



**Ministry of Education
Resource Management Division**

2010/11 K-12 Regular Enrolment Audit

AUDIT REPORT

SCHOOL DISTRICT No. 43 (Coquitlam)

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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 and with each school's Principals 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. 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:

- 8.7500 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”*.
- 0.9375 school-age Grade 10-12 FTEs claimed for funding were enrolled in and attending fewer courses than reported at September 30th.
- 0.1250 school-age Grade 10-12 FTEs were claimed for a XSIEP block where the student did not have an IEP, nor designation as a special needs student. In accordance with the Form 1701 Instructions XSIEP codes were created as *“a set of generic non-credit codes that meet the Ministry funding requirements as accepted activities for identified special needs students on an IEP”*.
- 1.0000 school-age Grade 10-12 FTEs were claimed for students undertaking additional areas of study to expand upon Ministry of Education courses in order to write Advanced Placement exams. While these extra hours of study, additional assignments and tests may lead to recognition of further credits for the student, the sessions provided were not separate and distinct courses, and should not have been claimed as additional full credit courses for funding. The Form 1701 Instructions state *“Schools may claim an AP course as a separate course in this section only if it meets the definition of a course, is a separate and distinct instructional session of 80-100+ hours on the student’s timetable, the course is being taught by a certified teacher and is in accordance with the Student Credentials Ministerial Order M164/96.”*
- 1.0000 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”*.
- 59 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 student has self-identified as being of Aboriginal Ancestry”*;

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.*”

- 44 students lacked evidence of an Aboriginal Education program that was in addition to any other programs and services to which the student is eligible and/or that there was a program providing a continuum of substantive learning experiences and/or support services throughout the school year.
- 14 students did not have evidence of services at the time of the September 30th claim.
- 1 student had not self-identified as being of Aboriginal Ancestry with evidence indicating they did not wish to participate in the program.
- In two schools, there were 30 students claimed for Aboriginal Education supplemental funding who had not received support services by September 30th. In this instance only there was no recommendation for adjustment, as evidence indicated the District made significant attempts at the start of the school year to meet the September 30th service requirement but were hampered due to related staff issues. The District presented documentation verifying their due diligence to promptly meet the criteria and resolve the problem in a timely manner.
- One student was claimed for ESL/D supplemental funding without documentation to meet the eligibility criteria. There was no service provided by September 30 as required in accordance with the Form 1701 Instructions.
- Two students claimed for ESL/D supplemental funding were not enrolled and in attendance as at September 30th.

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.*”
- Students must be enrolled and in attendance with evidence to verify courses claimed for Grade 10 to 12 courses to be eligible for funding.
- Only designated special needs students with an IEP are claimed for XSIEP blocks.
- The schools offering Advanced Placement courses ensure that all such courses reported for funding meet the definition of a course as defined by the Student Credentials Order M164/96. The courses must be separate and distinct, require mandatory attendance, and be scheduled on the same basis as any other funded courses. It is also recommended that schools maintain documentation that these requirements are met.
- 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 these programs/services provide a continuum of substantive learning experiences and/or support services throughout the school year.
- 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 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 there is documented evidence demonstrating additional programs and/or services have been provided to each student claimed for ESL supplemental funding in accordance with the ESL Policy and Guidelines; and, as identified in the Form 1701 Instructions, there must be evidence of support provided by September 30.
- 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.