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GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF EDUCATION
LANSING

MICHAEL P. FLANAGAN
SUPERINTENDENT OF
PUBLIC INSTRUCTION

February 4, 2011

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 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: Michigan Education Alliance

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