Date of Visit: _____   Facility Visited: _____School District: _____

Lead Auditor: _____   Audit Team Members: _____

Criteria	We are looking for:	What the analysis will allow us to say:	Audit Program	Auditors' Initials
Students reported for funding by the CE centre are: • Students born between July 1, 1987 and June 30, 1990 (ref: K-12 Funding-General and Form 1701 Full Year Continuing Education Instructions). • Students born prior to July 1, 1987 are considered to be adult students and should be reported only if they are enrolled in a course(s) which is part of a planned program of studies leading to a B.C. Certificate of Graduation (Dogwood) or a B.C. Adult Graduation Diploma (Adult Dogwood). (ref: K-12 Funding-Adults and Form 1701 CE Instructions).	Evidence that students and courses reported for funding meet all the requirements specified in Form 1701 Completion Instructions and the Ministry of Education (MEd) K-12 Funding-Adults and K-12 Funding-General policies to qualify for CE funding.	Whether the districts are accurately reporting students and courses in accordance with Ministry of Education (MEd) requirements for CE funding.		
Planning and general understanding of the Program **Note:** This step is essential, as it will enable an efficient and effective use of time and audit personnel. **Note to Lead Auditors:** a site visit to undertake this portion of the audit program may not be necessary as this information could be acquired (prior to the audit visit) by telephone, email, or through exploration of the district's website.	An understanding of the organization, location of centres (including incarceration centres), location of files, key personnel and how the CE programs are delivered.	How the District CE centre operates and whether it operates in accordance with MEd requirements.	**Note**: The organization of District CE centres and programs vary. The Form 1701 lists all students for the district, whereas the students may be attending one or more centres or schools resulting in their records being distributed. **Audit Steps:** 1. Interview appropriate staff and review relevant documentation to determine the district policies and procedures including recruitment, enrolment, program registration, preparation completion and implementation of a planned program of studies, course registration, maintenance	

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			of attendance, and the tracking and reporting of progress. 2. Document notes from the interview(s) on an Observation Sheet and attach supporting documentation.	
Students 16 to 18 and adult students should be reported by the CE centre in which they are enrolled and in attendance between July 1, 2006 and June 1, 2007. (ref: Form 1701 June Full Year Continuing Education Data, dated January 25, 2007, P.1) **Attendance Definition:** As CE centres "are usually adult education programs with students aged 16 and older as of July 1, 2006 eligible for enrolment" (ref: Form 1601 Completion Instructions) and funded by course (funded exception being elementary ungraded) – the definition of attendance is in accordance with K-12 Funding-Adults policy: "For funding purposes, attendance is defined to be over the period of a school year AND either a minimum of 10 hours direct classroom instruction **for each course** OR a demonstrated completion of 10% of the course requirements" (known as the 10/10 rule). **Note:** For students in Corrections Centres attendance requirement has been interpreted to be: five hours of direct instruction per course or 5% of the course. In Remand Centres attendance requirement has been interpreted to be: three hours of direct instruction per course or 3% of the course.	Verification that students reported on Form 1701 were enrolled and in attendance between July 1, 2006 and June 1, 2007 and meet all the Ministry of Education requirements.	That the district has reported for funding only: a) students who were enrolled and in attendance in accordance with the CE definition of attendance during the specified time period, and b) students who are enrolled in course(s) that meet the MEd requirements.	**Key Documents:** • Form 1701 ECHO Report 9100. • Form 1701 June Full Year Continuing Education Data, dated January 25, 2007 • K-12 Funding-General policy • K-12 Funding-Adults policy **Audit Steps:** **Review by sampling Form 1701 data:** 1. Select a sample of CE students totalling 25% of the students listed on Form 1701 CE enrolment report (ECHO 9100). 2. For each student in the sample, examine areas according to the procedures in the audit program. 3. If there is a CE program in a Corrections or Remand Centre request a list of the students in the program(s) so they can be identified when considering the attendance requirement. **Note:** CE students who are held in a Corrections or Remand Centre will be included on the Form1701.	

