



**Ministry of Education
Resource Management Division**

2010/11 K-12 Regular Enrolment Audit

AUDIT REPORT

SCHOOL DISTRICT No. 34 (Abbotsford)

2010/11 K-12 REGULAR ENROLMENT AUDIT REPORT SCHOOL DISTRICT No. 34 (Abbotsford)

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 Resource Management Division 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.

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

For each of the schools audited, a segment of the students reported in the 2010/11 school year were selected for review. An entry meeting was held with the Superintendent, Secretary-Treasurer and District staff, as well as with each school's Principal. The reason for the entry meeting was 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. During the course of the audit each school was given every opportunity to provide documentation in support of their funding claims. Exit meetings were held with each Principal and with the Assistant Superintendent and District staff. At each exit meeting the auditors presented their preliminary results and clarified any outstanding issues.

The audit included the enrolment reported in the 2010/11 school year. The areas audited were:

- September 30th enrolment and attendance for all grade levels
- Ordinarily Resident
- School-Age Grade 10-12 Course Claims
- Alternate Education Programs
- Adult Student Claims
- English as a Second Language/Dialect

- Aboriginal Education
- Reciprocal Exchanges
- Career Programs
- District Created Academies

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

Observations

The auditors found that:

- 0.2500 school-age Grade 10-12 FTEs claimed for funding were enrolled in and attending fewer courses than reported at September 30, 2010.
- 1.5000 adult FTEs did not meet the attendance requirement for eligible courses. The Adult Funding Policy states that *“Eligible courses will be funded if they are documented on a Course Enrolment Form and if the student taking the course(s) meets the attendance requirements”*. *“Attendance is defined to be over one registration period AND either 1) a minimum of 10 hours of instruction in a classroom or learning centre for each course or a demonstrated completion of 10% of the course requirements OR 2) meets the active policy for distributed learning”*.
- 0.3750 adult FTEs were claimed for ineligible support blocks. In accordance with the Form 1701 Instructions, *“Support blocks may not be reported for school aged graduates, adult students or by Distributed Learning (DL) schools.”*
- 9 students claimed for Aboriginal Education supplemental funding did not have documentation to demonstrate that the requirements related to the provision of programs/ services for each student, as required in the Form 1701 Instructions, had been met. The Form 1701 Instructions state that, there must be *“support services must be in evidence at the time of the September 30, 2010 claim”*; *“evidence that the Aboriginal Education Program is in addition to any other programs and services to which the student is eligible”*; and, there must be *“evidence that the Aboriginal Education Programs and services provide a continuum of substantive learning experiences and/or support services throughout the school year.”*
- 5 students were not of Aboriginal Ancestry. The Form 1701 Instructions state that for a student to be reported as receiving an Aboriginal Education Program and/or Services there must be *“evidence that the student has self-identified as being of Aboriginal ancestry (First Nations, status and non status, Métis and Inuit)”*.
- 3 students claimed for ESL/D supplemental funding did not have *“documentation of a current annual English language proficiency assessment dated, after September 30, 2009, confirming that the student’s use of English is sufficiently different from standard English”* nor *“evidence that a current annual instructional plan is in place”*, *“evidence that additional ESL services are being provided”*, *“a schedule list documenting the ESL services provided”*, and, as identified in the Form 1701 Instructions, there must be evidence of support provided by September 30.
- The Yale Secondary Hockey, Baseball and Softball Academies appear to meet the requirements of Section 82.1 of the *School Act*.

- A small number of students in the Alternate School were involved in programs which had all the attributes of Distance Learning in that students picked up packages of work which they took away to complete outside the school facility.
- The student learning plans or IEPs for all students in the Alternate School contained information in accordance with the Alternate Education School Program Policy.
- Based on the selected schools reviewed, the District appeared to have addressed the majority of the recommendations made in the 2008/09 K–12 Regular Enrolment Audit Report.

Recommendations

The auditors recommend that:

- The District and the schools ensure there is documentation of all students' annual timetables as at September 30th to verify the Fall Data Collection funding claims, and that all courses reported for funding are on each student's annual timetable as at September 30th. As noted in the Form 1701 Instructions, *"The Ministry strongly advises schools to retain student attendance and participation documentation to facilitate in the resolution of duplicate enrolment and to assist in the enrolment audit process."*
- For Grade 10-12 school-age students, schools report only those courses that are scheduled on each student's timetable as at September 30th, including evidence to verify the eligible Grade 10-12 funded courses.
- Adult students only be claimed for funding if they meet the definition of attendance as stated in the Adult Funding Policy.
- The District ensure that all schools enrolling adult students are aware of, and adhering to, the Adult Funding Policy, including the attendance definition.
- The schools ensure that adult students are not claimed for support blocks.
- The District ensure that all funded support block claims meet the funding criteria and are coded appropriately as support blocks when reported.
- The District ensure that each of the students claimed for Aboriginal Education supplemental funding begin receiving a program and/or services by September 30th.
- The District ensure that each of the students claimed for Aboriginal Education supplemental funding are provided services that are in addition to any other programs and services to which the student is eligible and provide a continuum of substantive learning experiences and/or support services throughout the school year.
- The District ensure there is documented evidence demonstrating that additional programs and/or services have been provided to each of the students claimed for Aboriginal Education supplemental funding.
- The District ensure that only students who have self-identified as being of Aboriginal Ancestry and participate in the Aboriginal Education programs/services are reported for funding.
- The District ensure that the requirements for supplementary ESL/D funding as set out in the Form 1701 Instructions and ESL Policy and Guidelines manual have been met before each student is reported for this supplemental funding.
- All schools ensure there is documented evidence demonstrating additional programs and/or services were provided to each of the students claimed for ESL/D supplemental funding and that these support services are in evidence at the time of the September 30th claim.

- The District ensure that all schools are aware of and adhering to the supplemental funding reporting requirements outlined in the Form 1701 Instructions.

Auditors' Comments

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

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