/HS/SPED	Building	1-G	Drop and Add Record
ELE/MS/HS/SPED	Building	1-G (a)	Supporting Documentation - Requested During Audit
ELE/MS/HS/SPED	Building	1-H	Electronic Notebook Certification
ELE/MS/HS/SPED	Building	1-H (a)	Supporting Documentation - Requested During Audit
ELE/MS/HS/SPED	Building	1-I	Electronic Pupil Attendance Certification
ELE/MS/HS/SPED	Building	1-I (a)	Supporting Documentation - Requested During Audit
ELE/MS/HS/SPED	Building	2-A	Enrollment Summary
ELE/MS/HS/SPED	Building	2-A (a)	Supporting Documentation - Requested During Audit
HS	Building	2-C	Graduation Requirements - District Policy

### QCR Checklist and Labeling Samples

HS	Building	2-C (a)	Supporting Documentation - Requested During Audit
ELE/MS/HS/SPED	Building	2-D	Building/District Course Catalog
ELE/MS/HS/SPED	Building	2-D (a)	Supporting Documentation - Requested During Audit
ELE/MS/HS/SPED	Building	2-E	Master Teacher Schedule
ELE/MS/HS/SPED	Building	2-E (a)	Supporting Documentation - Requested During Audit
ELE/MS/HS/SPED	Building	2-F	Attendance Policies - Building/District Policy
ELE/MS/HS/SPED	Building	3-A	Attendance Records-Week 1
ELE/MS/HS/SPED	Building	3-A (a)	Attendance Records-Week 2
ELE/MS/HS/SPED	Building	3-A (b)	Attendance Records-Week 3
ELE/MS/HS/SPED	Building	3-A (c)	Attendance Records-Week 4
ELE/MS/HS/SPED	Building	3-A (d)	Attendance Records-Week 5
ELE/MS/HS/SPED	Building	3-A (e)	Attendance Records-Week 6
ELE/MS/HS/SPED	Building	3-A (f)	Attendance Records-Week 7
ELE/MS/HS/SPED	Building	3-A (g)	Supporting Documentation - Requested During Audit
ELE/MS/HS/SPED	Building	3-B	Proof of 75% Attendance
ELE/MS/HS/SPED	Building	3-B (a)	Supporting Documentation - Requested During Audit
ELE/MS/HS/SPED	Building	3-C	Pupil Class Schedules - MS/HS
ELE/MS/HS/SPED	Building	3-C (a)	Pupil Class Schedules - ELE
ELE/MS/HS/SPED	Building	3-C (b)	Supporting Documentation - Requested During Audit
ELE/MS/HS/SPED	Building	4-A	Special Education Worksheet A
ELE/MS/HS/SPED	Building	4-A (b)	Special Education Worksheet B
ELE/MS/HS/SPED	Building	4-A (c)	Supporting Documentation - Requested During Audit
ELE/MS/HS/SPED	Building	4-B	Non-Resident (District Released (06))
ELE/MS/HS/SPED	Building	4-B (a)	District Release Applications
ELE/MS/HS/SPED	Building	4-B (b)	Supporting Documentation - Requested During Audit

### QCR Checklist and Labeling Samples

POP I & POP II			
ELE/MS/HS/SPED	POP I		POP I Sample Students List
ELE/MS/HS/SPED	POP I		POP I Attendance Records (for sampled students)
ELE/MS/HS/SPED	POP II	1-F	Count Day Absence Report
ELE/MS/HS/SPED	POP II	1-F (a)	Attendance Codes - identifying excused vs unexcused
ELE/MS/HS/SPED	POP II	1-F (b)	Absence Verification (phone logs, notes, etc.)
ELE/MS/HS/SPED	POP II	1-F (c)	POP II Attendance Records (for sampled students)
ELE/MS/HS/SPED	POP II	1-F (d)	Supporting Documentation - Requested During Audit
POP III			
HS	POP III	5-A	Alternative Education Programs - Student List
HS	POP III	5-A (a)	Supporting Documentation - Requested During Audit
HS	POP III	5-B	Cooperative Education Program - Student List (CTC)
HS	POP III	5-B (a)	Cooperative Education Program Supporting Documentation
HS	POP III	5-B (b)	CTE Teacher Academy Files (timesheet, agreement)
HS	POP III	5-B (c)	Supporting Documentation - Requested During Audit
ELE/MS/HS/SPED	POP III	5-C	Home Based Education Pupils - Student List
ELE/MS/HS/SPED	POP III	5-C (a)	Home Based Educational Services Teacher Log
ELE/MS/HS/SPED	POP III	5-C (b)	Home Based Education Letter from District
ELE/MS/HS/SPED	POP III	5-C (c)	Supporting Documentation - Requested During Audit
ELE/MS/HS/SPED	POP III	5-D	Homebound/Hospitalized Pupils - Student List
ELE/MS/HS/SPED	POP III	5-D (b)	Homebound/Hospitalized Teacher Log
ELE/MS/HS/SPED	POP III	5-D (c)	Homebound/Hospitalized MD/DO Doctor Note
ELE/MS/HS/SPED	POP III	5-D (d)	Supporting Documentation - Requested During Audit
ELE/MS/HS/SPED	POP III	5-E	Non-Public and Home Schooled Pupils at Public School - Student List
ELE/MS/HS/SPED	POP III	5-E (a)	Non-Public and Home Schooled Pupils at Non-Public School - Student List