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The number of courses leading to graduation are required to calculate the Full-Time Equivalent (FTE) for all secondary students, school-aged and adult, **enrolled in Grades 8 to 12 and Secondary Ungraded**. The number of courses leading to graduation is also required for adults taking elementary courses leading to graduation. Courses completed via a challenge process are not eligible for course funding (for 2006/07 school year). **Note:** School districts are eligible to receive funding for the **administration of the challenge process** via the TRAX data collection system (Ref. Page 67 of the Handbook of Procedures for the Graduation Program). **Course Definition:** A course is as defined by M164/96 Student Credentials to be an organized set of learning activities in a subject area that meet the learning outcomes set in the applicable educational program guide. The requirements for the course must be defined and courses must be approved (they must be recognised provincial, BAA or LD [where applicable] courses). A course is approximately 120 hours in length (ref. MEd Manual of Course Information for the Graduation Program and MEd Board/Authority Authorized Courses: Requirements			**Key Documents:** • As above; and • Ministerial Order (MO)164/96 Student Credentials • MO295/95 Required Areas of Study in an Educational Program • MO205/95 Graduation Requirements for students in Grades 11-12 (1995 program) • MO302/04 Graduation Program Order for students in Grades 10-12 (2004 program) • MO320/04 Adult Graduation Requirements Order • MEd Manual of Course Information for the Graduation Program • MEd Handbook of Procedures for the Graduation Program • June 2007 Full Year Continuing Education Data Form 1701 Instructions • Recognition of Post-Secondary Transition Programs for Funding Purposes policy • Adult Graduation Program policy. • School Act Section 82	

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and Procedures) and additionally defined as "80-120 hours" in the Form 1701 Instructions, P.5 and per the definition of "eligible courses" in K-12 Funding-Adults policy**.** **'Partial' Course Eligibility** – in accordance with the K-12 Funding – Adults policy…"Calculated on 8 courses being one full-time FTE. Each full course (four credits) is funded as 0.125 of an FTE, up to 8 courses. Partial or shorter courses (ie. 2 credit courses) are prorated…" The intent being that **MEd funds courses**. These partial courses must meet the requirements of the course definition including evidence of a course outline, course has been formally approved, etc. In accordance with the attendance criteria or the '10/10 rule'; the **policy does not reference the 10 hours being prorated, therefore districts would have to demonstrate that the student meets the '10/10' rule**. **Note:** Activities such as prior learning assessment credit granting, challenged courses, tutorial time, and teacher consultation time are not fundable. Post-Secondary courses, to be eligible for funding, must be part of the student's planned program of studies leading to graduation and meet the requirements in Recognition of Post-Secondary Transition Programs for Funding Purposes policy.				

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Criteria	We are looking for:	What the analysis will allow us to say:	Audit Program	Auditors' Initials
Only one General Education Development (GED) preparation course is fundable per lifetime. Students who are **only registered to write** the GED examinations are not fundable. **Note:** To be eligible for GED the student MUST meet the following four requirements at the time of application: be a Canadian citizen or landed immigrant, be a British Columbia resident, be at least 18 years of age on the date of the tests, not have received a Grade 12 graduation certificate from any institution.				
School-Age Students				
To obtain funding for school-age students, districts must meet the following criteria:				
The school district must report the actual number of courses as defined above, leading to graduation, in which the student was enrolled and in attendance between July 1, 2006 and June 1, 2007. **Only students born between July 1, 1987 and June 30, 1990 should be reported for funding** by the CE centre (Full Year CE – Form 1701 Instructions, P.1)	Assurance of accuracy and appropriateness of the number of courses claimed for funding for each student reported to the Ministry of Education by school districts.	Whether the district is accurately reporting the number of courses and the FTE generated by those courses in compliance with the Ministry's school and student data collection instructions.	**Key Documents:** As above. **Audit Steps:** 1. Reconcile the number of courses recorded on the 1701 to the courses that the student is enrolled in. For each of the students in the sample: • Determine the number of courses reported on the 1701 and compare to the courses in which the student was enrolled. • Calculate the FTE equivalency using the table provided below. 2. Complete an observation sheet detailing any discrepancies and attach supporting documentation. 3. Document any explanation provided by the staff for the FTE discrepancy and attach supporting documentation.	

Criteria	We are looking for:	What the analysis will allow us to say:	Audit Program	Auditors' Initials

The courses must lead to graduation.	Verification that courses reported for funding meet MEd graduation requirements.	Whether the district has reported only those courses which lead to graduation in accordance with Ministry graduation requirements.	**Key Documents:**
			• As above; and
			• MO285/04 Board Authorized Course Order
			• Earning Credits Through Equivalency policy
			• Graduation Requirements policy
			
			Audit Steps:
			1. Verify that the courses claimed are leading to the graduation of the student.
			  • Reconcile the courses claimed with the Graduation Requirements to ensure courses are allowed.
			  • Reference the graduation requirements set out in the Graduation Requirements policy: Section 1, 1995 Graduation Program and Section 2, 2004 Graduation Program.
			  • For Board/Authority Authorized courses and Ministry courses reference the MEd Course Information for the Graduation Program Manual www.bced.gov.bc.ca/graduation/courseinfo .
			Note: Locally Developed (LD) courses are not eligible for credit for students in the 2004 Graduation Program. Unless school districts have specifically indicated otherwise, all LD courses, except the non-credit LD courses are closed as of August 31, 2006. Boards/ Authorities should have converted LD courses that they will continue to offer to students for credit to Board/Authority Authorized (BAA) courses, which students in both the 1995 and 2004 Graduation Programs can take for credit.
			
