



**Ministry of Education  
Resource Management Division**

**2013/14 K-12 Regular Enrolment Audit**

**AUDIT REPORT**

**SCHOOL DISTRICT No. 75 (MISSION)**

## **2013/14 K-12 REGULAR ENROLMENT AUDIT REPORT SCHOOL DISTRICT No. 75 (MISSION)**

### **Background**

The Ministry of Education funds boards of education based on the number of student full time equivalents (FTEs) reported by the districts on *Form 1701: Student Data Collection* (Form 1701). The FTEs are calculated by factoring the number of qualifying courses the student takes. A funding formula is used to allocate funds to boards based primarily on the calculated student FTE.

The Resource Management Division annually conducts Kindergarten to Grade 12 (K-12) Regular Enrolment audits, in selected school districts, to verify enrolment reported on Form 1701. School districts are selected for audit based on a variety of factors, including the length of time since their last audit, enrolment size, and changes in enrolment.

Since 2009/10 funding recoveries are expanded to include FTEs outside of the sample where the auditors can make a clear link between the audit findings in the sample and those FTEs outside the sample.

In the 2013/14 school year, boards of education reported a total of 29,297.4223 FTEs in Kindergarten through Grade 12. School District No. 75 (Mission) reported a total of 5,778.7500 FTEs or 5,939 students, including 234 students for English Language Learners (ELL) and 899 students for Aboriginal Education.

### **Purpose**

The purpose of the K-12 Regular Enrolment audit is to provide assurance to the Ministry of Education and boards of education that Ministry policy, legislation and directions are being followed. The audits are based on *Form 1701: Student Data Collection, Completion Instructions for Public Schools* and related Ministry policies.

### **Description of the Audit Process**

A K-12 Regular Enrolment audit was conducted in School District No. 75 (Mission) during the week of January 13, 2014.

The total enrolment reported by the selected schools on September 30, 2013 was 1491.2500 FTEs, of which 912 student files were reviewed. The review was extended to include all reported students for analysis when school-wide issues were identified by the audit team.

For each of the schools audited, a segment of the students reported in the 2013/14 school year were selected for review. An entry meeting was held with the Superintendent and each school's Principal to review the purpose of the audit and the criteria for funding as outlined in the Form 1701 Instructions. The audit team visited each school to review student files, interview staff, and conclude on their observations. The audit team followed a process in each school which gave

administrators and program staff opportunities to locate and present additional evidence when the team found that such evidence was not available in the documentation presented by the school. Exit meetings were held with each Principal and the Superintendent. At each exit meeting the auditors presented their preliminary results and clarified any outstanding issues.

The audit included the enrolment reported in the 2013/14 school year. The areas audited were:

- September 30<sup>th</sup> enrolment and attendance for all grade levels
- Ordinarily Resident
- School-Age Grade 10-12 Course Claims
- Alternate Education Programs
- Adult Student Claims
- English Language Learners Supplemental Claims
- Aboriginal Education Supplemental Claims
- Reciprocal Exchanges
- Career and Dual-Credit Transition Programs with Post Secondary Institutions and Industry Association partners

Prior to the audit visit, the auditors undertook a verification of the school-assigned teachers' status with the Teacher Regulation Branch.

## **Observations**

The auditors found that:

