



**Ministry of Education
Resource Management Division**

2012/13 K-12 Regular Enrolment Audit

AUDIT REPORT

SCHOOL DISTRICT No. 53 (Okanagan Similkameen)

2012/13 K-12 REGULAR ENROLMENT AUDIT REPORT SCHOOL DISTRICT No. 53 (Okanagan Similkameen)

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. 53 (Okanagan Similkameen) reported a total of 2,292.3125 FTEs or 2,269 students, including 133 students for English Language Learners (ELL) and 334 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. 53 (Okanagan Similkameen) during the week of January 21, 2013. The review was extended to include all reported students for analysis when school-wide issues were identified by the audit team.

For each of the schools audited, a segment of the students reported in the 2012/13 school year was 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 that 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
- 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:

- 2.0000 school-age Grade 10-12 FTEs were not enrolled in and/or attending courses at September 28th. The Form 1701 Instructions state (P.2 and P.13)...*“students are to be reported by the education facility with which they are enrolled and in attendance...as at September 28, 2012.”* *“To obtain funding for school-aged students, boards of education must meet the following criteria:...report the student’s annual plan of courses leading to graduation in which the student was enrolled and in attendance as at September 28, 2012”.*
- 0.5000 adult FTEs did not meet the attendance requirement for eligible courses. 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”.*
- 1.1250 school-age Grade 10-12 FTEs were claimed for an ineligible student exchange. The Principal advised that the non-resident student claimed for funding was partnered with a resident student who had graduated from the school. The Form 1701 Instructions state (P.3) *“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 funding for a non-resident student after the resident student has graduated (and is no longer enrolled with the Board and therefore no longer eligible for funding) does not meet the reporting requirements.”*
- 2.1250 school-age Grade 10-12 FTEs reported as support blocks were verified to be ineligible. It was determined that in these blocks attendance was not taken in Southern Okanagan Secondary School and Osoyoos Secondary School. Similkameen Elementary

Secondary School did take attendance. In all secondary schools audited, this support block was a drop-in class and students were not required to attend. It was classified as a block during which the student could get assistance from a teacher upon request, but no formal instruction took place. The Form 1701 Instructions state (P.14)...*“Each support block is to be considered equivalent to the 120 hours of instruction of a regular 4-credit course, instructional service is provided and documented by a teacher, regular attendance is expected, and does not include independent study time, drop-in sessions, , voluntary study halls, tutorial sessions or time spent on courses at another school.”*

- 3.7500 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.”*

It was further determined that these blocks did not meet the requirements for a support block. Attendance was not taken in Southern Okanagan Secondary School and Osoyoos Secondary School. Similkameen Elementary Secondary School did take attendance. In all secondary schools audited this block was described as a time when students could get assistance from a teacher but no formal instruction took place.

- 0.0625 school-age Grade 10-12 FTEs were claimed for more courses than the student was enrolled in. This was the result of a data entry error. The school thought they had removed the additional claim from the Form 1701 report.
- 1.0 student claimed for ELL supplemental funding did not have documentation to demonstrate requirements related to the provision of services for each student were being met as required in the ELL/ESL Policy and Guidelines manual; 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 additional services or support provided, and there was no comment about the student’s acquisition of English on their Progress Report.
- 1 student was claimed for ELL supplemental funding due to a data entry error. The school advised they had sent in a request for removal from Form 1701. It was verified that the individual received no service.
- 4 students claimed for Aboriginal Education supplemental funding did not have documentation to meet the evidence requirements as required 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: *“1) evidence that the student has self-identified as being of Aboriginal Ancestry; 2) evidence that the parent or guardian of the student has been consulted; 3) evidence that the Aboriginal Education Programs and Services have involved the Aboriginal communities in planning and delivery; 4) evidence that the Aboriginal Education Program is in addition to any other programs and services to which the student is eligible”; 5) “evidence that the Aboriginal Education Programs and services provide a continuum of substantive learning experiences and/or support services throughout the school year”*.
 - 2 students did not receive service because their parents requested that they not be involved in the program.