			2. Identify on Observation Sheets those students whose courses do not meet the criteria and attach supporting documentation.	

Criteria	We are looking for:	What the analysis will allow us to say:	Audit Program	Auditors' Initials
			Note: Some CE students require remedial or transition courses. For these courses to be funded they **must** be a course as defined by the Board Authorized Course Order M285/04 and the MEd Manual of Course Information for the Graduation Program. **Note:** External credentials in the 1995 Graduation Program may meet Foundation Studies or Selected Studies as specified. External credentials in the 2004 Graduation Program may meet Required Courses or Elective Requirements as specified. External credentials may also count toward credit for the Adult Graduation Diploma provided they are 4-credit courses. **Definition:** An external credential is one that has been developed outside the Ministry and is earned by students either: • outside the regular classroom setting (e.g., BC Conservatory of Music courses); or • in the regular classroom setting (i.e., International Baccalaureate and Advanced Placement courses). **Questions Concerning External Credentials** See Manual of Course Information for the Graduation Program for actual courses and questions may be directed to: Achievement and Assessment Department (250) 356-9386. **Note**: Students registered to write **only** GED exams **cannot** be claimed for funding**.**	
The students must be enrolled in and attending the courses.	Verification that students reported on Form 1701 are enrolled and attending these courses between July 1, 2006 and June 1, 2007.	That the district's enrolment reporting is correct.	**Audit Steps:** 1. Verify that the student is enrolled by reviewing student and school documents and interviewing staff. Evidence supporting enrolment includes: • Course and student time tables • System course registration reports • Attendance records • Program of studies	

Criteria	We are looking for:	What the analysis will allow us to say:	Audit Program	Auditors' Initials
			• Information from interviews with teachers and other staff • Student work (modules, test, project work)	
The students must be in attendance between July 1, 2006 and June 1, 2007. (See Page 2 above, for definition of attendance)	Evidence that sampled students are attending each course claimed for funding in accordance with the definition of attendance as stated in K-12 Funding-Adults policy and on Page 2 of this audit criterion.	Whether the district is reporting for funding only those courses in which the student has met the attendance requirements in accordance with the definition found on Page 2 and in accordance with related MEd Policy K-12 Funding-Adults.	**Audit Steps:** 1. Determine that each of the students in the sample attended each course claimed for funding. 2. Evidence to support the students' attendance includes: • Classroom teacher attendance sheets • Computer bubble sheets • Electronic data (system logins/outs) • Information gathered through interviews with teachers and other staff • Record of work performed (progress)	
Adult Students				
To obtain funding for adult students, school districts must meet the following criteria:				
Have a planned program of studies leading to graduation. **Definition**: A planned program of studies includes details such as the time frame for the completion of the planned studies, eligible courses needed to graduate, the time frame for start and completion of courses. The plan must be signed by the student and filed with the school. **Note:** The Ministry acknowledges that some CE students may require a longer path to graduation. **Note:** An adult student may not earn graduation credit for Board Authorized Courses toward the **BC Adult Graduation Diploma.** Only 4 credit ministry-authorized curriculum or external 4-credit courses are allowed.	A dated annual planned program of studies leading to graduation for each student. The courses claimed for funding must be in accordance with graduation program policy and legislation for adult learners.	Whether the sampled adult students have a dated annual planned program of studies that meets the requirements for graduation.	**Key Documents:** • As above (see P.2 to P.4) **Audit Steps:** 1. Determine that there is a signed 2006/07 planned program of studies that meets the stated definition, and leads to a BC Certificate of Graduation or an Adult Graduation Diploma for each student. 2. Verify that the courses claimed are leading to graduation of the student. • Reconcile the courses claimed with the 2006/07 Manual of Course Information for the Graduation Program www.bced.gov.bc.ca/graduation/courseinfo/cid.pdf to ensure courses are allowed. Reference the graduation requirements set out in the 2006/07 Handbook of Procedures for the Graduation Program www.bced.gov.bc.ca/exams/handbook/handbook_procedures.pdf	

