



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

2015/16K-12 Regular Enrolment Audit

AUDIT REPORT

SCHOOL DISTRICT No. 73 (Kamloops/Thompson)

2015/16 K-12 REGULAR ENROLMENT AUDIT REPORT SCHOOL DISTRICT No. 73 (Kamloops/Thompson)

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. 73 (Kamloops/Thompson) reported a total of 13,856.5000 FTEs or 13,842 students, including 131 student for English Language Learners (ELL) and 2,383 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. 73 (Kamloops/Thompson) during the week of March 7, 2016. The schools audited were:

- South Kamloops Secondary
- Nor Kam Secondary
- Twin Rivers Education Centre

The total enrolment reported by these schools on October 2, 2015 was 1,989.8750 FTEs, of which 465 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 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:

- October 2, 2015 enrolment and attendance
- Ordinarily Resident
- School-Age Grade 10-12 Course Claims
- Alternate Education Programs
- Adult Student 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:

- Each staff member worked with demonstrated interest and cooperation while providing evidence required for the audit.
- School files were well organized. There was continuity throughout the District for the documentation within the student files. Evidence was consistent for Career claims and for Aboriginal Education supplemental programs/services.
- The District direction and coordination was evident in the organization of the data, which assisted in the audit process at the three sites visited.
- 1.0000 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.*"
- 1.8750 school-age Grade 10-12 FTEs claimed for funding were enrolled in and attending fewer courses than reported at the Data Collection claim date. The schools did not know how this occurred and were unable to trace how the extra claims were reported. The [Form 1701 Instructions](#) (P.13) states "*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, 2015.

- The District has a standard practice to verify students are ordinarily resident in B.C. The schools follow this practice.
- One student reported for Aboriginal Education supplemental service was verified to have chosen to opt out of the program and was without evidence of related service.
- The Aboriginal Education program had clear documentation and evidence to identify program/service provision to the students.
 - Many of the examples of the opt in/opt out documentation were dated in preparation of the audit, but not dated at the time of claim.
 - Evidence of student participation, communication and services was inconsistent.
 - The District's Enhancement Agreement focuses on academic performance but the evidence in the schools indicated a focus on social and emotional development, with limited indications of classroom/academic support.
 - All files for Aboriginal Education students contained an annual written record of students' self-declarations of Aboriginal Ancestry.
- The Alternate Education School Program staff were able to clearly demonstrate their knowledge and understanding of their student population and their educational/ social/emotional requirements.
 - The Student Learning Plans (SLPs) were working documents with the relevant data but were challenging to decipher.
 - Within the SLPs, outside agency supports/services were difficult to identify and connect with the stated objectives and needs of the students. The staff were able to clarify the connections and services.
 - There were inconsistencies in student IEPs. In some instances the IEPs were comprehensive; others were vague in terms of the goals and additional services to verify why the student was assigned to the Alternate Education School Program.
 - The additional services were not always evident beyond what a student would be offered in a regular school setting (referrals and counselling).
- 4.1250 school-age Grade 10-12 FTEs were claimed for ineligible support blocks.
 - It was verified that there were instances where the student's annual combined program of courses consisted of courses plus a support block(s) that exceeded a total of eight full credit 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*".
 - There was evidence of instances where these claims did not meet the Form 1701 reporting directives that support blocks are: "*equivalent to the 120 hours of instruction of a regular 4-credit course, instructional service is provided and documented by a teacher, regular attendance is expected, and does not include independent study time, drop-in sessions, voluntary study halls, tutorial sessions or time spent on courses at another school*".
 - It was verified that all students in Grade 10 were assigned to Distributed Learning for Planning 10 with many of the students assigned more than one support block. Per the Form 1701 Instructions and related reference in the [Distributed Learning Funding Policy](#),