- 0.2500 school-age Grade 10-12 FTEs were not enrolled and/or attending courses at September 30<sup>th</sup>. The [Form 1701 Instructions](#) state (P.2 and P.13)...*“students are to be reported by the education facility with which they are enrolled and in attendance...as at September 30, 2013.”* *“To obtain funding for school-aged students, boards of education must meet the following criteria:...report the student’s annual plan of courses leading to graduation in which the student was enrolled and in attendance as at September 30, 2013.*
- 1.3750 school-age Grade 10-12 FTEs claimed for funding were enrolled in and attending fewer courses than reported at September 30, 2013.
- Two students were reported for XSIIEP block claims where the student did not have an IEP, nor designation as a special needs student. In accordance with the Form 1701 Instructions (P.12) XSIIEP codes were created as *“a set of generic non-credit codes that meet the Ministry funding requirements as accepted activities for identified special needs students on an IEP”*. No recoveries were recommended in this instance only as there was evidence students were receiving service in accordance with support block requirements.
- 3.0000 school-age Grade 10-12 FTEs were claimed for a course which was not a 4-credit course, nor were the students receiving credit for the session. Verification of the audit findings were derived from the comments in the November 2013 report cards indicated the students were ‘auditing’ the course. According to the Principal those students evaluating the course were not required to do the course assignments, and there was no grade provided.
- 0.1250 school-age Grade 10-12 FTE were claimed for a funded support block when it was verified that the combined number of courses the student was enrolled in, including a support block, exceeded a total of eight full course claims. P.14 of the Form 1701 Instructions states: *“A support block is for non special needs, school-aged, non graduated students in grades 10-*

*12 and SU engaged in their learning at structured times in addition to their annual academic or regular program courses provided in District schools and are taking fewer than 8 courses. The combined total number of support block and courses leading to graduation cannot exceed 8 for these students”.*

- 5.5000 non-graduated adult FTEs claimed for funding did not meet the attendance requirement for eligible courses. The [Adult Funding Policy](#) states that *“Eligible courses will be funded if they are documented on a Course Enrolment Form and if the student taking the course(s) meets the attendance requirements”*. *“Attendance is defined to be over one registration period AND either 1) a minimum of 10 hours of instruction in a classroom or learning centre for each course or a demonstrated completion of 10% of the course requirements OR 2) meets the active policy for distributed learning”*.
- 0.7500 non-graduated adult FTEs were reported for the funding of two WEX 12 courses for students undertaking the Adult Graduation Diploma. In accordance with the [Handbook of Procedures for the Graduation Program](#) (P.69) *“Only one of WEX 12A (Ministry-Authorized Work Experience)...can be applied to the Adult Graduation Diploma. Students cannot receive Adult Graduation Program credit for both of these courses or for other WEX 12...”*.
- 0.3750 non-graduated adult FTEs claimed for funding were enrolled in self-paced courses verified to have begun in the 2012/13 school year. Self-directed/self-paced courses have an open-ended timeline but encompass only one organized set of learning outcomes. The student proceeds through the course(s) at their own pace as they work towards meeting all the learning outcomes. The completion of each of the course’s learning outcomes was ongoing but were only undertaken once by the students. There was no verification the courses were not claimed in the previous school year. Evidence concluded these current claims were reported for funding twice for the continuation of learning in the same course which began in the previous school year.
- 0.7500 non-graduated adult FTEs were reported for the funding of Independent Directed Studies (IDS) courses for students undertaking the Adult Graduation Diploma. In accordance with the [Handbook of Procedures for the Graduation Program](#) (P.59) *“IDS courses do not count in the Adult Graduation Program”*.
- One student claim for Aboriginal Education supplemental funding was ineligible as evidence verified the parents indicated to the school they did not want him in the program. According to the principal, the parent’s wishes were followed and no supplemental services were provided. The student was claimed in error.
- Five students claimed for English Language Learning supplemental funding did not receive service by September 30<sup>th</sup>. The Form 1701 Instructions (P.9) state: *“ELL (ALA) support services must in evidence at the time of the September 30, 2013 claim.”* Verification of the findings in the Elementary School was provided in writing by the classroom teacher. According to the teacher there was no additional service. Two students from the secondary school had their service delayed well past the September 30<sup>th</sup> claim date. The audit team were told that no teachers were hired until it was known how many students were to be assigned for additional ELL supplemental services. In this instance only, no recoveries were made if there was evidence support services were provided close to the September 30<sup>th</sup> claim date. Those student claims recommended for recovery at the secondary school were those who had no evidence of support services in close proximity to the September 30<sup>th</sup> claim date.