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Criteria	We are looking for:	What the analysis will allow us to say:	Audit Program	Auditors' Initials
			3. Verify that the courses in the plan match the Graduation Requirements for adult learners. 4. Identify on observation sheets those students whose courses do not meet the criteria and attach supporting documentation. **Note:** Some CE students require remedial or transition courses. For these courses to be funded they **must** be a course as defined by the Student Credential Order MO M164/96, Graduation Requirements Order MO205/95, and BC Adult Graduation Requirements Order MO 320/04. **Note:** External credentials may also count toward credit for the Adult Graduation Diploma provided they are 4-credit courses. **Definition:** An external credential is one that has been developed outside the Ministry and is earned by students either: outside the regular classroom setting, or in the regular classroom setting (e.g., International Baccalaureate [IB] and Advanced Placement [AP] courses). **Questions Concerning External Credentials** See Manual of Course Information for the Graduation Program for actual courses and questions may be directed to: Achievement and Assessment Department (250) 356-9386 **Note**: Students **only** registered to write GED **exams** cannot be claimed for funding**.**	
The planned program of studies leading to graduation must be signed by the student and filed with the school.	Verification that the adult students have signed their planned program of studies leading to graduation.	Whether the sampled adult students have chosen their funded course selection. By signing the planned program of studies	**Audit Steps:** 1. Verify that the student has signed the plan. **Note:** The plan must be signed by the student; not signed by the teacher on the student's behalf.	

Criteria	We are looking for:	What the analysis will allow us to say:	Audit Program	Auditors' Initials
		students indicate they have been a full partner in the development of the program.		
Report the actual number of courses leading to graduation in which the student was enrolled and in attendance between July 1, 2006 and June 1, 2007.	Evidence that the adult students were enrolled and in attendance, in accordance with the definition of attendance, for the funded courses claimed by the district. Evidence that the FTE for the course has been correctly reported.	Whether the sampled student FTEs reported by the district coincides with the courses the sampled adult students were attending in accordance with the definition of attendance. Whether the FTE claimed for the sampled students is correctly calculated in accordance with the courses they are attending and the number of credits per each course.	**Audit Steps:** 1. Reconcile the number of courses recorded on the Form 1701 to the courses that the student is enrolled in. This reconciliation can be done as follows: • For each of the students in the sample, determine the number of courses reported on the Form 1701 and compare to the courses in which the student was enrolled. • Calculate the FTE equivalency using the table provided below. 2. Report any discrepancies in the FTEs on an observation sheet and attach supporting documentation. 3. Document any explanation provided by the staff for the FTE discrepancy and attach supporting documentation. **Note:** Adults are not eligible for ESL or Aboriginal Education funding (Ref. K-12 Funding-Adults).	
The courses must lead to graduation. **Note**: Schools are encouraged to use the Equivalency Policy to conduct Prior Learning Assessments (PLA) for adult students and to assign as many credits through equivalencies as can be warranted by documentation, professional judgment and sound education practice. **For adult students participating in the BC Adult Graduation Diploma program the Independent Directed Study programs cannot apply since they**	Verification that the FTEs claimed for funding are for courses that lead to graduation in accordance with K – 12 or adult graduation requirements.	Whether the sampled adult students' funded FTEs represent courses leading to graduation.	**Audit Steps:** 1. Verify that the courses claimed are leading to graduation of the student. 2. Reconcile the courses claimed with the Graduation Credit Requirements to ensure courses are allowed. Refer to: www.bced.gov.bc.ca/policy/policies/graduation_req.htm and www.bced.gov.bc.ca/policy/policies/adult_grad_prgm.htm for the Adult Graduation Program 3. For eligible courses check the Manual of Course Information for the Graduation Program.	

