



**Ministry of Education
Resource Management Division**

2018/19 K-12 Regular Enrolment Audit

AUDIT REPORT

SCHOOL DISTRICT No. 71 (Comox Valley)

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. 71 (Comox Valley) reported a total of 7,522.7500 FTEs or 7,541 students, including 118 students for English Language Learners (ELL) and 1,324 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. 71 (Comox Valley) during the week of January 28, 2019. The schools audited were:

- Mark R. Isfeld Senior Secondary
- Glacier View Secondary (Alternate)
- Georges P. Vanier Secondary
- Nala'atsi Alternate School

The total enrolment reported by these schools on September 28, 2018 was 2,033.0000 FTEs, of which 475 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 January 28, 2019 with the Assistant Superintendent and each schools' Principals as well as one Vice-Principal, the District Principal for Indigenous Education, and the Director of Information Technology 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 February 1, 2019 with the Assistant Superintendent and each school's Principal and the District Principal 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 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

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:

- 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. The [Form 1701 Instructions](#) (P.14) states *"To obtain funding for school-aged students, boards of education must meet the following criteria: For all school-aged students...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."* This was also an audit outcome from the District's 2017/18 K-12 Regular Enrolment Audit.
 - In some instances, students were assigned the same course for two semesters. Students are not to take the same course at the same time, whether in different schools or the same school.
 - At Georges P. Vanier Secondary School all students in Grades 10 and 11 are expected to be enrolled in a full program by the September claim date. The support block XSPBKO

(with the note in the timetable that read “*Timetable incomplete - see counsellor*”) was used to trigger the counsellors to adjust the timetables of students throughout the year. As semester/term began students whose timetables contained this code were to meet with counsellors to discuss course changes. The auditors were able to verify that for the majority of these instances, students were provided with amended timetables that supported the original FTE claims. Most students were provided with an educational opportunity despite the use of the placeholder label.

- Adjustments reflected the FTEs claimed when the XSPBKO placeholder blocks were not revised to provide the student with an actual educational option required as part of the funding eligibility for the school age student’s annual plan of courses leading to graduation.
- 6.5000 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 8 full course claims. P.15 of the Form 1701 Instructions states that a support block is in addition to the student’s *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.* This was also an audit outcome from the District’s 2017/18 K-12 Regular Enrolment Audit.
- 0.2500 school-age Grade 10-12 FTEs were claimed for a study block which did not meet the requirements of a support block or any full credit course claim. The eligibility of a support block claim must align with the Form 1701 Instructions wherein “*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 no evidence these FTE met the support block requirements.
- 2.0000 school-age Grade 10-12 FTEs reflect adjustments to XSPBK as two credit options reported for funding as four credit options. At Mark R. Isfeld Senior Secondary student timetables were generated to reflect two two-credit blocks but were reported as two four-credit blocks. These two credit courses were found to have been reported as 0.1250 FTE, rather than 0.0625 FTE. This was also an audit outcome from the District’s 2017/18 K-12 Regular Enrolment Audit.
- 7.1250 school-age FTEs were reported for funding and verified as ineligible student exchange claims. In accordance with the Form 1701 Instructions (P.2-3), “*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. Claiming funding for a non-resident student after the resident student has graduated does not meet the reporting requirements.*”
 - The following were the ineligible exchange outcomes identified during the audit:
 - Reporting a non-resident student for an exchange once the resident student had graduated.
 - Reporting both the resident student and non-resident student in the funded school.

- Reporting a non-resident student at the September claim date when there was no evidence of an eligible exchange.
- Recognising an exchange option over multiple school years. In these instances, “placeholder options” for exchanges dated back to the 2015/16 school year.
- Reporting two resident students with a non-resident student, then claiming all three students for funding when neither of the resident students were on exchange during the 2018/19 funded school year.
- Non-resident students are ineligible for provincial funding. 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.”* Unless involved in an eligible exchange and acting as a placeholder for the absent eligible resident student, non-resident students are ineligible for Districts to report for provincial funding as also referenced in the [Eligibility of Students for Operating Grant Funding Policy](#). This policy also states that *“Boards of Education must ensure that the criteria for provincial education funding are met. Boards will be required to reimburse the Ministry if students who are not eligible for funding are claimed for funding purposes.”*
- The auditors noted that the District had a policy for verification of B.C. residency, however it was written specific to the students in the District’s Distributed Learning program. At the time of the audit it was advised that this has been amended.
- The Alternate Schools were verified as providing educational and support services to students consistent with the Alternate School Education Policy. As was reported in the last audit, the student files still lacked evidence of the specificity as to when services were provided and by whom. The information was only determined through the interpretation of existing records by the School’s Principal and Counsellor to verify required services had been/would be provided. Some staff were hesitant to provide information citing confidentiality regarding the services and programs that each student was receiving. There was minimal information on student exit and transition plans at both Alternate Education Program schools. There were basic transition plans for most students not unlike those in traditional schools (i.e., a goal to pass a grade or graduate). The student’s planned approach for exit was not always clearly stated.

