

## **2025-2026 Pupil Membership Auditing Manual Notable Changes**

- Pgs. 5-6 Introduction: Confirmation of onsite quality control reviews (QCR) and when it is necessary to provide hard copies of workpapers.
- Pg. 7 Requirement for certified public accountants (CPAs) performing pupil audits to be trained and provide training documentation to the Michigan Department of Education (MDE) by November 1.
- Pg. 7 Requirement for districts using electronic attendance to grant access to the intermediate school district (ISD) auditor to the district's student information system.
- Pg. 9 Requirements for reference to compliance with the Michigan Merit Curriculum (MMC) and legislated state standards requirements and list of board-approved courses and/or curriculum guides for each grade level be included in either the district student handbook or course catalog.
- Pg. 10 Requirement for the district's alpha list to include shared-time students.
- Pg. 11 Individual Pupil Level Requirements: CA60 requirement – review by the ISD auditor of sampled students but not required to be copied and retained by the ISD auditor.
- Pg. 11 Immunization records are to be part of a student's record; however, ISD auditors are not required to review these records.
- Pgs. 12, 14 For CA60 documents, the ISD auditor is required to complete and sign the new Appendix L – ISD Sampled Student Checklist, to verify review of documentation included in the CA60.
- Pgs. 16-18 Teacher Certification – Requirements for 2024-25 and 2025-26 – ISD auditor review at grade level only and for teachers with no credentials, certification, permit, or other departmental authorization.
- Pg. 20 Section 25e Pupil Membership Transfers – Moved from Population III (special programs) to a separate section with audit requirements and instructions. This will not be included in a QCR since this is monitored by CEPI.
- Pgs. 22-23 Section 23a Dropout Recovery Program – Moved from Population III to a separate section with audit requirements and Instructions. This program will be audited by the ISD annually in the time period selected by the ISD to meet compliance requirements.

- Pgs. 24-25 Pupil Membership Count Requirements section added, based on Section 3 of the pupil accounting manual (PAM).
- Pgs. 26-29 Audit Cycle: clarifies ability for ISD auditor to alter audit cycle.
- Pgs. 31-33 Requirement for ISD auditors to periodically visit district buildings does not include shared-time programs in non-public schools.
- Pgs. 33-35 Audit steps for "All Populations" have been revised to define the review of the CA60, and the requirement to complete Appendix L as documentation of review.
- Pg. 40 Alternative Education waiver clarification regarding professional development. In addition, learning lab requirements for attendance.
- Pg. 43 Clarification on who may sign a request for homebound/hospitalized services.
- Pg. 59 Note clarification on cyber school participation.
- Pg. 60 Reminder to physically visit district buildings including virtual learning center.
- Pg. 70 MDE has revised the QCR schedule from 3 years to 4 years, due to the additional work required to review electronic workpapers.
- Pg. 72 Selection process for QCRs.