



STATE OF MICHIGAN
DEPARTMENT OF EDUCATION
LANSING

RICK SNYDER
GOVERNOR

BRIAN J. WHISTON
STATE SUPERINTENDENT

MEMORANDUM

DATE: January 11, 2018

TO: Local and Intermediate School District Superintendents
Public School Academy Directors

FROM: Kyle L. Guerrant, Deputy Superintendent *KG*

SUBJECT: Pupil Membership Auditing Manual

The Michigan Department of Education has updated the Pupil Membership Auditing Manual to incorporate changes in the Pupil Accounting Manual. Both manuals are available at:

www.michigan.gov/mdeaudit

Questions may be directed to Gloria Suggitt in the Office of Financial Management-Audits at suggittg@michigan.gov or (517) 373-4591.

cc: Michigan Education Alliance

STATE BOARD OF EDUCATION

JOHN C. AUSTIN – PRESIDENT • CASANDRA E. ULBRICH – VICE PRESIDENT
MICHELLE FECTEAU – SECRETARY • PAMELA PUGH – TREASURER
LUPE RAMOS-MONTIGNY – NASBE DELEGATE • KATHLEEN N. STRAUS
EILEEN LAPPIN WEISER • RICHARD ZEILE

608 WEST ALLEGAN STREET • P.O. BOX 30008 • LANSING, MICHIGAN 48909
www.michigan.gov/mde • 517-373-3324