



**Ministry of Education
Resource Management Division**

2018/19 K-12 Regular Enrolment Audit

AUDIT REPORT

SCHOOL DISTRICT No. 34 (Abbotsford)

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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. 34 (Abbotsford) reported a total of 19,466.3750 FTEs or 19,006 students, including 2,626 students for English Language Learners (ELL) and 2,045 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. 34 (Abbotsford) during the week of January 14, 2019. The schools audited were:

- Abbotsford Senior Secondary School
- Rick Hansen Secondary School
- Bakerview Centre for Learning-Alternate

The total enrolment reported by these schools on September 28, 2018 was 1,046.9375 FTEs, of which 490 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 2018/19 school year were selected for review.

An entry meeting was held on January 14, 2019 with the Superintendent and each school's Principal along with the Secretary-Treasurer, Assistant Superintendents, Directors of Instruction, District Principals and Financial Services staff 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 January 18, 2019 with the Superintendent, each school's Principal and the District staff who attended the entry meeting. 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
- 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:

- The District's policy and procedure for verifying that school age FTEs are ordinarily resident in British Columbia and eligible for provincial funding was applied consistently by the schools audited.
- The English Language Learning and Aboriginal Education Programs were organized with well documented services.
- All career program files as presented were found to be aligned with Ministry directives and policy requirements.
- 4.8750 Grade 10-12 school age FTEs were adjusted for the students enrolled in the Board/Authority Authorized (BAA) Link Leadership course. This two credit course was found to have been reported as 0.1250 FTE, rather than 0.0625 FTE. The review verification

was expanded to include all student claims for the BAA Link Leadership course at one secondary school.

- 0.5000 school-age Grade 10-12 FTEs claimed for funding were enrolled in and attending fewer courses than reported at the September 28, 2018 data reporting date. The Form 1701 Instructions (P.14) 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 28, 2018.*
- 8.5000 school-age FTEs were without evidence of being enrolled and in attendance as at the September 28, 2018 data reporting date. At the District’s Alternate Education Program 6.000 FTEs were verified as not attending nor was there any subsequent evidence that the students were provided with any specialized servicing aligned with the [Alternate Education Program Policy](#). Without evidence aligned with the eligibility criteria, the adjustment reflects the student’s non-attendance at the claim date as well as a declassification from any special needs category (where applicable). The auditors did identify an additional 4.0000 school-age FTEs who were not in attendance at Bakerview Centre at the data reporting date. There were no recommended recoveries in this instance only due to the school staff’s successful efforts to reach out and integrate these students into the Program in the days shortly following the claim date. It was verified these students were receiving services aligned with the Alternate Education Program Policy.
- While recognizing the extensive supports which the District’s Alternate Education Program facility provides to the students whose needs it serves, there were 3.0000 school-age Grade 10-12 FTEs reported by the District’s Alternate Education Program without evidence of service in accordance with the Alternate Education School Program Policy. The policy states...*“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”.*
 - For these FTE claimed, there was no evidence of students receiving differentiated instruction, specialized program delivery or enhanced counselling services specific to each students’ needs, nor of individualized defined objectives, recognition of additional services each student required, or what progress was made.
- 3.0000 school-age Grade 10-12 FTEs claimed for Work Experience 12 (WEX) were without verifiable evidence aligned with the required directives of the [Elective Work Experience Courses and Workplace Safety Policy](#), the [Work Experience Order M237/11](#), or the [Program Guide for Ministry-Authorized Work Experience Courses](#).
 - When available for review, work experience agreements were often not duly signed by school personnel, or parents, or students.
 - Evidence of training plans and evaluation criteria for students was not available or incomplete.
 - In contrast to the above findings, there were a selection of student files which contained a District document entitled “Pre-Placement Package, Work Experience 12”. These files

often contained evidence to verify the requirements, aligned with the Ministry Authorized WEX12 course, were met.

