



RETURN DATE: The Eligible Student (ES) Form must be received by the Ministry of Education and Child Care **NO LATER THAN May 29, 2026**, to process grant payments for disbursement on June 30, 2026. The auditor report may be submitted later, by **June 14, 2026**.

Late submissions will result in a payment delay to the school authority.

The ministry strongly advises schools to retain student attendance, participation, and enrolment documentation to assist in the enrolment audit process.

- ALL independent schools who received grant funding for the 2025-26 school year must complete the ES Form (Online Learning Schools are exempt from completing the ES Form.)
- ALL students claimed in Section I – Eligible Students Only, must be school age
- The parent or guardian of a student must be ordinarily resident of British Columbia, who is a citizen of Canada, or a permanent resident, or is lawfully admitted to Canada. Guardians may be recognized only if they are such within the meaning of the Family Law Act or the Infants Act
- FTE = Full-Time Equivalent
- Absences due to sickness, or any other excused absence should not be subtracted from the total instructional hours.
- Responsibility of Authority
The school authority must have student enrolment documents for all eligible students that include birthdate of student, citizenship of parent/guardian and residence of parent/guardian to confirm the student meets the definition of “eligible student”

2025-26 Excel Version of Form has been launched
Steps to Fill the Form (Excel Version):

Step 1: Open the Excel Form

- Open the file "ES Audit Form 2025/26.xlsx" in Microsoft Excel

Step 2: Fill in School Information (Applicable to all sections)

- **Enter the following in SECTION I and SECTION II:**
 - School Code
 - Authority Number
 - School Name
 - Authority (Society) Name
 - City

Step 3: Complete SECTION I – Eligible Students

- **Locate PART A: Students Attending at Least 600 Hours in a School Year**
 - Fill Number of Students Enrolled in Grade 1-12 (headcount= FTE)
 - Fill Kindergarten Student - Enrolled in a Full-Day Program (headcount = FTE)
 - Fill Kindergarten Student - Enrolled in a Half-Day Program - attending at least 320 hours (headcount divided by 2 = FTE)
- **Locate PART B: Students Attending Less than 600 Hours in a School Year**
 - Fill Number of Students Enrolled in Grades 1-12 (total hours in attendance divided by 600 = FTE)
 - Fill Kindergarten Student - Enrolled in a Full-Day Program (total hours in attendance divided by 600 = FTE)
 - Fill Kindergarten Student - Enrolled in a Half-Day Program - attending less than 320 hours (total hours in attendance divided by 320, then divided by 2 = FTE)

Step 4: Complete SECTION II – All Students

- **Locate PART A: Students Attending at Least 600 Hours in a School Year**
 - Fill Number of Students Enrolled in Grade 1-12 (headcount= FTE)
 - Fill Kindergarten Student - Enrolled in a Full-Day Program (headcount = FTE)



- Fill Kindergarten Student - Enrolled in a Half-Day Program - attending at least 320 hours (headcount divided by 2 = FTE)
- **Locate PART B: Students Attending Less than 600 Hours in a School Year**
 - Fill Number of Students Enrolled in Grades 1-12 (total hours in attendance divided by 600 = FTE)
 - Fill Kindergarten Student - Enrolled in a Full-Day Program (total hours in attendance divided by 600 = FTE)
 - Fill Kindergarten Student - Enrolled in a Half-Day Program - attending less than 320 hours (total hours in attendance divided by 320, then divided by 2 = FTE)

Step 5: Review the Consolidated Data Sheet

- The data should auto-populate based on your entries in Sections I & II.
- Verify that totals match the expected student count

Step 6: Save & Submit the Form

- Save the file in with your **School Authority Number - Authority Name** (for example: 123-ABC Schools)
- Submit it before the deadline **May 29, 2026**

2025-26 Eligible Student (ES) Process

- Auditors' Report CSAE 3530 Attestation Engagement to Report on Compliance (sample auditor's report on page 5) be submitted to the ministry by **June 14th, 2026**
 - Failure to provide this report and ES Form to the ministry by due deadlines, will result in a significant delay of the final grant funding payment of the school year to the authority (Section 12 of the Independent School Act; Section 2 of the Independent School Regulation)
- Auditor is qualified under the Act and has the appropriate licensing (audit category) with the Chartered Professional Accountants of British Columbia (CPABC)
- Management of the authority is responsible for the completion of this form which represents their assertion regarding compliance
- A completed ES Form and auditor's report to be submitted to the ministry no later than their due deadlines

Please direct questions regarding this audit to the Funding & Allocation Unit:
Telephone: 250-356-2514 or Email: FAA.IS@gov.bc.ca

GENERAL Form Information

- ES Form captures student enrolment and attendance between July 1, 2025, and May 15, 2026
- The ES Form is divided into two sections:

SECTION I – ELIGIBLE STUDENTS ONLY

Students that are school age, eligible for operating grant funding and enrolled in a kindergarten to Grade 12 program.

