



**Ministry of Education
Knowledge Management and Accountability Division**

2015/16 K-12 Regular Enrolment Audit

AUDIT REPORT

SCHOOL DISTRICT No. 45 (West Vancouver)

2015/16 K-12 REGULAR ENROLMENT AUDIT REPORT SCHOOL DISTRICT No. 45 (West Vancouver)

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 Ministry of Education 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 2015/16 school year, boards of education reported a total of 513,312.7280 FTEs in Kindergarten through Grade 12. School District No.45 (West Vancouver) reported a total of 6,787.1250 FTEs or 6,693 students, including 1,003 students for English Language Learners (ELL) and 64 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. 45 (West Vancouver) during the week of February 15, 2016. The schools audited were:

- West Vancouver Secondary School
- Sentinel Secondary School
- Rockridge Secondary School

The total enrolment reported by these schools on October 2, 2015 was 501.9375 FTEs, of which 473 student files were reviewed.

For each of the schools audited, a segment of the students reported in the 2015/16 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 2015/16 school year. The areas audited were:

- September 30, 2015 enrolment and attendance
- Ordinarily Resident
- School-Age Grade 10-12 Course Claims
- English Language Learning Supplemental Claims
- Aboriginal Education Supplemental Claims
- Reciprocal Exchanges
- Post-Secondary Transition Programs with Post Secondary Institutions and Industry Association partners
- Other Career Program Courses
- District Created Academies

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:

- None of the schools audited were able to provide the audit team with the course enrolment data required to verify the funding claims each submitted to the District at the Data Collection claim date, as requested in the August 28, 2015 audit notification to the District's Superintendent and Secretary Treasurer, the September 2015 notification to District Level 1 staff, as noted on the Form 1701 Instructions, or when requested during pre-audit contact with Superintendent and Principals on January 7, 2016. The failure to provide the required student timetables, upon which the courses claimed for funding were based, made the task of verifying those claims unduly complex for both the auditors and school staff.
- The District had clearly defined policy and procedures for confirming that parents/guardians of students are ordinarily resident in B. C. The schools' policies were consistent with the District's policy and each school was found to follow the required District verification procedures. The schools were not always consistent in documenting the verification of ordinarily resident status on student records, particularly in the case of students enrolled in English Language Learning. In accordance with the K-12 Funding General Policy "*To be eligible for provincial funding, Boards of Education must ensure that students are: ordinarily resident in BC (and where applicable for school-age students) with their parent/legal guardian*".
- Some documentation of student work provided to the auditors as evidence was not dated and required school staff to seek alternate evidence to verify funding claims.

- The Academy programs offered by the District provide the student participants outstanding opportunities to extend the learning outcomes of school curriculum. Each Academy's learning objectives, activities, outcomes and assessment processes are developed in great detail and the administrative procedures supporting the programs are sound. These programs were in compliance with Section 82.1 of the *School Act* and *Specialty Academy Criteria Regulation 219/08*.
- English Language Learning and Aboriginal Education supplemental program student files were well organized and complete. It was apparent students were receiving excellent supplemental service.
- The claims submitted for students enrolled in Career Program courses, including Work Experience 12A and 12B, met criteria.
- 0.8750 school-age Grade 10-12 FTEs were not enrolled and/or attending courses at the Data Collection claim date. The Form 1701 Instructions (P.2) states:..."*students are to be reported by the education facility with which they are enrolled and in attendance...as at September 30, 2015.*"
- 2.0000 school-age Grade 10-12 FTEs were claimed for a funded support block but it was determined that the students' annual combined program of courses, including funded Distributed Learning courses, consisted of eight or more courses therefore making the support block ineligible for funding. 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*".
- One student claim for Aboriginal Education Program and/or Service supplementary funding was without evidence of any services and/or support aligned with the Form 1701 Data Collection Instructions and the K-12 Funding-Aboriginal Education policy.

Recommendations

The auditors recommend that:

- The District and the schools ensure there is retention of all students' annual timetables to verify the Data Collection funding claims, and that all courses reported for funding are on each student's annual timetable as at the required deadline for the Fall Data Collection period.
- The District and the schools adhere to the Form 1701 directives for Support Block eligibility and ensure that no funding claims for support blocks are submitted when the student's annual combined program of courses and support blocks exceeds eight courses.
- The District ensure that only those students provided with Aboriginal Education support programs and/or services, in accordance with Ministry directives, are reported for supplemental funding.
- The District ensure that schools continue to align policy and procedures for verifying students, along with their parent/guardian, are ordinarily resident in B.C., including reference in the appropriate school records of the documentation used to support eligibility for funding.
- The District and schools ensure that student work submitted for evaluation be dated.

Auditors' Comments

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