



Intro to Pupil Auditing

MPAAA Certification Course

Winter Auditor Bootcamp 2025

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Agenda

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

LET'S GET
STARTED





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

RESOURCES

Number one resource is the MPAAA community!



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
 - <https://www.michigan.gov/cepi>
- Michigan Pupil Accounting & Attendance Association (MPAAA)
 - <https://mpaaa.org/>



Acronyms

- Alt Ed – Adult or Alternative Education
- EDP – Education Development Plan
- FTE – Full Time Equivalency
- GED – General Education Development Preparation
- IEP – Individualized Education Program (Special Education)
- LEA – Local Education Agency
- PAM– Pupil Accounting Manual
- PEPE – Primary Education Providing Entity
- 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)
- UIC – Unique Identification Code
- AB – Absent
- ABE – Adult Basic Education
- CIP – Classification of Instruction Program (CTE classes)
- EC – Early Childhood
- ESL – English as a Second Language
- GSRP – Great Start Readiness Program (Early Childhood)



Acronyms

- HSC – High School Completion
- IDEA – Individuals with Disabilities Education Act
- IEPC – Individualized Educational Planning Committee
- ISS – In School Suspension
- LEP – Limited English Proficient
- MCL – Michigan Compiled Laws
- MVU – Michigan Virtual University
- NCLB – No Child Left Behind
- OSS – Out of School Suspension
- PAM– Pupil Accounting Manual
- Section 23a – Dropout /Recovery Programs
- SOC – Schools of Choice
- USED – United States Education Department
- XML File Format – Extensible Markup Language



Acronyms

CEPI Programs

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

MDE Audits

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



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=/uiscure/tpselfservice>

MILogin for Third Party

Login to your account

User ID

Password

LOGIN

SIGN UP

[Forgot your User ID?](#)

[Forgot your password?](#)

[Need Help?](#)

Create Your Account



Profile Information

Enter your profile information

* Required

* First Name

Middle Initial

* Last Name

Suffix

* Email Address

* Confirm Email Address

* Work Phone Number

Mobile Number

* Verification Question: Which of brain, toe, knee, ankle or arm is part of the head?

Using School Data Only

I agree to the [terms & conditions](#).

Create Your Account



Security Setup

Provide user id and password information to complete your profile

* Required

* User ID

* Password

* Confirm New 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.




CREATE ACCOUNT

BACK



MSDS Security

- After MILogin user account is created complete MSDS security agreement
- Michigan.gov/cepi
 - Click on the three lines in upper left corne 
 - PreK-12 Applications
 - Michigan Student Data System
 - General Collection
 - CEPI District/ISD/PSA User Application Security Form
- Complete form
- Superintendent Signature
- Fax form

Michigan.gov

Center for Educational Performance and Information

Michigan.gov

Center for Educational Performance and Information

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

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- PreK-12 Applications**
- Michigan Student Data System**
- Registry of Educational Personnel
- Educational Entity Master
- Financial Information Database
- School Infrastructure Database

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Michigan Student Data System

- Auditor Resources
- Direct Certification Report
- Early Childhood
- Early Roster
- General Collection**
- Graduation and Dropout Information

General Collection

CEPI > PreK-12 Applications > Michigan Student Data System > General Collection

MSDS General Collection

District pupil membership count and participation data are collected through the Michigan Student Data System. Local district and public school academy authorized users submit and validate data within the MSDS directly. Intermediate school district users have the ability to access data for all of their constituent districts through the MSDS as well. Files may be uploaded in XML format only. Data may also need to be entered or updated manually online.

- CEPI District/ISD/PSA User Application Security Form
- CEPI Nonpublic User Application Security Form

See the [CEPI Calendar Page](#) for our master calendar of deadlines and collection dates.



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 Account ID (e.g., smithj1234): _____

Step 3. Select the access type and role(s) this individual will perform. See Appendix for a description of each role.

ISD Level District Level Building Only: _____

MSDS		View	Edit	
Auditor (<i>ISD Only</i>)		<input type="checkbox"/>	<input type="checkbox"/>	
Constituent District View (<i>ISD Only</i>)		<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"/>	
FID	GAD	REP	EEM	SID
<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	<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				

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 [Privacy 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 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

Any Questions?



Audit Preparation





Audit Preparation

▪ Very First Step... **READ**

- [Pupil Membership Auditing Manual](#)
- [Pupil Accounting Manual](#)

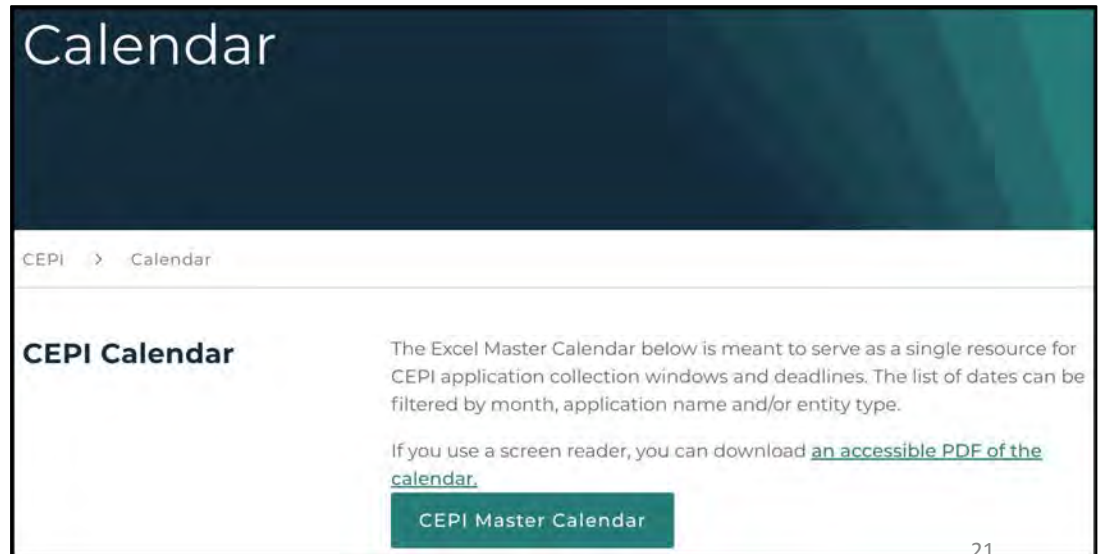


Audit Preparation

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

MSDS Timelines

- MSDS Timelines
- CEPI website ([michigan.gov/cepi](https://www.michigan.gov/cepi))
 - CEPI Calendar
- <https://www.michigan.gov/cepi/calendar>



The screenshot shows the 'Calendar' page on the CEPI website. The page has a dark teal header with the word 'Calendar' in white. Below the header is a breadcrumb trail: 'CEPI > Calendar'. The main content area is white and contains the following text:

CEPI Calendar

The Excel Master Calendar below is meant to serve as a single resource for CEPI application collection windows and deadlines. The list of dates can be filtered by month, application name and/or entity type.

