

**Sample Narrative**  
**STATE AID MEMBERSHIP AUDIT REPORT**  
**Count Day: 02/14/2004**

**ISD/RESA:** Shiawassee Regional Education Service District  
**District/PSA:** Shiawassee Regional ESD (78000)

### **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.

Building/Program	Date of Prior Field Audit	Adjustment	Auditor	Audit Time	Percent Tested		
					Pop I	Pop II	Pop III
Shiawassee Elem. School		0.00	Karen Eisinger	2 hrs.	5%	10%	10%
Shiawassee Middle School		0.00	Karen Eisinger	5 hrs.	10%	10%	10%
Shiawassee High School		-0.43	Karen Eisinger	6 hrs.	10%	10%	10%

### **II. Results**

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

	Unaudited FTE Count	Findings	Audited FTE Count
Special Education	100.33	-0.33	100.00
General Education	139.17	-0.10	139.27
Adult Education	0.00	0.00	0.00
TOTAL	239.50	-0.43	239.07

### **III. SPECIFIC FINDINGS**

#### **SPECIAL EDUCATION**

##### **Desk Audit**

##### **Finding S10**

Specific pupil was claimed for FTE greater than hours of instruction scheduled/provided.

##### **Recommended FTE Adjustment**

-0.33 FTE

##### **Legal Reference**

Administrative Rule 340.6 and 340.7; Section 6(8) of the State School Aid Act

##### **Field Audit**

#### **GENERAL EDUCATION**

##### **Desk Audit**

Field Audit

Finding S10

Specific pupil was claimed for FTE greater than hours of instruction scheduled/provided.

Recommended FTE Adjustment

-0.10 FTE

Legal Reference

Administrative Rule 340.6 and 340.7; Section 6(8) of the State School Aid Act

ADULT EDUCATION

Desk Audit

Field Audit

**IV. GENERAL FINDINGS**

Desk Audit

Finding G21

The alpha list must include three FTE columns: General Education FTE, Special Education FTE, and Total FTE. The Total FTE must be less than or equal to 1.00 FTE.

Field Audit

Finding G7

All teachers must use the attendance marks stipulated in the districts/PSA's policy.

Finding G18

Do not obliterate student names from the official attendance record. In the event that a student transfers or drops a class, draw a single line through the name and make a notation at the end of the line: transferred to Eng 101 or dropped 9/27.

Additional Comments

Field Audit results for Shiawassee High School were discussed with the Principal, pupil accounting personnel and district pupil accounting personnel.

**V. APPEAL PROCESS**

If pertinent documentation regarding findings was not provided to the auditor at the time of the audit, please contact \_\_\_\_\_ within 10 calendar days after the date of this report so that it can be determined if reinstatement is appropriate at this level. Otherwise, formal appeal of any of the findings may be instituted by contacting Ms. Kathleen Weller, Director of Audits, Michigan Department of Education, P.O. Box 30008, Lansing, Michigan 48909.

Pupil Accounting Auditor:

Signature \_\_\_\_\_

\_\_\_\_\_ Date

Printed Name \_\_\_\_\_