



STATE OF MICHIGAN
DEPARTMENT OF EDUCATION
LANSING

RICK SNYDER
GOVERNOR

BRIAN J. WHISTON
STATE SUPERINTENDENT

MEMORANDUM

DATE: September 21, 2017

TO: Local and Intermediate School District Superintendents
Public School Academy Directors

FROM: Kyle L. Guerrant, Deputy Superintendent *KG*

SUBJECT: ISD Pupil Membership Auditors

This is to remind all local and intermediate school district (ISD) superintendents and public school academy (PSA) administrators that the State School Aid Act, MCL 388.1618 (4)(a) states: "The Department shall require that each district and intermediate district have an audit of the district's or intermediate district's financial and pupil accounting records conducted at least annually, and at such other times as determined by the department, at the expense of the district or intermediate district, as applicable. The audits must be performed by a certified public accountant or by the intermediate district superintendent, as may be required by the department, or in the case of a district of the first class by a certified public accountant, the intermediate superintendent, or the auditor general of the city."

It is the Department's position that if the auditor is not a certified public accountant, the auditor must be an employee of the ISD conducting the audit.

cc: Michigan Education Alliance

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