If you use a screen reader, you can download [an accessible PDF of the calendar.](#)

CEPI Master Calendar

CEPI Dates and Deadlines

ENTITY TYPE

APP/EVENT

MONTH

TIP: Filter the Dates and Deadlines list by clicking on the item of interest. To add multiple items, click the item of interest, and then click more while holding the Ctrl key. To redisplay the entire list, click the Clear Filter icon near each set of items. For direct certification refresh dates, please click the separate sheet below.

DATE	APP/EVENT	DESCRIPTION	ENTITY TYPE
6/1/21	MSDS	Early Roster Collection Opens	NONPUBLIC
9/27/21	MSDS	SRM Collection Opens	PUBLIC (LEA/PSA/ISD)
12/15/21	MSDS	Early Childhood Spring Collection Opens	PUBLIC AND ONSR
1/4/22	REP	REP EOY Collection On-Demand Opens	PUBLIC (LEA/PSA/ISD)
2/2/22	MSDS	Spring General Collection Opens	PUBLIC (LEA/PSA/ISD)
2/9/22	MSDS	Spring Count Day	PUBLIC (LEA/PSA/ISD)
2/23/22	MSDS	Early Childhood Spring Certification Deadline	PUBLIC AND ONSR
3/16/22	MSDS	Spring General Collection Submission Certification Deadline	PUBLIC (LEA/PSA/ISD)
3/23/22	MSDS	Spring General Collection Recertification Deadline	PUBLIC (LEA/PSA/ISD)
3/31/22	REP	REP EOY Collection On-Demand Closes	PUBLIC (LEA/PSA/ISD)
4/1/22	REP	REP EOY Collection Opens	PUBLIC (LEA/PSA/ISD)
4/1/22	SID	SID EOY Collection Opens	PUBLIC (LEA/PSA/ISD)
4/12/22	MSDS	Early Childhood EOP Collection Opens	PUBLIC AND ONSR



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



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



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
 - Jose Quintero Quinteroj@michigan.gov
 - No later than November 1



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	Fall 2023	X		X		X		X		X	
20015	Crawford-AuSable Schools												
09822	Great Lakes Online Education (GLOE Program)	K-12	Fall 2022	X				X				X	
01481	Grayling Elem.(Grades K-5 thru 6/30/19, 7/1/19 Grades K-4)	K-4	Fall 2023							X			
01482	Grayling HS	9-12	Fall 2022	X				X				X	
06355	Grayling MS (Grades 6-8 thru 6/30/19, 7/1/19 Grades 5-8)	5-8	Fall 2021			X							
72020	Houghton Lake Community Schools												
06930	Collins Elementary School *	K-8	Fall 2021			X							
01769	Houghton Lake Jr./Sr. High School *	7-12	Fall 2022	X				X				X	
08258	Houghton Lake Community Education	7-12	Fall 2023			X				X			
68010	Mio AuSable Schools												
02580	Mio AuSable Elem.	K-5	Fall 2022	X				X				X	
02581	Mio AuSable HS	6-12	Fall 2023			X				X			
72010	Roscommon Area Public Schools												
01398	Roscommon Elem.	K-3	Fall 2020	X								X	
05115	Roscommon HS	8-12	Fall 2023			X				X			
06389	Roscommon MS	4-7	Fall 2022					X					
65045	West Branch-Rose City Area Schools												
01316	Rose City School	K-5	Fall 2021			X							
04438	WB-Ogemaw Heights HS	9-12	Fall 2022	X				X				X	
05838	WB-Surline Elem.	K-4	Fall 2023							X			
03789	WB-Surline MS	5-8	Fall 2021			X							
72000	C.O.O.R. ISD		Fall 2020										
07995	C.O.O.R. Special Education Center (includes bldg 02351 Transition Center)		Fall 2023	X		X		X		X		X	
72901	Charlton Heston Academy (opened in Fall 2012)												
01291	Charlton Heston Academy (includes pk bldg 03673)	K-12	Fall 2023	X		X		X		X		X	
65900	Alternative Education of Ogemaw Co. (opened 8/1/14)												
02489	Alternative Education of Ogemaw Co.	6-12	Fall 2023	X		X		X		X		X	
One building/program from each district must be audited each yr. Field Audit HS—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.				Updated 10/2024									
08537	HLSecond 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											
01789	*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>
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____



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



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.



Appendix A

STATEMENT OF ETHICS AND INDEPENDENCE

Auditor's Name:

As an individual conducting a pupil membership audit, I certify that I will:	Initials
• 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.	

