

Sample Narrative
STATE AID MEMBERSHIP AUDIT REPORT
Count Day: 02/14/2004

ISD/RESA: Shiawassee Regional Education Service District
District/PSA: Shiawassee Regional ESD (78000)

I. INTRODUCTION

The pupil accounting records were audited in accordance with Pupil Accounting Administrative Code Rules, the State School Aid Act, the MDE Pupil Auditing Manual, and other pertinent statutes. The purpose of the audit was to determine whether the membership claim was accurate and that the pupil accounting procedures and practices used by the school district were adequate to ensure a proper pupil count. The audit was performed in accordance with interpretations contained in the Michigan Department of Education Pupil Auditing Manual.

| Building/Program | Desk | Field | Adjustment | Auditor | Audit Time | Percent Tested | | |
|------------------------|------|-------|------------|----------------|------------|----------------|--------|---------|
| | | | | | | Pop I | Pop II | Pop III |
| Shiawassee Elem. Sch. | | | 0.00 | Karen Eisinger | 2 hrs. | 5% | 10% | 10% |
| Shiawassee Middle Sch. | | | 0.00 | Karen Eisinger | 5 hrs. | 10% | 10% | 10% |
| Shiawassee High School | | | -0.43 | Karen Eisinger | 6 hrs. | 10% | 10% | 10% |

II. Results

We recommend that the following adjustments be made to this count.

| | Unaudited FTE Count | Findings | Audited FTE Count |
|-------------------|------------------------|----------|----------------------|
| Special Education | 100.33 | -0.33 | 100.00 |
| General Education | 139.17 | -0.10 | 139.27 |
| Adult Education | 0.00 | 0.00 | 0.00 |
| TOTAL | 239.50 | -0.43 | 239.07 |

III. SPECIFIC FINDINGS

SPECIAL EDUCATION

Desk Audit

Finding S10

Specific pupil was claimed for FTE greater than hours of instruction scheduled/provided.

Recommended FTE Adjustment

-0.33 FTE

Legal Reference

Administrative Rule 340.6 and 340.7; Section 6(8) of the State School Aid Act

Field Audit

GENERAL EDUCATION

Desk Audit

Field Audit

Finding S10

Specific pupil was claimed for FTE greater than hours of instruction scheduled/provided.

Recommended FTE Adjustment

-0.10 FTE

Legal Reference

Administrative Rule 340.6 and 340.7; Section 6(8) of the State School Aid Act

ADULT EDUCATION

Desk Audit

Field Audit

IV. GENERAL FINDINGS

Desk Audit

Finding G21

The alpha list must include three FTE columns: General Education FTE, Special Education FTE, and Total FTE. The Total FTE must be less than or equal to 1.00 FTE.

Field Audit

Finding G7

All teachers must use the attendance marks stipulated in the districts/PSA's policy.

Finding G18

Do not obliterate student names from the official attendance record. In the event that a student transfers or drops a class, draw a single line through the name and make a notation at the end of the line: transferred to Eng 101 or dropped 9/27.

Additional Comments

Field Audit results for Shiawassee High School were discussed with the Principal, pupil accounting personnel and district pupil accounting personnel.

V. APPEAL PROCESS

If pertinent documentation regarding findings was not provided to the auditor at the time of the audit, please contact _____ within 10 calendar days after the date of this report so that it can be determined if reinstatement is appropriate at this level. Otherwise, formal appeal of any of the findings may be instituted by contacting Ms. Kathleen Weller, Director of Audits, Michigan Department of Education, P.O. Box 30008, Lansing, Michigan 48909.

Pupil Accounting Auditor:

Signature _____

_____ Date

Printed Name _____