



STATE OF MICHIGAN
DEPARTMENT OF EDUCATION
LANSING



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GOVERNOR

MICHAEL P. FLANAGAN
SUPERINTENDENT OF
PUBLIC INSTRUCTION

MEMORANDUM

DATE: April 28, 2009

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

FROM: Carol Wolenberg *CW*
Deputy Superintendent

SUBJECT: Financial and Single Audits for 2008-2009

The Department is pleased to provide you with an *Accounting & Auditing Alert* and notify you that the revised *Michigan School Auditing Manual* is available on our web site at: www.michigan.gov/mdeaudit. The manual has been reviewed by our program offices and a referent group of certified public accountants and school district personnel.

Please direct questions related to single audits or the *Michigan School Auditing Manual* to Gloria Suggitt at (517) 373-4591. Questions regarding Financial Information Database (FID) Reports and other financial matters should be directed to Glenda Rader at (517) 335-0524

c: Jon Tomlanovich, MAISA
David Martel, MSBO
Dan Quisenberry, MAPSA

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