Criteria	We are looking for:	What the analysis will allow us to say:	Audit Program	Auditors' Initials
usually result in courses with less than four credits, which cannot be used towards graduation on the Adult Program. All four-credit grade 12 courses that are listed in Chapter 2 (Ministry-Authorized) and Chapter 3 (External Credentials) of Course Information for the Graduation Program Manual, plus Social Studies 11, can be used to meet the Adult Graduation Diploma requirements. Accounting 11 can be used as a Math foundation course on the Adult Graduation Program only. A student with CAPP 11 and CAPP 12 credits can receive credit toward graduation in a combined, four-credit course CAPPA 12 that is available to Adult Program students only. CAPPA 12 will count as one of the required grade 12 courses on the Adult Graduation Program			4. Identify on observation sheets those students whose courses do not meet the criteria and attach supporting documentation. **Note**: Challenge courses are not fundable (for 2006/07 school year). **Note:** Ministry Accepted Certificates for External Courses such as those offered by the Open Learning Agency or Royal Conservatory of Music are not fundable (not allowable in Adult Dogwood). These courses are not used in the funded FTE calculation.	
The students must be in enrolled and in attendance between July 1, 2006 and June 1, 2007. **Attendance:** See definition on Page 2 above and reference K-12 Funding-Adults Policy. **Note**: Attendance requirements for students in Corrections Centres: five hours of direct instruction per course or 5% of the course. Attendance requirements in Remand Centres: three hours of direct instruction per course or 3% of the course.	Evidence that the adult students are attending each course, in accordance with the policy definition of attendance, in which they are enrolled and claimed for funding.	Whether the adult students sampled are in attendance, in accordance with the definition of attendance, in each course they are enrolled in.	**Audit Steps:** 1. Determine that each of the students in the sample attended each course claimed for funding. 2. Evidence to support the students' attendance includes: • Classroom teacher attendance sheets • Computer bubble sheets • Electronic data (system logins/outs) • Information gathered through interviews with teachers and other staff • Record of work performed (progress) **Note:** The definition of attendance in Correction and Remand Centres can also include demonstrated completion of 5% [Correction Centres] or 3% [Remand	

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			Centres] of the course requirements If using the above noted measures, evidence may include: • Progress Reports • Assessment data • Electronic data • Dated samples of student work • Markbooks • Course completion certificates • Graduation certificates • Information gathered through interviews with staff	
An education program leading to graduation does not apply to a student who has (a) already met the general requirements for graduation, or (b) completed the requirements for graduation from a secondary school or high school in another jurisdiction. (see *School Act* 82 (2.2) subsection (2.1) International students are not eligible for a provincially funded education, as they do not meet residency requirements. (see International Students Policy for exceptions). Students, older than school-age, that have already met the general requirements for graduation or have completed the requirement for graduation in a secondary or high school in another jurisdiction **are not eligible for funding.** After an adult has graduated, tuition is charged for any additional courses.	Verification that the district has not reported for funding adult student FTEs where the student has met the requirements for graduation either in BC or another jurisdiction.	Whether the district has reported for funding FTEs for the sampled adult students who have already met the requirements for graduation in BC or another jurisdiction.	**Audit Steps:** 1. Interview appropriate staff to determine the processes used to identify whether students have graduated from a secondary school or post-secondary institution anywhere. 2. While reviewing registration or other student documents look for indications of the student's prior graduation status. 3. To determine whether a secondary or post-secondary graduate from outside of North America (and **is deemed ordinarily resident**) is eligible for funding, examine the CE centre's assessment of that student. The assessment must be a recognized standardized test (i.e. Canadian Adult Achievement Test - CAAT) which provides grade levels. If the student scores lower than Grade 12, they **may** be eligible for funding based on the interpretation that those scoring lower than Grade 12 would not be considered secondary graduates in BC. 4. Identify on observation sheets those students who do not meet the criteria and attach supporting documentation.	

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			Note: The school must provide evidence that the students referred to above are eligible for funding. **Note:** Contact the Funding and Compliance Unit if there is uncertainty about the credentials of students from outside North America or about their assessment results. **Note:** College level courses are not fundable.	

FTE EQUIVALENCY TABLE

Refer to this table to determine the funding FTE calculation in cases where the determined amount of courses that should be appropriately funded differs from the reported number courses on the 1701. Include the determined FTE equivalency on the finding sheet.

No. of Courses	Secondary Grade School-Age Non-Graduate		School-Age Graduate and Adult Non-Graduate	
	Reported as Courses	Funded as FTE	Reported as Courses	Funded as FTE
1	01.00	0.6250	01.00	0.1250
1.5	01.50	0.6875	01.50	0.1875
2	02.00	0.7500	02.00	0.2500
2.5	02.50	0.8125	02.50	0.3125
3	03.00	0.8750	03.00	0.3750
3.5	03.50	0.9375	03.50	0.4375
4	04.00	1.0000	04.00	0.5000
5	05.00	1.0000	05.00	0.6250
6	06.00	1.0000	06.00	0.7500
7	07.00	1.0000	07.00	0.8750
8	08.00	1.0000	08.00	1.0000
9	09.00	1.0000	09.00	1.0000
10	10.00	1.0000	10.00	1.0000

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