



STATE OF MICHIGAN
DEPARTMENT OF EDUCATION
LANSING

GRETCHEN WHITMER
GOVERNOR

MICHAEL F. RICE, Ph.D.
STATE SUPERINTENDENT

MEMORANDUM

DATE: October 21, 2021

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

FROM: Kyle L. Guerrant, Deputy Superintendent ^{KG}
Finance and Operations

SUBJECT: 2021-22 Pupil Membership Auditing Manual Update

Each year, the state legislature adopts new state laws that change pupil accounting rules. These new state laws serve as the foundation for the pupil accounting manual ([PAM](#)) and the corresponding pupil membership auditing manual ([PMAM](#)).

The Michigan Department of Education (MDE) has released the updated PMAM for the 2021-22 school year. The new manual is available on the MDE Audit Services [webpage](#) and can be accessed directly through the following [link](#). Revisions have been highlighted throughout the manual for the reader's convenience. The entire manual should be reviewed every year to ensure all content is familiar to local and intermediate school district personnel. Additionally, this [link](#) will direct you to a document cataloging the most notable changes.

Questions that are specific to the pupil membership auditing requirements can be directed to Gloria Suggitt at suggittg@michigan.gov or Caitlin Hengesbach at hengesbachc2@michigan.gov. Questions related to pupil accounting requirements can be directed to Brian Ciloski at ciloskib@michigan.gov or Jessica Beagle at beaglej1@michigan.gov. Questions related to teacher certification or permits should be directed to mde-educatorhelp@michigan.gov.

cc: Michigan Education Alliance
Confederation of Michigan Tribal Education Directors

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