



**Ministry of Education
Resource Management Division**

2018/19 K-12 Regular Enrolment Audit

AUDIT REPORT

SCHOOL DISTRICT No. 69 (Qualicum)

2018/19 K-12 REGULAR ENROLMENT AUDIT REPORT

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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. 69 (Qualicum) reported a total of 3,941.6875 FTEs or 3,952 students, including 65 students for English Language Learners (ELL) and 460 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. 69 (Qualicum) during the week of January 28, 2019. The schools audited were:

- Ecole Ballenas Secondary
- Kwalicum Secondary
- PASS/Woodwind Alternate

For each of the schools audited, a segment of the students reported in the 2018/19 school year were selected for review. An entry meeting was held on January 28, 2019 with the Superintendent, Assistant Superintendent, Secretary Treasurer, each school's Principal, the Principal of Collaborative Education Alternative Program, the District Principal responsible for Indigenous Education, the Executive Assistant, and the District's Student Information Services support person 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. A preliminary summary of findings was presented to each principal upon completion. An exit meeting was held on February 1, 2019 with the Assistant Superintendent, Secretary Treasurer, each school's Principal, the Principal of the Collaborative Education Alternative Program, and the Principal responsible for Indigenous Education. At the exit meeting the auditors presented their preliminary results and clarified any outstanding issues.

The audit included the enrolment reported in the 2017/18 school year. The areas audited were:

- September 28, 2018 enrolment and attendance
- Ordinarily Resident
- School-Age Grade 10-12 Course Claims
- Alternate Education Programs
- English Language Learning Supplemental Claims
- Aboriginal Education Supplemental Claims
- Reciprocal Exchanges

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:

- 5.5000 school-age FTEs claimed for funding were enrolled in and attending fewer courses than reported at the Data Collection claim date.
- 0.8750 school-age Grade 8 students were incorrectly report as Grade 12 students. As the FTE tally was based on Grade 10-12 per course funding versus the base funding to a maximum of 1.000 FTE for Grade 8-9 students, the FTE has been adjusted to reflect the appropriate FTE allocation in accordance with the [K-12 Funding General Policy](#) and the Form 1701 reporting instructions.
- 8.0000 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 a number of support block claims 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.

- The audit team were able to identify support blocks which did have clear evidence to confirm these sessions met the requirements for support blocks, including instructional plans related to the students' needs. A sample was shared with the Principal, Superintendent and Assistant Superintendent as an example of how support blocks are intended to serve a student's needs.
- Two students verified as not enrolled and attending as at September 28, 2018 were also reported as receiving an Aboriginal Education program and/or service. It was confirmed that these non-attending students did not receive any supplemental program and/or support services.
- At Ballenas Secondary there were educational options incorrectly labelled as Independent Directed Study (IDS). At the time of the audit it was advised that the School's process was to initially label various educational options as IDS to implement future curriculum unavailable until the 2019/20 school year. These educational options did not align with the definition of IDS as identified in the [Graduation Program Order](#) (M302/04): *"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.* 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. Nor were the educational options aligned with an extension of one or more of the learning standards of a Ministry Authorized or a District approved Board/Authority Authorized (BAA) course. In this instance only there were no recommended recoveries for these elective options as it was determined that, while not in accordance with the current graduation program, these were educational opportunities. It was also identified that for the subsequent school year student claims would likely be duplicated when the new curriculum courses are required for the upcoming graduation program slated to supersede the current 2004 Graduation Program.
- At Kwalicum Secondary School the same course code was used for two separate and distinct courses in order to accommodate timetabling.
- While the PASS/Woodwind Alternate Education Program intake process was well developed including an outlined process and forms, there was little evidence it was being consistently applied.
- At PASS/Woodwind Alternate Education Program the evidence of enhanced services provided to students was often difficult to access and determine. It was only through consultations between the audit team and the District staff that programming in accordance with the Alternate Education Program Policy was verified.

Recommendations

The auditors recommend that:

- All secondary student claims are to represent the actual grade level, as well as the student's annual plan of courses leading to graduation in which the student was enrolled and in attendance as at the September claim date, including evidence to verify the eligible funded courses.
- The District staff ensure only those students who were enrolled and in attendance at the Form 1701 data submission date are claimed for funding.
- 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.
- 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) 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 current Graduation Program and are not extensions of one or more of the Ministry Authorized and BAA courses learning standards.
- The District's Alternate Education Program report students only when the processes necessary to qualify under the requirements of the Alternate Education Program Policy are met, as at the Form 1701 data reporting date, including attendance.
- The District staff ensure that only those students provided with Aboriginal Education support programs and/or services in accordance with Ministry directives are reported for supplemental funding.

Auditors' Comments

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

Funding and Financial Accountability Branch
Resource Management Division
Ministry of Education
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