



**Ministry of Education  
Resource Management Division**

**2012/13 Continuing Education Enrolment Audit**

**AUDIT REPORT**

**SCHOOL DISTRICT No. 39 (Vancouver)**

## **2012/13 CONTINUING EDUCATION ENROLMENT AUDIT REPORT SCHOOL DISTRICT No. 39 (Vancouver)**

### **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 Continuing Education 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.

Continuing Education centres provide adults who have not graduated from secondary school the option of obtaining a BC Adult Graduation Diploma or a regular Dogwood Diploma by taking courses offered through school districts, and effective September 1, 2008 boards that have passed motions may offer graduated adults specific courses tuition-free. In certain situations, school-age students may also enrol in Continuing Education courses.

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 2012/13 school year, boards of education reported a total of 7,144.2662 full-time equivalent (FTE) students. School District No.39 (Vancouver) reported 7,988 Continuing Education students or 1,571.5625 FTEs for the September and February reporting periods.

### **Purpose**

The purpose of the Continuing Education 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**

A Continuing Education enrolment audit was conducted in School District No. 39 (Vancouver) the week of April 8, 2013. The review was extended to include all reported students for analysis when school-wide issues were identified by the audit team. Additional data was requested for all students claimed in both September and February funding periods as well as for those students reported as cross enrolled in the District's Alternate Schools.

Prior to the audit, the Lead Auditor consulted with the District Principal who the District had assigned responsibility for audit preparation. The specific nature of the evidence required by the

audit team to verify the funding claims was conveyed and clarified by the Lead Auditor. Assurances were given by the related District staff that the necessary information would be easily accessible through a new Continuing Education student information database the District had recently developed.

Entry meetings were held with the Superintendent, the Associate Superintendent and administrative staff responsible for the Continuing Education Program. The purpose of the audit and the criteria for funding, as outlined in the Form 1701 Instructions, was reviewed during these meetings. The procedures of the audit were discussed and information about the programs offered by the Continuing Education Department was provided. The auditors worked in facilities within the Vancouver School Board office and were provided with computer terminals for access to the District's databases. The audit team had direct access to District Administrators responsible for the Continuing Education Program.

The audit team followed a process in which the District staff was given the opportunity to locate and present additional evidence when the team found that such evidence was not available in the documentation presented by the District. To minimize the likelihood of missing relevant data, District staff were also given the opportunity to seek further information on all student claims when there was a discrepancy in the FTE calculation. Throughout the audit District staff were kept apprised of any issue which arose.

The audit team approached its task on the assumption, as stated by district staff, that the district data base would be the primary source of all information required to verify the funding claims under review. The district chose to have its funding claims adjudicated according to the "10/10" funding rule, as stated in the Adult Funding Policy. To be eligible for funding, students claimed must have received at least 10 hours of direct instruction or have completed a minimum of 10 percent of course work by the funding dates of September 28, 2012 or February 15, 2013. When seeking evidence of attendance to verify eligibility of course claims for funding, the audit team found the only student attendance information available through the District's database was a summary of attendance for the entire course. This record of attendance could not be used to verify attendance by the funding claim dates. When attempting to verify the completion of course work for students whose funding claims were based on 10 percent of course work, the audit team found the evidence of course work completed as presented by the District consisted of an electronic copy of a form referred to as a "Verification Form" which was a written brief description of work assigned. The audit team required actual evidence of work completed by each student, but no further documentation was available in the District's database system. The audit team had no means of meeting its core responsibility of verifying course claims based on the data system evidence prepared and presented by the District.

Due to the lack of verifiable evidence the audit team initiated a process to review the limited data contained in the database, then requested the required evidence of attendance and achievement from the District's staff. This required District staff to seek verifiable evidence for the entire student sample (1,400 claims).

Due to the District's reliance on the database as the main source of evidence for this audit, the required source of evidence was available only through teacher records which were located in classrooms within each of the District's six Continuing Education centres.

Early in the review process it was evident District staff would be unable to provide the evidence required to complete the audit within the scheduled timeline. The audit team and District staff continued to engage in problem solving to expedite the audit process.