### QCR Checklist and Labeling Samples

ELE/MS/HS/SPED	POP III	5-E (b)	Non-Public Shared Time & Home Schooled FTE Calculation Form
ELE/MS/HS/SPED	POP III	5-E (c)	Non-Public Shared Time Program Form (Assurances)
ELE/MS/HS/SPED	POP III	5-E (d)	Supporting Documentation - Requested During Audit
ELE/MS/HS/SPED	POP III	5-F	Part-Time Pupils - Student List
ELE/MS/HS/SPED	POP III	5-F (a)	Supporting Documentation - Requested During Audit
HS	POP III	5-G-A	Postsecondary and Career and Technical Education Dual Enrollment - Student List
HS	POP III	5-G-A (a)	Postsecondary and Career and Technical Education Dual Enrollment - Invoices
HS	POP III	5-G-A (b)	Supporting Documentation - Requested During Audit
HS	POP III	5-G-B	Early/ Middle College - Student List
HS	POP III	5-G-B (a)	Early/Middle College Invoices
HS	POP III	5-G-B (b)	Supporting Documentation - Requested During Audit
HS	POP III	5-G-C	Postsecondary Gifted & Talented Program - Student List
HS	POP III	5-G-C (a)	Supporting Documentation - Requested During Audit
HS	POP III	5-H	Reduced Schedule Pupils - Student List
HS	POP III	5-H (b)	Reduced Schedule Pupil Applications
ELE/MS/HS/SPED	POP III	5-H (c)	SE Pupils Less Than Full Day Schedule Per IEP - Student List
ELE/MS/HS/SPED	POP III	5-H (d)	SE Pupils Dr. Note and copy of IEP
ELE/MS/HS/SPED	POP III	5-H (e)	Supporting Documentation - Requested During Audit
ELE/MS/HS/SPED	POP III	5-I	Sections 105 (02) and 105C (03) Schools of Choice - Student List
ELE/MS/HS/SPED	POP III	5-I (a)	Cooperative Agreement (For 105c/Special Education)
ELE/MS/HS/SPED	POP III	5-I (b)	Schools of Choice Applications
ELE/MS/HS/SPED	POP III	5-I (c)	Supporting Documentation - Requested During Audit
ELE/MS/HS/SPED	POP III	5-J	ISD Schools of Choice or Former Sections 91 or 91a
ELE/MS/HS/SPED	POP III	5-J (a)	Supporting Documentation - Requested During Audit
ELE/MS/HS/SPED	POP III	5-J (a)	Supporting Documentation - Requested During Audit

### QCR Checklist and Labeling Samples

SPED	POP III	5-K	Early Childhood 1754 Attendance Form - Student List
SPED	POP III	5-K (a)	Early Childhood 1755 Attendance Form - Student List
SPED	POP III	5-K (b)	Early On 1862 Attendance Form - Student List
SPED	POP III	5-K (c)	Supporting Documentation - Requested During Audit
HS/SPED	POP III	5-L	Special Education Pupil Transition Services - Student List
HS/SPED	POP III	5-L (a)	Special Education Transition Services Teachers Log
HS/SPED	POP III	5-L (b)	Training Agreement/Plan/Progress Report
HS/SPED	POP III	5-L (c)	Supporting Documentation - Requested During Audit
MS/HS	POP III	5-M	Split-Schedule Pupils - Student List
MS/HS	POP III	5-M (a)	Supporting Documentation - Requested During Audit
ELE/MS/HS/SPED	POP III	5-N	Suspension & Expulsion - Student List
ELE/MS/HS/SPED	POP III	5-N (a)	Supporting Documentation - Requested During Audit
ELE/MS/HS/SPED	POP III	5-O-A	Distance Learning (K-12) & Independent Study (9-12) - Student List
ELE/MS/HS/SPED	POP III	5-O-A (a)	Program Participation Supporting documentation (two-way interactions)
ELE/MS/HS/SPED	POP III	5-O-A (b)	Supporting Documentation - Requested During Audit
ELE/MS/HS/SPED	POP III	5-O-B	Offline Seat Time Waiver/Project-Based Learning - Student List
ELE/MS/HS/SPED	POP III	5-O-B (a)	Offline Seat Time Waiver Mentor Instruction Time Form
ELE/MS/HS/SPED	POP III	5-O-B (b)	Supporting Documentation - Requested During Audit
ELE/MS/HS/SPED	POP III	5-O-D	Virtual Learning Options - Student List
ELE/MS/HS/SPED	POP III	5-O-D (a)	Virtual Learning Invoices
ELE/MS/HS/SPED	POP III	5-O-D (b)	Virtual Learning Mentor Contact Form
ELE/MS/HS/SPED	POP III	5-O-D (c)	Virtual Learning EDP
ELE/MS/HS/SPED	POP III	5-O-D (d)	Virtual Learning Parent Consent Documentation
ELE/MS/HS/SPED	POP III	5-O-D (e)	Supporting Documentation - Requested During Audit
HS/SPED	POP III	5-P	Work-Based Learning Experiences, Apprenticeships, and Internships - Student List

