



**Ministry of Education
Resource Management Division**

2012/13 K-12 Regular Enrolment Audit

AUDIT REPORT

SCHOOL DISTRICT No. 6 (Rocky Mountain)

2012/13 K-12 REGULAR ENROLMENT AUDIT REPORT SCHOOL DISTRICT No. 6 (Rocky Mountain)

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. 6 (Rocky Mountain) reported a total of 2,966.5000 FTEs or 2,960 students, including 54 students for English Language Learners (ELL) and 522 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. 6 (Rocky Mountain) during the week of January 21st, 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 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:

- 7.3750 school-age Grade 10-12 FTEs reported as support blocks were verified to be ineligible. It was confirmed that the annual program of courses leading to graduation had a combined total of courses and support blocks that exceeded eight. The Form 1701 Instructions (P.14) state: *“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 blocks and courses leading to graduation cannot exceed 8 courses for these students.*
- The District advised their standard process is to report and claim funding for a support block for all students taking or planning on taking a course through Distributed Learning. The audit team was advised that this process was established to ensure student success in these Distributed Learning courses. While this process is contrary to the reporting requirements for support blocks when the total number of courses and support blocks exceed eight, in this instance only, when the auditors were unable to verify the educational program would exceed a total of eight claims including the support block (with the Distributed Learning course claims), no recommended recoveries were made. Reporting support blocks for funding when it is known that the student's program of courses leading to graduation is more than eight courses, does not meet the Form 1701 reporting requirements and is an ineligible claim practice. In addition to the Form 1701 reporting directive stated above, the Form 1701 Instructions (P.14) also state that *“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”*.
- 0.7500 school-age Grade 10-12 FTEs were not enrolled in 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."

- 0.6250 school-age Grade 10-12 FTEs were claimed for an ineligible student exchange. It was verified that both the resident and non-resident student were reported for funding in the same claim period. The Form 1701 Instructions (P.3) state: *"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."* Documentation identified that the non-resident student's exchange term was August 2012 to November 2012 and the resident student's participation was for January 2013 to April 2013. Reporting both the resident and non-resident student for funding in the same claim period does not meet these reporting requirements.
- 0.5000 adult FTEs did not meet the attendance requirement for eligible courses. The Form 1701 Instructions (P.13) states: *"To obtain adult student funding, boards of education must meet the following criteria...For all adult students...report the courses in which the student was enrolled and **in attendance** as at September 28, 2012"*. Additionally, 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"*.
- 0.6250 adult FTEs were reported for non-graduated adults taking ineligible support blocks. The Form 1701 Instructions (P.14) states: *"Support blocks are not to be reported for school-aged graduates, **adult students** or by Continuing Education (CE) or Distributed Learning (DL) schools"*.
- 2 students claimed for English Language Learning (ELL) supplemental funding did not have evidence to verify the requirements related to the provision of services for each student were being met as required in the ELL Policy and Guidelines manual and, as identified in the Form 1701 Instructions (P.9), support services must be in evidence at the time of the September 28, 2012 claim.
- A number of 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"*. In this instance only no recommendations for recovery were made as there was evidence that the blocks, while reported with the incorrect code, did meet the requirements of a support block.
- 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"*. While the District provided evidence that a cheque was issued for the total amount invoiced for tuition fees paid to the College of the Rockies for students in career programs, the District was unable to produce documented evidence of paying individual student's 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.

- There was no evidence of an annual signed program plan for the ACE-IT student at Golden Alternate School. As per the Recognition of Post-Secondary Transition Programs for Funding Purposes Policy, *“the following criteria must be met in order for the post-secondary courses to be eligible as courses funded by the Ministry...Students in post secondary transition programs annually update and sign a planned program of courses. The program plan lists their transition program courses, including when and where they will be taking their post secondary courses.”* In this instance only, as it was verified that all other aspects of course eligibility were in place, there were no recommendations for recovery.

Recommendations

The auditors recommend that:

- The District amend their current process of assigning a support block (for each student taking a Distributed Learning course) to meet the Ministry’s funding claim requirements specific to support block eligibility.
- 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 and all secondary schools refrain from reporting support blocks for adult students, ensure all claimed support blocks meet the funding eligibility requirements for a support block, and that the support block claims are reported correctly using the appropriate XSPBK code.
- Schools claim only those school-age students who are enrolled and attending as at the September reporting deadline.
- 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 a non-resident student for funding without confirmation of the 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 Form 1701 Instructions and the Adult Funding Policy, including the course claim eligibility for adult students.
- The District ensure that 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.
- 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 reporting deadline.

- Only eligible designated special needs students with an IEP are to be reported for funded XSIIEP blocks.
- The District and secondary schools ensure all established requirements and guidelines are followed before claiming students for career/transition program courses.
- 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 and schools adhere to the policy directives outlined in the Recognition of Post-Secondary Transition Programs for Funding Purposes Policy, including the requirement that all students undertaking post-secondary transition programs have a planned program of courses updated annually and listing their transition program courses, including when and where they will be taking their post-secondary courses.

Auditors' Comments

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