



**Ministry of Education  
Resource Management Division**

**2012/13 Continuing Education Enrolment Audit**

**AUDIT REPORT**

**SCHOOL DISTRICT No. 83 (North Okanagan-Shuswap)**

## **2012/13 CONTINUING EDUCATION ENROLMENT AUDIT REPORT SCHOOL DISTRICT No. 83 (North Okanagan-Shuswap)**

### **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. 83 (North Okanagan-Shuswap) reported 85 Continuing Education students or 14.3750 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. 83 (North Okanagan-Shuswap) the week of April 29, 2013.

An entry meeting was held with the Superintendent and the Director of Instruction responsible for Continuing Education to review the purpose of the audit and the criteria for funding as outlined in the Form 1701 Instructions. The processes and procedures of the audit were reviewed and information about the programs offered by the Continuing Education Department was provided.

The auditors worked at the Board Office. The audit team followed a process which gave District staff 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 the staff were given the opportunity to seek further information on all student claims where there was a discrepancy in the FTE calculation. Throughout the audit the Director of Instruction was kept apprised of any issues. Following the entry meeting the staff provided the auditors with a list of seven students who were claimed in error.

An exit meeting was held with the Superintendent and the Director responsible for Continuing Education. At the exit meeting the auditors presented their preliminary results and clarified any outstanding issues.

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 Continuing Education program, offered in four out of the ten communities that make up the school district, is designed to provide a quality education program in a supportive environment. Students complete their courses at their own pace, attending school on a schedule that best fits their other commitments. Teachers are in attendance at each site to provide individual instruction as required. The teacher's schedules are available on-line, they are posted at each site, and students are made aware of the schedules during the registration process.

### **Observations**

The auditors found that:

- 0.8750 graduated adult FTEs were claimed in February for courses which were ineligible because they were not on Appendix 1. The Adult Funding policy states that *"boards of education may receive funding for adult students who have graduated and who take a select group of upgrading and literacy courses offered at continuing education centres, K-12 schools or through distributed learning. Courses eligible for funding for adults who have already graduated can be found in Appendix 1: Courses Funded Under the Education Guarantee of the Education Guarantee page."*
- 0.1250 school age FTEs were claimed for a course which had been claimed in September 2011.
- A few students did not have proof of residency in BC in their file. Auditors confirmed that all were BC residents.
- In a few situations the auditors found student work that was not dated.
- The documentation regarding students' graduation status was not available in a small number of files.
- All members of the Continuing Education teaching staff are currently registered with the Teacher Regulation Branch.
- The auditors noted that the District has taken significant steps, regarding the adult funding requirements, since its K-12 Regular Enrolment audit during the 2011/12 school year to

ensure they are claiming only eligible courses.

### **Recommendations**

The auditors recommend that:

- The District's Continuing Education Centre ensure that graduated adult students claimed on Form 1701 are enrolled only in courses listed on Appendix 1.
- The Centre's staff ensure that students are not claimed for the same course twice. Self-paced courses (courses that have an open-ended timeline but encompass one organized set of learning outcomes), only be claimed once for funding. While the completion of the course's learning outcomes may be over a number of registration periods, only one course is undertaken and therefore eligible for only one funding claim.
- Continuing Education staff report course claims at the first claim date possible after the student has met the funding requirements.
- The District ensure all students claimed for funding are ordinarily resident in BC.
- The Centre's staff ensure that all student work has the student's name and the date on it.
- The Centre's staff maintain documentation verifying the student's graduation status in BC or any other jurisdiction and ensure students complete the section of the registration form that requests information regarding graduation status.

### **Auditors' Comments**

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