



**Ministry of Education
Resource Management Division**

2012/13 K-12 Regular Enrolment Audit

AUDIT REPORT

SCHOOL DISTRICT No. 59 (Peace River South)

2012/13 K-12 REGULAR ENROLMENT AUDIT REPORT SCHOOL DISTRICT No. 59 (Peace River South)

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. 59 (Peace River South) reported a total of 3,716.5000 FTEs or 3,712 students, including 52 students for English Language Learners (ELL) and 1,161 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. 59 (Peace River South) during the week of February 25, 2013.

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 Principals 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:

- 10.2500 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.”*
- 0.8750 school-age FTEs were reported as XSIIEP 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) XSIIEP 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”*. The reporting school intended these claims to be reported as support blocks (but were miscoded) and upon review it was verified that the combined total of courses and support blocks claimed for each student exceeded eight.
- 9.7500 school-age 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”*.
- 0.3750 school-age Grade 10-12 FTEs claimed for funding were enrolled in and attending fewer courses than reported at September 28, 2012.
- 2.7500 school-age FTEs reported for funding were not ordinarily resident in British Columbia. Evidence verified that these students were ordinarily resident with their parent/guardian in the Yukon. The K-12 Funding-General Policy states that, *“To be eligible*

for provincial funding, Boards of Education must ensure that students are: ordinarily resident in BC (and where applicable for school-age students) with their parent/legal guardian” and 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”. Students living at home stays in British Columbia are not ordinarily resident and therefore ineligible for provincial funding.

- 3.3750 school-age Grade 10-12 FTEs were adjusted to reflect two two-credit courses claimed for funding as two four-credit courses. Per P.12 of the Form 1701 Instructions: “For the purpose of completing this form, consider a four credit course (approximately 120 hours) as one course and a two credit course (approximately 60 hours) as a half course”. The Learning Assistance teacher advised that these course claims represented Locally Developed IEP Modified sessions consisting of an English session combined with a Math session which provided the equivalent of one four-credit course for either a semester (reported as two four-credit courses) or during the entire school year (reported as four four-credit courses).
- 1.0000 school-age non-graduated FTEs claimed through the Alternate School did not have documentation to meet the requirements of the Alternate Education School Program Policy. The Vice Principal advised the student had not received nor were they scheduled to receive any additional services related to the program provisional supports required in an Alternate Education School Program. The policy states...“Each Alternate Education Program will have: 1) An intake process to facilitate district referrals or self-referral; 2) 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; 3) 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; and 4) Evidence of additional services as required by the student population”.
- 0.2500 school-age Grade 10-12 FTEs 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.
- 2.0000 adult FTEs did not meet the attendance requirement for eligible courses. The Form 1701 Instructions for September of the 2012/13 school year (P.2) states that “Students born prior to July 1, 1993 are considered to be adult students”. All adult student funding claims must be in accordance with the Adult Funding Policy which 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”.
- One student claim for Aboriginal Education supplemental funding did not have documentation to meet the evidence requirements as identified 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.” It was verified that there was no evidence of the student receiving a program/service that was in addition to any other programs and services to which they are entitled.

- Seven students claimed for Aboriginal Education Supplemental Funding were not enrolled and in attendance as at September 28th. There was no evidence students received a program/service. The Form 1701 Instructions (P.10) states that for a student to be reported as receiving an Aboriginal Education Program and/or Services, all five of the evidence requirements (as identified above) must be met.
- One student claimed for Aboriginal Education Supplemental Funding was not ordinarily resident in BC.
- The Student Learning Plans (SLP) at South Peace Alternate did not meet the requirements in accordance with the Alternate Education School Program Policy which states, “*Each Alternate Education Program will have: 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*”. In many instances, the intake date of the student was the only date on the SLP and did not reflect when the student learning plan was actually developed; indicating, during the review, that these SLPs were not current or reviewed regularly for student objectives, additional service requirements, progress made, or future transition plans. Additionally, some of the SLPs did not indicate how the identified goals would be measured. There were no recommendations for recovery, in this instance only, as there was program delivery in place.
- Two students were incorrectly reported with Graduated Adult (GA) Grade status. Neither of the students were graduated, and one student was not an adult. The GA coding was mistakenly entered by the school.

Recommendations

The auditors recommend that:

- 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 cannot exceed eight, as set out in the Form 1701 Instructions and the Distributed Learning Funding Policy.
- All schools verify that all funded 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.
- Schools claim only those school-age students who are enrolled and attending as at September 28th.
- The District ensure only eligible ‘ordinarily resident’ students are claimed for funding. Out of Province individuals are non-resident, ineligible for a provincially funded education, and are not to be claimed for funding.

- The District ensure that courses claimed meet credit recognition requirements in accordance with the directives of the Form 1701 Instructions and per P.78 of the Graduation Program Handbook which says, “*A credit is a unit of measurement used to give weighting to the value, level, or time requirements of an academic course. In BC, one credit equals approximately 30 hours of instruction. As a result, a four credit course has approximately 120 hours.*”
- 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.
- The District ensure Alternate School(s) have documented evidence for each non-graduated school-aged student that meets all the requirements of the Alternate Education School Program Policy, including evidence of additional services required for these students, and ensuring the process for developing Student Learning Plans are met and documented for each student.
- The District ensure that all schools enrolling adult students are aware of and adhering to the Adult Funding Policy, including the attendance requirement.
- Schools ensure that each of the students claimed for Aboriginal Education supplemental funding are attending as at the September reporting deadline and are provided services that are in addition to any other programs and services to which the student is eligible.
- The District ensure that all schools are aware of and adhering to the supplemental funding reporting requirements outlined in the Form 1701 Instructions.
- Schools ensure that only eligible student FTEs are claimed for the funding of 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.
- The District and schools review their use of Ministry course codes ensuring they are in accordance with Form 1701 directives, including the correct use of XSIEP blocks, XSPBK reporting for support blocks, and verification of the GA Grade before reporting student claims for funding.

Auditors’ Comments

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