The District staff proposed a revised process where the required records for all student claims in the review sample would be gathered from the Continuing Education centres and brought to the District office. Access to those records would be provided to the auditors. The Lead Auditor met with senior District staff on the second day of the audit agreeing to this process based on the recognition that hundreds of student files, organized by class list by Continuing Education centre and made available for the auditors to seek the required evidence, shifted the responsibility for the provision of evidence from the District to the audit team. The lead auditor clarified that this change of process would further slow the progress of the audit and would likely mean the audit would conclude as "incomplete".

Student records were delivered to the audit team intermittently over the second, third and fourth days of the audit. Delay in the provision of records was exacerbated by the District staff's discovery on the third day of the audit data for one major component of the audit sample, provided to the District in advance of the audit, was missing. Students who were claimed in both the September and February funding periods were not included in the District's preparation of evidence for the audit team. It was not until mid-week that District staff realized the information they were working from to gather evidence did not include these groups of students.

A deadline of 9:00 a.m. on Friday April 12 was established for the District staff to provide the unresolved required evidence. The audit team reached conclusions on funding eligibility only for those course claims where the necessary evidence was available to review.

The result of the above process was an incomplete audit process where the audit team was able to determine funding eligibility for less than two-thirds of its assigned sample.

Exit meetings were held with the Continuing Education Centre's Principal as well as with the Superintendent. At each exit meeting the auditors presented their preliminary results for that portion of the audit sample it was able to complete and clarified any outstanding issues. The District was informed that this audit resulted in an incomplete process with further audit process considerations left to the discretion of the Ministry of Education.

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

### **Description of the Programs**

The Vancouver School District has a large Continuing Education Program, enrolling more than 8,000 students during the Fall, Winter and Spring sessions of the current school year. Educational services are delivered through six Adult Education Centres located throughout the city, providing access at the local community level. Each of these centres offers learning opportunities ranging from upgrading of skills through Foundations programs, opportunities to enrol in specific academic courses, to programs leading to completion of the BC Certificate of

Graduation or BC Adult Graduation Diploma Programs. Each centre has its own principal and is staffed with student support workers in addition to teachers assigned to each site.

Students come from very diverse educational, cultural and language backgrounds and have a wide range of educational needs. Courses are offered to students ranging in age from the late "teens" to those adults who would be considered to be "seniors". To accommodate the diversity of needs and circumstances, each centre provides a variety of instructional formats including structured academic courses, foundations courses, and self-paced courses, as well as academic assessment services. In addition, a web-based program is available for those students who are unable to attend regularly scheduled classes. Instructional support services are available at each centre for students enrolled in self-paced or web-based delivery.

All six centres offer courses during the day and evening, Monday through Friday, and most offer Saturday programs as well. All centres offer programs during the summer months, as well as during the school year.

### **Observations**

The auditors found that:

- The District relied upon a newly developed student information database as the means by which to provide evidence in support of its Form 1701 FTE claims to the audit team. It was found that this system did not include key evidence required to verify course claims:
  - 1) no record of student attendance to meet the minimum of 10 hours of instruction requirement, as of the September 28, 2012 and February 15, 2013 funding claim dates; and
  - 2) student achievement was presented as a statement of work assigned but did not provide detailed evidence which established the date upon which students had completed 10 percent of the course requirements.
- 0.8750 school age FTEs were claimed for courses in September where the student claim did not meet the attendance requirements. 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*".
- 3.6250 non graduated adult FTEs were claimed for courses in September where the student claim did not meet the attendance requirements.
- 2.1250 graduated adult FTEs were claimed for courses in September where the student claim did not meet the attendance requirements.
- 0.2500 school age FTEs were claimed for courses in February where the student claim did not meet the attendance requirements.
- 1.7500 non graduate adult FTEs were claimed for courses in February where the student claim did not meet the attendance requirements.
- 1.0000 graduated adult FTEs were claimed for courses in February where the student claim did not meet the attendance requirements.
- 0.2500 non graduated adult FTEs claimed in September was a result of clerical errors, as

stated by the District.