- 1 student, as advised by the parent, was not of Aboriginal Ancestry.
- 1 student was not enrolled and in attendance in the school as at September 28, 2012.
- The auditors noted that a number of the Aboriginal students receiving minimal supplemental service were considered students with strong academic backgrounds who did not require or want services and/or support, yet were reported for supplemental funding.
- Some school-age Grade 10-12 FTEs were reported for XSIEP block claims where the student did not have an IEP, nor designation as a special needs student. In accordance with the Form 1701 Instructions (P.12) XSIEP codes were created as “*a set of generic non-credit codes that meet the Ministry funding requirements as accepted activities for identified special needs students on an IEP*”. There was no recommendation for recovery in this instance, as it was verified that while these claims were reported incorrectly the sessions met all the requirements of a support block.
- The District has two programs which they refer to and advertise as “Academies”. One program offers a three-year program consisting of one course each year. The second program is a one-year, one course program. Neither met all the requirements of a Specialty Academy as stated in the *School Act*.
- None of the secondary schools involved in the audit were able to produce student timetables as at September 28th to verify the Fall Data Collection funding claims. The Form 1701 Instructions (P.4) state, “*The Ministry strongly advises schools to retain student attendance and participation documentation for each reporting claim to facilitate in the resolution of duplicate enrolment issues and to assist in the enrolment audit process.*”
- The audit team was advised by some clerical staff that students were not withdrawn until a request for their records came in from another school. This included students who had stopped attending by September 28, 2012.
- The District had a written policy on “Student Residency Requirements” that reflected the related directives in the *School Act*, Ordinarily Residency in BC requirements, students temporarily out of BC, as well as information regarding international and non-resident students.

Recommendations

The auditors recommend that:

- The District and the schools ensure there is documentation of all students’ annual timetables as at the September reporting deadline to verify the Fall Data Collection funding claims.
- Schools claim only those school-age students who are enrolled and attending as at the September reporting deadline.
- For Grade 10-12 school-age students, schools report only those eligible courses that are scheduled on each student’s timetable as at the September reporting deadline, including evidence to verify the eligible Grade 10-12 funded courses.
- All schools reporting support blocks ensure that only eligible support blocks are claimed for course funding; and, when reporting support blocks in a student’s annual program leading to graduation the combined number of courses and support blocks cannot exceed eight, as set out in the Form 1701 Instructions.
- The District ensure that all support block claims meet the eligibility for funding criteria and are coded appropriately as support blocks when reported.

- Only eligible designated special needs students with an IEP are to be reported for funded XSIIEP blocks.
- The District ensure all schools offering Exchange Programs 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 eligible resident student and non-resident student’s reciprocal exchange from the same board for the same length of time is to take place. Reporting a non-resident student for funding without confirmation of an 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.
- The District ensure that the requirements for supplementary ELL funding as set out in the Form 1701 Instructions and ELL Policy and Guidelines are met before each student is reported for this supplemental funding.
- All schools ensure there is documented evidence demonstrating 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 claim.
- The District ensure that each of the students claimed for Aboriginal Education supplemental funding are provided programs and/or services that are in addition to any other programs and services to which the student is eligible, and these programs/services provide a continuum of substantive learning experiences and/or support services throughout the school year.
- All schools ensure there is documented evidence demonstrating that additional programs and/or services have been provided to each of the students claimed for Aboriginal Education supplemental funding.
- All schools ensure that only students who have self-identified as being of Aboriginal Ancestry as at the September reporting deadline, and participate in the Aboriginal Education programs/services are reported for funding.
- The District review its procedures regarding students who withdraw to ensure their withdrawal date accurately reflects the date on which they stopped attending at the school.
- The District ensure that any Academies offered meet the requirements for specialty academies set out in Section 82.1 and 175(2)(s) of the *School Act*, the Speciality Academy Criteria Regulation 219/08, and the related requirements pertaining to “goods and services” in the School Regulation 265/89.

Auditors' Comments

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