



**Ministry of Education  
Resource Management Division**

**2010/11 K-12 Regular Enrolment Audit**

**AUDIT REPORT**  
*Revised June 14, 2011*

**SCHOOL DISTRICT No. 54 (Bulkley Valley)**

## **2010/11 K-12 REGULAR ENROLMENT AUDIT REPORT SCHOOL DISTRICT No. 54 (Bulkley Valley)**

### **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. The audit team visited each school to review student files, interview staff, and conclude on their observations. An entry meeting was held with the Superintendent and 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 30<sup>th</sup> 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 (if applicable)

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:

- 19.3750 school-age FTEs (consisting of 19.0000 non-graduated and 0.3750 graduated students) claimed for funding had no evidence of being enrolled and/or attending courses, as reported at September 30<sup>th</sup>. 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”*.
- 2.3750 school-age Grade 10-12 FTEs claimed for funding were enrolled and/or attending fewer courses than reported as at September 30<sup>th</sup>.
- 1.8750 adult FTEs did not meet the attendance requirement for fundable 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”*.
- 0.7500 school-age Grade 10-12 FTEs were claimed for funded post-secondary courses at North West Community College in Terrace where the student was required to provide a \$1,000 deposit. Documentation identified that for this student the deposit was paid for by an outside agency (Métis Society) and was not reimbursed by the District. Additional students at Smithers Secondary School and Houston Secondary School also had evidence of paying a \$1,000 deposit towards the provision of the Ministry funded post-secondary courses at North West Community College but these deposits were reimbursed to these students during the course of the audit. In accordance with the Recognition of Post-Secondary Transition Programs for Funding Purposes Policy...*“in order for the post-secondary courses to be eligible as courses funded by the Ministry: The post-secondary courses are part of a school district program that is an education option for students. The school district pays any tuition costs for the post-secondary courses reported for funding.”*
- 1.1250 school-age Grade 10-12 FTEs were claimed for XSIEP blocks 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”*.

- 0.3750 school age Grade 10-12 FTEs were claimed for a total number of courses and support blocks that exceeded eight. The Form 1701 Instructions state...*“The combined total number of support block and courses leading to graduation cannot exceed 8...”*.
- 8.25000 school-age Grade 9 and Grade 11 FTEs were claimed for international students reported as exchange students. 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 an international student after the resident student has graduated (and no longer enrolled with the Board and therefore no longer eligible for funding) does not meet the reporting requirements outlined in the Form 1701 Instructions. No verifiable evidence was provided to indicate which eligible resident students were determined in advance to be the resident reciprocal for the placeholder non-resident students claimed for 2010/11 school year funding.
- 22.0000 school-age FTEs claimed through the Alternate School did not have documentation to meet the requirements of the Alternate Education School Program Policy including two students reported as special needs without evidence of IEPs. The policy states *“Each Alternate Education Program will have: 1) An intake process to facilitate district referrals or self-referral; 2) A regularly reviewed learning plan for each student, whether it be an official Individual Education Plan (IEP) or a Student Learning Plan created by the school that clearly defines the objectives for the student, additional services provided as required, progress made; and any transition plans; 3) An exit strategy to facilitate the students transition either back into regular school system, continuing education centre, graduation or to work and to post secondary training and education; and 4) Evidence of additional services as required by the student population”*.
- 65 students claimed for Aboriginal Education supplemental funding did not have documentation 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.”*
- 9 students claimed for Aboriginal Education supplemental funding had no evidence of being enrolled and/or in attendance at September 30<sup>th</sup>.
- 0.1250 FTE claim was for a course claim that was not evaluated by an educator with a valid teaching certificate. Evidence identified that the Junior Fire Attack WEX claim was supervised, assessed and evaluated by Forest Service personnel. In accordance with the Program Guide for Ministry-Authorized Work Experience Courses, *“An educator with a valid teaching certificate must evaluate the performance of all students in work experience courses, and assign final percentages. Evaluation should be based on clear criteria and*

*should include a variety of assessment strategies.” Also, in accordance with the K-12 Funding General Policy, “To be eligible for provincial funding, Boards of Education must ensure that students are under the supervision of, assessed and evaluated by a member of the BC College of Teachers.”*

- In the Alternate Program School evidence indicated FTE claims were reported for the same self-paced course claimed in a previous school year. Self-paced courses have an open-ended timeline but encompass one organized set of learning outcomes. The student proceeds through the course at their own pace as they work towards meeting all the learning outcomes. While the completion of the course’s learning outcomes may have been over a number of terms only one course was undertaken and therefore only reported once.
- In the Alternate Program School there was evidence of students undertaking their learning through correspondence courses, receiving course work that was either delivered to their home or were required to pick up assignments and complete at home, including one Band school student obtaining assignments and then returning to the Band school. Additionally there were instances of students undertaking their learning through Moodle which is reflective of the e-learning environment for a Distributed Learning school.

## **Recommendations**

The auditors recommend that:

- The District and the schools ensure there is documentation of all students’ annual timetables as at September 30<sup>th</sup> 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 30<sup>th</sup>. 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 school-age students who are enrolled and attending as at September 30<sup>th</sup>.
- For Grade 10-12 school-age students, schools report only those courses that are scheduled on each student’s timetable as at September 30<sup>th</sup>, 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.
- When post-secondary courses are offered through the District, as an educational option for students, the District pays all tuition costs for those post-secondary courses that are reported for funding.
- Only designated special needs students with an IEP are claimed for XSIEP blocks.
- The District ensure that all funded support block claims meet the funding criteria and are coded appropriately as support blocks when reported.
- All schools reporting support blocks ensure that only eligible support blocks are claimed for course funding; and, when reporting support blocks in a student’s plan of study the combined number of courses and support blocks do not exceed eight, as set out in the Form 1701 Instruction.

- 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 documentation that clearly identifies when each of the eligible 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. Reporting a non-resident student for funding without confirmation of an eligible reciprocal resident student's absence from the District does not meet the requirement that "*Boards receive funding for the resident student*".
- The District's Alternate School ensure there is documentation for each non-graduate school-aged student that meets the requirements of the Alternate Education School Program Policy, including evidence of additional services required for the students and ensuring the stated intake process is met and documented for each of these students.
- The District's Alternate School ensure that self-paced courses are only claimed for funding once regardless of the number of terms the student requires to complete the learning outcomes for that course.
- The District review the methods in which the students of the Alternate Program School are provided an educational programs to ensure these procedures are not indicative of programs other than that for which the school facility code type was reported to the Ministry of Education.
- The District ensure that students who are enrolled in any program not supervised, assessed and evaluated by a member of the BC College of Teachers are not claimed for funding.
- The District ensure that each of the students claimed for Aboriginal Education supplemental funding begin receiving a program and/or services by September 30<sup>th</sup>.
- 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's Alternate Program School be considered for a special education audit as well as a return K-12 Enrolment audit.

**Auditors' Comments**

The auditors extend their appreciation to the District and school-based staff for their assistance.