



**Ministry of Education
Resource Management Division**

2012/13 K-12 Regular Enrolment Audit

AUDIT REPORT

SCHOOL DISTRICT No. 19 (Revelstoke)

2012/13 K-12 REGULAR ENROLMENT AUDIT REPORT SCHOOL DISTRICT No. 19 (Revelstoke)

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 2012/13 school year, boards of education reported a total of 522,939.7578 FTEs in Kindergarten through Grade 12. School District No. 19 (Revelstoke) reported a total of 1,014.7500 FTEs or 1,012 students, including 12 students for English Language Learners (ELL) and 118 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

A K-12 Regular Enrolment audit was conducted in School District No. 19 (Revelstoke) during the week of February 4, 2013.

The audit team undertook a review of a segment of the students reported in the 2012/13 school year in Revelstoke Secondary and Begbie View Elementary Schools along with all students reported in Columbia Park and Arrow Heights Elementary Schools. 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 2012/13 school year. The areas audited were:

- September 28th enrolment and attendance for all grade levels
- Ordinarily Resident
- School-Age Grade 10-12 Course Claims
- English Language Learners (ELL) 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:

- 0.3750 school-age Grade 10-12 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”*.
- 0.2500 school-age Grade 10-12 FTEs reported as support blocks were verified to be ineligible. It was determined that the combined total of courses and support blocks claimed for each student exceeded eight. The Form 1701 Instructions state (P.14) *“The combined total number of support blocks and courses leading to graduation cannot exceed 8 for these students”* and in addition to the directives identified above, *“In support of students taking distributed learning courses, students cross enrolled in non-DL schools may claim one funded support block per student per school year, as long as the other requirements noted above are met.”*
- 3 students claimed for ELL supplemental funding did not have evidence that additional ELL services were being provided. The service these students were receiving was through a support block which was claimed for course funding by the school. The Form 1701 Instructions (P.8) states that...*“In order for a Board of Education to qualify for Supplemental Funding for English Language Learners support services, there must be, for each student reported: ...evidence that additional ELL services are being provided.”*
- 1.0 Kindergarten student claimed for ELL supplemental funding did not have documentation to demonstrate that requirements related to the provision of services for each student were being met as required in the ELL Policy and Guidelines, and as identified in the Form 1701 Instructions (P.9) there must be evidence of support provided by September 28th. There was no evidence of a current annual English Language Learning Assessment, or of additional ELL services being provided at the time the claim for supplemental funding was made.
- 9.0 students claimed for Aboriginal Education supplemental funding did not have documentation to meet the evidence requirements as stated in the Form 1701 Instructions

(P.9-10). 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 “...that the *Aboriginal Education Programs and services provide a continuum of substantive learning experiences and/or support services throughout the school year.*” There was no evidence that the students claimed were receiving a program/service that was in addition to any other programs and services to which they are entitled.

- A significant number of documents provided as evidence submitted in support of supplemental English Language Learning and Aboriginal Education funding claims were not dated.

Recommendations

- The District ensure that only eligible support blocks are claimed for course funding and, when reporting support blocks in a student’s plan of study, the combined number of courses and support blocks cannot exceed eight.
- The District ensure that only eligible students who are ‘ordinarily resident in British Columbia’ are claimed for funding. International and Out-of-Province individuals are non-resident, ineligible for a provincially funded education, and are not to be claimed for funding.
- The District ensure the requirements for supplementary ELL funding as set out in the Form 1701 Instructions and ELL Policy and Guidelines manual are met before each student is reported for this supplemental funding.
- The District ensure there is documented evidence demonstrating that additional programs and/or services are 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 reporting deadline.
- 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 the programs/services provide a continuum of substantive learning experiences and/or support services throughout the school year.
- The District ensure that all documentation required to verify compliance with Form 1701 Instructions is dated, prior to submission of funding claims to the Ministry of Education.

Auditors’ Comments

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