



**Ministry of Education
Resource Management Division**

2010/11 Distributed Learning Enrolment Audit

AUDIT REPORT

SCHOOL DISTRICT No. 41 (Burnaby)

BURNABY ONLINE

2010/11 DISTRIBUTED LEARNING ENROLMENT AUDIT REPORT SCHOOL DISTRICT No. 41 (Burnaby)

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 sample of the students reported in the 2010/11 school year was selected for review. One entry meeting was held with the Superintendent and Assistant Superintendent responsible for DL, and a second entry meeting was held with the DL Vice Principal, to discuss the purpose of the audit and the criteria for funding as outlined in the Form 1701 Instructions. The audit team worked at the Canada Way Learning Centre where they reviewed 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 District Vice-Principal responsible for the DL program, and with the Superintendent. 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

Burnaby Online, which is operated out of Canada Way Learning Centre, provides services to students from Kindergarten to Grade 12 for school-age and adult learners. All the Kindergarten to Grade 9 students are enrolled in the school full-time, with the majority of both school-age and adult secondary students taking one to two courses. The program offers flexible learning options to its students, most of whom live in the lower mainland. Burnaby Online's mission statement says the school *"is a collaboration of individuals committed to offering choice and flexibility in a quality program of studies for students and their families."*

Observations

The auditors found that:

- All members of the teaching staff of Burnaby Online 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. Instructional communication was frequent, detailed and documented.
- Some instructional communication was tracked in a system that did not date each entry. There was evidence of ongoing instructional communication but due to the lack of dated entries, staff had to search for dated documentation for a large portion of the sample.
- The teachers evaluate and assess their students on an on-going basis and for all progress reports and interim reports.
- Learning resources used at Burnaby Online are those used within district schools and 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 adheres to the District's written policy regarding financial reimbursements to parents. The District Principal signs off on all requests for reimbursement for educational supplies and/or activities. Records are maintained of all transactions. It was noted that although the District Principal ensured all approved supplies and/or activities were linked to expected learning outcomes there was no indication in the student files or financial files of what those links were.
- The school follows the Distributed Learning-BC Residency Policy.
- The school consistently follows the District's policy and procedures for ascertaining students and where applicable their parents are 'ordinarily' resident in B.C. Every student in the sample had the required documentation in their file.
- The files were well organized, providing the auditors with easy access to the documentation they required.
- Four students who appear to have met the funding criteria on, or just prior to September 30, 2010 were not claimed until February 2011. During this school year the staff has been moving toward a requirement which would see students completing approximately 15% of the course before they are claimed as active. This practice is being implemented to ensure students have become engaged in their learning prior to being claimed for funding. Currently more than one substantive assignment may have to be completed and handed in before a student is claimed for funding. This resulted in some students meeting the audit criteria by

the claim date but not meeting the District's requirements.

- At the entry meeting the District provided the audit team with a list of students for whom there were duplicate funding claims. The list included 53 students totalling 10.1250 FTEs. These claims are incorporated in the audit findings.

Audit Sample Findings

The auditors found that:

- 2.1250 FTEs (consisting of 1.0000 Kindergarten to Grade 9, 0.6250 Grade 10 to 12 school-age and 0.5000 adult students) reported in September did not have evidence to meet the 'active' requirement at the activation submission date as required by the Distributed Learning Active Policy and in accordance with Form 1701 Instructions.
- 0.5000 FTEs (consisting of 0.3750 Grade 10 to 12 school-age and 0.1250 adult students) reported in February did not have evidence to meet the 'active' requirement at the activation submission date as required by the Distributed Learning Active Policy and in accordance with Form 1701 Instructions.
- 0.1250 Grade 10 to 12 school-age FTEs was reported in September for a non-resident student. In accordance with Section 82 of the *School Act* and as stated in the 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.*" The student claim was identified as an International student by the District.
- 8.7500 FTEs (consisting of 2.0000 Kindergarten to Grade 9, 1.0000 Grade 10 to 12 school-age and 5.7500 adult students) reported in September were duplicate claims identified by the District.
- 0.8750 FTEs (consisting of 0.2500 Grade 10 to 12 school-age and 0.6250 adult students) reported in February were duplicate claims identified by the District.
- 0.1250 Grade 10–12 school-age FTE was identified by the District as not reported in September. The audit review verified the student claim met all the criteria as at June 25, 2010.

Recommendations

The auditors recommend that:

- The District report for funding only those student claims that are active in accordance with the Form 1701 Instructions, and the Distributed Learning Policies.
- All student files contain evidence, including dated evidence of instructional communication for each course claimed, that demonstrates the student has met all the active requirements before reporting funding claims.
- The District implement practices to ensure all reimbursements made for educational supplies and/or activities are directly linked to the expected learning outcomes of the student's educational program as outlined in the Student Learning Plan and that this linkage be clearly stated on all forms and written communication related to the reimbursement.
- The District continue to improve the practices for recording and tracking students in the program.

Auditors' Comments

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