



**Ministry of Education
Resource Management Division**

2018/19 K-12 Regular Enrolment Audit

AUDIT REPORT

SCHOOL DISTRICT No. 20 (Kootenay Columbia)

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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. 20 (Kootenay Columbia) reported a total of 3,888.1875 FTEs or 3,877 students, including eight students for English Language Learners (ELL) and 500 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 in School District No. 20 (Kootenay Columbia) during the week of April 29, 2019. The schools audited were:

- J Lloyd Crowe Secondary
- Kootenay Columbia Learning Centre Alternate
- Kootenay Columbia Secondary

The total enrolment reported by these schools on September 28, 2018 was 872.0625 FTEs, of which 188 student files were reviewed.

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 April 29, 2019 with the Superintendent

and each school's Principal, Director of Special Education, Director of Instruction, Assistant Superintendent, and an administrative assistant 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.

An exit meeting was held on May 3, 2019 with the Superintendent and each school's Principal, Director of Instruction, Coordinator Trades and Technology, and two administrative assistants. 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
- Alternate Education Programs
- Aboriginal Education Supplemental Claims
- Reciprocal Exchanges
- Post-Secondary Transition Programs with Post Secondary Institutions and Industry Association partners
- 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:

- There was evidence of a high level of student programming at J. Lloyd Crowe Secondary reflected through the number of courses taken and the commendable attendance data.
- The team appreciated the ability to conduct the audit using online resources. The files were well organized and contained the information required to complete the audit.
- J. Lloyd Crowe Secondary's Work Experience 12 (WEX) files were well organized. The criteria and evidence were clearly laid out and aligned with the requirements.
- 3.8750 school-age Grade 10-12 FTEs claimed for funding were enrolled in and/or attending fewer courses than reported at the Data Collection claim date. It was verified that in some instances, school staff reported the same course twice to be provided in both semesters. In accordance with the Form 1701 Instructions: "*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.*"

- 2.0000 school age students were verified as ineligible funded exchange participants. Evidence confirmed that the two international, non-resident students, were part of an exchange 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 during the funded school year. **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.*** Reporting both the resident and non-resident student for an exchange during the funded school year does not meet the requirements.
- 1.0000 school age FTE reported for funding was verified as not ordinarily resident in British Columbia (BC). Evidence confirmed that while the parents were in Ontario this student arrived in late September and lived with a sibling. 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”*. This student was not resident in BC and should not have been reported for funding by the District school. Further it was verified the student moved back to Ontario in October.
- 5.7500 school-age Grade 10-12 FTEs were over claimed for the Youth Train in Trades (TRN) courses taken at Selkirk College.
 - The student claims contained duplicates specific to various work components/practicums which were part of the funded TRN option.
 - The District staff incorrectly determined the number of hours for the various TRN program of courses provided by the post secondary institution. The adjustments are based on the individual TRN options’ total number of hours correctly identified by the staff at Selkirk College. The [Recognition of Post-Secondary Transition Programs for Funding Purposes Policy](#) says that: *“For the reporting of modular courses (i.e., 12A thru 12J) representing a dual-credit transition program through the 1701 data collection process, consider each four credit course as approximately 120 hours.”*
- The District undertook to correct the ineligible outcomes from the last audit report regarding Indigenous Education:
 - J. Lloyd Crowe Secondary’s indigenous education in-school coordinator implemented a program enabling tracking of students and activities. This resulted in ease of reporting services and programs including the ability to verify that all students reported for this supplemental funding were receiving service and supports aligned with the directives.
 - Kootenay Columbia Secondary’s indigenous student service records indicated provision of both individual and school services when the support staff were scheduled at the school. The data collection was clear and complete.
- At Kootenay Columbia Secondary the English 10 courses were incorrectly noted on the timetables as one four credit English 10 option. For the current school year all English 10 options are two credits.
- Both secondary schools were incorrectly reporting special needs designated students with a support block code of XSPBK. This option is only for non-special needs, non graduated school age students with directives aligned with the requirements per the Form 1701 Instructions. The Form 1701 Instructions also identifies that for students with a special needs

designation there are a set of generic non-credit codes that meet Ministry funding requirements as accepted activities for students on an IEP. Students are receiving this educational option to meet the goals of their IEP and are assigned this activity because it is being used to assist in meeting one or more of their IEP goals.

