



**Ministry of Education  
Resource Management Division**

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

**AUDIT REPORT**

**SCHOOL DISTRICT No. 91 (Nechako Lakes)**

## **2011/12 K-12 REGULAR ENROLMENT AUDIT REPORT SCHOOL DISTRICT No. 91 (Nechako Lakes)**

### **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. 91 (Nechako Lakes) reported a total of 3,832.2500 FTEs or 3,992 students, including 266 students for English Language Learners (ELL) and 1,338 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 the team found that such evidence was not available in 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

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:

- 11.1250 FTEs (10.7500 school-age and 0.3750 adult) claimed for funding were enrolled in and attending fewer courses than reported at September 30<sup>th</sup>.
- 6.0000 school-age FTEs were claimed for ineligible student exchanges.  
A non-resident student at Lake District Secondary was claimed for 2011/12 school year funding. It was verified that the reciprocal resident student graduated in June 2011. The District claimed funding for a non-resident student after the resident student had graduated. The Form 1701 Instructions state, "*Claiming funding for a non-resident 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.*"  
For three of the non-resident students, no direct reciprocal resident student was established. Two non-resident students were claimed for 2011/12 school year funding in addition to the resident reciprocal students. In accordance with the Form 1701 Instructions and as defined in the Eligibility of Students for Operating Grant Funding Policy "*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.*" Claiming both the non-resident and resident student during the same school year does not meet the reporting requirements.
- 1.1250 school-age FTEs were not enrolled in or attending courses, as 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.*"
- 8.0000 school-age 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”.*

- 0.2500 adult FTEs were ineligible four-credit course claims verified to be reflective of prior learning assessment credit granting and course completion via challenge. Per Form 1701 Instructions *“items that are not secondary courses, such as prior learning assessment credit granting, tutorial time and teacher consultation, are not fundable...”* and *“courses completed via challenge are not to be included...”*.
- 126.2500 adult FTEs did not meet the attendance requirement for eligible course claims. 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”*.
- 0.8750 adult FTEs claimed for Work Experience did not meet the requirements. Form 1701 Instructions state that Work Experience claims *“must meet the directives of the Elective Work Experience Courses and Workplace Safety Policy”*. There was no verifiable documentation reflecting the directives of the Elective Work Experience Courses and Workplace Safety Policy, the Work Experience Order M237/11, or the Program Guide for Ministry-Authorized Work Experience Courses.
- 0.7500 adult FTEs were claimed for graduated adults taking ineligible courses. In accordance with the Adult Funding Policy, *“For graduated adult students, eligible courses include only courses listed in Appendix 1 of the Education Guarantee Information page”*.
- 10.2500 adult FTEs were for students 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 (2010/11 and 2011/12 school years) but were only undertaken once by the student.
- 0.3750 adult FTEs were claimed for two full credit courses. It was verified the students took only one class. The instructional sessions were not separate and distinct courses, and should not have been claimed as additional full credit courses for funding. While these sessions may have lead to recognition of further credits for a student, only one set of instructional sessions equivalent to a four credit course (80 to 120 hours) was undertaken.
- 2.7500 adult FTEs were claimed for courses completed in the previous school year.
- 1 student claimed for ELL supplemental funding did not have evidence to demonstrate requirements related to the provision of services for the student as required in the ELL/ESL Policy and Guidelines manual. There was no evidence of additional services or support provided; no list or schedule documenting the specialized ELL services provided; nor evidence that an ELL specialist was involved in planning and delivering services in accordance with the ELL/ESL Policy and Guidelines; and, as identified in the Form 1701 Instructions, there must be evidence of support provided by September 30<sup>th</sup>.
- 3 students claimed for Aboriginal Education supplemental funding had no evidence of receiving a program/service. The Form 1701 Instructions state that for a student to be reported as receiving an Aboriginal Education Program and/or Services, 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 “evidence that the Aboriginal Education Programs and services provide a continuum of substantive learning experiences and/or support services throughout the school year”.*

