



STATE OF MICHIGAN
DEPARTMENT OF EDUCATION
LANSING

GRETCHEN WHITMER
GOVERNOR

MICHAEL F. RICE, Ph.D.
STATE SUPERINTENDENT

MEMORANDUM

DATE: March 11, 2021

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

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

SUBJECT: 2020-21 Pupil Membership Auditing Manual Update

The Michigan Department of Education (MDE) has released the updated Pupil Accounting Manual (PAM) and Pupil Membership Auditing Manual (PMAM) for the 2020-21 school year. The changes in these updated manuals were previously announced to local and intermediate school districts and public school academies through various MDE-sponsored training sessions and memoranda. The updated manuals are available on the MDE [audits website](#).

Revisions have been highlighted throughout both manuals for the reader's convenience. MDE recommends that the manuals be reviewed in their entirety on a yearly basis to ensure all content is familiar to school district personnel. In addition, the following links will be directed to documents cataloging the most notable changes for the [PAM](#) and [PMAM](#).

Questions that are specific to the pupil accounting requirements, such as the membership eligibility requirements in state law, should be directed to Brian Ciloski at ciloskib@michigan.gov or Jessica Beagle at beaglej1@michigan.gov. Questions that are specific to the pupil membership auditing requirements, such as the membership eligibility in state law, should be directed to Gloria Suggitt at suggittg@michigan.gov or Caitlin Hengesbach at hengesbachc2@michigan.gov.

cc: Michigan Education Alliance
Confederation of Michigan Tribal Education Directors

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