I certify that with all local districts, I:	Initials	List exceptions
• Am not currently employed		
• Was not previously employed or contracted (within two years)		
• Have no personal or financial interest		
• Have no relatives currently employed		
With respect to the programs operated by the ISD, I certify that:	Initials	List exceptions
• 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



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 (sample next slide)
 - (Auditing Manual says from MSDS or auditors may require SIS for comparison purposes)
 - Student schedules



Center for Educational Performance and Information - Michigan Student Data System

Alpha List (Pupil Membership)

Certified Data

Entity: Wexford-Missaukee ISD (83000)

Collection: Spring 2017 General Collection 2016-2017

Wexford-Missaukee ISD (83000)

Wexford-Missaukee ISD [REDACTED]

Grade 00

Student	Address	City	Zip	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]	Leroy	49855	[REDACTED]	2698008536	4/19/2011	00	9/25/2013	57030	11	19		191	0.00	0.93	0.00	0.93
[REDACTED]	[REDACTED]	LUTHER	49858	[REDACTED]	4232699430	8/31/2011	00	9/12/2013	67055	14	19		191	0.00	0.93	0.00	0.93
[REDACTED]	[REDACTED]	LAKE CITY	49651	[REDACTED]	8184890374	3/18/2011	00	4/26/2012	57020	14	08	1/13/2017	191	0.00	0.00	0.00	0.00
[REDACTED]	[REDACTED]	CADILLAC	49801	[REDACTED]	691162266	4/7/2011	00	5/22/2014	83010	14	19		191	0.00	0.93	0.00	0.93
[REDACTED]	[REDACTED]	LAKE CITY	49651	[REDACTED]	13141520	3/3/2011	00	1/9/2017	57070	14	19		191	0.00	0.93	0.00	0.93
[REDACTED]	[REDACTED]	CADILLAC	49801	[REDACTED]	2816138660	6/28/2011	00	5/1/2012	83010	14	19		130	0.00	1.00	0.00	1.00
[REDACTED]	[REDACTED]	CADILLAC	49801	[REDACTED]	9799515836	11/14/2010	00	6/20/2012	83010	14	19		120	0.00	1.00	0.00	1.00
[REDACTED]	[REDACTED]	MANTON	49663	[REDACTED]	0861259472	4/3/2011	00	7/24/2013	83060	14	19		191	0.00	0.93	0.00	0.93
[REDACTED]	[REDACTED]	REED CITY	49877	[REDACTED]	2770518681	5/25/2011	00	3/18/2015	67055	11	19		191	0.00	0.93	0.00	0.93
[REDACTED]	[REDACTED]	CADILLAC	49801	[REDACTED]	9007193003	1/20/2011	00	4/27/2011	83010	14	19		120	0.00	1.00	0.00	1.00
[REDACTED]	[REDACTED]	MESICK	49668	[REDACTED]	6179908045	2/8/2011	00	2/6/2015	83070	14	19		191	0.00	0.93	0.00	0.93
[REDACTED]	[REDACTED]	MESICK	49668	[REDACTED]	1036566851	10/16/2010	00	3/7/2011	83070	11	19		130	0.00	1.00	0.00	1.00
[REDACTED]	[REDACTED]	Cadillac	49801	[REDACTED]	3026177394	5/24/2011	00	6/7/2013	87050	14	19		120	0.00	1.00	0.00	1.00
[REDACTED]	[REDACTED]	CADILLAC	49801	[REDACTED]	9722157458	2/18/2011	00	4/18/2016	83010	14	08	11/30/2016	191	0.00	0.00	0.00	0.00

Summary for grade : 00

Total Records: 14

0.00 11.51 0.00 11.51

If you have questions contact CEPI customer support - cepi@michigan.gov or 517-335-0505 ext. Avoid sending personally identifiable student data in your e-mail.



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

- [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](#)
- [Grad Cohort...](#)
- [General Reports...](#)
- [Section 25e...](#)

FTE Conflict

School Year/Collection: Spring 2021 General Collection 2020-2021 ▼

District:

Reflects updates made through July 27, 2021

UIC	Name	Claimed By	GenEd	SpEd52	SpEd53	FTE	GradeOrSetting	Student Residency	Resident District	Status	Adjust	Claim	Resolved By Auditor
05:	[Redacted]	Highpoint Virtual Academy of Michigan / Highpoint Virtual Academy of Michigan (83900 / 02953)	1.00	0.00	0.00	1.00	04	14	82015	Certified		<input type="checkbox"/>	<input type="checkbox"/>
05:		Detroit Public Schools Community District / Mackenzie Elementary-Middle School (82015 / 00853)	1.00	0.00	0.00	1.00	04	14	82015	Certified		<input type="checkbox"/>	<input type="checkbox"/>



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 pupil. If a procedural step does not apply, enter "NA". Refer to the page Manual Pages column for specific requirements for each procedure. "Reference" column to indicate the audit workpapers where additions included. Retain the audit program and workpapers along with re

Procedure	Yes/ No/ NA	Audit Manual Pages	Working Paper Reference
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	

Procedure	Yes/ No/ NA	Audit Manual Pages	Working Paper Reference	Comments
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 excused/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		

Procedure	Yes/ No/ NA	Audit Manual Pages	Working Paper Reference	Comments
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		

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: _____



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 nonconventional categories on count day
 - Field Audit Program (Appendix E)

Appendix E

FIELD AUDIT CHECKLIST

District: _____
 Building: _____
 Count Day: _____

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

AUDIT PROCEDURES	Yes/ No/ NA	Audit Manual Pages	Working Paper Reference
1. Complete the Building Risk Assessment.		Pg. 96-97	
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.		Pg. 24-25, 105-106	
3. Complete the Pupil Specific Audit Procedures.			
a. Pop I, II, III - verify pupil enrollment, schedule, and attendance.		Pg. 29-33	
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.		Pg. 32	

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		
4. Population III Categories.				
a. 5-A Alternative Education Program.		Pg. 34		
b. 5-B Cooperative Education Programs.		Pg. 35		
c. 5-C Home-Based Pupils.		Pg. 36-37		
d. 5-D Homebound/Hospitalized Pupils.		Pg. 38-39		
e. 5-E Nonpublic/Homeschool Shared Time pupils.		Pg. 40-41		
f. 5-F Part-Time Pupils.		Pg. 42		
g. 5-G-A Postsecondary and CTE Enrolled Pupils.		Pg. 43-44		
h. 5-G-B Early Middle College Pupils.		Pg. 45-46		
i. 5-G-C Postsecondary Gifted and Talented Programs.		Pg. 47		
j. 5-H Reduced Schedule Pupils.		Pg. 48-49		
k. 5-1 Section 105 and 105c Schools of Choice.		Pg. 50-51		
l. 5-K Special Education Early Childhood Programs & Services.		Pg. 52-54		

AUDIT PROCEDURES	Yes/ No/ NA	Audit Manual Pages	Working Paper Reference	Comments
m. 5-L Special Education Pupil Transition Services.		Pg. 55-56		
n. 5-M Split Schedule Pupils.		Pg. 57		
o. 5-N Suspended and Expelled Pupils.		Pg. 58-60		
p. 5-O-A Distance Learning & Independent Studies.		Pg. 61-62		
q. 5-O-B Offsite Seat Time Waiver Programs.		Pg. 62		
r. 5-O-C Cyber Schools.		Pg. 63-64		
s. 5-O-D Virtual Learning Options.				
t. 5-P Work-Based Learning Experiences, Apprenticeships and Internships.				
u. 5-Q-A Section 23a Dropout Recovery Program.				
v. 5-Q-B Section 25e Pupil Membership Transfers.				
w. 5-Q-C Visa Program.				
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		

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: _____

Audit Form and Audit Narrative

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





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)



Audit Form and Audit Narrative

Where do I go next?

