

Pupil Membership Auditing Manual: Notable Changes for 2021-22

Notice: This document captures the significant changes to the Pupil Membership Auditing Manual for the school year. Beyond those noted below, there are many other changes contained in the manual that may affect the functions of a district. This document should not be considered a substitute for the information contained in the Pupil Membership Auditing Manual. The Department recommends that districts read the entire manual yearly to ensure compliance.

Chapter 1: General Requirements

[Day, Hour, Attendance and Participation Requirements](#)

The day, hour, and attendance requirements have returned to the pre-pandemic 180 days and 1,098 hours. The flexibility to base these requirements solely on course content that was available during 2020-21 has been removed. A new subsection was added to give auditors additional information about the end of year audit requirement for participation at a Cyber School.

[Teacher Certification](#)

Section 6(8) has been amended for the 2021-22 school year with a global change to the teacher certification requirement for membership purposes. For 2021-22, auditors will review placements at the grade-level. Starting in 2022-23, auditors will review placements for both grade and subject area. Please note, there is still a teacher certification deduction for grade and subject area misplacements, but that penalty is based on the teacher's salary rather than membership.

Chapter 2: Audit Cycle

[Specific Audit Procedures](#)

Updated procedures to mirror updated itemized membership requirements in the Pupil Accounting Manual.

[Field Audits](#)

Updated requirement to interview a minimum of two or 5% of teachers and school district pupil accounting personnel, whichever is greater. However, no more than ten in the field audited building are required to be interviewed.

[Risk Assessment and Sample Selection](#)

Note added for the pupil membership auditor to sample students in the highest category of risk when the pupil fits into multiple Population III categories.