- While the Form 1701 Instructions state that, *“a plan for the delivery of these Aboriginal Education Programs and/or Services must be in evidence at the time of the September 30 2011 claim”*, there was no evidence of this plan at Fort Alternate Centre for Education or Fort St. James Alternate Secondary. There were no funding implications, in this instance only, however it is a requirement for schools reporting students receiving an Aboriginal Education Program and/or Services to have a plan for the delivery of the services at the time of the September claim.
- Within Nechako Valley Secondary school are two programs referred to as Alternate Programs (ACE Junior Alternate and Valhalla Senior Alternate), with a number of school-aged students claimed for 1.0 FTE which were not representative of the student’s actual annual plan of courses leading to graduation at September 30<sup>th</sup>.
- A significant number of documents provided as evidence were not dated. In some instances this resulted in the inability to verify claims met the necessary attendance requirements for funding eligibility.
- The District policy for determining ordinarily residency (Policy 501.3) focused on International students, students who are temporarily out of the province of British Columbia, and enrolled in the District’s distance learning program. Although there was consistent practice that was followed at the schools, there was not a required district-wide policy and/or process for determining B.C. residency. In accordance with the *School Act* and as stated in the K-12 Funding General Policy: *“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:

- The District and the schools ensure there is documentation for all students at September 30<sup>th</sup> to verify Data Collection funding claims, and that all courses reported for funding are on each student’s timetable. 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.”*
- Schools claim only those school-age students who are enrolled and attending as at September 30<sup>th</sup>.
- Schools refrain from reporting current year funding of courses funded and completed in a previous year.
- For secondary school-age students, schools report the student’s annual plan of courses leading to graduation in which the student was enrolled and in attendance at September 30<sup>th</sup>, including evidence to verify the eligible Grade 10-12 funded courses.
- The District’s schools adhere to the directives and reporting requirements for “Exchange Students” found in the Form 1701 Instructions and the Eligibility of Students for Operating Grant Funding Policy 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 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 eligible resident student's reciprocal absence from the District does not meet the requirement that “*Boards receive funding for the ordinarily resident student*”.

- Adult students only be claimed for funding when the requirements as outlined in the Adult Funding Policy are met, including evidence to meet the attendance definition.
- The District ensure that all schools enrolling adult students are aware of and adhering to the Adult Funding Policy, including the course claim eligibility for Graduated Adults.
- The District ensure 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 and the Alternate School(s) ensure there is documented evidence for each non-graduated school-aged student that meets all the requirements of the Alternate Education School Program Policy, including evidence of additional services required for these students, and ensuring the stated intake process is met and documented.
- Secondary schools be knowledgeable of and report in accordance with Form 1701 Instructions, including course claim eligibility and the segment specific to the number of courses leading to graduation.
- Schools ensure that self-directed/self-paced 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.
- The schools offering blended grade level courses or courses reflective of Advanced Placement ensure that all such courses reported for funding meet the definition of a course as defined by the Student Credentials Order M164/96. To be reported for funding as four-credit claims, the courses must be separate and distinct with instructional session of 80 to 120 hours on the student's timetable, taught by a certified teacher, requires 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 as verification of the funding claims.
- The District must either ensure the Nechako Valley Secondary school's ACE and Valhalla 'alternate' programs report FTE claims in accordance with the criteria for secondary school-age course based funding or take steps to obtain the appropriate Type 3 School Facility code with the Ministry in order to be classified as Alternate Education School Programs with all of the requirements in the Alternate Education School Policy being met when reporting in subsequent school years. The Form 1601 Instructions define Alternate Education schools – Type 3 facilities as those that: “*focus on the educational, social and emotional issues for those students whose needs are not being met in a traditional school program. An alternate education school provides its support through differentiated instruction, program delivery and enhanced counselling services based on student need.*”
- All schools ensure there is documented evidence demonstrating additional programs and/or services were provided to each of the students claimed for ELL supplemental funding and that these support services are in evidence at the time of the September 30<sup>th</sup> claim.

- 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 evidence demonstrating additional programs and/or services have been provided to each of the students claimed for Aboriginal Education supplemental funding and there is a plan for the delivery of these programs/services in evidence at the time of the September 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 develop a written district-wide policy and/or process to ensure ordinarily resident status for all students.
- The District be considered for a return K-12 Regular Enrolment audit.

### **Auditors' Comments**

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