



**Ministry of Education
Resource Management Division**

2012/13 K-12 Regular Enrolment Audit

AUDIT REPORT

SCHOOL DISTRICT No. 57 (Prince George)

2012/13 K-12 REGULAR ENROLMENT AUDIT REPORT SCHOOL DISTRICT No. 57 (Prince George)

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. 57 (Prince George) reported a total of 12,890.7500 FTEs or 12,854 students, including 1,242 students for English Language Learners (ELL) and 3,276 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. 57 (Prince George) during the week of January 14, 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 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 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:

- 11.6250 school-age Grade 10-12 FTEs were not enrolled 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.”*
- 0.3750 school-age Grade 10-12 FTEs claimed for funding were enrolled in and attending fewer courses than reported at September 28, 2012.
- 6.5000 adult FTEs claimed for funding were enrolled in and attending fewer courses than reported at September 28, 2012. The Form 1701 Instructions state (P.13) *“For all adult students...report the courses in which the student was enrolled and in attendance as at September 28, 2012.”*
- 4.0000 school-age Grade 10-12 FTEs were ineligibly claimed for funding. It was verified that these resident students claimed for funding were absent from the District participating in an exchange program nor were they attending at September 28th. The partnered reciprocal non-resident students were also reported for funding.
- 4.1250 school-age Grade 10-12 FTEs reported as support blocks were verified to be ineligible study blocks. It was determined that students were assigned to the library to work on material of their own choosing. The Form 1701 Instructions state...*“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 FTE were claimed for a funded support block when it was verified that the student's combined program of courses consisted of courses plus a support block that exceeded a total of 8 full course claims. P.14 of the Form 1701 Instructions states: *"A support block is for non special needs, school-aged, non graduated students in grades 10-12 and SU engaged in their learning at structured times in addition to their academic or regular program courses and are taking fewer than 8 courses. The combined total number of support block and courses leading to graduation cannot exceed 8 for these students"*.
- 0.1250 school aged Grade 10-12 FTE were claimed for Work Experience. There was no verifiable documentation reflecting the required 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.
- 1.0000 school aged Grade 10-12 FTEs in the Alternate School Program was claimed in error.
- 5.7500 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"*.
- 0.2500 adult FTEs were claimed in error.
- 16 students claimed for Aboriginal Education supplemental funding did not have documentation to meet the evidence requirements as required in the Form 1701 Instructions. 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."*
 - 4 student claims had no evidence of receiving a program/service that was in addition to any other programs and services to which they are entitled.
 - 10 student claims were not enrolled and attending.
 - 2 student claims were for resident students absent while participating in a student exchange.
- Some students (Northern Learning Center) are receiving report cards which are not in accordance with the directives of the Provincial Letter Grade Order. It was verified that the mid-term progress reports contained no letter grades or percentages. There are no recommendations for recoveries in this instance as the District confirmed the final progress reports will meet the required directives.
- The Kelly Road Hockey Academy does not meet all the requirements of an academy as specified in Section 82.1 of the *School Act*.
- In accordance with the Recognition of Post-Secondary Transition Programs for Funding Purposes Policy, *"the post-secondary courses are part of a school district program that is an education option for students. The school district pays any tuition costs for the post-*

secondary courses reported for funding". The District was unable to produce documented evidence of paying individual students tuition, nor was there evidence of the tuition amount per student. In this instance only, as there was an educational service provided and no evidence to indicate students were charged tuition, there were no recommended recoveries.