### QCR Checklist and Labeling Samples

HS	POP III	5-P (a)	Work-Based Learning Experiences Timesheet
HS/SPED	POP III	5-P (b)	Work-Based Learning Experiences, Apprenticeships, and Internships Pupil Training Plan and Agreement
HS/SPED	POP III	5-P (c)	Supporting Documentation - Requested During Audit
HS	POP III	5-Q-A	Section 23a Dropout Recovery Program - Student List
HS	POP III	5-Q-A (a)	Supporting Documentation - Requested During Audit
HS	POP III	6-A	Experiential Learning Courses - Student List
HS	POP III	6-A (a)	Supporting Documentation - Requested During Audit
MS/HS	POP III	6-B	Peer-to-Peer Elective Course Credit Program - Student List
MS/HS	POP III	6-B (a)	Supporting Documentation - Requested During Audit

## PREPARE AUDIT DOCUMENTATION

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

# PREPARE AUDIT DOCUMENTATION

- 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 updated annually and submitted to MDE-Audits Unit by November 1 each year. (Appendix L)
  - DS 4120
  - Audit Narrative

**Appendix A**

STATEMENT OF ETHICS AND INDEPENDENCE

**Auditor's Name:**

<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:

**Auditor Name:**

**Appendix L**

**Title:**

**Responsibilities:**

Desk & Field Audits  
Section 25e  
Days & Clock Hour Audits  
GAD Audits

**Certifications**

MSBO - Pupil Accounting Auditor (PAA)

**Length of service in current position**

Employed since August 2002 (18 as of 10/20/2020)

2016-2017	MPAAA Fall Conference (Boyne City)
	MPAAA Spring Conference (Traverse City)
	MPAAA Bootcamp (Lansing)
2017-2018	MPAAA Fall Conference (Troy)
	MPAAA Spring Conference (Traverse City)
	MPAAA Bootcamp (Lansing)
2018-2019	MPAAA Fall Conference (Bay City & Mackinac Island)
	MPAAA Spring Conference (Traverse City)
	MPAAA Bootcamp (Lansing)
2019-2020	MPAAA Fall Conference (Bay City & Mackinac Island)
	MPAAA Spring Conference (Traverse City)
	MPAAA Bootcamp (Lansing)
2020-2021	MPAAA Fall Conference (Online due to COVID)
	MPAAA Bootcamp (Online due to COVID)
	MPAAA Spring Conference (Traverse City)
2021-2022	MPAAA Fall Conference (Bay City & Bay Harbor)
	MPAAA Spring Conference (Traverse City)

# PREPARE AUDIT DOCUMENTATION

- Prepare district specific forms.
- Using the audit checklists provided in the PMAM or ISD equivalent forms, label each form with a reference number (may be either letter or number system).
  - Local District Planning Form (Appendix B)
  - Building Risk Assessment (Appendix C)
  - Desk Audit Checklist (Appendix D)
  - Field Audit Checklist (Appendix E)
  - Sample Summary & Analysis (Appendix F)
  - FTE Adjustment Form (Appendix G)
  - Audit Compliance (Appendix H)

## PREPARE AUDIT DOCUMENTATION

- If using ISD equivalent forms, the forms must use the same requirements included on the forms from the PMAM.
- Please label the ISD forms with the same labels as the PMAM forms.

**Appendix B**

**LOCAL DISTRICT PLANNING FORM**

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

District program staff must prepare and sign a local district planning form for each membership count and provide it to the auditor for use in planning the field audit.

1. Identify the key program personnel involved in the pupil membership count and indicate the individual whom the auditor should contact to arrange for the fieldwork.

NAME	TITLE	LOCATION	PHONE	EMAIL ADDRESS	YEARS IN POSITION

2. For each building/program at which the district provides instruction, complete:

BUILDING/PROGRAM	LOCATION	GRADE LEVELS/ CLASS OF PUPILS	APPROXIMATE NUMBER OF PUPILS

(Attach additional schedules if necessary)

3. One major purpose of the planning form is to provide the auditors with information about any significant changes that would affect completion of the audit. Please indicate if there have been any significant changes in the following and attach documentation as applicable.

