



**Ministry of Education
Resource Management Division**

2010/11 K-12 Regular Enrolment Audit

AUDIT REPORT

SCHOOL DISTRICT No. 61 (Greater Victoria)

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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 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. 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:

- 0.1250 school-age FTEs claimed for funding were enrolled in and/or attending fewer courses than reported as 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”*.
- 0.1250 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”*.
- 2.2500 school aged FTEs were claimed for Distributed Learning courses provided and additionally claimed for funding by the District’s Distributed Learning Centre. Funding claims are to be reported by the education facility with which the students are enrolled and in attendance as at September 30th. Form 1701 instructions state, *“students should be reported by the education facility in which they are enrolled and in attendance”*.
- 0.5000 school aged FTEs were for one student claimed in two school-year reporting periods for the same self-directed courses. Self-directed courses have an open-ended timeline but encompass one organized set of learning outcomes. The student proceeds through the course(s) at their own pace as they work towards meeting all the learning outcomes. In this instance, the completion of each of the course’s learning outcomes was over two reporting periods (2009/10 and 2010/11 school years) but were only undertaken once by the student.
- 5.8750 school aged 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. In this instance the District claimed both the resident and non-resident students for 2010/11 school year funding.

- 0.8750 school aged FTEs were reported for an International student the school claimed was a participant in an exchange program without verifiable evidence documenting the resident student's reciprocal participation.
- 3.3125 school aged FTEs were adjusted to reflect 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*".
- 3.8417 school aged FTEs were adjusted to reflect four-credit courses claimed for funding as two-credit courses.
- 8.1519 school aged FTEs were adjusted to reflect one-credit courses claimed for funding as four-credit courses.
- 9.0000 school aged FTEs claimed through the Alternate School did not have documentation to meet the requirements of the Alternate Education School Program Policy. 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"*. In addition, seven of the nine students had no evidence of being enrolled and in attendance at September 30th.
- 10.2500 school aged FTEs were claimed for students reported as taking Work Experience courses. 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. Eight of these students were reported by the Alternate Program school with a 2010/11 educational program consisting of one WEX course claim and, additionally, had no evidence of being enrolled and in attendance at September 30th.
- One student was claimed for ESL/D supplemental funding without documentation to meet the eligibility criteria. There was no evidence of additional services or support provided; no list or schedule documenting the specialized ESL services provided; nor evidence that an ESL specialist was involved in planning and delivering services 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 30th.
- 19 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."*
 - 9 students had not self-identified as being of Aboriginal Ancestry.

- 10 students had no evidence of receiving a program/service that was in addition to any other programs and services to which they are entitled, nor was there evidence of a program/service that provided a continuum of substantive learning experiences and/or support services throughout the school year.

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 each of the students claimed for Aboriginal Education supplemental funding begin receiving a program and/or services by September 30th.
- The District ensure 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 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 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 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 District verify funding claims are consistent with the graduation credit value of the courses claimed before they are reported.

- Schools ensure that self-directed courses are only claimed as one course regardless of the number of reporting periods the student requires to complete the learning outcomes for the course.
- Schools report only those FTEs provided through the education facility with which the students are enrolled and in attendance as at September 30th.
- 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. Reporting both resident and non resident student during the same funding period – and/or – reporting a non-resident student for funding without confirmation of the enrolled resident student's reciprocal 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 the non-graduated school-age students.

Auditors' Comments

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