



**Ministry of Education
Resource Management Division**

2010/11 K-12 Regular Enrolment Audit

AUDIT REPORT
Revised April 5, 2011

SCHOOL DISTRICT No. 60 (Peace River North)

2010/11 K-12 REGULAR ENROLMENT AUDIT REPORT SCHOOL DISTRICT No. 60 (Peace River North)

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 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 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:

- 11.6250 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"*.
- 2.6250 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 claimed for an Advance Placement course that did not meet the requirements as identified in the Form 1701 Instructions, which 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."*
- 0.2500 school-age FTEs were claimed for support blocks for Special Needs designated students with IEPs. In accordance with Form 1701 Instructions, *"a support block is for non special needs, school aged, non graduated students in Grades 10-12 and SU"*.
- 0.1250 school-aged FTE was claimed for a course which the student was taking at the District's Distributed Learning school. The Form 1701 Instructions state, *"...students should be reported by the education facility with which they are enrolled and in attendance...as at September 30, 2010"*.
- 1.6250 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"*.
- 0.2500 adult FTEs were claimed for ineligible support blocks. The Form 1701 Instructions state, *"Support blocks may not be reported for school aged graduates, adult students, or by Distributed Learning (DL) Schools."*
- 1.5000 school-age FTEs were reported for Secondary Apprenticeship Program course claims without evidence as required in accordance with the Program Guide for Secondary School Apprenticeship. There was no evidence these students: were registered as youth apprentices

by the Industry Training Authority (ITA); had completed ITA registration forms; had sponsors recognized by the ITA; or, had established training plans.

- 1.6250 school-age FTEs were reported for course funding for a program (Green Shift) provided through a College in Alberta. There was no evidence a member of the B.C. College of Teachers supervised, assessed or evaluated the students. 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.”* The Recognition of Post-Secondary Transition Programs for Funding Purposes Policy additionally requires that the post-secondary courses be provided by a member of the British Columbia Transfer System.
- 60 students claimed for Aboriginal Education supplemental funding did not have evidence to demonstrate 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”*.
- 14 students claimed for ESL/D supplementary funding did not have documentation to demonstrate requirements related to the provision of services for each student, as required in the ESL Policy and Guidelines manual. For ten students there was no evidence that specialized ESL services were provided for each student, documented in a list or schedule. For one student there was no documented progress in the acquisition of English reported to parents in regular reporting periods. For three students there was no evidence that specialized ESL services were provided for each student, documented in a list or schedule, nor was there documentation to indicate the progress in the acquisition of English was reported to parents in regular reporting periods. The ESL Policy and Guidelines manual states, *“For a student to be reported in the ESL program so the district may receive supplemental funding all..conditions must be met and documented”*.
- While there was no evidence of a District policy or process, each school audited was found to follow a consistent procedure to verify ordinarily resident status in B.C.
- Two of the five schools audited had not prepared, in advance of the audit, the reconciliation form which was provided prior to the audit team’s visit. Neither school was able to reconcile the school enrolment with the September 30, 2010 enrolment reported on Form 1701.

Recommendations

The auditors recommend that:

- The District and the schools ensure there is documentation of all students’ annual timetables 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's schools report FTEs based on the actual number of courses in the student's annual plan leading to graduation in which the student was enrolled in attendance at September 30th and not report advanced placement assignments/tasks within the standard curriculum as two full credit claims unless provided as two separate and distinct courses.
- The District ensure that all courses reported as funded support blocks meet the reporting criteria and are labelled appropriately as support blocks.
- Special needs students with IEPs are not to be claimed for support blocks.
- The District ensure that all funded support block claims meet the criteria and are coded appropriately as support blocks when reported.
- The District and schools ensure that students enrolled in distributed learning courses are reported for funding by the Distributed Learning School and not by a student's home school.
- The secondary schools ensure that all established requirements and guidelines are followed before claiming students for career programs including Secondary School Apprenticeship courses.
- The District ensure that students who are enrolled in any program not supervised, designed and evaluated by a member of the BC College of Teachers are not claimed for course funding and that only programs/courses available through British Columbia Transfer System members are offered as post-secondary educational options.
- 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 provided to students claimed for ESL/D supplemental funding are in place at 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 extend their appreciation to the District and school-based staff for their assistance during the audit.