



STATE OF MICHIGAN
DEPARTMENT OF EDUCATION
LANSING

GRETCHEN WHITMER
GOVERNOR

SHEILA A. ALLES
INTERIM STATE SUPERINTENDENT

MEMORANDUM

DATE: January 10, 2019

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

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

SUBJECT: Pupil Membership Auditing Manual

The Michigan 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

Questions may be directed to Gloria Suggitt in the Office of Financial Management-Audits at suggittg@michigan.gov or 517-241-2225.

cc: Michigan Education Alliance

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