



**Ministry of Education
Resource Management Division**

2018/19 K-12 Regular Enrolment Audit

AUDIT REPORT

SCHOOL DISTRICT No. 72 (Campbell River)
Revised June 6, 2019

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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 2018/19 school year, boards of education reported a total of 555,288.8595 FTEs in Kindergarten through Grade 12. School District No. 72 (Campbell River) reported a total of 5,428.8125 FTEs or 5,288 students, including 252 students for English Language Learners (ELL) and 1,194 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 return K-12 Regular Enrolment audit was conducted at Timberline Secondary in School District No. 72 (Campbell River) during the week of February 19, 2019.

The total enrolment reported by this school on September 28, 2018 was 772.2500 FTE, of which 165 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.

A segment of the students reported in the 2018/19 school year were selected for review. A combined entry meeting was held on February 19, 2019 with the Superintendent, Assistant Secretary-Treasurer, Principal and Vice Principal to review the purpose of the audit and the criteria for funding as outlined in the Form 1701 Instructions.

The audit team visited the School to review student files, interview staff, and conclude on their observations. The audit team followed a process in the School which gave administrators and program staff every opportunity to locate and present additional evidence when the team found that such evidence was not available in the documentation presented by the School.

A combined exit meeting was held on February 22, 2019 with the Superintendent (via conference call), Assistant Superintendent, Assistant Secretary-Treasurer, Principal and Vice Principal. At the exit meeting the auditors presented their preliminary results and clarified any outstanding issues.

The audit included the enrolment reported in the 2018/19 school year. The areas audited were:

- September 28, 2018 enrolment and attendance
- Ordinarily Resident
- School-Age Grade 10-12 Course Claims
- Adult Student 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:

- The school follows the District's standard practice to verify students were ordinarily resident in B.C.
- The Aboriginal Education program and services were well-organized and documented. There was evidence students were provided with a wide variety of opportunities to develop cultural awareness and several staff members provide direct and ongoing support to the students.
- 0.75000 school-age Grade 10-12 FTEs claimed for funding were enrolled in and attending fewer courses than reported at the Data Collection claim date.
- **1.7500** non-graduated adult FTEs were reported as undertaking eight 4-credit courses. The evidence presented during an appeal of these claims confirmed that the reported adult FTEs did not meet the attendance requirements of the [Adult Funding Policy](#) at the Data Collection claim date which says: *"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 reporting 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 Grade 10-12 active requirements as outlined in the [DL Active Policy](#)."*

Adult funding is not based on the funding of a program but eligible only when the attendance requirement is met for each course claimed. While there was evidence to indicate these adults with special needs designations were continuing their education program uninterrupted from when they were still school age and were working towards their goals set out in their Individual Education Plans (IEP), from the evidence presented there was no verification the students were each taking more than one course. Nor was evidence provided to identify what type of adult educational option “Skills for Life 12” was.

- 0.1250 school-age Grade 10-12 FTEs was a duplicate claim for a self-paced course verified to have begun in the first semester and continued in the second semester. Per the Form 1701 Instructions (P.12): *“Courses encompass only one organized set of learning outcomes. While completion of the course’s learning outcomes may be over a number of registration periods, only one course is undertaken and therefore eligible for only one funding claim”*.
- 1.7500 school-age Grade 10-12 FTEs were claimed for a support block which did not meet the requirements of a support block. In accordance with the Form 1701 Instructions, *“Each support block is to be considered 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.**”* There was evidence that a selection of students reported with a support block were only undertaking actual course work for those courses also reported for funding at the Distributed Learning Centre. There were also support block claims (0.1875 FTE) where the total number of courses plus support blocks exceeded eight claims. P.15 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 all 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**”*. While the requirements also identify that students taking distributed learning courses may be claimed for one funded support block per student per school, this is only eligible as long as the other requirements are met.
- 7.6250 school age Grade 10-12 FTEs reported for funding were for Board/Authority Authorized (BAA) courses that were without a specific course outline or an existing curriculum and were without Board approval.
 - It was verified that a Board/Authority Approved (BAA) course identified as Learning Support Awareness 10 (LRN10) was approved at the District level in 2018, yet in addition to the one BAA approved educational option, a number of students were reported with additional four-credit options labelled as Learning Support Awareness 11, Learning Support Awareness 12, Learning Strategies 10, Learning Strategies 11 and Learning Strategies 12. The [BAA Guidebook](#) (P.8-9) states that *“Schools must have the approval of their Boards of Education or Independent School Authorities prior to offering a BAA course, regardless of whether the course has already been approved in another jurisdiction...Once the BAA Course Form is signed by the appropriate authority indicating the course is compliant with provincial requirements, the course may be offered to students”*...and from the [BAA Order](#): *“A board may not offer a Board Authorized Course to students as meeting the Minister’s requirements for graduation until the superintendent for the school district and the board have approved the Board Authorized Course in the manner and form required by the Minister. No Board Authorized Course shall*