- At Kootenay Columbia Secondary the number of Grade 10-12 courses the student was reported as enrolled and attending at the September claim date was unclear and often not recorded. There were notable course changes due to newly established data entry protocols.
 - At Kootenay Columbia Secondary many of the linear courses initiated in September were not identified and were without evaluation of progress or work habits on the student progress reports.
 - The Recognition of Post-Secondary Transition Programs for Funding Purposes Policy requires that school districts retain a current agreement with the post-secondary partner. In this instance there was a duly signed agreement with Selkirk College which was created in December 2018 and signed by Selkirk College in January 2019. The District also has a student attending Thompson River University. While the District retains an out-dated 2016 memorandum of understanding, there was no evidence of a current signed agreement in place for this institution. It was noted during the audit that other students in the past few years have attended Kwantlen Polytechnic University and Okanagan College with no agreements in place.
 - It was noted that for students undertaking a TRN option, the student/parent receives a personal letter regarding the post-secondary electives for the current school year which explains the expectations/costs for the program of courses. Costs of the program courses are laid out as follows:
 - Tuition = **\$4,310.40** paid for by School District #20
 - Learning resources = **\$172.30** paid for by School District #20
 - Lab = **\$171.36** paid for by School District #20
 - College Fees, Texts, etc. = **\$925.78 paid for by parent or student**
- There was no explanation as to which TRN program the students were undertaking in the documents provided. The corresponding invoices from Selkirk College were not the same for each TRN option and did not equate to the dollar values indicated in the letter.
- While multiple requests were made to verify that educational options provided by a third party had district assigned educator oversight, the auditors received only one sample of a transcript.

Recommendations

The auditors recommend that:

- The District ensure the accuracy of all reporting claims before remitting for funding and report the student's annual plan of courses leading to graduation in which the student was enrolled and in attendance as at the Form 1701 data collection claim date.
- All secondary schools ensure that course claims are not duplicated throughout the school year.
- Only those students who are ordinarily resident in BC in accordance with the District's policy aligned with Ministry directives are reported for funding.
- The District ensure that only eligible exchange students are reported for funding. Each claim must align with the Form 1701 and the [Eligibility of Students for Operating Grant Funding](#)

[Policy](#) which identifies 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.

- The District report TRN options accurately in accordance with the Recognition of Post-Secondary Transition Programs for Funding Purposes Policy and per Form 1701 directions ensuring the program of courses are not segmented between the District's secondary and Distributed Learning schools nor reported as additional WEX claims for the funded program's work/practicum component.
- The District ensure that for all TRN options funded by the Ministry of Education that schools are only offering and providing the post-secondary TRN foundation option as part of the student's educational program towards graduation. Funding of specific Red Seal trade levels are not Industry Training Authority Youth Train in Trades transition options and are not funding eligible.
- The District ensure that there is a current agreement with the post-secondary partners for all the transition options offered to their eligible secondary students.
- The District review their current transition program documents with post-secondary providers that correctly reflect the costs including accurate portions paid by the District as well as the expectation of costs to be covered by the parents/student.
- The District ensure that educational oversight is undertaken and is in place as evidence in accordance with Section 75 of the *School Act* and K-12 Funding Policy which says: "*Courses taken in BC outside of the public school system (through colleges, post secondary institutions, private organizations, etc.) are not funded unless permission and support is arranged through the Board of Education, and the course is taken for credit towards grade 12 graduation.*"
- Schools ensure progress reporting throughout the school year aligns with [Ministerial Order 191/94](#), Student Progress Report Order.
- Each school report XSIIEP non-credit generic codes for special needs designated students as accepted activities assisting in meeting one or more of their IEP goals. Support blocks (XSPBK blocks) are only for non-special needs non-graduated school age students and meet the Form 1701 directives for this funded option.

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
May 25, 2019**