EXCLUDE the following students: out of province, international, students living on-reserve, registered home school, online learning and if applicable, students in a Group 3 or Group 4 portion of a school.

SECTION II – ALL STUDENTS

All school age students enrolled in a kindergarten to Grade 12 program.

INCLUDE the following students: eligible and non-eligible students enrolled in kindergarten to Grade 12 **and** EXCLUDE the following students: registered home school, online learning and not enrolled in a kindergarten to Grade 12 program.

- And each section has Part A and Part B:
 - PART A: Students attending 600 hours or more in a school year**
 - PART B: Students attending less than 600 hours in a school year**



For both Part A and Part B, kindergarten is calculated by the program in which the student has been enrolled: full-day kindergarten or half-day kindergarten.

- SECTION II has two additional parts:
 - PART C: Adult (non-graduated) Students**
 - PART D: Cross-Enrolled Students (grades 8 to 9 only)**

FORM COMPLETION

All parts of the form are to be completed prior to submitting to the ministry.

- School Code** = 8 numeric digits as indicated on the funding statement
- School Name** = school name as indicated on the funding statements
- City** = school is located
- Authority No.** = 3 numeric digits as indicated on the funding statement
- Authority Name** = authority name as indicated on the funding statement

SECTION I – ELIGIBLE STUDENTS ONLY

Students that are school age, eligible for operating grant funding and enrolled in a kindergarten to Grade 12 program. EXCLUDE the following students: out of province, international, students living on-reserve, registered home school, online learning and if applicable, students in a Group 3 or Group 4 portion of a school.

PART A: STUDENTS ATTENDING AT LEAST 600 HOURS IN A SCHOOL YEAR

1. Eligible and enrolled in Grade 1 to Grade 12 and attended at least 600 hours in a school year
Enter the FTE in (A1)
2. Eligible and enrolled in kindergarten:
 - (a) Full-Day program and attended at least 600 hours in a school year
Enter the FTE (2a)
 - (b) Half-Day program and attended as least 320 hours in a school year
Headcount divided by 2 = FTE
Enter the FTE (2b)

Automatically Calculate (2a)+(2b) Total Kindergarten FTE (A2)



PART B: STUDENTS ATTENDING LESS THAN 600 HOURS

1. Eligible and enrolled in Grade 1 to Grade 12 and attended less than 600 hours in a school year
Total hours of attendance divided by 600 = FTE
Enter the FTE (B1)
2. Eligible and enrolled in kindergarten:
 - (a) Full-Day program and attended at less than 600 hours in a school year
Total hours of attendance divided by 600 = FTE
Enter the FTE (2a)
 - (b) Half-Day program and attended less than 320 hours in a school year
Total hours of attendance divided by 320, then divided by 2 = FTE
Enter the FTE (2b)**Automatically Calculate (2a) +(2b) Total Kindergarten FTE (B2)**

Automatically Calculate TOTAL of ALL ELIGIBLE STUDENT FTEs = ADD (A1) +(A2) +(B1)+(B2)

SECTION II – ALL STUDENTS

All school age students enrolled in a kindergarten to Grade 12 program.
INCLUDE the following students: eligible and non-eligible students enrolled in kindergarten to Grade 12 **and** EXCLUDE the following students: registered home school, online learning and not enrolled in a kindergarten to Grade 12 program.

PART A: STUDENTS ATTENDING AT LEAST 600 HOURS

1. Eligible and enrolled in Grade 1 to Grade 12 and attended at least 600 hours in a school year
Enter the FTE in (A1)
2. Eligible and enrolled in kindergarten:
 - (a) Full-Day program and attended at least 600 hours in a school year
Enter the FTE (2a)
 - (b) Half-Day program and attended as least 600 hours in a school year
Headcount divided by 2 = FTE.
Enter the FTE (2b)**Automatically Calculated (2a)+(2b) Total Kindergarten FTE (A2)**

PART B: STUDENTS ATTENDING LESS THAN 600 HOURS

1. Eligible and enrolled in Grade 1 to Grade 12 and attended less than 600 hours in a school year
Total hours of attendance divided by 600 = FTE
Enter the FTE (B1)
2. Eligible and enrolled in kindergarten:
 - (a) Full-Day program and attended at less than 600 hours in a school year
Total hours of attendance divided by 600 = FTE
Enter the FTE (2a)
 - (b) Half-Day program and attended less than 320 hours in a school year
Total hours of attendance divided by 320, then divided by 2 = FTE
Enter the FTE (2b)**Automatically Calculated (2a) +(2b) Total Kindergarten FTE (B2)**

Automatically Calculated Total of ALL STUDENT FTEs = ADD (A1) +(A2) +(B1)+(B2)

PART C: ADULT (NON-GRADUATED) STUDENTS

INCLUDE the following: Adult students taking ministry-authorized or board/authority authorizes courses that lead to a graduation diploma and adult students taking a locally developed General Educational Development (GED) preparation course.



