

# PAA

## Pupil Accounting Auditor

Established in 1998, the MSBO Voluntary Certification Program supports the ongoing professional development of school business officials. The program is a mark of distinction that reflects professional achievement and demonstrates a person's dedication to his/her profession.

### Benefits of Pupil Accounting Auditor Certification

The Pupil Accounting Auditor (PAA) certification:

- 1) will provide access to information and training for the Pupil Accounting Auditor that is specific to their function under Michigan law and regulation;
- 2) will provide a basis for advancing the profession of Pupil Accounting Auditors in Michigan; and
- 3) will ensure proper training in pupil accounting auditing procedures, rules and regulations.

### The PAA Program

MSBO certification courses provide a great deal of information in a short time. Most courses are "bulleted" information rather than in-depth training. They are intended to cover major points about their respective topics, offer an opportunity for questions and discussion, and provide resource information containing background and useful materials for future use.

The recommended beginning courses for the Pupil Accounting Auditor certification are Veteran Pupil Accounting Auditing or Introduction to Pupil Accounting Auditing in Michigan Schools. Each are offered in the fall and spring at the MPAAA Conferences. Although anyone may benefit from this or other individual certification courses, the full program is generally intended for Pupil Accounting Auditors in their first 1-5 years of employment. For those who already have more experience, MSBO will evaluate their background to determine how much additional training is required prior to granting certification.

### Requirements

This program and the courses listed have been created and reviewed by the Professional Development Committee of MSBO and have been developed in conjunction with the Michigan Pupil Accounting and Attendance Association (MPAAA). An applicant for certification must be a member of MSBO, a member of MPAAA, and hold an Associate's Degree or have 5 years experience in pupil accounting within a Michigan school district.

The reverse side of this sheet contains brief descriptions of certification courses that will be offered through MSBO. In some circumstances courses from other sources may be counted toward MSBO certification. *Please be aware that some courses and/or requirements may change. MSBO and the committees that created this program are continuing to evaluate and make modifications as appropriate to keep this certification current.*



## MSBO Voluntary Certification Program

### MSBO's Certification Program Benefits:

- Provides access to information needed to succeed in your job
- Offers practical overviews of key areas of law, regulations and practices
- Identifies resources for in-depth and additional information that may be utilized at a later time
- Assures a quality curriculum is developed and monitored by the MSBO Professional Development Committee
- Uses experienced practitioners to teach classes
- Offers seminars at regular intervals and reasonable prices
- Uses adult learning principles and provides a learning environment where colleagues can share experiences and information

Go to [www.msbo.org](http://www.msbo.org) for more information about the MSBO Voluntary Certification Program for School Business Officials.

### Questions?

Contact Courtney Byam at 517.327.5937 or by e-mail at [cbyam@msbo.org](mailto:cbyam@msbo.org); or

Debbie Kopkau at 517.327.2587 or by e-mail at [dkopkau@msbo.org](mailto:dkopkau@msbo.org).

# Pupil Accounting Auditor (PAA) Course Descriptions

**Auditing I (3 hours):** Learn about key issues for desk audits including Special Education balancing, confirming residency and reviewing district documentation. Tips on developing a communication strategy with district staff on identified issues will be addressed.

**Auditing II (3 hours):** Learn about key issues from the field including compliance, risk assessments, sampling and coordinating the review of POP III students. Techniques for working with district staff in the field and handling teacher and staff interviews will be included.

**Data Quality I (3 hours):** A culture of data quality is the belief that good data is an integral part of teaching, learning, and operating your school. Data Quality I provides the initial foundational building blocks related to creating a culture of data quality. Identify the components of data quality, factors affecting data quality, collaboration opportunities, security and confidentiality, and the elements of a data audit.

**Days and Hours (3 hours):** What counts? How do you handle passing time? How do you calculate hours? This session is both nuts and bolts of the basics of Days and Hours and includes an opportunity for auditors and district staff to hear how "the other half lives". An overview of current requirements as they relate to the school district calendars is also included.

**Effective Communications (3 hours):** Learn techniques and strategies to send clear messages, create credibility, and develop strategic communications programs that are effective for your school district.

**Introduction to CEPI (3 hours):** The Center for Educational Performance and Information (CEPI) or experts appointed by CEPI provide an in-depth overview of submissions impacting a variety of CEPI applications including the Michigan Student Data System (MSDS), the School Infrastructure Database (SID), Financial Information Database (FID), Educational Entity Master (EEM), Graduation and Dropout Application (GAD) and Registry for Personnel (REP). Information about P-20 longitudinal data systems may be included as needed.

**Introduction to Pupil Accounting I (3 hours):** Pupil Accounting I introduces staff new to pupil accounting to the Pupil Accounting Manual (PAM) and requirements related to count days. Included is a review of timelines, enrollment requirements and information about the three student populations as defined by the PAM.

**Introduction to Pupil Auditing (3 hours):** This introduction to pupil accounting auditing focuses on learning the basics of preparing for an audit, acronyms, quality control reviews and tips related to the audit narrative. Embedded in this session are tips on ways to connect and work with various officials with the Michigan Department of Education (MDE).

**Introduction to State Agency Resources (1 hour):** Receive an introduction to state agency personnel from CEPI and MDE (including Office of the Audits, Office of State Aid and School Finance, Office of Special Education, Office of Special Education, etc., who create and/or implement the business rules, administrative rules and other processes affecting district, ISD staff or contracted auditors.

**Principles of Education (3 hours):** Understand the educational process, culture of schools, major learning theories, teaching methodologies, school improvement, design of in-service programs, and the structure and function of the principalship.

**Pupil Accounting Auditing Reporting (3 hours):** The well-rounded pupil accountant auditor will be exposed to many issues affecting funding for the districts under their auditing umbrella. These two sessions provide information related to both CEPI applications/processes (GAD, TSDL, General Collection, SRM) and the implementation of the Pupil Accounting Auditing Manual.

**Pupil Accounting Auditors in Action (3 hours):** Learn from experts the critical information needed to create and manage pupil auditing functions that offers district staff with clear guidelines and appropriate support mechanisms.

**Pupil Accounting Legal Issues (2 hours):** Learn about the legal perspectives faced by Pupil Accounting Specialists and Pupil Auditors related educational issues; enrollment issues, FERPA, student records, teacher certification, etc. as well as data quality and data collection. (Offered by MPAAA)

**Pupil Accounting Legislative Primer (3 hours):** Understanding the processes and procedures of pupil accounting requires a basic understanding of school funding, including knowledge of the State School Aid Act, the School Code, and Administrative Rules and how these elements intertwine and provide the cornerstone that drives the content of the Pupil Accounting Manual and the Pupil Auditing manual.

**Team Leadership (3 hours):** Learn how to match your leadership style with the culture of the organization. Matching leadership style to the cultural landscape will allow you to increase your productivity, decrease communication problems and strengthen your conflict management skills.

**Wrap-up/Ethics (2 hours):** Celebrate completion of your certification program! Reflect on what you have learned and your role in the educational process and your school district. This class can be taken only if you are two classes or less from completing your certification (not counting the Wrap-Up/Ethics Session).

**Elective (6 hours):** Any course taken that is not required in this track, but is required in another.

**Total class time is 50 hours.  
Continuing Education hours are 90  
hours within a five-calendar-year  
period.**