- While there was evidence of a safety orientation list of student names dated September 19, 2018, there was no evidence of the scope or content of that meeting.
- 0.2500 school-age Grade 10-12 FTEs were verified as the same course claimed twice. Per the Form 1701 Instructions (P.12): *“Courses encompass only one organized set of learning outcomes. While the completion of the course’s outcomes may be over a number of registration periods, only one course is undertaken and therefore eligible for only one funding claim”*. Additionally: *“Students are not allowed to take the same course at the same time whether in different schools or the same school”*.
- 3.5000 school-age Grade 10-12 FTEs claimed for funding were for a block entitled XESL during each semester. There was no evidence these blocks met the requirement for a funded support block in accordance with the Form 1701 Instructions which says: *“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.*
 - Attendance was not taken and these sessions were offered on a drop-in basis to allow English Language Learning (ELL) students to seek assistance from an ELL teacher verifying a support option specific to ELL supplemental service only.
- 0.3750 school age Grade 10-12 FTEs were claimed for a funded support block when it was verified that the student’s annual combined program of courses consisted of courses plus a support block that exceeded a total of eight full 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 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”*.
- Six students claimed for supplementary Aboriginal Education Funding were without evidence of service provision which was in addition to any other programs and services to which the student is eligible in accordance with the [K-12 Funding Aboriginal Education Policy](#) and the [Form 1701 Instructions](#) (P.10-11).
- All students enrolled in the International Baccalaureate (IB) Program at Abbotsford Senior Secondary were required to complete a supplementary enrichment course labelled as IDS12. This course was assigned and claimed for funding as a four-credit course. Each student was required to develop a proposal for a more in-depth study of an aspect of a topic included in one of the courses required for completion of the IB program. The student’s work was completed during the second semester of the school year. During the audit, the school staff advised that the teacher, in consultation with the student, determined the assigned course credit for the assignment proposed by the student. There was no evidence that the principal or the school’s IB Coordinator were involved in approval of this course plan claimed as a four credit Independent Directed Studies (IDS). The teacher evaluated the work completed at the end of the semester with a letter grade based on a seven-point scale. There was no reference in the evaluation to the Ministry Approved or BAA course that the proposed course work was based on. The IB Coordinator advised that completed course assignments were not kept on file, although two samples were shown to the auditors as examples of work

completed the previous year. The auditors found that these courses labelled as IDS did not meet the requirements of an IDS course. School and district staff verbally expressed their agreement that the use of an IDS designation was not appropriate. No adjustments are recommended in this instance only as it was determined that an elective educational option was provided but labelled incorrectly. Requirements for an actual IDS option are to be in accordance with the [Graduation Program Order \(M302.4\)](#) “. *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.”

Recommendations

The auditors recommend that:

- Schools are to report course credit in accordance with the Form 1701 directives. Two credit course claims are to be reported as a half course (0.5) generating 0.0625 FTE while each four credit course is reported as one course (1.0) generating 0.1250 FTE.
- The District staff ensure only those courses in which students were enrolled and in attendance at the Form 1701 data submission date are claimed for funding.
- For Grade 10-12 school-age students, schools report only eligible courses, including evidence to verify the Grade 10-12 funded courses.
- The District report for funding only those students who are enrolled and in attendance at the Form 1701 data submission date.
- The District staff ensure the following requirements are met when schools claim funding for the Ministry Authorized WEX12 courses:
 - students must have an in-school orientation;
 - there is a plan in place for use by student and employer articulating the skills and areas of knowledge to be developed during the work placement;
 - there must be a duly signed Work Experience Agreement Form;
 - there is evidence that students are at sites where WorkSafeBC coverage is provided;
 - school personnel must monitor students in accordance with Board guidelines;
 - a District staff educator with valid teaching certificate will evaluate the performance of the students and assign final percentages.
- The District create guidelines consistent with the requirements for WEX12, including the stated Standards for Educators.
- The District ensure that only eligible student FTEs are claimed for WEX12 and that the students are receiving an educational program with the instructional component in accordance with all Ministry directives.
- The District ensure student workhours undertaken prior to the start of WEX12 are not used for the work placement portion of the course. Should the District choose not to follow the Ministry Authorized WEX12 directives, at the discretion of educators, students could be awarded credit in accordance with school determinates but these educational options are not eligible for funding.

- 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 are not reporting duplicate course claims.
- The District ensure schools refrain from incorrectly labelling educational options as IDS and in consultation with District staff, amend the current use of the IDS course code for the additional course work assigned to IB students.
- 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.
- 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.