- www.michigan.gov/cepi
- CEPI Applications
- Michigan Student Data System
- Go to MSDS
- Audit FTE

MILogin for Third Party

Login to your account

User ID

LaneB4228

Password

.....

LOGIN

SIGN UP

[Forgot your User ID?](#)

[Forgot your password?](#)

[Need Help?](#)



MILogin for Third Party

[HOME](#)

[REQUEST ACCESS](#)


[UPDATE PROFILE](#)

[SECURITY OPTIONS](#)

[CHANGE PASSWORD](#)

[LOGOUT](#)

Home Page of Barbette Lane

 Your password will expire in **166** days

Access your applications by clicking on the application links below



Center for Educational Performance and Information (CEPI)

[Educational Entity Master \(EEM\)](#)

[Graduation and Dropout Application \(GAD\)](#)

[Michigan Student Data System \(MSDS\)](#)

[Registry of Educational Personnel \(REP\)](#)

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

Grad Cohort... +

PEPE... +

General Reports... +

Section 25e... +

SDS Home

Michigan Student Data System



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

What's New

[View All](#)

Early Childhood EOP Collection Close Reminder

The MSDS End of Program 2018 [EC Collection](#) will close at 11:59 p.m. EST on Wednesday, August 15, 2018.

SRM Appeals Window

The 2017-2018 SRM Collection is open until Wednesday, Sept. 12, 2018 at 11:59 p.m. EDT.

- The [Graduation Rate Appeals Window](#) is

MSDS Profile: Auditor

School Year/Collection:

District:

MSDS Home

Student Data Submission...

Student Data Downloads...

Search...

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Audit FTE

- Audit Form (DS4061/DS4120)**
- Audit Narrative
- FTE Conflict Detection
- Teacher Credential Verification Report

Grad Cohort...

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Section 25e...

MSDS

Profile: Auditor A- | A+

- MSDS Home
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- Audit FTE...
 - Audit Form (DS4061/DS4120)
 - Audit Narrative
 - FTE Conflict Detection
 - Teacher Credential Verification Report
- Grad Cohort...
- PEPE...
- General Reports...
- Section 25e...

FTE Count - DS4061

School Year/Collection: Spring 2018 General Collection

District: Wexford-Missaukee ISD (83000)

Special 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	0.00	0.00	0.00
120	Programs for Moderate Cognitive Impairment	0.00	46.41	0.00	46.41
130	Programs for Severe Cognitive Impairment	0.00	13.50	0.00	13.50
140	Programs for Emotional Impairment	0.00	10.92	0.00	10.92
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	38.44	0.00	38.44
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	0.00	0.00	0.00
270	Early Childhood Special Education Services	0.00	0.00	0.00	0.00
Special Education Total		0.00	109.27	0.00	109.27

Updated By: Barbette Lane on 8/15/2018

Audited By: Barbette Lane on 8/15/2018

MSDS
Profile: Auditor **A-** | **A+**

FTE Count - DS4061

School Year/Collection:

District:

Additional Information on K-12 Pupils

Category	FTE Count	Total
Emotionally Impaired Students Served by the DHHS	<input type="text" value="0.00"/>	0.00
Non-Special Education Juvenile Detention Facilities and Child-Caring Facilities	<input type="text" value="0.00"/>	0.00
Special Education FTE (section 24)	<input type="text" value="0.00"/>	0.00
Total Special Education students in ISD Programs	<input type="text" value="109.27"/>	109.27

Updated By: Barbette Lane on 8/15/2018

Audited By: Barbette Lane on 8/15/2018

MSDS

Profile: Auditor **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

Grad Cohort...

PEPE...

General Reports...

Section 25a...

FTE Count - DS4061

School Year/Collection:

District:

Residency Related Information

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
57020 Lake City Area School District	0.00	9.92	0.00	0.00	0.00	9.92
57030 McBain Rural Agricultural Schools	0.00	6.84	0.00	0.00	0.00	6.84
67050 Marion Public Schools	0.00	4.50	0.00	0.00	0.00	4.50
67055 Pine River Area Schools	0.00	10.67	0.00	0.00	0.00	10.67
83010 Cadillac Area Public Schools	0.00	52.09	0.00	0.00	0.00	52.09
83060 Manton Consolidated Schools	0.00	13.33	0.00	0.00	0.00	13.33
83070 Mesick Consolidated Schools	0.00	11.92	0.00	0.00	0.00	11.92
Total	0.00	109.27	0.00	0.00	0.00	109.27

Updated By: Barbette Lane on 8/15/2018

Audited By: Barbette Lane on 8/15/2018

MSDS Profile: Auditor **A-** | **A+**

MSDS Home

Student Data Submission...

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Audit Form (DS4061/DS4120)

Audit Narrative

FTE Conflict Detection

Teacher Credential Verification Report

Grad Cohort...

PEPE...

General Reports...

Section 25e...

FTE Count - DS4061

School Year/Collection:

District:

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

Summary of Membership

Total Special Education	109.27
Total Adjusted Special Education Count	109.27
K-12 Pupils	0.00
Total Adjusted K-12 Membership Count	0.00
Total Adjusted K-12 & Special Education FTE	109.27

Section 25 Net Adjustments

Special Education Section 25 Adjustments	0.00
General Education Section 25 Adjustments	0.00
Total Section 25 Adjustments	0.00

Updated By: Barbette Lane on 8/15/2018 Audited By: Barbette Lane on 8/15/2018

FTE Count - DS4061

School Year/Collection: Spring 2017 General Collection ▾

District: Wexford-Missaukee ISD (83000)

Student Details - Gen & Spec Ed

Results: 313 of 313 total records.

