

# Michigan Pupil Membership Auditing Manual: Notable Changes for 2022-23

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*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.*

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## Chapter 1: General Requirements

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

The subsection was removed regarding the end of year audit requirement for participation at a Cyber School.

Added subsection requiring the district to provide the auditor with a copy of the district-wide calendar and any waivers for the school year.

### [Teacher Certification](#)

Section 6(8) has been amended again for the 2022-23 school year with a global change to the teacher certification requirement for membership purposes. For 2022-23, auditors will review placements at the grade-level. Starting in 2023-24, 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.

Full time equivalent (FTE) deduction calculation example added.

## Chapter 2: Audit Cycle

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### [Desk Audits](#)

Added requirement to verify all buildings used to provide education to students are included on district/building course catalogs.

### [Field Audits](#)

Updated requirement to interview a minimum of two teachers and one school district pupil accounting personnel 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.

Added a note that the total number of pupils reported on the Sample Summary & Analysis must equal the total number of pupils counted for FTE and reported on the MSDS alpha list.

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## [Specific Audit Procedures](#)

Updated procedures to mirror updated itemized membership requirements in the [Pupil Accounting Manual](#).

Clarified the auditor should not determine satisfactory monthly progress but should ensure the district has determined if the pupil met satisfactory monthly progress as defined by the district and MCL 388.1623a.

## **Chapter 5: Quality Control Review (QCR) of Pupil Membership Audits and Informal Agency Review of Quality Control Review Decisions**

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Updated [QCR schedule](#)