- \_\_\_ Written procedures for ensuring a complete and accurate pupil count
- \_\_\_ Program locations or types of program categories
- \_\_\_ Systems (automated/manual) for maintaining enrollment and attendance records
- \_\_\_ Continuity in key pupil membership count positions
- \_\_\_ Participation in cooperative agreements with other local programs
- \_\_\_ Record retention procedures and practices (minimum of three-year retention)
- \_\_\_ Procedures to ensure that administrative personnel document in writing their review of the completed program alpha lists, including a representation that all program documentation is on file in accordance with state laws
- \_\_\_ Training of new staff without experience in membership accounting rules and procedures

Completed by:

Name: \_\_\_\_\_  
 Title: \_\_\_\_\_  
 Date Completed: \_\_\_\_\_

Updated by:

Name: \_\_\_\_\_  
 Title: \_\_\_\_\_  
 Date Completed: \_\_\_\_\_

**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. (higher risk)				

Building Risk Assessment: Based on the foregoing considerations, the overall risk for this building is assessed as:	High	Moderate	Low
Pop I – Conventional pupils present on count day			
Pop II – Conventional pupils absent on all or part of count day			
Pop III – Nonconventional pupils			

Building Risk Assessment – Sample Size Percentages	High	Moderate	Low
Pop I – Conventional pupils present on count day	<b>15%</b>	<b>10%</b>	<b>2%</b>
Pop II – Conventional pupils absent on all or part of count day	<b>20%</b>	<b>15%</b>	<b>10%</b>
Pop III – Nonconventional pupils	<b>20%</b>	<b>15%</b>	<b>10%</b>

**Appendix D**

**DESK AUDIT CHECKLIST**

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

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

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

**Instructions:** The audit checklist is to be completed by the pupil membership auditor. If a procedural step does not apply, enter "NA". Use the "Workpaper Reference" column to indicate the audit workpapers where additional information is included. Refer to the pages referenced in the Audit Manual Pages column for specific requirements for each procedure. Retain the audit program and workpapers along with relevant documentation.

Procedure	Yes/ No/ NA	Working Paper Reference	Audit Manual Pages	Comments
1. Review the Pupil Accounting Manual and audit materials, including previous audit information, calendars, and audit packets.			Pg. 16	
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. 16	
3. Review student alpha list for all required data.			Pg. 16	
4. Review Special Education A/B worksheets for required information. Verify the FTEs match the DS4061.			Pg. 18	
5. Verify General Education FTEs on alpha list match the DS4061.			Pg. 17	
6. Verify nonresident FTEs on the DS4061 match the district reports.			Pg. 18	

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. 18	
8. Verify all FTE Conflicts are resolved. Report to MDE all conflicts that were not resolved.			Pg. 17	
9. Review FTE Comparison from MSDS and Add/Drop lists. Note reasons for variations.			Pg. 18	
10. Verify Early/Middle College FTEs that are more than 1.0.			Pg. 17-18	
11. Review the board-approved district's excused/unexcused attendance policy.			Pg. 16	
12. Review district/building course catalogs.			Pg. 16	
13. Verify Teacher Certification.			Pg. 10,19	
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. 20	
15. Verify district reported pupils in MSDS via SRM that were added by desk audit and district provided proof of addition to auditor.			Pg. 20	
16. Communicate desk audit findings to the district.			Pg. 20	

I (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: \_\_\_\_\_

Appendix E

**FIELD AUDIT CHECKLIST**

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

**Instructions:** The audit checklist is to be completed by the pupil membership auditor. If a procedural step does not apply, enter "NA". Use the "Workpaper Reference" column to indicate the audit workpapers where additional information is included. Refer to the pages referenced in the Audit Manual Pages column for specific requirements for each procedure. Retain the audit program and workpapers along with relevant documentation.