<u>UIC</u>	<u>Name</u>	<u>DOB</u>	<u>Bldg</u>	<u>Res LEA</u>	<u>Res Code</u>	<u>Grade</u>	<u>Alt Ed</u>	<u>Spec Ed Prog</u>	<u>Sec 52</u>	<u>Sec 53</u>	<u>Gen Ed</u>	<u>Total</u>
------------	-------------	------------	-------------	----------------	-----------------	--------------	---------------	---------------------	---------------	---------------	---------------	--------------



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.

FTE Count - DS4120

School Year/Collection: Spring 2017 General Collection ▾

District: Wexford-Missaukee ISD (83000)

Special 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	0.00	0.00	0.00
120	Programs for Moderate Cognitive Impairment	0.00	43.00	0.00	43.00
130	Programs for Severe Cognitive Impairment	0.00	23.00	0.00	23.00
140	Programs for Emotional Impairment	0.00	11.23	0.00	11.23
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	39.01	0.00	39.01
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	0.00	0.00	0.00
270	Early Childhood Special Education Services	0.00	0.00	0.00	0.00
Special Education Total		0.00	116.24	0.00	116.24

Updated By: Barbette Lane on 4/10/2017

Audited By: Barbette Lane on 4/10/2017



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:

District:

Include Student Detail

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
Wexford-Missaukee ISD (83000)			0.00	Barbette Lane				
Cadillac Heritage Christian (04742)	10/07/2015		0.00	Barbette Lane				
Northern Michigan Christian School (02758)	02/10/2016		0.00	Barbette Lane				
St. Ann School (03603)	02/10/2016		0.00	Barbette Lane				
Wexford-Missaukee ISD Special Education (08873)	10/07/2015		0.00	Barbette Lane				

Items per page:

Page of

Audit Narrative

School Year/Collection: Spring 2017 General Collection

District: Wexford-Missaukee ISD (83000)

Go

Include Student Detail

View Report

Reset Forms

Go To Audit Form


Section I

Section II

Section III

Section IV

Section V

 Out of balance.

II. Results

Refresh

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

	Unaudited Count (DS4061)	Audited Count (DS4120)	Findings	Audit Difference
Special Ed	116.24	0.00	0.00	116.24
- Section 52	116.24	0.00		
- Section 53	0.00	0.00		
- Section 24	0.00	0.00		
- Emotionally Impaired	0.00	0.00		
Students Served by the DHHS				
General Ed	0.00	0.00	0.00	0.00
Adult Ed	0.00	0.00	0.00	0.00

Audit Narrative

School Year/Collection: Spring 2017 General Collection ▾

District: Wexford-Missaukee ISD (83000)

Include Student Detail

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

III. Specific Findings

Findings By The Auditor

Building	Audit Type	Finding	Pupils	FTE	FTE Type	Comments
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="button" value="Students"/> <input type="button" value="None"/> <input type="button" value="Save"/>

System Generated Findings

Audit Narrative

School Year/Collection: Spring 2017 General Collection ▾

District: Wexford-Missaukee ISD (83000)

Include Student Detail

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

IV. General Findings

Building	Audit Type	Finding	Comments
<input type="text"/>	<input type="text"/>	<input type="text"/>	None <input type="button" value="Save"/>

Audit Narrative

School Year/Collection: Spring 2017 General Collection ▾

District: Wexford-Missaukee ISD (83000)

Go

Include Student Detail

View Report

Reset Forms

Go To Audit Form

Section I

Section II

Section III

Section IV

Section V

V. Appeal Process

Save

If pertinent documentation regarding findings was not provided to the auditor at the time of the audit, please contact [Barbette Lane at blane@wmisd.org](mailto:blane@wmisd.org) within 10 calendar days after the date of this report so that it can be determined if reinstatement is appropriate at this level.



District appeals of the ISD's audit findings must be made within 30 days of receiving the ISD's audit report or ISD's decision on the informal appeal. Formal appeal of any of the Special Education or General Education findings may be instituted by contacting Naomi Casher, Assistant Director, Office of Financial Management, Michigan Department of Education, P.O. Box 30008, Lansing Michigan 48909. Formal appeal of any of Adult Education findings may be instituted by contacting Ms. Dianne Duthie, Workforce Development Agency, 201 N. Washington Square, Lansing, Michigan 48909.

Audit Narrative

School Year/Collection: Fall 2020 General Collection ▼

District: Wexford-Missaukee ISD (83000) Go

Include Student Detail View Report

Reset Forms

Go To Audit Form Certify As Complete

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: Fall 2020 General Collection ▼

District: Wexford-Missaukee ISD (83000) Go

Include Student Detail View Report

Reset Forms

Go To Audit Form Re-Open

Section I Section II Section III Section IV Section V



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 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

Section 25e

Section 25 Request List

Filter...

Select your filter criteria...



UIC:



District:

Building:

Status:

- All
- New
- Approved
- Denied
- Denied By System

Request Date From:  To: 

Response Date From:  To: 

Show Only Requests From My District(s)

Filter Clear



Section 25e

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

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 2017 General Collection 2017-2018	Traverse Bay ISD / Traverse City Area Public Schools(28010/04199)	1.00	0.89	0.11	0.00	09/08/2009			-0.47	-0.06
Student Record Maintenance 2017-2018	Wexford-Missaukee ISD / McBain Rural Agricultural Schools(57030/02468)	1.00	1.00	0.00	0.00	11/08/2017	11/13/2017	56	0.53	0.00

Comments: Student was absent 3rd-7th hour on 11/8; 11/9 & 11/10 were half days. Students first full day was 11/13/2017.

