



STATE OF MICHIGAN  
DEPARTMENT OF EDUCATION  
LANSING

GRETCHEN WHITMER  
GOVERNOR

MICHAEL F. RICE, Ph.D.  
STATE SUPERINTENDENT

September 16, 2025

Ms. Jessica Thomas, Chief Internal Auditor  
State Budget Office  
Office of Internal Audit Services  
111 S Capitol Ave  
7<sup>th</sup> Floor, Romney Building  
Lansing MI 48933

Dear Jessica Thomas,

In accordance with the State of Michigan, [Financial Management Guide, Part VII](#), enclosed is our final corrective action plan to address recommendations contained within the Office of Auditor General report of the Michigan Department of Education Virtual Learning in Traditional Public Schools.

The letter dated May 16, 2025, inadvertently did not include finding #3-C. Please see the attached Final Corrective Action Plan.

Questions regarding the corrective action plans should be directed to Dr. Corinne Edwards, Director of the Office of Educational Supports at [EdwardsC7@michigan.gov](mailto:EdwardsC7@michigan.gov).

Sincerely,

Spencer Simmons, Director  
Office of Financial Management

Enclosure

cc: Dr. Michael Rice, State Superintendent  
Mr. Doug Ringler, Director, Office of the Auditor General  
Ms. JoAnne Huls, Executive Office of the Governor, Chief of Staff  
Ms. Sheila Marshall-Curtis, Executive Office of the Governor, Chief Compliance Officer  
Ms. Tricia L. Foster, Executive Office of the Governor, Chief Operating Officer  
Ms. Ann Bollin, House Appropriation Committee, Chair

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Office of Internal Audit Services  
Ms. Gloria Suggitt, Audit Manager, Office of Financial Management

Michigan Department of Education  
Selected Michigan Department of Education Virtual Learning in Traditional  
Public Schools – Performance Audit  
Issued by the Office of Auditor General  
January 2025  
Department Final Corrective Action Plan

Summary Response Matrix

	Complied	Will Comply	Partially Complied	Will Not Comply
Agrees				
Partially Agrees				
Disagrees				Findings 1 & 3-C

Final Corrective Action Plan (CAP)

Finding Number 1  
Finding Title: Follow-up to Prior Audit Finding 1

Department Response

Management Views: Management disagrees with this finding

Planned Corrective Action:

MDE will not comply with the recommendations of the Office of Auditor General.

There is no statute which explicitly requires MDE to perform an evaluation of virtual learning. Instead, the law has assigned this responsibility to a different public body in MCL388.1698 (2)(b) and (2)(a)(iv). This statute provides funding to MVU for the purpose of providing virtual learning and evaluating the quality of the virtual learning courses.

The MDE evaluation of the quality and effectiveness of virtual learning provided by public schools has questionable value and usefulness because MDE’s existing school accountability system broadly covers all learning and does not differentiate between virtual and non-virtual students. Failure of

**Comment on CAP from Michigan Office of the Auditor General (11/06/2025, 12:30 PM)**  
We again recommended the Michigan Department of Education (MDE) develop a strategy to evaluate the quality and effectiveness of virtual learning provided by traditional public schools.

Article VIII, Section 3 of the Michigan Constitution provides MDE with the responsibility for general supervision and leadership responsibility over all public education. We determined MDE did not utilize Michigan Virtual's (MV's) evaluation of virtual courses listed in the Statewide catalog, nor did it perform a study of the many virtual courses traditional public schools provided that were not evaluated by MV.

Please see our [Follow-Up Report on Prior Audit Recommendations](#) for the full follow-up conclusion beginning on page 9 and our corresponding auditor's comments on pages 18 through 20.

MDE to meet this finding would only amount to a missed opportunity at best, not a violation of law or any impairment in MDE’s ability to meet its statutorily required responsibilities.

This finding does not identify any instance of nonperformance, but instead, highlights a potential opportunity for MDE to expand beyond its current scope of work. The finding is not based on any material failure in MDE’s performance, but rather on a suggestion for possible future work, should the legislature provide for it in statute.

Responsible Individual: Dr. Corinne Edwards, Director, Office of Educational Supports.

Finding Number 3-C  
Finding Title: Follow-up to Prior Audit Finding #3

**Department Response**

Management Views: Management disagrees with the finding.

Planned Corrective Action:

MDE will not comply with the recommendations of the Office of Auditor General.

No statute assigns MDE the responsibility to oversee or monitor how a local school board meets its obligations to ensure its students meet the MMC requirements related to subject area content standards. For good reason, this responsibility rests with the local school districts. MDE guidance in the Pupil Membership Auditing Manual requires an ISD auditor to verify the districts have a graduation policy that includes adherence to the MMC. Local districts have the data, access, and authority to conduct monitoring to ensure the districts meet MMC requirements since the district has a more in-depth understanding of how a district’s course offerings align with MMC standards. This understanding extends beyond simply verifying course offerings and completions.

Responsible Individual: Dr. Corinne Edwards, Director, Office of Educational Supports



**Comment on CAP from Michigan Office of the Auditor General (11/06/2025, 12:30 PM)**  
We recommended MDE implement procedures to confirm virtual learner graduates consistently meet Michigan Merit Curriculum (MMC) graduation requirements related to successful completion of credits aligned with the subject area content expectations developed by MDE and approved by the State Board of Education.

The Revised School Code, specifically Section 380.1281(1)(a) of the *Michigan Compiled Laws*, mandates MDE (by authority of the State Board of Education) *shall* require each school district to observe the laws relating to schools.

Please see our [Follow-Up Report on Prior Audit Recommendations](#) for our full follow-up conclusion beginning on page 15 and our corresponding auditor's comments on page 21.

