



# OAG

Office of the Auditor General

## Report Summary

### *Follow-Up Report*

### *Virtual Learning in Cyber Schools*

### *Michigan Department of Education (MDE)*

**Report Number:**  
**313-0225-18F**

**Released:**  
**October 2024**

We conducted this follow-up to determine whether MDE had taken appropriate corrective measures in response to the two material conditions noted in our September 2021 audit report.

Prior Audit Information	Follow-Up Results		
	Conclusion	Finding	Agency Preliminary Response
Finding 1 - Material condition  Improvement needed in assurance and verification process to identify and remediate when authorizers are not effectively monitoring cyber schools.  Agency partially agreed.	Substantially complied	Not applicable.	
Finding 2 - Material condition  Improvement needed to demonstrate cyber school students' participation in courses and for the school year.  Agency agreed.	Complied	Not applicable.	

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Office of the Auditor General  
201 N. Washington Square, Sixth Floor  
Lansing, Michigan 48913

**Doug A. Ringler, CPA, CIA**  
Auditor General

**Laura J. Hirst, CPA**  
Deputy Auditor General