



**Ministry of Education
Resource Management Division**

2010/11 K-12 Regular Enrolment Audit

AUDIT REPORT

SCHOOL DISTRICT No. 35 (Langley)

2010/11 K-12 REGULAR ENROLMENT AUDIT REPORT SCHOOL DISTRICT No. 35 (Langley)

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 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; and, 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 files presented by the school. Exit meetings were held with each Principal and with the 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:

- 1.0000 school-age FTEs were not enrolled in and/or attending courses, as reported at September 30th. The Form 1701 Instructions state, *"To obtain funding for school aged students, boards of education must meet the following criteria: For all school aged students, except those enrolled in Continuing Education and Distributed Learning Schools, report the student's annual plan of courses leading to graduation in which the student was enrolled and in attendance as at September 30, 2010"*.
- 0.3750 school-age Grade 10-12 FTEs claimed for funding were enrolled in and attending fewer courses than reported as at September 30, 2010.
- 0.7500 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"*.
- 55.0 students claimed for Aboriginal Education supplemental funding did not have evidence to demonstrate that the evidence 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, *"...support services must be in evidence at the time of the September 30, 2010 claim"*; there must be *"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."*
- 1.0 student had not self-identified as being 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"*.
- The auditors found that three students reported as enrolled in Career Programs on the 1701 were not enrolled in Career Programs.
- The auditors noted that there were a small number of designated Special Needs students for whom no IEP or current IEP could be located.
- The documentation of some Aboriginal Education services and programs lacked specificity.

- The auditors noted that a number of the Aboriginal students not receiving supplemental service were considered student with strong academic backgrounds who did not require or want services and/or support.
- A significant number of documents provided as evidence were not dated.
- The Aldergrove Hockey Canada Skills Academy meet the requirements of Section 82.1 of the *School Act*.

Recommendations

The auditors recommend that:

- The District and the schools ensure there is documentation of all students' annual timetables as at September 30th as verification of 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.*"
- Schools claim only those students who are enrolled and attending as at September 30th.
- 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 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 and the schools ensure that Career Programs are appropriately identified when completing Form 1701.
- The District ensure that all designated special needs students have a current IEP on file.
- The schools ensure that all documentation is appropriately dated.

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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