



**Ministry of Education  
Resource Management Division**

**2011/12 K-12 Regular Enrolment Audit**

**AUDIT REPORT**

**SCHOOL DISTRICT No. 67 (Okanagan-Skaha)**

## **2011/12 K-12 REGULAR ENROLMENT AUDIT REPORT SCHOOL DISTRICT No. 67 (Okanagan-Skaha)**

### **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.

In the 2011/12 school year, boards of education reported a total of 536,597.4754 FTEs in Kindergarten through Grade 12. School District No. 62 (Okanagan-Skaha) reported a total of 6,153.4375 FTEs or 6,073 students, including 101 students for English Language Learners (ELL) and 660 students for Aboriginal Education.

### **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 2011/12 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. The audit team followed a process in each school which gave administrators and program staff opportunities to locate and present additional evidence when it was not possible to gain verification from the documentation 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 2011/12 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 Language Learners Supplemental Claims
- Aboriginal Education Supplemental Claims
- Reciprocal Exchanges
- Career and Dual-credit Transition Programs with Post Secondary Institutions and Industry Association partners
- District Created Academies

Prior to the audit visit, the auditors undertook a verification of the school-assigned teachers' status with the Teacher Regulation Branch.

### **Observations**

The auditors found that:

- 0.6250 school-age FTEs were not enrolled in or attending courses 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, 2011.”*
- 0.5000 school-age Grade 10-12 FTEs claimed for funding were enrolled in and attending fewer courses than reported at September 30, 2011.
- 2.6250 school-age FTEs reported for funding were not ordinarily resident in British Columbia. Evidence verified that these students were ordinarily resident with their parent/guardian in Alberta. In accordance with the *School Act*...*“a student is resident in British Columbia if the student and the guardian of the person of the student are ordinarily resident in British Columbia”*. Students living with relatives in British Columbia are not ordinarily resident and therefore ineligible for provincial funding.
- 5.000 school-age FTEs claimed through the Alternate Schools had no documentation to verify the requirements of the Alternate Education School Program Policy, nor evidence they attended. The Alternate Education School Program 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”*.
- 0.750 school-age FTEs were claimed for an ineligible student exchange. A student from France was identified as undertaking an exchange. Both the non-resident student and resident student were claimed for 2011/12 school year funding at September 30. The exchange took place during the course of the school year. The non-resident student attended the first three

months of the school year along with the resident student whose exchange took place between February and April. The resident student returned for the balance of the school year. The Form 1701 Instructions state “*Boards receive funding only for the ordinarily resident student. During a one in/one out reciprocal and equal exchange, the non-resident student acts as a placeholder for the funded local student during that student’s absence.*” Reporting both the resident and non-resident student for funding does not meet the reporting requirements.

- 2.625 school-age FTEs were reported for funding of a four-credit Board/Authority Authorized (BAA) Hockey Skills course. The district and school considered this course to be a “Specialty Academy” and charged the students a fee for participation. It was verified the district and school did not meet the Specialty Academies requirements per Section 82.1 of the *School Act*, enabling it to charge fees for instructional activities. Additionally, the fee-based course was reported for provincially funding. The audit team determined this was a systemic practice by the school and extended the scope of its audit sample to include all student claims for this course.
- No adult FTE student claims were reported for funding for the current school year by the schools reviewed by the audit team.
- No students were claimed for English Language Learners supplemental funding by the schools reviewed by the audit team.
- 7.0 students claimed for Aboriginal Education supplemental funding did not have documentation to meet the evidence requirements as specified in the Form 1701 Instructions. The Form 1701 Instructions state that for a student to be reported as receiving an Aboriginal Education Program and/or Services, there must be: “1) *evidence that the student has self-identified as being of Aboriginal Ancestry*”. It was verified that these students were not provided with any supplemental service.
  - 6.0 students had not self-identified as being of Aboriginal Ancestry.
  - 1.0 student was not of aboriginal ancestry.
- Evidence provided to indicate Aboriginal Education students received a continuum of support and/or cultural services throughout the school year lacked detail and specificity.
- The intake processes established by two of the Alternate Schools reviewed did not incorporate clear and specific criteria for the basis upon which students would be selected for referral, nor was there a detailed description of how the programs and services to support the students would be provided.
- The secondary school reviewed by the audit team provided student timetables in a format that did not identify the Ministry of Education’s Course Registry codes, complicating the process of validating the funding claims against the September 30 student timetables.
- In the Alternate Schools evidence indicated a number of students picked up course work from the school, took this work off site, then returned the completed work to the school. While the majority of students in the Alternate Schools had goals related to improving attendance (“maintain regular attendance in class” or “develop and practise productive school behaviour to allow for academic success”), the procedure of sending course work off site appear contrary to achieving these goals.
- In one Alternate School teacher daily attendance records were significantly different from the attendance records-entered into the district’s BCeSIS Student Information system.
- The district has detailed policies and procedures for verification of student immigration status, mailing addresses and catchment area boundaries; but does not address the

