



STATE OF MICHIGAN  
DEPARTMENT OF EDUCATION  
LANSING

RICK SNYDER  
GOVERNOR

BRIAN J. WHISTON  
STATE SUPERINTENDENT

**MEMORANDUM**

**DATE:** November 12, 2015

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

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

**SUBJECT:** Pupil Membership Auditing Manual

The 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](http://www.michigan.gov/mdeaudit)

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

cc: Michigan Education Alliance

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