



**Ministry of Education
Resource Management Division**

2010/11 Distributed Learning Enrolment Audit

AUDIT REPORT

SCHOOL DISTRICT No. 34 (Abbotsford)

Abbotsford Virtual School

2010/11 DISTRIBUTED LEARNING ENROLMENT AUDIT REPORT SCHOOL DISTRICT No. 34 (Abbotsford)

Background

Distributed Learning programs are alternatives to regular classroom-based instruction for students in Kindergarten to Grade 12. They can be delivered using paper-based, on-line and web-based courses, instructional software, face-to-face learning, or any combination of delivery methods. Communication with students can take place face-to-face, either in person or through the use of interactive technology, or via email, telephone and/or paper.

The Resource Management Division annually conducts Distributed Learning 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.

Beginning in the 2009/10 school year, funding recoveries were 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.

Purpose

The purpose of the Distributed Learning 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*, current Distributed Learning Agreements, and related Ministry policies.

Description of the Audit Process

A segment of the students reported in the 2010/11 school year were selected for review. An entry meeting was held with the Superintendent and District staff, and the DL Principal and Vice-Principal to review the purpose of the audit and the criteria for funding as outlined in the Form 1701 Instructions. The audit team worked at the school site to review student learning plans, substantive assignments, instructional related communication, course plans, and student registration documents. The auditors sought documentation to determine that the courses claimed met the active criteria by the activation submission date and other related Ministry directives. Throughout the audit there were ongoing discussions with DL staff to ensure the audit team members had an understanding of all aspects of the program. All recommended adjustments were discussed with the staff during the course of the audit, providing them with every opportunity to locate the necessary documentation.

Exit meetings were held with the DL Principal and staff, and the Superintendent and District staff. At each exit meeting the lead auditor presented the preliminary results and clarified any outstanding issues.

Prior to the audit visit, the auditors undertook a verification of the school-assigned teachers' status with the B.C. College of Teachers.

Description of the Program

Abbotsford Virtual School offers programs to Grade K-12 students. The majority of the students live in Abbotsford or the immediate surrounding communities.

The K-9 program is offered through packaged-based units and is generally the responsibility of one teacher. Individual student learning plans clearly delineate expectations for each student. Parents are involved in a supportive manner on a regular basis, as students are encouraged to have face-to-face contact with teachers at least weekly. Up to \$1,000 is available to students to support work in the Fine Arts and Physical Education areas of study. Such expenses must be related to the individual's student learning plan and be pre-approved by the school. Reimbursements are made directly from the District to the vendor.

Grade 10-12 courses are undertaken primarily by cross-enrolled students. The remainder of the population are adult learners taking up-grade courses. The Abbotsford Virtual School offers 45 on-line courses in addition to paper-based courses. Teachers communicate regularly via telephone and e-mail, and students are expected to communicate with their teachers at least every two weeks. The school has a website that provides considerable information regarding Distributed Learning in addition to a printed handbook which clearly outlines roles and responsibilities.

Observations

The auditors found that:

- All members of the teaching staff of the Abbotsford Virtual School are members of the B.C. College of Teachers.
- The teachers lead the educational programs of their students.
- The teachers communicate with students in a variety of ways to support their learning.
- The teachers evaluate and assess their students on an on-going basis and for all progress reports and interim reports.
- Learning resources used at the Abbotsford Virtual School comply with the *School Act* and related Ministry directives.
- The school is conducted on strictly secular and non-sectarian principles.
- The school is in accordance with the Distributed Learning-General Policy regarding financial reimbursements to parents.
- The school follows the District's policy and procedures for 'ordinarily' resident in B.C.
- Some students were claimed for funding with no evidence of a substantive assignment and/or instructional communication.
- Some students were claimed before they became 'active'.
- There were instances of reporting more courses than the student was taking.
- Claims for Aboriginal Education supplemental funding did not have evidence to meet the reporting requirements outlined in Form 1701 instructions for a portion of the reported students.
- Instructional communication was often not dated. Dates were verified at the request of the auditors.
- To ensure the school met the September 30, 2010 DL Active Policy criteria, many student claims were reported in the subsequent funding period. In other instances there were

inadvertent late 'active' claims as a result of teachers not reporting student claims in the required funding period. After consideration of the school's explanations and verification that these late claims were not previously reported, no recommendations for funding adjustments were made.

Audit Sample Findings

The auditors found that:

- 0.5000 FTEs (consisting of 0.3750 Grade 10 to 12 school-age and 0.1250 adult students) reported in September were taking fewer courses than claimed. The Distributed Learning Funding Policy states: *"Boards or authorities will report to the Ministry when students enrol and when they become active participants in a distributed learning program. The Ministry will not fund students who enrol but do not become active in the DL school or program"*.
- 1.1250 FTEs (consisting of 0.6250 Grade 10 to 12 school-age and 0.5000 adult students) reported in September were active in fewer courses than claimed. There was no evidence to meet the 'active' requirements at the activation submission date as required by the Distributed Learning Active Policy and in accordance with Form 1701 Instructions.
- 0.3750 FTEs (consisting of 0.1250 Grade 10-12 school-age and 0.2500 adult students) reported in February were active in fewer courses than claimed. There was no evidence to meet the 'active' requirements at the activation submission date as required by the Distributed Learning Active Policy and in accordance with Form 1701 Instructions.
- 0.2500 Grade 10 to 12 school-age FTEs were enrolled in fewer courses than reported. The school advised these September claims were the result of a clerical error.
- 0.2500 Grade 10 to 12 school-age FTEs were enrolled in fewer courses than reported. The school advised these February claims were the result of a clerical error.
- 9 students claimed for Aboriginal Education supplemental funding did not have evidence to demonstrate the requirements related to the provision of programs/services for each student, as required in the Form 1701 Instructions, had been met.

Recommendations

The auditors recommend that:

- The District report for funding only claims for those students who are 'active' in accordance with the Form 1701 Instructions, and the Distributed Learning Funding and Active Policies.
- The DL staff ensure student/school files contain all necessary evidence, including a copy of the substantive assignment and instructional communication for each course claimed, that demonstrates the student has met all the 'active' requirements, before reporting funding claims.
- The DL staff implement practices to ensure all assignments, tests, projects and communications are identified by course and dated.
- The DL staff ensure that student courses are claimed on Form 1701 for the funding period during which they meet the DL 'active' criteria and in accordance with the reporting claim directives of the Form 1701 Instructions.
- The DL staff ensure only those student claims that meet the Aboriginal Education supplemental funding criteria, as outlined in Form 1701 Instructions, are reported for funding.

Auditors' Comments

The auditors wish to express their appreciation to the District staff for their cooperation and hospitality during the audit.

**Funding & Compliance Branch
Resource Management Division
Ministry of Education
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