Response Date: 12/15/2017

Request Date: 11/22/2017

Response By: Barbette Lane

Status: Approved



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



Section 25e

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



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 INFORMATION	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	_____		
	Last day attended at reported school	_____	District Code _____	ISD Code _____
OFFICE USE ONLY	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

- MSDS Home
- Student Data Submission... 
- Student Data Downloads... 
- Search... 
- Certified Data Reports... 
- Audit FTE... 
- Grad Cohort... 
- PEPE... 
- General Reports... 
- Section 25e... 
- Manage Section 25e Requests
- Section 25e Summary Report

Section 25 Summary Report

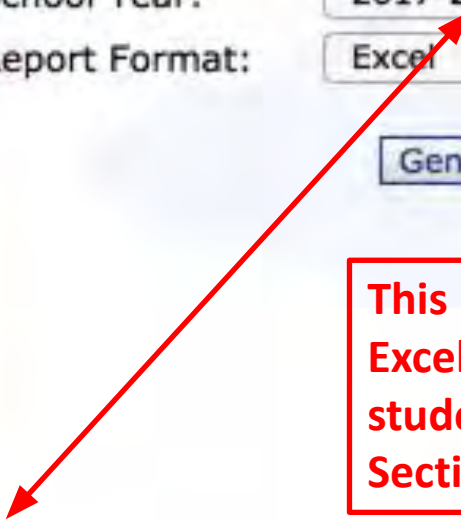
* = Required

* Submitting Entity:

* School Year:

* Report Format:

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





Center for Educational Performance and Information - Michigan Student Data System

Section 25 Summary Report

Collection: Student Record Maintenance 2017-2018

Entity: Wexford-Missaukee ISD (83000)

Adjustment Type	Request Status	Date of Request	Response Date	Auditor Name	UIC	Last Name	First Name	Student Id	Grade	Prior District Code	Prior Building Code	Prior Student Residency	Prior Resident LEA	Prior Special Ed Program	Prior Alt Ed	New District Name	New District Code
Gain	Approved	01/09/2018	02/28/2018	Barbette Lane					10	28000	09783	14	28090	120		Wexford-Missaukee ISD	83000
Loss	Approved	02/06/2018	02/28/2018	Amy Larson					08	83000	08873	14	83010	140		Buckley Community Schools	28035



New Building Name	New Building Code	Enrollment Date	Student Residency	Special Ed Program	Alt Ed	First Day In Attendance	Total FTE	Gen Ed FTE	Sect52 FTE	Sect53 FTE	Gen Ed Adj	Sect52 Adj	Sect53 Adj	Days Remaining
Wexford-Missaukee ISD Special Education	08873	12/4/2017	14	120		12/10/2017	1	0	1	0	0	0.37	0	39
Buckley Community Schools	00438	1/31/2018	14			01/31/2018	0.44	0.16	0.28	0	0	-0.04	0	10



Days and Clock Hours

- DS4168 – District Deadline is July 15 (Electronic in EEM)
- DS4168 – ISD Audit Deadline is August 1 (Electronic in EEM)

Secure | <https://milogintp.michigan.gov/cepi-pw/EEM.Collections.UI/Certification>

 **Center for Educational Performance and Information**  Michigan.gov
The Official State of Michigan Website

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EEM Profile: [D/CH ISD Certifier](#) | [A-](#) | [A+](#)

[Home](#) / [Certification Setup](#)

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.

- EEM Home**
- Search
- Data Sets
- Reports
- Days & Clock Hours
- Home
- Data Submission
- ISD Certification

EEM Profile: D/CH ISD Certifier | EEM-Search A- | A+

[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.

Certifications (level, date, user)	FullOfficialName	flagged Buildings	
District 6/11/2018 ISD 7/10/2018	Cadillac Area Public Schools (83010)	0	<input type="button" value="Change Certifications"/> <input type="button" value="Details"/>
District 7/9/2018 ISD 7/10/2018	Highpoint Virtual Academy of Michigan (83900)	0	<input type="button" value="Change Certifications"/> <input type="button" value="Details"/>
District 7/10/2018 ISD 7/10/2018	Lake City Area School District (57020)	0	<input type="button" value="Change Certifications"/> <input type="button" value="Details"/>
District 7/10/2018 ISD 7/10/2018	Manton Consolidated Schools (83060)	0	<input type="button" value="Change Certifications"/> <input type="button" value="Details"/>
District 6/22/2018 ISD 7/10/2018	Marion Public Schools (67050)	0	<input type="button" value="Change Certifications"/> <input type="button" value="Details"/>
District 7/10/2018 ISD 7/10/2018	McBain Rural Agricultural Schools (57030)	0	<input type="button" value="Change Certifications"/> <input type="button" value="Details"/>
District 6/27/2018 ISD 7/10/2018	Mesick Consolidated Schools (83070)	0	<input type="button" value="Change Certifications"/> <input type="button" value="Details"/>
District 7/12/2018 ISD 7/12/2018	Pine River Area Schools (67055)	0	<input type="button" value="Change Certifications"/> <input type="button" value="Details"/>
District 6/25/2018 ISD 7/10/2018	Wexford-Missaukee ISD (83000)	0	<input type="button" value="Change Certifications"/> <input type="button" value="Details"/>

EEM Profile: D/CH ISD Certifier | EEM-Search A- | A+

[Home](#) / [Certification List](#) / [Edit Single Certification](#)

Step 6: Data Certification Cadillac Area Public Schools (83010)
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.

Details for Cadillac Area Public Schools (83010)

Certifications

District	6/11/2018	Jan Jenema	<input type="button" value="Change Certifications"/>
ISD	7/10/2018	Barbette Lane	

The district satisfied the days, hours, and attendance requirements for the current school year.

EEM Home
Search
Data Sets
Reports
Days & Clock Hours

EEM Profile: D/CH ISD Certifier | EEM-Search A- | A+

[Home](#) [Start Page](#)

Step 1: Start Page
Select the collection (academic year) and district which you wish to access.

Collection:
District:

Legislation Governing This Application

If the district fell short of the days, hours, or attendance requirement for the current school year, click "Fell Short" to provide more detail and certify your report.

If the district satisfied the days, hours, and attendance requirements for the current school year, click "Satisfied" to be taken to the report certification module.

Fell Short

Step 2: Calendar Cadillac Area Public Schools (83010)
 The Calendar Page is used to document the number of days and hours originally scheduled for the district. Calendars can be established district-wide, by the building, or by building/grade level.