Glacier View Secondary (Alternate)

- Most current Student Learning Plans (SLPs) relied on students to self-assess their own learning and support service needs as well as creating their personal goals. The teacher’s input in the creation of the (SLP/IEP) such as adding details, dates, indicating what services were/will be accessed to match student needs (behavior, mental health, addiction etc.) were not clearly in evidence.
- Many of the SLPs were dated/completed two to four months after the students were enrolled and reported for funding.
- There was little evidence linking the student information to the assessment that was available on report cards.
- The intake process for new students was evident but there was no specific process for returning students.

Nala'atsi Alternate

- The school follows the District's intake process for Alternate Education Programs yet the evidence provided for the audit did not always identify "how" a student was referred to the Program. The school did not retain evidence indicating why a student was recommended for this program or how the student's needs correlated with the specific services being offered.
- Students claimed for supplementary Aboriginal Education Funding were found to be receiving services in accordance with Ministry's K-12 Funding-Aboriginal Education Policy and the Form 1701 Instructions. The Aboriginal/Indigenous programs/services were well organized and provided comprehensive educational and cultural/social/emotional services. All of the information was readily available during the audit. Staff records of student supports were well documented and provided detailed information.
- In both secondary schools audited there was clear evidence that many of the student timetables created for the September 28th claim date differed from the courses that the students were attending as of the date of the audit.
- The District offers programs identified as "Hockey" and "Explore". The goods and services rates are set at \$800.00 which are to be for the direct costs incurred by the Board in providing these options which are in addition to the costs of providing a standard educational program. This information is published on the related forms and at the time of the audit on the District website. The Hockey program has a \$200.00 non-refundable deposit and the Explore program has a \$400.00 non-refundable deposit. Based on these findings, the Hockey and Explore options are reflective of speciality academies as outlined in Section 82.1 of the *School Act*. Given the alignment with the academy option, there was no evidence that the Board had consulted with the parents' advisory council nor evidence of parents' advisory council approval for the schedule of fees or non-refundable deposits.
- The District does not currently have a Board Approved List of Fees for the 2018/19 school year. The Board must ensure that there is an annually approved list of fees as per the *School Act* Fees and deposits Section 82, subsection (6) which states that *"A board must publish a schedule of the fees to be charged and deposits required and must make the schedule available to students and to children registered under section 13 and to the parents of those students and children before the beginning of the school year."*
- There was evidence of hardship coverage at the schools audited but no documentation was available regarding how each school informs parents or facilitates the participation by students who would otherwise be excluded from programs because of financial hardship. When charging fees Boards have an obligation to create a hardship policy in accordance with Section 82.4 of the *School Act's Requirement for financial hardship policy* which says: *Sections 82 (3), 82.1 (4), 82.2, 82.3 and 82.31 (3) apply only to a board that has established policies and procedures to facilitate participation by students of school age ordinarily resident in British Columbia who would otherwise be excluded from the course, class or program because of financial hardship.*
- A review of the English Language Learning (ELL) supplemental services found that each student had a plan for their ELL support services. A plan for delivery of ELL support services was in place at the time of September 28, 2018 claim date. There was documentation of the student's current annual English Language proficiency assessment, dated after September 29, 2017 and students in the sample had evidence of the progress reports to the parents regarding the student's acquisition of English proficiency.

Recommendations

The auditors recommend that:

- All secondary student claims are to represent 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 current process of placeholder courses to augment timetables does not meet this Form 1701 Fall Data Collection requirement.
- District schools refrain from reporting XSPBK blocks used as placeholders on student timetables. For all secondary students enrolled in Grades 8 to 12, secondary ungraded and graduated adult students, schools report only those eligible courses that are scheduled on each student's timetable as at the Form 1701 claim date.
- As indicated in the District's previous audit report: Schools are to ensure when reporting support blocks 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 a DL program, plus support blocks cannot exceed eight in total. To avoid a cap on course claims do not report a funded support block.
- 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 aligns with the timetables, student attendance and B.C. residency by the reporting schools.
- As indicated in the District's previous audit report: 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.
- District staff 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](#). 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 within the same district for the same length of time within the funded school year.
- The District's Alternate Education Programs retain evidence of the teacher's input for the SLP and IEP education plans including details indicating what services will be accessed to align with student needs (behavior, mental health, addiction etc.) and dates.
- The District's Alternate Education Program implement an exit strategy for each student in accordance with the Alternate Education Program Policy directives.
- The Board ensure that there is a current approved list of fees as required per Section 82 of the School Act.
- As there was evidence the District charges fees for goods and services provided by the board, Section 82.4 of the School Act identifies that a financial hardship policy be put in place to facilitate participation by students of school age ordinarily resident in British Columbia who would otherwise be excluded from the course, class or program because of financial hardship.

- As a result of the outcomes identified during this audit and recurring issues previously identified from the District's 2017/18 K-12 regular enrolment audit, the District's secondary schools be required to undertake a Ministry sanctioned workshop and a return audit be scheduled to ensure the audit outcomes and recommendations in accordance with Ministry directives are put into practice.

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
February 21, 2019**