- once a student's annual educational plan includes a support block, the combined plan is capped for funding eligibility at eight course claims.
- A school reported support blocks for students classified with a special needs designation. Non-credit codes specific to students with a special needs designation is the XSIEP code which can be assigned if the activity/activities is/are being used to assist the student in meeting one or more of their IEP goals (see P.12 of the Form 1701 Instructions).
 - 7.1250 school-age Grade 10-12 FTEs were verified as ineligible student claims. Evidence confirmed that one international non-resident student through a Rotary Exchange was partnered with a resident student who graduated in June 2015. The remaining international non-resident students were part of an exchange program where both the resident and non-resident student were reported for funding in the same claim period. In accordance with the Form 1701 Instructions, *“An exchange student is school aged and non-graduated involved in a reciprocal and equal educational exchange. This exchange must be one in/one out of the same board for the same length of time. **Boards receive funding only for the ordinarily resident student. During a one in/one out reciprocal and equal exchange, the non-resident student acts as a placeholder for the funded local student during that student's absence. Claiming funding for a non-resident student after the resident student has graduated does not meet the reporting requirements**”*.
 - Claiming a non-resident student for an exchange once the resident student has graduated does not meet the reporting directives.
 - Reporting both the resident student and non-resident student in the same claim period does not meet the reporting directives.
 - International students are not ordinarily resident and therefore ineligible for provincial funding.
 - 3.0000 school-age Grade 10-12 FTEs were reported for two career programs of courses. It was verified the students took only one career program of courses.
 - 1.5000 school-age Grade 10-12 FTEs were reported for ineligible IDS claims. There were a number of students claimed for IDS courses who had participated in an Exchange Program, during the 2014/15 school year. Each student was claimed in the 2015/16 Fall Data collection period for a four-credit IDS course. The school stated that they are unaware of how these courses were claimed. In addition to being ineligible 2015/16 course claims, these claims did not meet the directives of the [Independent Directed Studies Policy](#).
 - 0.1250 school-age Grade 10-12 FTEs was claimed for an English course at Thompson River University (TRU). Contrary to the [Recognition of Post-Secondary Transition Programs for Funding Purposes Policy's](#) rationale *“Secondary schools are not always able to offer the full range of courses or programs that help prepare students for specific occupations.”* The Post-Secondary Transition Funding Policy 's rationale is to encourage school districts to improve transition success for students through partnerships with Post-Secondary Institutions (PSI) when secondary schools are unable to offer the full range of courses or programs that help prepare students for specific occupations. It was verified that the school enrolled the student in an English course at TRU which is an educational option available at the District's school. Post-secondary transition program courses are bridging options to aid students in improving success towards their goal once they have left the K-12 school system. Post-secondary transition options provided by third parties where the outcome is dual credit for the school-age students are only those educational options the District schools are unable to provide and these options are part of the student's planned program of courses which lists

their transition program they began taking during their Grade 11 or Grade 12 year. Reporting students in a course at a PSI that is available in their high school does not meet the policy directives.

Recommendations

The auditors recommend that:

- Schools claim only those students who are enrolled and attending as at the Data Collection claim date.
- For Grade 10-12 school-age students, schools report only eligible courses, including evidence to verify the Grade 10-12 funded courses.
- For all school-age students, schools retain evidence to verify that courses claimed are eligible for funding.
- The District ensure consistency in all schools regarding the annual verification of students claimed for Aboriginal Education supplemental programs/services including:
 - Evidence the student has self-identified
 - Evidence the parent/guardian have been consulted
 - Evidence of program/service provision to each student, including evidence the plan for these programs/services have involved the Aboriginal communities in planning and delivery, including the District's Enhancement Agreement goals
- The District ensure that a plan for the delivery of aboriginal education programs/services are in evidence at the time of the Data Collection claim date and 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 students reported as receiving an Alternate Education School Program have the required service provision in addition to that which would be provided to the general District's school student population. In accordance with the [Alternate Education School Program Policy](#): *Alternate education programs must satisfy certain requirements to be deemed a type Three facility. **If the programs meet those requirements, then their students qualify for 1.0 FTE (full time equivalent) funding to the school district. Alternate education programs must focus on the educational, social and emotional issues for students whose needs are not being met in a traditional school program.***
 - To align with the annual school year funding claim, Student Learning Plans must be reviewed annually and contain objectives for the student, additional services to be provided to the student, progress made towards the student's goals and specific transition plans. The policy also requires Alternate Education programs to provide support through differentiated instruction, specialized program delivery, additional services and enhanced counselling services based on students' needs. The documentation should demonstrate the specialized education adaptations and individualized support in accordance with the Policy directives: *"Each Alternate Education Program will have: 1) An intake process to facilitate district referrals or self-referral; 2) An annually reviewed learning plan for each student, either an official Individual Education Plan (IEP) or a Student Learning Plan that clearly defines the objectives for the student, additional services provided as required, progress made, and any transition plans.; 3) An exit strategy to facilitate the students transition either back into regular school system, continuing education centre,*

graduation, or to work and to post-secondary training and education; and 4) Evidence of additional services as required by the student population”.

- Schools amend their current practice when reporting non-credit support blocks for all students, including those students taking a Distributed Learning course within their annual education program, and align reporting in accordance with the Form 1701 directives.
- All schools reporting support blocks ensure that only eligible support blocks are claimed.
- The District ensure all schools offering Exchange Programs adhere to the directives and reporting requirements for “Exchange Students” found in the Form 1701 Instructions and the [Eligibility of Students for Operating Grant Funding Policy](#) when claiming students. The District is to ensure that verification evidence is retained, including the identification of the eligible resident student and non-resident student’s reciprocal exchange information, and verification that the exchange is with the same district for the same length of time within the funded school year. Reporting both resident and non-resident student during the same funding period; reporting a graduated student along with the partnered non-resident student; and/or reporting a non-resident student without a participating partnered resident student for funding does not meet the requirement that “*Boards receive funding for the ordinarily resident student*”.
- The District ensure all PSI transition claims for school-age students align with the rationale and directives of the [Recognition of Post-Secondary Transition Programs for Funding Purposes Policy](#). The student’s transition plan is the key to indicate why various post-secondary options are being taken (and funding eligible) and that these PSI transition courses are aligned to the student’s future post-secondary or trade objectives once the student has left the secondary school system. Offering to provide a student with PSI course options available in their District’s schools does not meet the requirements.

Auditors’ Comments

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