- 0.7500 graduated adult FTEs claimed in September was a result of clerical errors, as stated by the District.
- 0.2500 school age FTEs claimed in February was a result of clerical errors, as stated by the District.
- 0.2500 non graduated adult FTEs claimed in February was a result of clerical errors, as stated by the District.
- 0.2500 graduated adult FTEs were claimed in September. There was no evidence to verify the students reported for funding had taken the courses. In accordance with the Form 1701 Instructions (P.14) *“report all new courses leading to graduation in which the student has met the attendance requirements between May 5, 2012 and September 28, 2012”*.
- 0.0625 non graduated adult FTEs were claimed in September for Applied Skills 11, a two-credit course, but reported as a four-credit course. The Form 1701 Instructions (P.12) directs schools to *“...consider a four-credit course (approximately 120 hours) as one course and a two-credit course (approximately 60 hours) as a half course”*.
- 0.1250 non graduated adult FTE was claimed in February for Graduation Transitions which had been claimed twice. The Form 1701 Instructions (P.12) states that *“Graduation Transitions is only to be reported once for a student taking a program leading to a BC Certificate of Graduation-Dogwood during their K-12 education and are to be reported when the student is enrolled in Grade 12.”*
- 0.2500 school age FTEs were claimed in February for students who were enrolled in a district Alternate School, as well as in the Continuing Education Program. The Form 1701 Instructions (P.3 and P.14) states that *“School-aged students in grades 10-12 or SU in Alternate programs may only be reported in one school within a Board and only by one Board or Authority unless they are enrolled in a Grade 10-12 Distributed Learning Course.”* And *“School-aged students in Grades 10-12 or SU enrolled in a Continuing Education School may be reported in more than one school, except if enrolled in an Alternate school... operated by a Board”*.
- One school-age student was claimed in September for English Language Learning supplemental funding. The school offers no formal ELL program. This funding claim was a result of a clerical error.
- The auditors identified a significant number of students were assigned an “F” as a final letter grade for their course with very little evidence in the form of records of attendance, assignments completed, or attempted interventions by teaching staff over the term during which the course was offered. District staff presented a detailed description of the processes the Continuing Education centres have in place to assist students experiencing difficulty with their course work. The audit team found little evidence of such assistance from the data provided by the District as there was no mechanism to delve into student files to access evidence that such a process did/did not occur, or to what extent. Teacher mark books and attendance records were provided as additional evidence, not complete files. An onsite review at the various Continuing Education centres would have provided the required evidence to indicate what assistance process was in place to help student’s succeed. The team also verified that there was no evidence of the practice of issuing an “I” (In Progress) prior to assignment of a letter grade of “F” as a final grade. The Provincial Letter Grade Order states: *“F (Failed) may only be used as a final letter grade if an I (In Progress) letter grade has been previously assigned or the F is assigned as a result of failing a provincially*

*examinable course*". The Letter Grade Order further states that: "(2) Where an "I" (In Progress or Incomplete) is assigned, the student and the parent of the student [where applicable] must be informed and have an opportunity to consult with the teacher on the plan of action in subsection (3)"- and - "(3) Where an "I" is assigned, teachers must be prepared to identify what the problem is and specify a plan of action that is intended to help students achieve the learning outcomes." In this instance only no recoveries were recommended as the audit process and delivery of evidence was incomplete. There was no basis to verify and make final recommendations.

## **Recommendations**

The auditors recommend that:

- The District review the structure of its Continuing Education Student database to ensure that it contains all the key student attendance and achievement data required to verify the Form 1701 course claims submitted to the Ministry for funding.
- The District ensure that students claimed for funding are enrolled and meet the attendance requirements in accordance with the Form 1701 Instructions and the Adult Funding Policy directives.
- The District and its Continuing Education Program ensure all claims for funding are verified as accurate prior to submission on Form 1701.
- The District ensure that only those students who are enrolled and in attendance in courses offered by the Continuing Education Program are claimed for funding.
- The District ensure that the Continuing Education Program reports claims based on the actual course credit value.
- The District and its Continuing Education Program claim Graduation Transition courses only once for those students taking a BC Certificate of Graduation program and only when the student is enrolled in Grade 12.
- The District ensure that no student enrolled in the District's Type 3 Alternate School is claimed for Continuing Education funding during the reported school year.
- Based on the directives requiring intervention to assist students to succeed, the District bring into practice the requirements as stated in the Ministry of Education's Provincial Letter Grades Order and that the Continuing Education Program implement their stated instructional practices before assigning an "F" letter grade and follow the directives stated in the Provincial Letter Grade Order.
- As the audit process was incomplete due to deficiencies in the database and the inability to provide evidence, the District be scheduled for a return Continuing Education audit at the actual centre sites.

**Auditors' Comments**

The auditors wish to express their appreciation to the District and program staff.