



STATE OF MICHIGAN
DEPARTMENT OF EDUCATION
LANSING



JENNIFER M. GRANHOLM
GOVERNOR

MICHAEL P. FLANAGAN
SUPERINTENDENT OF
PUBLIC INSTRUCTION

March 25, 2010

MEMORANDUM

TO: Local and Intermediate School District Superintendents, Public School Academy Directors and Business Office Managers

FROM: Carol Wolenberg, Deputy Superintendent *Carol*

SUBJECT: UPDATED PUPIL AUDITING MANUAL

With the assistance of a referent group of Intermediate School District auditors, the Department of Education has updated the Pupil Auditing Manual to incorporate recent changes in the Pupil Accounting Manual. Both manuals are available at:

www.michigan.gov/mdeaudit

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

cc: William Mayes, MASA
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