

Auditing

EDUCATIONAL TESTIMONIES – PUPIL PROGRAMS – 2025-26

INSTRUCTIONS: Complete and submit with the district state aid membership reporting packet that is due at RESA Student Auditing Department by specified date for each count reporting period.

Local District:	
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1. Every full-time student is scheduled for a minimum of 1,098 hours of instruction.
 Yes No

2. All instructional minutes/hours counted toward the minimum hours of instruction meet the criteria published in the Michigan Department of Education Instruction’s Pupil Accounting Manual.
 Yes No

3. We have permission from the district of residence for each nonresident student who we claimed for membership who is not exempt under the terms of Section 6(6) of the State Aid Act.
 Yes No N/A because we do not have this type of nonresident student.

4. The district of residence and/or applicable nontraditional code(s) are indicated on the SIS alpha roster for all nonresident students.
 Yes No Not applicable

5. All nontraditional students are identified on the building alpha roster with the appropriate alpha code(s).
 Yes No Not applicable

6. Each student who was absent in any class/period on the count day is identified on the SIS alpha roster.
 Yes No

7. Each student claimed on the building alpha rosters meets attendance eligibility requirements and is claimed for an FTE which reflects classes attended during the count period.
 Yes No

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8. **Note: Do not complete if the program is conducted through the Adult Education Department.**
Our alternative education program is scheduled for (check one):
- 1,098 hours of instruction
 - a number of hours as approved by the Michigan Department of Education –APPROVED LETTER ATTACHED
 - Not applicable
9. We have received permission from the districts of residence (either by cooperative agreement or waiver letters) to claim nonresidents as pupils in alternative education. **Note: Does not apply to pupils enrolled under Section 6(6), 105, or 105c of the State Aid Act.**
- Yes No Not applicable
10. Each building is maintaining a daily log indicating total enrollment, the number of students absent or present (district choice), and percent of students present/absent.
- Yes No
11. Section 18(2) of the State Aid Act requires that each district shall "...have an audit of the district's financial and pupil accounting records conducted at least annually at the expense of the district...by a certified public accountant or by the intermediate district..."
- We choose to have our pupil accounting audit conducted at our expense by (check one):
- A. Wayne County RESA
 - B. A certified public accountant hired directly by our district

Note: You must notify Caitlin Hengesbach, Director of Audits, Michigan Department of Education if you choose Option B.

Signed:	
Title:	
Phone No.	
Date:	