- The District does not have a current agreement with the College of New Caledonia (1998) and this agreement does not include any statements relating to financial matters.
- The District's current process for student exchanges is contrary to the specific directives outlined in the Eligibility of Students for Operating Grant Funding Policy and not meeting the intent of the Form 1701 Instructions (P.2). In nine instances both the resident student and the non-resident student were claimed for funding at the same time. Advice by the District was that the resident student would be undertaking their portion of the exchange the following school year. While the Form 1701 instructions do indicate that an exchange is to be completed within two years, the purpose of an exchange is to enable a district to recognize funding for the resident student while they are away from the district on exchange. Non-resident students are ineligible for a provincially funded education and per the Eligibility for Students for Operating Grant Funding Policy and the Form 1701 Instructions, Boards receive funding only for the ordinarily resident student with the non-resident acting as a placeholder for the funded local student during the resident student's absence. Claiming funding for a non-resident student during the same claim period as the resident student does not meet these reporting requirements. In this instance only, no recommendations for recovery were made as the District confirmed that they will not report these resident students in the 2013/14 school year. The Data Management Branch of the Ministry will be notified to ensure accurate reporting in the 2013/14 school year.
- The English Language Learning (ELL) programs audited did not provide support services to students until after September 28, 2012 beyond generating a current school year assessment which purportedly is a district practise. In accordance with the Form 1701 Instructions (P.8 and 9), the reporting eligibility requirement is to have a current annual language proficiency assessment dated after September 30th of the previous school year and that support services be in evidence at the time of the September 28, 2012 claim. In this instance only, as the preparation of the current school year assessment was viewed by the District/School as the service focus, and support services were in place shortly after September 28th, there were no recommendations for recoveries.
- Most of the non-special needs students attending alternate programs had a learning plan identifying only the graduation courses required and did not contain objectives, additional services, progress made and specific transition plans. The Alternate Education School Program Policy states that each Alternate Education Program will have, for all students eligible for 1.0 FTE funding: "*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*" as well as "*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*". There must also be "*evidence of additional services as required by the student population (i.e., youth workers, drug and alcohol counsellors and/or sessions, etc.)*". In the majority of instances there were established intake processes for these students, however in many situations it was found that

there was limited recordkeeping in place for these students including a lack of documentation to verify attendance.

It was also found that there was no consistency of service provision and support amongst the various programs. In some instances there was evidence of a variety of relevant services provided to some of the student population including assigned youth care workers, while other alternate programs, due to limited documentation, appeared to be lacking in student service/support provision.

Recommendations

The auditors recommend that:

- The District and the schools ensure there is documentation of all students' annual timetables at the end of September to verify the Fall Data Collection funding claims, and that all courses reported for funding are on each student's annual timetable as at the September cutoff date. As noted on P.4 of 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 students who are enrolled and attending as at the Form 1701 September cutoff date.
- For Grade 10-12 school-age students, schools report only those eligible courses that are scheduled on each student's timetable as at the Form 1701 cutoff date, 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 plan of study the combined number of courses and support blocks do not exceed eight, as set out on P.14 of the Form 1701 Instructions.
- The District ensure all claimed support blocks meet the funding eligibility requirements for a support block as defined in the Form 1701 Instructions and that the claims are reported correctly using the appropriate XSPBK code.
- Only eligible designated special needs students with an IEP are to be reported for funded XSIEP 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 both resident and non-resident student during the same funding period – and/or – reporting an absent resident student along with the partnered non-resident student for funding does not meet the requirement that "*Boards receive funding for the ordinarily resident student*".
- The District ensure that only eligible student FTEs are claimed for Work Experience and that the students are receiving an educational program and instructional component in accordance with all Ministry directives related to Work Experience including evidence of this to verify those claims.

- 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.
- 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.
- The District ensure the accuracy of all reporting claims before remitting for funding.
- The District schools follow the directives of the Provincial Letter Grade Order for all students in all programs, unless specifically exempted by the Ministry of Education.
- 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.
- The District ensure there is a mechanism in place allowing for the identification and verification of tuition costs paid on behalf of each individual student claimed for a post-secondary program of courses.
- The District make every attempt to ensure there is a current formal agreement with the partnered post-secondary institutions that are providing educational options to school-age students and whose related course claims are reported annually for funding.
- The District realign their current process of developing student assessments by the end of September of the current school year, to ensuring their procedures for these students are in accordance with the Ministry directives for ELL supplemental services. These include evidence of support services at the time of the September deadline claim and, to recognize that the current annual language proficiency assessment is to be dated after the September deadline of the previous school year, not required by the September deadline of the current school year.
- The District and all secondary schools with embedded Alternate Education School Programs work towards aligning consistency of service provision and required evidence based documentation to verify these programs are in accordance with the Alternate Education School Program Policy requirements, including appropriate Student Learning Plans for non-designated students and reliable attendance tracking.
- That a return audit be scheduled in the future to ensure the recommendations in accordance with Ministry directives are put into practice.

Auditors’ Comments

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