



STATE OF MICHIGAN
DEPARTMENT OF EDUCATION
LANSING

GRETCHEN WHITMER
GOVERNOR

MICHAEL F. RICE, Ph.D.
STATE SUPERINTENDENT

MEMORANDUM

DATE: January 16, 2020

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

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

SUBJECT: 2019-20 Pupil Membership Auditing Manual Update

The Michigan Department of Education (MDE) has released the updated Pupil Membership Auditing Manual (PMAM) for the 2019-20 school year. Please know the delayed passage of the State School Aid Act postponed the development and review process for completing the PMAM. The new manual is available on the MDE Audit Services website at [MDE Audits website](#), or may be accessed directly through the following link: [PMAM](#)

Revisions have been highlighted throughout the manual for the reader's convenience. MDE recommends that the entire manual be reviewed on a yearly basis to ensure all content is familiar to school district personnel. In addition, this link will direct you to a document that catalogs the most notable changes.

Questions that are specific to the pupil membership auditing requirements, such as the membership eligibility in state law, should be directed to Gloria Suggitt at suggittg@michigan.gov or Caitlin Hengesbach at hengesbachc2@michigan.gov.

cc: Michigan Education Alliance

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