EXCLUDE the following: Adult student registered only to write the General Educational Development (GED) examination and adult students who have either met the general requirements for graduation in British Columbia or have completed the requirements for graduation from a secondary or high school in another jurisdiction.

Enter the adult non-graduated students enrolled at the educational facility, as reported on Form 1701.
FTE is determined by the number of courses in attendance, 1 course = .125 FTE

Enter the FTE (C)

PART D: CROSS-ENROLLED STUDENTS (GRADES 8 and 9 ONLY)

All cross-enrolling grades 8 and 9 students must have at least one of their educational programs delivered, in whole or part through Online Learning.

INCLUDE the following: students who are school age non-graduates and enrolled and attending in Grade 8 and Grade 9 level courses that align with the provincial curriculum.

EXCLUDE the following: school age students in grades other than Grade 8 and Grade 9, adult students, out-of-province/international students, students enrolled in a Provincial Resource Program (PRP) for 3 months or less, exchange students and students who are only registered to write the General Educational Development (GED) examinations.

Enter the number of Grade 8 and Grade 9 courses separately.

Enter the Total Course Count (D)



SAMPLE AUDITOR'S REPORT

I

INDEPENDENT PRACTITIONER'S REASONABLE ASSURANCE REPORT ON COMPLIANCE

To the Board of Directors of [ABC School] ("the School")

We have undertaken a reasonable assurance engagement of the accompanying statement in the Eligible Students (ES) Form (the "ES Form") of the School's compliance during the period from **July 1, 2025, to May 15, 2026**, with the criteria established by the Independent Schools ES Audit Form Completion Information ("the specified requirements") under Section 2(1)(d) of the Independent Schools Regulation ("the Regulation") of the Ministry of Education and Child Care Office of the Inspector of Independent Schools for the Province of British Columbia ("the ministry").

Management's Responsibility

Management is responsible for measuring and evaluating the School's compliance with the specified requirements of the Regulation and for preparing the school's statement of compliance that is free from material misstatement, in accordance with the Regulation. Management is also responsible for such internal control as management determines necessary to enable the school's compliance with the specified requirements of the Regulation.

Our Responsibility

Our responsibility is to express a reasonable assurance opinion on management's statement based on the evidence we have obtained. We conducted our reasonable assurance engagement in accordance with Canadian Standards on Assurance Engagements 3530, Attestation Engagements to Report on Compliance. This standard requires that we plan and perform this engagement to obtain reasonable assurance about whether management's statement is fairly stated in all material respects.

Reasonable assurance is a high level of assurance but is not a guarantee that an engagement conducted in accordance with this standard will always detect a material instance of non-compliance with the specified requirements when it exists. Instances of non-compliance can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users of our report. A reasonable assurance compliance reporting engagement involves performing procedures to obtain evidence about management's statement of the school's compliance with the specified requirements. The nature, timing and extent of procedures selected depends on our professional judgment, including an assessment of the risks of material misstatement, whether due to fraud or error, and involves obtaining evidence about management's statement.

We believe that the evidence we obtained is sufficient and appropriate to provide a basis for our opinion. Information relevant to the School's compliance with the specified requirements set out in the Regulation is set out in management's statement of compliance.



SAMPLE AUDITOR'S REPORT Continued

Our Independence and Quality Control

We have complied with the relevant code of professional conduct / code of ethics applicable to the practice of public accounting and related to assurance engagements, issued by various professional accounting bodies, fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

The firm applies Canadian Standard on Quality Control 1, Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance Engagements and, accordingly, maintains a comprehensive system of quality control, including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Opinion

In our opinion, management's statement that the School complied with the specified requirements established in the Regulation established by the ministry for the period **July 1, 2025, to May 15, 2026**, is fairly stated, in all material respects.

We do not provide a legal opinion on the School's compliance with the specified requirements.

Purpose of Statement

Management's statement of compliance has been prepared to report to the ministry on the School's compliance with the specified requirements established in the Regulation. As a result, management's statement of compliance may not be suitable for another purpose.

