



# AAG: Updates Driving Consistency & Quality

MPAAA Spring 2026 Conference

## Welcome & Overview of Committee

The Auditor Advisory Committee is a collaborative group of experienced auditors working closely with our state agency partners that provides guidance, feedback, and recommendations to enhance consistency, compliance, and efficiency in auditing practices.

The committee serves as a bridge between policy and practice, helping to ensure that audit procedures align with current regulations while remaining practical and effective for implementation across districts.

Overall, the committee plays a critical role in strengthening audit quality, fostering statewide consistency, and supporting continuous improvement within the auditing community.

## Specialized Subcommittees

In addition to the main body, nine subcommittees focus on key auditing areas:

- Pupil Accounting Forms
- Auditing Process for GAD (Graduation & Dropout)
- Auditing Process for Section 23a
- Desk & Field Audit Process
- Teacher Certification Audit Process
- Special Education 5-K (Birth-to-5), 5-L (SE Transition Services), Other
- Virtual Learning
- Quality Control Reviews (QCRs)
- Auditor 1-Day Workshop

## Subcommittee Updates (*7 minutes each*):

**10:45am-10:52am:** Pupil Accounting Forms - *Julie Ziesemer*

**10:52am-10:59am:** Auditing Process for GAD - *Ingrid Seruga*

**10:59am-11:06am:** Auditing Process for Section 23a - *Tierre Cook-Howell*

**11:06am-11:13am:** Desk & Field Audit Process - *Carrie Haubenstricker*

**11:13am-11:20am:** Teacher Certification Audit Process - *Leah Cameron*

**11:20am-11:27am:** SPE 5-K, 5-L & Other - *Emily Taylor*

**11:27am-11:34am:** Virtual Learning - *Kait Guerra*

**11:34am-11:41am:** Quality Control Reviews - *Shannon Rea*

**11:41am-11:48am:** Auditor 1-Day Workshop - *Michelle Zerial*

# Best Practices Document

(Secure Area of MPAAA Website)



MPAAA Auditor Advisory Committee  
Best Practices  
April 2026

## ISD Auditors-

Groups of auditors from the Auditor Advisory Committee were formed into sub-committees during the 2024-25 school year. They worked tirelessly to create companion documents to assist ALL auditors who might need more direction than what is in the PAM and PMAM. MDE was consulted on most of these documents as each subgroup was carrying out critical discussions, but the documents below are not "approved" by MDE. Please use at your own discretion. We are adding updates as we continue the work for the 2025-26 school year.

### Desk & Field Audit

- [Desk Audit and Field Audit Task List-Final 10.6.2025](#)
- Working POP3 Companion Doc (coming in 25-26)

### Graduation and Dropout Audit

- [Step-by-Step GAD Audit Process](#)
- Tips for the District PA (coming in 25-26)

### Section 23a Audit

- [Auditing Sec. 23a Programs \(including resource links\)](#)

### Teacher Certification Audit

- [Teacher Certification Audit Process 2025-26](#)
- [Teacher Certification Companion Document 2025-26](#)
- [Teacher Cert. - Summary of Memos - Ready to Publish](#)
- [Teacher Cert. - Guidance at a Glance](#)

### End of Year Days & Clock Hours Audit (EEM)

- [DCH & EEM - 3-page Step-By-Step Visual Guide](#)

## Pupil Accounting Forms

Reviews and recommends updates to forms to ensure clarity, accuracy, and alignment with reporting requirements.

## GAD (Graduation & Dropout) Auditing Process

This committee works to ensure accurate, consistent, and compliant auditing of graduation and dropout data by providing guidance, addressing common challenges, and promoting best practices across districts.

## Auditing Process for Section 23a

Focuses on compliance and audit approaches for Section 23a funding, including documentation and eligibility verification

## Desk & Field Audit Process

Develops best practices and guidance for conducting both desk reviews and on-site field audits efficiently and effectively.

## Teacher Certification Audit Process

Ensures proper verification procedures are in place to confirm teacher certification compliance.

## Special Education 5-K, 5-L & Other

Addresses specialized pupil accounting scenarios and coding, providing clarification and guidance on less common or complex situations in Special Education Programs: 5-K (Birth-to-5 SE Programs & Services), 5-L (SE Transition Services) & Other

## Virtual Learning

Reviews policies and audit considerations specific to online and blended learning environments.

## Quality Control Reviews (QCRs)

Promotes consistency and accuracy by identifying common discrepancies and recommending improvements to the review process.

## Auditor 1-Day Workshop - October 29, 2026

Plans and supports professional development opportunities to keep auditors informed on updates, trends, and best practices.

## Closing & Future Auditor Advsiory Work

- Planning for our 1-Day Auditor Workshop - October 29, 2026
- Continued subcommittee work
- Continued discussions on the topics impacting pupil accounting & auditing
- What else???



# Thank You

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