be offered for use in a school as meeting the Minister's requirements for graduation until the board (a) on receipt of a request of the superintendent for that school district, approves the Board Authorized Course, (b) has submitted the required information in the manner and form required by the Minister."

- There was no evidence at the time of the audit that the BAA Guidelines, [BAA Policy](#) or related Ministerial Order M285/04 requirements were met. For these course claims there was no course content or curriculum for options labelled as: Learning Support Awareness 11, Learning Support Awareness 12, Learning Strategies 10, Learning Strategies 11 and Learning Strategies 12.
- In addition – as identified in the BAA Guidelines - options that are **not eligible** for Board/Authority authorization are:
 - *"Courses with significant overlap with provincial curriculum content: This includes adapted courses, partial versions of Ministry courses, and hybrids of two or more Ministry courses.*
 - **Remedial courses or those preparatory in nature:** *For example, a math course designed to help students who have completed Foundations of Mathematics and Pre-calculus 10 that provides review and remediation for them before they enroll in Foundations of Mathematics 11; or a writing course designed to help students develop the skills needed to meet the learning standards of Creative Writing 10.*
 - *A modified course: For example, a social studies course designed for Grade 10 students with intellectual disabilities with significantly different learning standards from Ministry Social Studies 10.*
 - **An adapted course:** *Adaptations are teaching and assessment strategies especially designed to accommodate a student's needs so they can demonstrate that they are meeting the learning standards of the curriculum. A student working to meet learning standards of any Grade or course level may be supported through use of adaptation."*
- In some instances, the secondary school used different and varying course code labels to report the non-approved options (i.e., a "Y", a "Z" and "ALT" designations).
- There was no evidence with the LRN10 option that the District had fulfilled their obligation by submitting the BAA course form to the Ministry of Education's Student Certification Branch notifying the Ministry of the newly developed course and confirming BAA course requirements had been met. The [BAA Policy](#) says: *Boards of education and independent school authorities are required to submit a BAA Course Form for new courses electronically to the Ministry at student.certification@gov.bc.ca. Boards and school authorities must retain the full BAA Framework for review by the Ministry when requested.*
- As indicated in the District's 2017/18 K-12 Regular Enrolment audit report, there were a number of instances where the students with special needs designations were reported with support blocks (XSPBK). The audit findings during this school year verified that the School continues to use the XSPBK code inconsistently and contrary to the Form 1701 Instructions (P.13). The support block code of XSPBK is for non-graduated, non-special needs designated students. For students with special needs designations the Ministry created a set of generic non-credit codes (XSIEP) that are in place for special needs designated students who are being assigned this activity because it is being used to assist the student in meeting one or more of their IEP goals.
- Numerous school-aged Grade 10-12 FTEs were reported as Independent Directed Studies (IDS) which did not align with the definition in the [Graduation Program Order](#) (M302/04):

Definition: *"independent directed studies" means an area of study in an educational program undertaken by a student that is (a) related to or is an extension of one or more of the learning outcomes established in an educational program guide listed in Ministerial Order 333/99, the Educational Program Guide Order, or in a Board Authorized Course, (b) undertaken pursuant to a plan developed by a teacher and a student and approved by a principal, vice principal or director of instruction, and (c) carried out by the student under the general supervision of a teacher. Students did not "initiate their own area of learning" and the plan for each student was not "developed by that student and a teacher".*