The English Language Learning (ELL) programs audited did not provide support services to students until after September 30, 2013 beyond generating a current school year evaluation based on the students' previous school year's final report card comments. It was verified that this evaluation process was undertaken prior to the September 30<sup>th</sup> claim date.

In the schools audited, the auditors were advised that their version of an 'assessment' was centred only on June Report Card marks and comments. This practice of basing consideration of an ELL assessment only on June Report Card marks and comments does not meet the requirement in accordance with the [ELL Policy and Guidelines manual](#) "(1) *An annual assessment of English language proficiency has determined that the student's use of English is sufficiently different from standard English that she or he is identified as requiring specialized services to adjust to the linguistic and cultural environment in order to achieve his or her individual potential and be successful in the British Columbia school system*". Further, P.12 of the Guidelines says: "*At least annually, the student's progress should be reviewed through an assessment of English language proficiency. This annual assessment should be based on a review of ongoing assessment records together with the student report cards and other meeting information*". Additionally the Form 1701 instructions clearly state that documentation of a current annual English proficiency assessment is to be dated after the September reporting deadline of the previous school year. There is no requirement to have all proficiency assessments in place at September of the current school year.

- The District was unable to clearly describe and clarify the rationale behind many of the practices at Riverside College. This secondary school (course based funding for Grade 10-12 student FTE claims) was unable to produce course outlines; had no way of tracking the amount of time students spent in each course; each course was not separate and discrete; nor were the attendance records and assignments related to each course. The school produced two types of attendance records which often contradicted each other and the school did not appear to use Ministry designated course codes for their internal organization and management.
- Riverside College charges a variety of fees to many of the school age and adult students claimed for funding in the transition program courses. In many instances there were no staff clarifications or reporting mechanisms to verify the content of the fees charged to school age and adult students, or why a variety of in-house school-provided instructional components associated with the transition program courses claimed for funding were also charged as fees to these students. Due to time constraints and the access limitations from the school, there was no ability to verify if the fees charged and paid were in accordance with the [School Act](#) and the "*goods and services*" segment of the [School Regulation](#).

In relation to these types of transition program courses, the Form 1701 Instructions (P.12) states that the career technical or ACE-IT program of courses are recognized for funding purposes if they are part of the school-age students' planned program of study leading to graduation. Adults are ineligible. In accordance with the [Adult Funding Policy](#), "*Adults may be charged fees for courses that are not eligible courses*"; these ineligible courses are not to be claimed for additional provincial funding.

- At the time of the compliance audit Riverside College was in the process of awaiting an accreditation process from the Private Career Training Institution Agency (PCTIA). This public secondary school is currently registered with PCTIA. It was unclear as to why a public school was implementing the process of accreditation with PCTIA as according to the

[PCTIA Act](#), public schools are exempt from the requirement to register even though Riverside College is offering in-house career training.

Per the PCTI Act:

*"career training" means training or instruction in the skill and knowledge required for employment in an occupation defined in the regulations, but does not include training or instruction that*

*(c) is provided by (i) a school as defined in the School Act,*

Per the [School Act](#): "School" is defined as

*(a) A body of students that is organized as a unit for educational purposes under the supervision of a principal, vice principal or director of instruction,*

*(b) The teachers and other staff members associated with the unit, and*

*(c) The facilities associated with the unit.*

*And includes a Provincial resource program and a distributed learning school operated by a board;*

Based on the above it does not appear that Riverside College should be registered and seeking accreditation with PCTIA as it is a public school.

- In the schools audited Grade 8 and 9 students were not provided with daily physical activity. The principal checked to verify if the school was tracking physical activity and told the audit team the school was not, but that he would begin 'dealing' with that right away. Per the [Program Guide for Daily Physical Activity](#) the requirement is: "Effective September 2011, the Daily Physical Activity requirement for students in Grades 8 and 9 will follow the 30 minutes daily **or** 150 minutes weekly requirement as determined by Boards/Authorities."
- The school district had a practice for ensuring students and parents/guardians were ordinarily resident in BC. The auditors found that the schools tended to follow the stated district practice but did not have a process of checking documentation for residency verification. The audit team was advised that the school was developing a policy to address this issue.

