



STATE OF MICHIGAN
DEPARTMENT OF EDUCATION
LANSING

GRETCHEN WHITMER
GOVERNOR

MICHAEL F. RICE, Ph.D.
STATE SUPERINTENDENT

MEMORANDUM

DATE: October 15, 2020

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

FROM: Kyle L. Guerrant, Deputy Superintendent KG
Finance and Operations

SUBJECT: District Financial Statements and Audits

Per MCL 388.1618(2) of the state School Aid Act, each local and intermediate school district and public school academy must make the audit of financial and pupil accounting records available through a link on its website homepage, or may make the information available through a link on its intermediate district's website homepage. Due to changes in the state of Michigan's data systems, the state can no longer continue to host district financial audits on the MDE website. As a result of receiving several inquiries regarding this matter, the department is sending this information as a reminder for local and intermediate school districts and public school academies to post financial audits on their websites. Including this information with district budget transparency information would be ideal.

As required in MCL 388.1618(4), local and intermediate school districts and public school academies have until December 1, 2020 to file the annual financial audit reports with the intermediate school district and MDE for the 2019-20 audit cycle. In addition, the deadline for districts to submit comprehensive financial data through the financial information database was extended to December 1, 2020 (MCL 388.1618(5)) as part of the state's education omnibus budget (Public Act 165 of 2020).

For additional questions about transparency reporting or financial audits, please visit the [State Aid and School Finance website](#) or the [Office of Audits website](#), which contain the [2019-20 School Auditing Manual](#). You may also contact the office of audits at MDE-FinAudit@michigan.gov.

cc: Michigan Education Alliance
Confederation of Michigan Tribal Education Directors

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