- It was verified that there were students undertaking an enriched trio of courses consisting of the Ministry Authorized courses towards graduation as well as an additional option labelled as IDS (i.e., Science 10 plus English 10 and IDS-Scientific Literacy, English 10 plus Social Studies 10 and IDS-At Issue 10, English 12 plus History 12 and IDS-At Issue 12). Contrary to the requirements for IDS, these educational options were provided to a cohort of students. These were not an option individualized for a student with a plan developed by a teacher and a student. In this instance only there were no recommended recoveries for these elective options as it was determined that these were a type of educational opportunity mislabelled as IDS.
- The District operates a specialty academy that was not aligned with the Ministry requirements. Each Academy's learning objectives, activities, outcomes and assessment processes are to be developed and provided with the administrative procedures supporting the programs in accordance with Section 82.1 of the [School Act](#) and [Specialty Academy Criteria Regulation](#) BC Regulation 219/08, along with the [School Regulation](#) BC Regulation 265/89 specific to Goods and Services. Section 82.1 of the *School Act* says:
 - (2) *A board may offer a specialty academy if (a) the board has consulted with the parents' advisory council for the school where the board proposes to offer the specialty academy, and (b) the board is of the opinion that there is sufficient demand for the specialty academy.*
 - (3) *A board that offers a specialty academy must (a) make available sufficient instruction for students enrolled in the specialty academy to meet the general requirements for graduation, and (b) continue to offer a standard educational program in the school district.*
 - (4) *Despite section 82, but subject to section 82.4, a board may charge a student enrolled in a specialty academy fees relating to the direct costs incurred by the board in providing the specialty academy that are in addition to the costs of providing a standard educational program.*
 - (5) *On or before July 1 of each school year, a board that offers a specialty academy must (a) establish a schedule of fees to be charged under subsection (4), and (b) make the schedule of fees available to the public.*
 - (6) *Before establishing a schedule of fees under subsection (5), a board must (a) consult with the parents' advisory council for the school where the specialty academy is offered, and (b) obtain the approval of that parents' advisory council for the schedule of fees.*

Recommendations

The auditors recommend that:

- District staff be required to ensure the accuracy of all reported claims before remitting for funding including verification of each student's annual education program towards graduation consists of eligible courses.
- The District ensure schools report only those eligible courses in which the student is enrolled and in attendance as at the Form 1701 claim date, including evidence to verify the Grade 8-12 claims.
- The secondary schools ensure the accuracy of the reported courses including verification that no duplicate claims are made.
- District school staff ensure that self-paced courses are only claimed as one course regardless of the number of reporting periods the student requires to complete the learning standards for the course.
- All schools reporting support blocks ensure that only eligible support blocks are claimed. When reporting support blocks in a student's annual program of courses the combined number of courses in the student's annual educational program, including those taken in any DL program, plus support blocks cannot exceed eight in total. To avoid a cap in course claims, do not report support blocks.
- The District ensure schools follow and adhere to the requirements of reporting and correctly coding XSPBK (support blocks for non-graduated, non-special needs designated students only) and XSIEP (for designated students only) in accordance with the Form 1701 directives.
- The District ensure schools refrain from incorrectly labelling educational options as IDS and in consultation with District staff, amend the current use of IDS course codes for educational options that do not align with the requirements.
- The District immediately undertake the required processes to create eligible BAA options previously reported for funding and provided to students including the various LRN options identified during the compliance audit.
- The District ensure that no courses are offered as BAA options and claimed for funding until approved in accordance with the Ministry's directives, including submitting the BAA Course Form for newly-developed courses to the Ministry.
- When providing specialty academies, the District adhere to the required directives including: consultation with the parents' advisory council for the school where the board proposes to offer the specialty academy; establish a schedule of fees to be charged and make the schedule of fees available to the public on or before July 1 of each school year; and, before establishing a schedule of fees consult with the parents' advisory council for the school where the specialty academy is offered to obtain the approval of that parents' advisory council for the schedule of fees.
- Adult students be claimed for funding only when attending the reporting school and when the directives as outlined in the Adult Funding Policy are met, including evidence that the attendance requirement has been met.
- A return audit be scheduled to ensure the recommendations in accordance with Ministry directives are put into practice.

Auditors' Comments

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