Please note this year's minimum requirements based on your district information
 Minimum Days: 180
 Minimum Hours: 1098.00

- * Total Days of Professional Development Provided to All Teachers
- * My district operated under a collective bargaining agreement in effect as of July 1, 2013, that provided for the counting of up to 38 hours of qualifying professional development toward the instructional hour requirement. Yes No
- * My district operated under a collective bargaining agreement in effect as of July 1, 2013, that provided for fewer instructional days that is required for the current school year under Section 101. Yes No
- * I use a district wide Calendar Yes No

[Continue](#) [Back](#) [Go To Audit](#)

Building	Days	Hours
Cadillac Innovation High School (07271)		
Cadillac Junior High School (00487)		
Cadillac Schools Adult Education (08920)		
Cadillac Senior High School (00488)		
Forest View Elementary School (05101)		
Franklin Elementary School (01307)		
Kenwood Elementary School (02024)		
Lincoln Elementary School (02210)		
Mackinaw Trail Middle School (08628)		

[Continue](#) [Back](#) [Go To Audit](#)

EEM Profile: [D/CH ISD Certifier](#) | **A-** | **A+**

[Home](#) / [Start Page](#) / [Calendar](#) / [Events](#)

EEM Home
Search
Data Sets
Reports
Days & Clock Hours


Step 3b: View Event Cadillac Area Public Schools (83010)
View event information.

 No data present

EEM Profile: D/CH ISD Certifier | EEM-Search A- | A+

[Home](#) / [Start Page](#) / [Calendar](#) / [Events](#) / [Attendance](#)










Step 4: Attendance Cadillac Area Public Schools (83010)
The Attendance Page is used to document days when enrolled attendance fell below 75% for those pupils who were scheduled for instruction on that day district-wide.

Date Below 75%	Number of Pupils Scheduled	Number of Pupils Present	Percent in Attendance
 No data present			

EEM Profile: D/CH ISD Certifier | EEM-Search A- | A+

Home Start Page Calendar Events Attendance Summaries

Step 5a: Summary Edit Cadillac Area Public Schools (83010)
The Summaries Page serves as a mechanism to warn users of potential day/hour issues, as well as provides a place to view waiver statuses, and a detailed accounting of day and hour

Building	Waivers
Cadillac Innovation High School (07271)	 No Warnings * No <input type="radio"/> Yes <input type="radio"/> <input type="button" value="Details"/>
Cadillac Junior High School (00487)	 No Warnings * No <input type="radio"/> Yes <input type="radio"/> <input type="button" value="Details"/>
Cadillac Schools Adult Education (08920)	 No Warnings * No <input type="radio"/> Yes <input type="radio"/> <input type="button" value="Details"/>
Cadillac Senior High School (00488)	 No Warnings * No <input type="radio"/> Yes <input type="radio"/> <input type="button" value="Details"/>
Forest View Elementary School (05101)	 No Warnings * No <input type="radio"/> Yes <input type="radio"/> <input type="button" value="Details"/>
Franklin Elementary School (01307)	 No Warnings * No <input type="radio"/> Yes <input type="radio"/> <input type="button" value="Details"/>
Kenwood Elementary School (02024)	 No Warnings * No <input type="radio"/> Yes <input type="radio"/> <input type="button" value="Details"/>
Lincoln Elementary School (02210)	 No Warnings * No <input type="radio"/> Yes <input type="radio"/> <input type="button" value="Details"/>
Mackinaw Trail Middle School (08628)	 No Warnings * No <input type="radio"/> Yes <input type="radio"/> <input type="button" value="Details"/>

EEM
Profile: D/CH ISD Certifier | A- | A+

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[Start Page](#)
[Calendar](#)
[Events](#)
[Attendance](#)
[Summaries](#)
[Certification](#)

Step 6: Data Certification Cadillac Area Public Schools (83010)
 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.

Details for Cadillac Area Public Schools (83010)

Certifications

District 6/11/2018 Jan Jenema

ISD 7/10/2018 Barbette Lane

Building Name	Flagged Days	Flagged Hours	
Cadillac Innovation High School (07271)	0	0	<input type="button" value="Details"/>
Cadillac Junior High School (00487)	0	0	<input type="button" value="Details"/>
Cadillac Schools Adult Education (08920)	0	0	<input type="button" value="Details"/>
Cadillac Senior High School (00488)	0	0	<input type="button" value="Details"/>
Forest View Elementary School (05101)	0	0	<input type="button" value="Details"/>
Franklin Elementary School (01307)	0	0	<input type="button" value="Details"/>
Kenwood Elementary School (02024)	0	0	<input type="button" value="Details"/>
Lincoln Elementary School (02210)	0	0	<input type="button" value="Details"/>
Mackinaw Trail Middle School (08628)	0	0	<input type="button" value="Details"/>

Certification



EEM Profile: D/CH ISD Certifier | EEM-Search Go A- | A+

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.

Certifications (level, date, user)	FullOfficialName	flagged Buildings	
District 6/11/2018 ISD 7/10/2018	Cadillac Area Public Schools (83010)	0	Change Certifications Details
District 7/9/2018 ISD 7/10/2018	Highpoint Virtual Academy of Michigan (83900)	0	Change Certifications Details
District 7/10/2018 ISD 7/10/2018	Lake City Area School District (57020)	0	Change Certifications Details
District 7/10/2018 ISD 7/10/2018	Manton Consolidated Schools (83060)	0	Change Certifications Details
District 6/22/2018 ISD 7/10/2018	Marion Public Schools (67050)	0	Change Certifications Details
District 7/10/2018 ISD 7/10/2018	McBain Rural Agricultural Schools (57030)	0	Change Certifications Details
District 6/27/2018 ISD 7/10/2018	Mesick Consolidated Schools (83070)	0	Change Certifications Details
District 7/12/2018 ISD 7/12/2018	Pine River Area Schools (67055)	0	Change Certifications Details
District 6/25/2018 ISD 7/10/2018	Wexford-Missaukee ISD (83000)	0	Change Certifications Details

Data Certification

gintp.michigan.gov/cepi-pw/EEM.Collections.UI/Certification/List/11

er for Educational Performance and Information



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Profile: D/CH ISD Certifier

EEM-Search

Go



[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.