[Practitioner's signature]

City, Province

Date



INDEPENDENT SCHOOL ACT

“authority” means

- (a) a society incorporated under the Society Act,
- (b) a company within the meaning of the Business Corporations Act or a corporation incorporated under a private Act, or
- (c) a person designated, by regulation, as an authority that operates or intends to operate an independent school;

“educational program” means

an organized set of learning activities that is designed to enable learners to develop their individual potential and to acquire the knowledge, skills and attitudes needed to contribute to a healthy, democratic and pluralistic society and a prosperous and sustainable economy;

“guardian” means

- (a) a guardian within the meaning of the Family Law Act, or
- (b) a personal guardian within the meaning of the Infants Act;

“school age” means a person is deemed

- (a) to be of school age at the beginning of a school year if the person will have reached age 5 on or before December 31 of that school year, and
- (b) to continue to be of school age until the end of the school year in which the person reaches age 19

“student record” means

a record of information in written or electronic form in respect of a student, but does not include a record prepared by a person if that person is the only person with access to the record;

INDEPENDENT SCHOOL REGULATION

https://www2.gov.bc.ca/assets/gov/education/administration/legislation-policy/legislation/schoollaw/i/bcreg_262_89.pdf

“eligible student” means a student

- (a) who is of school age, and
- (b) whose parent or guardian
 - (i) is, or was at the time of that parent’s or guardian’s death, a citizen of Canada or a permanent resident, as defined in the Immigration and Refugee Protection Act (Canada), who is or was at the time of the parent’s or guardian’s death, ordinarily resident in British Columbia, or
 - (ii) is lawfully admitted to Canada and is ordinarily resident in British Columbia

Reports

2 (1) Subject to subsection (3), in order to qualify for a grant under the Act in respect of an independent school, an authority holding a group 1 or 2 certificate for the independent school must file the following with the inspector...

(d) by June 15 of the school year for which a grant is claimed, an audited report, in the form specified by the inspector, stating

- (i) the number of eligible students
 - (A) classified as FTE kindergarten students, or
 - (B) students in grades 1 to 12

enrolled in and in attendance at the school as of May 15 who have completed at least 600 hours of instruction after July 1 but before May 15 of that school year in an educational program that is not delivered through online learning,

(ii) the number of eligible students classified as 1/2 FTE kindergarten students enrolled in and in attendance at the school as of May 15 who have completed at least 320 hours of instruction after

July 1 but before May 15 of that school year in an educational program that is not delivered through online learning, multiplied by 1/2,

(iii) the number of eligible students classified as FTE kindergarten students and students in grades 1 to 12 enrolled in and in attendance at the school as of May 15 who have completed fewer than 600 hours of instruction after July 1 but before May 15 of that school year in an educational program that is not delivered through online learning,

(iv) the number of eligible students classified as 1/2 FTE kindergarten students enrolled in and in attendance at the school as of May 15 who have completed fewer than 320 hours of instruction after July 1 but before May 15 of that school year in an educational program that is not delivered through online learning,

(v) the total number of hours of instruction received through the school by the students referred to in subparagraph (iii), divided by 600, and

(vi) the total number of hours of instruction received through the school by the students referred to in paragraph (iv), divided by 320 and multiplied by 1/2

(1.1) For the purposes of subsection (1), kindergarten students enrolled in an independent school are classified as

- (a) FTE kindergarten students if the students are enrolled in an educational program that offers at least 850 hours of instruction, and
- (b) 1/2 FTE kindergarten students if the students are enrolled in an educational program that offers fewer than 850 hours of instruction

(3) Where the inspector accepts the filing of a report after the date it is due under subsections (1) and (2), the report is deemed to be filed on time for the purposes of subsection (1) or (2), as the case may be

(4) A report referred to in subsection (1) (d) or subsection (2) must be audited by a person qualified under section 112 of the Societies Act to be an auditor of a reporting society

EDUCATIONAL STANDARDS ORDER

https://www2.gov.bc.ca/assets/gov/education/administration/legislation-policy/legislation/schoollaw/j/m41_91.pdf

ADULT NON-GRADUATED ADULT POLICY

<https://www2.gov.bc.ca/gov/content/education-training/k-12/administration/legislation-policy/independent-schools/adult-non-graduated-funding-policy-independent-schools>

SOCIETIES ACT

https://www.bclaws.gov.bc.ca/civix/document/id/complete/statreg/15018_01#section112

Persons qualified to act as auditor

112 A person is qualified to act as an auditor of a society only if the person is

- (a) a member of, or is a partnership whose partners are members of, a provincial institute of chartered accountants within Canada,
- (b) a member of a provincial organization of chartered professional accountants within Canada, authorized by that organization to perform an audit,
- (c) a professional accounting corporation as defined in the Chartered Professional Accountants Act, authorized by the CPABC as defined in that Act to perform an audit, or
- (d) a registered firm as defined in the Chartered Professional Accountants Act, authorized by the CPABC as defined in that Act to perform an audit