AUDIT PROCEDURES	Yes/ No/ NA	AUDIT PROCEDURES	Yes/ No/ NA	Working Paper Reference	Audit Manual Pages	Comm
1. Complete the Building Risk Assessment.		4. Population III Categories.				
2. Determine sample size of Pop I, II, and III categories. Select sample based on head count for each category, round up to next whole number.		a. 5-A Alternative Education Program.			Pg. 31	
3. Complete the Pupil Specific Audit Procedures.		b. 5-B Cooperative Education Programs.			Pg. 32	
a. Pop I, II, III - verify pupil enrollment, schedule, and attendance.		c. 5-C Home-Based Pupils.			Pg. 33-34	
b. Pop II – pupil absent any portion of count day, verify return within 10/30 day rule or within 45 calendar days if expelled/suspended on count day.		d. 5-D Homebound/Hospitalized Pupils.			Pg. 35-36	
c. Pop III – verify each category met requirements of specific category. District determines the applicable category for nonconventional pupils.		e. 5-E Nonpublic/Homeschool Shared Time pupils.			Pg. 37-38	
		f. 5-F Part-Time Pupils.			Pg. 39	
		g. 5-G-A Postsecondary and CTE Enrolled Pupils.			Pg. 40-41	
		h. 5-G-B Early Middle College Pupils.			Pg. 42-43	
		i. 5-G-C Postsecondary Gifted and Talented Programs.			Pg. 44	
		j. 5-H Reduced Schedule Pupils.			Pg. 45-46	
		k. 5-I Section 105 and 105c Schools of Choice.			Pg. 47-48	
		l. 5-K Special Education Early Childhood Programs & Services.			Pg. 49-50	
		m. 5-L Special Education Pupil Transition Services.			Pg. 51-52	
		n. 5-M Split Schedule Pupils.			Pg. 53	
		o. 5-N Suspended and Expelled Pupils.			Pg. 54-56	
		p. 5-O-A Distance Learning & Independent Studies.			Pg. 57	

AUDIT PROCEDURES	Yes/ No/ NA	Working Paper Reference	Audit Manual Pages	Comments
q. 5-O-B Offline Seat Time Waiver Programs.			Pg. 58-59	
r. 5-O-C Cyber Schools.			Pg. 60-61	
s. 5-O-D Virtual Learning Options.			Pg. 62-64	
t. 5-P Work-Based Learning Experiences, Apprenticeships and Internships.			Pg. 65-66	
u. 5-Q-A Section 23a Dropout Recovery Program.			Pg. 67-68	
v. 5-Q-B Section 25e Pupil Membership Transfers.			Pg. 69	
w. 5-Q-C Visa Program.			Pg. 70	
x. 6-A Experiential Learning Pupils.			Pg. 71-72	
y. 6-B Peer to Peer Elective Course Credit Program.			Pg. 73	
z. 6-C Future Proud Michigan Educator Explore Programs.			Pg. 74	
5. Using the Sample Summary & Analysis, determine each population error rate and document building error rate. If error rate exceeds 10%, notify MDE.			Pg. 100-101	
6. Conduct teacher and pupil accounting staff interviews.			Pg. 106-107	
7. Communicate field audit findings to the district.			Pg. 25	
8. Verify district reported pupils added by field audit in MSDS via SRM and provided proof to auditor.			Pg. 25	
9. Record FTE adjustments on FTE Adjustment Form and in MSDS. Make all adjustments (except teacher			Pg. 3,104	

AUDIT PROCEDURES	Yes/ No/ NA	Working Paper Reference	Audit Manual Pages	Comments
certification adjustments) at the student level, rather than aggregate level.				

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 \_\_\_\_\_

Name: \_\_\_\_\_ Date \_\_\_\_\_

Time spent to complete field audit: \_\_\_\_\_

**Appendix F**

**SAMPLE SUMMARY AND ANALYSIS**

<b>INITIAL SAMPLE</b>	Total Pop.	Risk %	Sample Size	# of Errors	% of Errors	<b>1st Expansion</b>	Risk 25%	1st 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					

<b>2nd Expansion</b>	Risk 40%	2nd Exp	# of Errors	Total Errors	% of Errors	<b>3rd Expansion</b>	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					

<b>4th Expansion</b>	Risk 75%	4th Exp	# of Errors	Total Errors	% of Errors	<b>100% Sample</b>	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			

- Errors in each population are accumulated on a head count basis regardless of the FTE impact. For example, an error of an understatement of .5 FTE and an error of an overstatement of .5 FTE are summarized as two errors, although the cumulative FTE error is zero. The error rate is calculated by dividing the cumulative total number of pupil records in error by the cumulative total number of sample items reviewed.
- If the initial sample was less than 60 and the error rate is 5% or greater, the auditor is required to expand the sample in increments to 25%, 40%, 55%, and 75% of the population. If the sample error rate is still 5% or greater at the 75% increment, the auditor is required to expand to a 100% review of the population.
- If the initial sample selected was 60 or more, the auditor may stop if there is one error or no errors. If there are two or more errors, the auditor is required to expand the sample to 90 and then to 180 and 360 records as follows. If 90 pupil records are reviewed and there are 3 or more errors, the auditor is required to expand the sample to 180 items. If 180 pupil records are reviewed and there are 7 or more errors, the auditor is required to expand the sample to 360 items. If 360 pupil records are reviewed and there are 14 or more errors, the auditor is required to expand to a 100% review of the population.
- 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.

Explanation of example:

- 10% x 400 population = 40 pupils
- 3 errors divided by 40 sample = 7.5% error rate
- 25% x 400 = 100; 100 minus 40 = 60 pupils
- 2 errors in expansion and 3 errors = 5 cumulative errors
- 5 divided by 100 total sample = 5% error rate
- Because the error rate is 5%, a second expansion is needed.
- 40% x 400 = 160; 160 minus 100 = 60 pupils
- 0 errors in expansion + 5 errors = 5 cumulative errors
- 5 divided by 160 total sample = 3.1% error rate
- Because the error rate is less than 5%, a third expansion is not needed.