Certifications (level, date, user)	FullOfficialName	Flagged Buildings	
District 6/11/2018 ISD 7/10/2018	Cadillac Area Public Schools (83010)	0	Change Certifications Details
District 7/9/2018 ISD 7/10/2018	Highpoint Virtual Academy of Michi	0	Change Certifications Details
District 7/10/2018 ISD 7/10/2018	Lake (5702		Change Certifications Details
District 7/10/2018 ISD 7/10/2018	Mant (8306		Change Certifications Details
District 6/22/2018 ISD 7/10/2018	Maric		Change Certifications Details
District 7/10/2018 ISD 7/10/2018	McBain Rural Agricultural Schools (57030)	0	Change Certifications Details
District 6/27/2018	Mesick Consolidated Schools	0	Change Certifications

Modify Certifications

Please select an action

Decertify
Certify
Cancel



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.

MILogin for Third Party

 HOME

 REQUEST ACCESS


 UPDATE PROFILE

 SECURITY OPTIONS

 CHANGE PASSWORD

 LOGOUT

Home Page of Barbette Lane

 Your password will expire in **25** days

Access your applications by clicking on the application links below



Center for Educational Performance and Information (CEPI)

Educational Entity Master (EEM)

Graduation and Dropout Application (GAD)

MI School Data

Michigan Student Data System (MSDS)

Registry of Educational Personnel (REP)

School Infrastructure Database (SID)

Graduation and Dropout Application - School Year 2017 - 2018

 [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

Total Buildings	11
Audit Completed Buildings	0

View and Update Data

- [Audit Findings Student List](#)
- [Audit Findings Building List](#)
- [Audit Finding Requests](#)

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

Graduation and Dropout Application - School Year 2017 - 2018

 [Print](#)

UIC Quick Search

Go

[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

Showing 1 - 11 of 11 results


<< < 1 > >>

View records per page.

District Name	District Code	Building Name	Building Code	
Cadillac Area Public Schools	83010	Cadillac Innovation High School	07271	<input type="checkbox"/>
Cadillac Area Public Schools	83010	Cadillac Senior High School	00488	<input type="checkbox"/>
Highpoint Virtual Academy of Michigan	83900	Highpoint Virtual Academy of Michigan	02953	<input type="checkbox"/>
Lake City Area School District	57020	Lake City Alternative School	03283	<input type="checkbox"/>
Lake City Area School District	57020	Lake City High School	07483	<input type="checkbox"/>
Manton Consolidated Schools	83060	Manton Consolidated High School	02343	<input type="checkbox"/>
Marion Public Schools	67050	Marion High School	02378	<input type="checkbox"/>
McBain Rural Agricultural Schools	57030	McBain Jr/Sr High School	02488	<input type="checkbox"/>
Mesick Consolidated Schools	83070	Mesick Consolidated Jr/Sr High School	05866	<input type="checkbox"/>
Pine River Area Schools	67055	Pine River Area Middle/High School	03047	<input type="checkbox"/>
Wexford-Missaukee ISD	83000	Wexford-Missaukee ISD Special Education	08873	<input type="checkbox"/>

Save

Graduation and Dropout Application - School Year 2017 - 2018

 [Print](#)

UIC Quick Search

Go

[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.

Wexford-Missaukee ISD (83000)



Wexford-Missaukee ISD Special Education (08873)



All Years



Audit Findings Request(s) Total Records: 0

Graduation and Dropout Application - School Year 2017 - 2018

 [Print](#)

UIC Quick Search

[Dashboard](#) > [Audit Findings Student List](#)

Audit Findings Student List

This result page lists the students for the school and exit code you selected. This page enables the user to request changes to student's exit codes and exit dates. A comment box appears for each student to make comments for other authorized users to view. Enter the new exit code by selecting it from the dropdown menu. For quick reference, click on the "View Code Descriptions" link for a description of the exit status codes. Next, enter the new exit date in the text box provided. Remember to save all changes before sorting data or exiting. If these changes complete all requests for this building, click on the Building Complete checkbox.

[View Submitted Audit Findings Requests](#)

Wexford-Missaukee ISD (83000)

Wexford-Missaukee ISD Special Education (08873)

08

Building Complete

[View Code Descriptions](#)

Showing 1 - 2 of 2 results

<< < 1 > >>

View records per page.

Sampled	Audited	Status	Cohort	Last Cycle Updated	Name	UIC	DOB	Gender	Grade	Local ID	Original Exit Code	Exit Date
<input type="checkbox"/>	<input type="checkbox"/>	M	2016	Fall 2015	[REDACTED]		6/4/1997	M	12	[REDACTED]	08	7/7/2015
New Exit Code: <input type="text" value="08"/> New Exit Date: <input type="text" value="7/7/2015"/> Comments: <input type="text"/>												
<input type="checkbox"/>	<input type="checkbox"/>	M	2018	EOY 2018	[REDACTED]		5/18/1999	M	14	[REDACTED]	08	5/24/2018
New Exit Code: <input type="text" value="08"/> New Exit Date: <input type="text" value="5/24/2018"/> Comments: <input type="text"/>												



Quality Control Review

- ISD Auditors are audited a minimum every three years
 - Gloria Suggitt & Jose Quintero
 - Rotation
 - Sends a checklist

- How to Prepare
 - Gather all audit documents
 - Review audit

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 2021/Spring 2022**

PART I – GENERAL

1. ISD name: _____ Code: _____
2. District name: _____ Code: _____
3. For the _____ count date.
4. Date QCR started: _____ completed: _____ hours: _____

5.

	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:

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

1. _____ ISD Auditor reconciled the DS-4061 to the alpha lists and worksheets.
2. _____ ISD Auditor documented the audit of the days and clock hours.
3. _____ ISD Auditor documented 75% attendance requirements at the building and the district level.
4. _____ ISD Auditor documented review of Special Education Worksheets A & B.



5. ____ ISD Auditor obtained, reviewed and documented the district's excused/unexcused attendance policy (internal control structure).
6. ____ ISD Auditor reviewed the District's drop/add documents and MSDS FTE Comparison Report and documented any variances between Fall and Spring Counts.
7. ____ 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. Persons 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: _____

Gloria Suggitt, Audit Specialist

Date

Caitlin Hengesbach, Audit Manager
Office of Financial Management

Date



Contact Information

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iziesemer@washtenawisd.org

****Special Thank You to Retired Auditor Barbette Lane for
Creating this Presentation****