requirement to determine whether the student along with their parent/legal guardian are ordinarily resident in British Columbia. The K-12 Funding General Policy states that: *“To be eligible for provincial funding, Boards of Education must ensure that students are: ordinarily resident in BC (and where applicable for school-age students) with their parent/legal guardian”*.

## **Recommendations**

The auditors recommend that:

- Schools claim for funding 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.
- The District follow the directives of the *School Act* ensuring only those students eligible for a provincially funded education are reported on Form 1701. Individuals who are not ordinarily resident in the province (and for school-aged student for whom the guardians of the students are not ordinarily resident in B.C.) are ineligible for provincial funding.
- The District and Alternate schools ensure that for each non-graduated school-aged student reported by the Type 3 facility, there is evidence to verify the Alternate Education School Program Policy criteria is met including evidence of the student’s intake process and additional services provided/planned for these students.
- 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 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 ordinarily resident student”*.
- Before offering a speciality academy the District ensure they meet the prescribed requirements set out in B.C. Regulation 219/08-Specialty Academy Criteria and are in accordance with the subsections of Section 82.1 (Specialty Academies) of the *School Act*:
  - ✓ *“(2) A board may offer a speciality academy if a) the school planning council for the school where the board proposes to offer the speciality academy approves the speciality academy after consulting with the parents’ advisory council for that school*
  - ✓ *“(3) A board that offers a speciality academy must a) make available sufficient instruction for student enrolled in the specialty academy to meet the general requirements for graduation, and b) continue to offer a standard educational program in the school district”*
  - ✓ *“(4)...a board may charge a student enrolled in a speciality academy fees relating to the direct costs incurred by the board in providing the specialty academy that are in addition to the costs of providing a standard educational program”*

- ✓ “(5) on or before July 1 of each school year, a board that offers a speciality academy must a) establish a schedule of fees to be charged...and b) make the schedule of fees available to the public
- ✓ (6) Before establishing a schedule of fees under subsection (5), a board must a) consult with the school planning council for the school where the speciality academy is offered, and b) obtain the approval of that school planning council for the schedule of fees”.
- When the District’s schools provide fee-based courses (such as Speciality Academies), these courses are not to be reported for funding on Form 1701.
- The District ensure only students who are and have self-identified as being of Aboriginal Ancestry and participate in the Aboriginal Education programs/services are reported for this supplemental funding.
- The District ensure all schools are knowledgeable of and adhering to all the evidence requirements when reporting each student for Aboriginal Education supplemental funding.
- The District review the procedures used by its schools to ensure only those students who are ordinarily resident in BC (and where applicable for school-age students with their parent/legal guardian) are claimed for funding in accordance with Section 82 of the *School Act* and the Eligibility of Students for Operating Grant Funding Policy including the policy’s segment defining guardianship.
- The District review its existing intake process for all Alternate Schools with respect to the criteria for selection of students for referral, the consistency of application of the referral process, the establishment of objectives for each student, the required support to be provided, and the plans for the eventual transition of the student from the program.
- As it was identified that some teachers in the Alternate School programs keep their own attendance and progress records only on paper, the District ensure that Alternate Schools fully integrate their student records into the District’s student record system.
- 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 for each reporting claim to facilitate in the resolution of duplicate enrolment and to assist in the enrolment audit process.*”
- In the secondary school most of the ACE-IT program student claims did not have a signed planned program of courses as required by the Recognition of Post-Secondary Transition Programs for Funding Purposes Policy. In this specific instance, the auditors recognized that the school is transitioning to a web-based application process but recommend that the school address the need to have students complete the on-line plan and have a signed copy on file, either in a paper or electronic format.

**Auditors' Comments**

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