Each sample was selected in the following manner:

Population I:

Population II:

Population III:

	<b>POP. III CATEGORIES IN BUILDING/PROGRAM</b>	<b>COUNT</b>	<b>SAMPLE SIZE</b>	<b># ERRORS</b>	<b>% ERRORS</b>
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 Pupils				
5-G-A	Postsecondary and Career and Technical Education Dual Enrollment				
5-G-B	Early Middle College Pupils				
5-G-C	Postsecondary Gifted and Talented Programs				
5-H	Reduced Schedule Pupils				
5-I	Sections 105 and 105c Schools of Choice				
5-K	Special Education Early Childhood Programs and Services				
5-L	Special Education Pupil Transition Services				
5-M	Split-Schedule Pupils				
5-N	Pupils with Suspensions and Expulsions				
5-O-A	Distance Learning and Independent Studies				
5-O-B	Offline Seat Time Waiver Programs				
5-O-C	Cyber Schools				
5-O-D	Virtual Programs				
	<b>POP. III CATEGORIES IN BUILDING/PROGRAM</b>	<b>COUNT</b>	<b>SAMPLE SIZE</b>	<b># ERRORS</b>	<b>% ERRORS</b>
5-P	Work-Based Learning Experiences, Apprenticeships, and Internships				
5-Q-A	Section 23a Dropout Recovery Programs				
5-Q-B	Section 25e Pupil Membership Transfers				
5-Q-C	Visa Programs				
6-A	Experiential Learning Courses				
6-B	Peer-to-Peer Elective Course Credit Program				
6-C	Future Proud Michigan Educator Explore Programs				

FTE ADJUSTMENT FORM

General Education Beginning FTE Count: \_\_\_\_\_

Building/ Grade/ Program	Pupil's Name	Class	Description	Legal Reference	General Ed Claimed FTE	General Ed Adjustment FTE	General Ed Total FTE for Pupil

General Education Adjusted FTE Count: \_\_\_\_\_

Special Education Beginning FTE Count: \_\_\_\_\_

Building/ Grade/ Program	Pupil's Name	Class	Description	Legal Reference	Special Ed Claimed FTE	Special Ed Adjustment FTE	Special Ed Total FTE for Pupil

Special Education Adjusted FTE Count: \_\_\_\_\_

The district should be given a reasonable opportunity to resolve the potential variances before the exit conference. Auditors should consider attaching supporting documentation.

**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.				

# QUALITY CONTROL REVIEW AUDIT DOCUMENTATION

- QCR documents **must** include the following required documentation:
  - District Specific Forms
    - 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)
    - Duplicate FTE Report, even if there were none to report.

# QUALITY CONTROL REVIEW AUDIT DOCUMENTATION

- Required Documentation (continued)
  - District Specific (continued)
    - 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 – must include a pupil accounting staff member and a minimum of two teachers (Appendix I) – See PMAM.
    - 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)

**FTE Comparison Report**

**Appendix K**

Indicates a FTE loss of 10 or more percent  
 Indicates a FTE gain of 10 or more percent

	Spring 2022 General Collection			Fall 2021 General Collection			Spring 2021 General Collection		
Building Name	Gen Ed	SpEd 52	SpEd 53	Gen Ed	SpEd 52	SpEd53	Gen Ed	SpEd 52	SpEd 53
	156.39	0.00	0.00	144.74	0.00	0.00	135.29	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00	254.48	13.52	0.00
	794.27	38.94	0.00	838.04	39.62	0.00	789.64	31.11	0.00
	242.77	3.23	0.00	243.14	3.04	0.00	245.37	2.63	0.00
	604.06	18.94	0.00	599.63	14.27	0.00	615.31	14.69	0.00
	489.26	9.80	0.00	491.04	8.82	0.00	502.64	8.36	0.00
	740.62	29.19	0.00	744.52	25.64	0.00	475.06	15.11	0.00
<b>Totals</b>	3,027.37	100.10	.00	3,061.11	91.39	.00	3,017.79	85.42	.00

**Appendix I**

**Field Audit Procedure: Teacher and Staff Interview**

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

Building/Program: \_\_\_\_\_ Date of Interview: \_\_\_\_\_

Staff Interviewed: \_\_\_\_\_ Grade Level: \_\_\_\_\_

Individual present during interview: \_\_\_\_\_

As part of audit, staff was interviewed to inquire whether they are aware of any inappropriate alterations of attendance records or any other teacher attendance records. The following questions were asked:

1. Tell me about the attendance policies in your district. How many minutes can a student be late before the student is absent vs. tardy? What is an excused absence vs. unexcused?
2. Who enters attendance in the Student Information System?
3. How long can someone make changes to the attendance records once they are entered?
4. Who can make changes to your attendance records and under what circumstances may this person or persons make these changes?
5. What are the attendance procedures when you have a substitute teacher?
6. Do students ever carry attendance records to the office?
7. If someone in the district were to inappropriately inflate pupil counts, how could this be done?
8. Do you have awareness that any of your attendance records or any other teacher's attendance records have been inappropriately changed? If yes, what are the details?
9. Do you have awareness of the district claiming any inappropriate pupil counts or running inappropriate programs?
10. Is there any other person I should talk with about this?
11. Is there any other information you would like to bring to my attention?

**Problems or issues identified:** Yes \_\_\_\_\_ No \_\_\_\_\_

Note: If problems or issues identified, they should be investigated and reported to MDE Office of Financial Management. Documentation is attached.

Auditor(s) Conducting Interview/Investigation: \_\_\_\_\_

**Appendix J**

**Field Audit Procedure: Teacher & Staff Interviews - Virtual Programs**

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

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

Building/Program: \_\_\_\_\_

As part of audit, teachers and administrative staff were interviewed to inquire if they are aware of any inappropriate alterations of records used to substantiate membership. The following questions were asked:

1. What is your role in record keeping for this virtual program (records such as schedules, courseware reports, two-way interaction logs between the pupil and their mentor)?
2. Do you have awareness of the district claiming any pupils in count who were ineligible?
3. Do you have awareness of any records from your program (schedules, courseware reports, two-way interaction logs) being inappropriately changed after submission? If yes, please describe.
4. How do you monitor student progress in their virtual learning courses?
5. Does your program have any pupils on a "sequential learning plan" (explain, if needed)? If yes, do pupils have an EDP where the sequential learning plan is outlined?
6. Is there any other information you would like to bring to my attention that might help inform our audit?

Person Interviewed	Position in Building	Date of Interview	Method Used (Face-to-Face, Skype, FaceTime)

**Problems or issues identified:** \_\_\_\_\_ YES \_\_\_\_\_ NO Note: If problems or issues identified, it was investigated and reported to MDE Office of audits. Documentation is attached.

Auditor(s) Conducting Interview/Investigation: \_\_\_\_\_

**Appendix P****Teacher Credential Verification Report**

Building Code	Building Name	PIC	Last Name	First Name	Credential Type	Date Of Hire	Date Of Termination	On Leave	Assignment Code	License Type	Program Type	Issue Date	Expiration Date
1234	WMISD	5411882	Doe	Jane	Y	8/25/94		No	60300 Elementary Certified Teacher with Early Childhood Endorsement (ZA or ZS)	Professional Teaching Certificate Renewal	Elementary K-5 all subjects (K-8 All Subjects Self Contained Classroom)	6/10/19	6/30/24
1234	WMISD	5411882	Doe	John		8/28/18		No	60300 Elementary Certified Teacher with Early Childhood Endorsement (ZA or ZS)	Standard Teaching Certificate	Elementary K-5 all subjects (K-8 All Subjects Self Contained Classroom)	10/11/18	6/30/23
1234	WMISD	5411882	Doe	Sam	Y	8/28/18		No	00525 Cooking and Related Culinary Arts, General				
1234	WMISD	5411882	Doe	Sarah	Y	8/30/16		No	00538 Public Safety/Protective Services				

# QUALITY CONTROL REVIEW AUDIT DOCUMENTATION

- Teacher Certificates
  - MCL 388.1763
    - Districts must ensure that teachers are appropriately placed with a valid Michigan certificate for the grade level and subject area to avoid a salary deduction.
    - If an educator is not able to be placed appropriately (grade level and subject area), the district must obtain a permit for the appropriate placement of the teacher.

