



## **MICHIGAN DEPARTMENT OF EDUCATION**

### **PUPIL AUDITING MANUAL**

This manual is a living document subject to changes based upon revisions to current statutory acts including the State School Aid Act, the Revised School Code, Attorney General Opinions, and additional clarifications of current Department guidance and policy.

as Amended 3/08  
(Changes highlighted)

## **Pupil Auditing Manual Committee Members**

Diana Bailey, Michigan Department of Education  
Ellen Behm, Ingham Intermediate School District  
Kathy Breen, Ottawa Area Intermediate School District  
Carolyn Claerhout, Oakland Schools  
Theresa Danberry, St. Joseph Intermediate School District  
Randy Darnell, Darnell & Meyering  
Beverly Finlayson, Wayne Regional Educational Service Agency  
Dan Hanrahan, Michigan Department of Education  
Debra Hartman, Genesee Intermediate School District  
Elaine Madigan, Michigan Department of Education  
Becky Rocho, Calhoun Intermediate School District  
Marlene Rundio, Kent Intermediate School District  
Gloria Suggitt, Michigan Department of Education  
Sally Washington, Tuscola Intermediate School District  
Kathleen A. Weller, Michigan Department of Education  
Joellen Wonsey, Michigan Department of Education  
George Wytko, Calhoun Intermediate School District

## Table of Contents

### Pupil Membership Audits

<u>Section</u>	<u>Topic</u>	<u>Page</u>
	Introduction	1
1	Audit Cycle	2
2	Desk Audits	3
3	Planning for Field Audits	6
4	Building Field Audits	7
5	Condensed Building Field Audit Program	23
6	Audit Reports, Repayments, and Appeals	28
7	75% Attendance and Hours of Instruction	30

### Appendices

A	Statement of Independence	31
A.1	Building Risk Assessment Form	32
B.	Local District Planning Form	33
C.	FTE Adjustment Form	
D.	Automated Narrative Instructions	
E.	Standard Audit Findings	
F.	Sample Narrative	
G.	Sample Summary and Analysis	
H.	Desk Audi Procedures	

### Exit Status, Drop Out Rate and Graduation Rate Audits

<u>Section</u>	<u>Topic</u>	<u>Page</u>
	Introduction	2
1	Audits of the GAD 2007 and 2008 Cohorts	4
2	Audits of End of Year and End of Summer Submissions for the Graduating Cohorts	5
3	Audits of SRSD Submissions	6
4	Audits of SRSD Submissions Exceeding Preset Thresholds	8
5	Table of Acceptable Status Documentation	9