## **Recommendations**

The auditors recommend that:

- The District and the schools ensure there is documentation of all students' annual timetables at the end of September to verify the Fall Data Collection funding claims, and that all courses reported for funding are on each student's annual timetable as at September 30th. This requirement was identified in the September 4, 2013 audit notification to the District's Superintendent and Secretary Treasurer, the September 26, 2013 notification to the District's BCeSIS Level 1 staff, as well as noted on P.4 of the Form 1701 Instructions, "*The Ministry strongly advises schools to retain student attendance and participation documentation for each reporting claim to facilitate in the resolution of duplicate enrolment and to assist in the enrolment audit process.*"
- Schools claim only those students who are enrolled and attending as at September 30<sup>th</sup> as stated in the Form 1701 directions.
- For Grade 10-12 school-age students, schools report only those eligible courses that are scheduled on each student's timetable as at the Form 1701 cut-off date.
- For those eligible students, the District and all secondary schools ensure only credit courses leading to graduation are claimed for funding as full credit courses.

- All schools reporting support blocks ensure that only eligible support blocks are claimed for course funding; and, when reporting support blocks the combined number of courses and support blocks in each student's annual program of courses does not exceed eight, as set out on P.14 of the Form 1701 Instructions.
- The District ensure all claimed support blocks meet the funding eligibility requirements for a support block as defined in the Form 1701 Instructions and that the claims are reported correctly using the appropriate XSPBK code.
- Only eligible designated special needs students with an IEP are to be reported for funded XSIEP blocks.
- Schools ensure that self-paced/self-directed courses are only claimed as one course regardless of the number of reporting periods/years the student requires to complete the learning outcomes for the course.
- The District ensure that for students undertaking the Adult Graduation Program only one WEX is reported for funding.
- Adult students only be claimed for funding when the requirements as outlined in the Adult Funding Policy are met, including evidence to meet the attendance definition.
- The District ensure that students undertaking the Adult Graduation Program are not claimed for Independent Directed Studies.
- The District ensure that students claimed for Aboriginal Education supplemental funding are of Aboriginal Ancestry, meet all the evidence requirements, and have chosen to participate in the program.
- The District ensure the accuracy of all reporting claims before remitting for funding.
- The District realign their current process of ELL evaluation to ensure their procedures for these students are in accordance with the Ministry directives for ELL supplemental services. These include evidence of support services at the time of the September deadline claim and, to recognize that the current annual language proficiency assessment is to be dated after the September deadline of the previous school year, not required by the September deadline of the current school year.
- The District ensure that the annual ELL assessment meets the requirements in the ELL Policy and Guidelines manual.
- The District ensure all students are provided with physical activity in accordance with [Program Guide for Daily Physical Activity](#), including either daily physical or weekly physical activity as directed for all Grade 8 and 9 students.
- The District ensure that Riverside College operates in accordance with the *School Act*, the *School Regulation*, and all related policies and directives including those related to funding eligibility and the provision of a free of charge educational program when the various program of courses are educational options offered by the school which is operated by a board of education, and the program of courses are claimed for provincial funding.
- Based on the current information per the PCTIA Act, Riverside College does not meet the requirements for registration or accreditation status with PCTIA as long as it is operated by a board of education and registered with the Ministry of Education as a 'standard' school (a Type 0 school).
- A return audit be scheduled to Riverside College to ensure the recommendations in accordance with Ministry directives are undertaken and put in to practice.

## **Auditors' Comments**

The auditors extend their appreciation to the District and school-based staff.

**Education Sector Quality Assurance Branch  
Knowledge Management and Accountability Division  
Ministry of Education  
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