# QUALITY CONTROL REVIEW AUDIT DOCUMENTATION

- MCL 388.1606(8)
  - Pupils in grades K to 12 actually enrolled and in regular daily attendance" means, except as otherwise provided in this section, pupils in grades K to 12 in attendance and receiving instruction in all classes for which they are enrolled on the pupil membership count day or the supplemental count day, as applicable. Except as otherwise provided in this section and subsection, a pupil who is absent from any of the classes in which the pupil is enrolled on the pupil membership count day or supplemental count day and who does not attend each of those classes during the 10 consecutive school days immediately following the pupil membership count day or supplemental count day, except for a pupil who has been excused by the district, is not counted as 1.0 full-time equated membership. Except as otherwise provided in this section, a pupil who is excused from attendance on the pupil membership count day or supplemental count day and who fails to attend each of the classes in which the pupil is enrolled within 30 calendar days after the pupil membership count day or supplemental count day is not counted as 1.0 full-time equated membership. Except as otherwise provided in this section, in addition, a pupil who was enrolled and in attendance in a district, intermediate district, or public school academy before the pupil membership count day or supplemental count day of a particular year but was expelled or suspended on the pupil membership count day or supplemental count day is only counted as 1.0 full-time equated membership if the pupil resumed attendance in the district, intermediate district, or public school academy within 45 days after the pupil membership count day or supplemental count day of that particular year. Except as otherwise provided in this section, a pupil not counted as 1.0 full-time equated membership due to an absence from a class is counted as a prorated membership for the classes the pupil attended. For purposes of this subsection:
    - (a) "Appropriately placed" means holding a valid Michigan educator credential with the required grade range and discipline or subject area for the assignment, as defined by the superintendent of public instruction.
    - (b) "Class" means either of the following, as applicable:
      - (i) A period of time in 1 day when pupils and an individual who is appropriately placed under a valid certificate, substitute permit, authorization, or approval issued by the department, are together and instruction is taking place. This subdivision does not apply for the 2020-2021, 2021-2022, 2022-2023, and 2023-2024 school years.
      - (ii) For the 2020-2021, 2021-2022, 2022-2023, and 2023-2024 school years only, a period of time in 1 day when pupils and a certificated teacher, a teacher engaged to teach under section 1233b of the revised school code, MCL 380.1233b, or an individual working under a valid substitute permit, authorization, or approval issued by the department are together and instruction is taking place.

# QUALITY CONTROL REVIEW AUDIT DOCUMENTATION

- Teacher Certificates
  - What do you look for?



Teacher providing instruction: have appropriate certificate or permit



Appropriate placement = grade level and subject



Out-of-state certificate is not valid for teaching Michigan students

# QUALITY CONTROL REVIEW AUDIT DOCUMENTATION

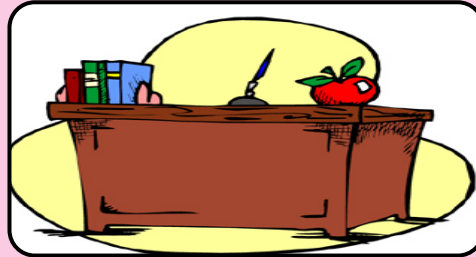
- Teacher Permits



Daily  
Substitute  
Permit



Full-year  
Basic  
Permit



Full-year  
Shortage  
Permit



Expert  
Permit

# QUALITY CONTROL REVIEW AUDIT DOCUMENTATION

- Required Documentation (continued)
  - Building Specific:
    - POP I
      - Attendance records for sampled POP I students
      - List of sampled students
    - POP II
      - Complete list of POP II students
      - Attendance records for sampled POP II students

# QUALITY CONTROL REVIEW AUDIT DOCUMENTATION

- Required Documentation (continued)
  - Building Specific:
    - POP III
      - Complete lists of Population III
      - Pop III lists should be category specific (i.e., a separate list for each category in which pupils are counted or sampled)
      - All sampled documentation per category
      - All support documents for sampled pupils
      - Student schedules for sampled pupils, including transcripts for all grade 12 sampled students
      - Special Education worksheets A & B

# FILE TRANSFER SERVICE

- Log-in and temporary password will be provided by MDE.
- MDE will provide instructional guide for uploading documents.
- Once you have logged in with the temporary password, you will be instructed to change your password. Please make note of the new password.
- All student specific forms and documentation, anything with Personally Identifiable Information (PII), must be sent through the File Transfer Service.

# SUBMITTING DOCUMENTS TO MDE

- All documents for upload should be set up as file folders
- All folders will be saved as a single zip
- An index of documents is always helpful
  - ISD specific information
  - District specific information
  - Building specific information
    - Pop I, including forms and supporting documentation
    - POP II, including forms and supporting documentation
    - Pop III, including forms and supporting documentation

## SUBMITTING DOCUMENTS TO MDE

- Occasionally the Office of Auditor General chooses to conduct performance audits of the pupil process.
- For onsite QCRs conducted by MDE, it will be necessary to have the documents on a thumb drive for review.
- Please provide all documents requested. If the documents contain PII, please send through the MDE File Transfer Service.
- If you are asked to provide additional documentation, please provide in a timely manner.

# Forms & Reports

The forms and reports can all be found in one of the following areas:

- Pupil Membership Auditor Manual (PMAM)
- Michigan Student Data System (MSDS)
- Michigan Pupil Accounting and Attendance Association (MPAAA)

QUESTIONS



# CONTACT INFORMATION

- MDE
  - Gloria Suggitt, Audit Manager
    - [suggittg@michigan.gov](mailto:suggittg@michigan.gov)
    - 517-241-2225 (Office) or 517-648-2768 (Mobile)
- MDE
  - Jose Quintero, Audit Specialist
    - [quinteroj@michigan.gov](mailto:quinteroj@michigan.gov)
    - 517-930-8471