



**Ministry of Education
Resource Management Division**

2010/11 K-12 Regular Enrolment Audit

AUDIT REPORT

SCHOOL DISTRICT No. 39 (Vancouver)

2010/11 K-12 REGULAR ENROLMENT AUDIT REPORT SCHOOL DISTRICT No. 39 (Vancouver)

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 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
- Adult Student Claims
- English as a Second Language/Dialect
- Aboriginal Education

- Reciprocal Exchanges
- Career Programs

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:

- 3.0000 school-age FTEs were not enrolled in and/or attending courses, as at September 30, 2010 as reported. 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"*.
- 0.1250 school-age Grade 10-12 FTEs claimed for funding were enrolled in and attending fewer courses than reported as at September 30, 2010.
- 2.0000 school-age Grade 10-12 FTEs were adjusted to reflect two two-credit courses claimed for funding as four-credit courses. Form 1701 Instructions state that: *A course is defined by the Student Credentials Ministerial Order MO M164/96. For the purpose of completing this form, consider a four credit course (approximately 120 hours) as one course and a two credit course (approximately 60 hours) as a half course"*.
- 29.0000 school-age Grade 10-12 FTEs were verified to be study periods incorrectly reported for funding. Form 1701 states that support blocks do *"not include independent study time, drop-in sessions, voluntary study blocks"*.
- 4.7500 school-age Grade 10-12 FTEs were drop-in study blocks claimed as a support block for students undertaking their learning through on line distance learning (identified by school as 'on line students'). These claims were verified as not meeting the requirements for a support block. The Form 1701 Instructions state that *"each support block should be considered equivalent to the 120 hours of a regular course, instructional service should be provided by a teacher, regular attendance should be expected, and does not include independent study time, drop-in sessions, voluntary study halls, tutorial sessions or time spent on courses at another school."*
- 46.7500 school-age Grade 10-12 FTEs were claimed for funding for a Graduation Transitions support block. These sessions were verified to be drop-in study blocks which did not meet the requirements for a support block as stated in the Form 1701 Instructions.
- 4.3125 school-age Grade 10-12 FTEs were claimed for non resident students from France. Both the non-resident and resident reciprocal students were claimed in the same funding period. As defined in the Form 1701 Instructions *"An exchange student is one involved in a reciprocal and equal exchange. This exchange must be one in/one out of the same board for the same length of time with the exchange completed within two years. Boards receive funding for the resident student"*. As international/out-of-province students are ineligible for funding, only the resident student's exchange is recognized for funding. While the resident student is participating in the exchange outside the country/province, the district is still funded for this student with the reciprocal international/out-of-province student assuming the resident student's place in a one in/one out exchange for the same length of time within a two

year time span. Claiming funding for a non resident student in the same funding period as the reciprocal resident student does not meet the reporting requirements outlined in the Form 1701 Instructions.”

- 0.6250 school-aged Grade 10 – 12 FTES claimed for Work Experience did not meet the requirements. Form 1701 Instructions state that Work Experience claims “*must meet the directives of the Elective Work Experience Courses and Workplace Safety Policy*”. There was no verifiable documentation reflecting the directives of the Elective Work Experience Courses and Workplace Safety Policy, the Work Experience Order M226/07, or the Program Guide for Ministry-Authorized Work Experience Courses.
- 0.1250 adult FTEs were claimed for an ineligible support block. In accordance with Form 1701 Instructions, “*Support blocks may not be reported for school aged graduates, adult students or by Distributed Learning (DL) schools.*”
- 0.2500 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*”.
- 15 students claimed for Aboriginal Education supplemental funding previously self-identified as being of Aboriginal Ancestry had evidence advising the school that they declined services for the 2010/11 school year.
- 15 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. 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 student claimed for Aboriginal Education supplemental funding 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 and there must be service provided.*”
- 3 students claimed for English as a Second Language supplemental funding did not have a current assessment and/or a current annual instructional plan in place and there was no evidence that additional ESL services were being provided. Form 1701 Instructions state that “*in order for a Board of Education to qualify for Supplemental Funding for English as a Second Language support services, there must be, for each student reported evidence that a current instructional plan is in place, dated after September 30, 2009, evidence that additional ESL services are being provided, a schedule or list documenting the ESL services provided and documentation of the student’s progress in the acquisition of English proficiency in all Student Progress Reports.*”
- 1 student claimed for English as a Second Language supplemental funding was incorrectly claimed by the school.

- The documentation of some Aboriginal Education services and programs lacked specificity.
- A significant number of documents provided as evidence were not dated.

Recommendations

The auditors recommend that:

- The District, the schools and off-site district/school programs 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.
- The Schools and District verify funding claims are consistent with the graduation credit value of the courses claimed before they are reported.
- 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.
- All schools reporting support blocks ensure that only eligible support blocks are claimed for course funding.
- The District ensure that all funded support block claims meet the funding criteria and are coded appropriately as support blocks when reported.
- The District's schools adhere to the directives and reporting requirements for "Exchange Students" found in the Form 1701 Instructions when claiming students for an exchange program including the retention of verification documentation that clearly identifies when each of the resident student and non-resident student's reciprocal exchange from the same board for the same length of time within a two year time span is to take place.
- The District ensure that student FTEs claimed for funding, including Work Experience, are receiving an educational program and instructional component in accordance with Ministry directives and that there is evidence to verify those claims.
- The schools ensure that Adults are not claimed for support blocks.
- 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 and have evidence of 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 refrain from reporting Aboriginal Supplemental funding for those students who have indicated they do not wish to participate in the Aboriginal Education program in the school and/or district.
- The District ensure 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 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.
- 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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