

**Section 107 Adult Education
Participant Accounting and
Auditing Manuals
(May 2008)**

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AGENDA

- Welcome, Introduction, Agenda
- Process
- Review Committees
- Major Changes to the Participant Accounting Manual
- Major Changes to the Participant Auditing Manual
- Q&A

PROCESS

- February/March 2008 – Participant Accounting Manual reviewed/revised
- March/April 2008 – Participant Auditing Manual reviewed/revised
- DLEG Approval
- Presentation at Michigan Adult Education Training Conference (May 8, 2008)
- Michigan Pupil Accounting and Attendance Association Conference
 - Presentation (May 20, 2008)
 - State Agency Panel (May 21, 2008)

REVIEW COMMITTEES

- Adult Education Ad Hoc Committee
 - Practitioners
 - DLEG Office of Adult Education Staff

- Adult Education Advisory Group

REFERENT COMMITTEE

- ISD Auditors (5)
- Michigan Department of Education
 - State School Aid Office
 - Office of Audit
- Department of Labor and Economic Growth Internal Audit
- Michigan Association of Continuing and Adult Education
- Adult Education Ad Hoc Committee
 - Practitioners
 - DLEG Office of Adult Education Staff

PARTICIPANT ACCOUNTING MANUAL – MAIN UPDATES

GENERAL:

- Term “membership” changed to “participant eligibility”
- Reference to MDCD changed to DLEG
- Updated per legislation
- Clarification as needed

**PARTICIPANT ACCOUNTING
MANUAL – MAIN UPDATES**

SECTION 1:

- Updated: Enrollment Record Documentation Requirements

SECTION 2:

- Inclusion: Up to 32 hours of qualified professional development time may be counted as instructional time in the calculation of FTEs

**PARTICIPANT ACCOUNTING
MANUAL – MAIN UPDATES**

SECTION 3:

- Updated per legislation: Count date information and exception rule
- Updated per legislation: Requirements for Counting Participant Eligibility
- Inclusion: Career and Technical Education courses as part of the High School Program Completion Eligibility information
- Updated per legislation: Participant Eligibility chart to include all exceptions
- Updated: Attendance Scenarios Chart

**PARTICIPANT ACCOUNTING
MANUAL – MAIN UPDATES**

SECTION 4:

- New Section: Non-Conventional Learning Methods
- Learning Center
- Distance Learning
 - Computer or Internet Course as part of scheduled class period
 - Virtual Learning Course (self-scheduled time and place with no "regular daily attendance" required)

**PARTICIPANT ACCOUNTING
MANUAL – MAIN UPDATES**

SECTION 5:

- Updated: Glossary of Terms

**PARTICIPANT AUDITING
MANUAL – MAIN UPDATES**

GENERAL:

- Term “membership” changed to “participant eligibility”
- Reference to MDCD changed to DLEG
- Updated to align with the Participant Accounting Manual
- Updated to align with the MDE Pupil Auditing Manual
- Clarification as needed

**PARTICIPANT AUDITING
MANUAL – MAIN UPDATES**

SECTION 4:

- Revised to include virtual learning verification information for each program of enrollment. (consistent with Pupil Accounting Manual)
- Revised to include the auditor’s use of a signed certification statement by the district for verifying assessment and continued eligibility requirements

**PARTICIPANT AUDITING
MANUAL – MAIN UPDATES**

SECTION 4:

- Evaluation of Sample Testing was revised to reflect current expansion requirements per the MDE Pupil Auditing Manual. (See Appendix F)
 - Original expansion rates: 10%, 40%, 75%, 100%
 - Current expansion rates: 10%, 25%, 40%, 55%, 75%, 100%

**PARTICIPANT AUDITING
MANUAL – MAIN UPDATES**

SECTION 6:

- Appeal process changed to include an initial appeal step to the ISD Auditor prior to appealing to the State Director of the Office of Education, DLEG
- Repayment and Adjustments updated to include repayment provision in Section 107(17) for all disallowed costs

**PARTICIPANT AUDITING
MANUAL – MAIN UPDATES**

- Appendix A, Page 6: Eliminated
- Appendix C: Updated per Pupil Accounting Manual
- Appendix F Sample Summary and Analysis (new): Aligns with the Pupil Accounting Manual

RESOURCES

- 2007-08 STATE SCHOOL AID ACT
www.michiganlegislature.org
- DLEG OFFICE OF ADULT EDUCATION WEBSITE
www.michigan.gov/adulteducation
 - Adult Education Guidebook
 - Adult Ed Participant Accounting Manual
 - Adult Ed Participant Auditing Manual
- DLEG OFFICE OF ADULT EDUCATION CONTACT:
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QUESTIONS AND ANSWERS


