



**Ministry of Education
Resource Management Division**

2012/13 K-12 Regular Enrolment Audit

AUDIT REPORT

SCHOOL DISTRICT No. 79 (Cowichan Valley)

2012/13 K-12 REGULAR ENROLMENT AUDIT REPORT SCHOOL DISTRICT No. 79 (Cowichan Valley)

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. 79 (Cowichan Valley) reported a total of 7,704.5000 FTEs or 7,684 students, including 384 students for English Language Learners (ELL) and 1,334 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. 79 (Cowichan Valley) during the week of February 18, 2013.

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

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 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”.*
- 3.7500 school-age Grade 10-12 FTEs claimed for funding were enrolled in and attending fewer courses than reported at September 28, 2012. A portion of these student claims had no assigned teacher or class section. Initially the auditors were provided with timetables the secondary school indicated were the September 28, 2012 timetables. When the auditors verified these claimed number of courses were not reflected in this version of the timetables, another timetable was produced with additional courses listed. After several discussions with the administration of the school, it was determined that this second version of the timetable was the version that correlated with the number of courses reported for funding purposes. The initial version provided to the audit team represented courses in which the student was actually enrolled in as of September 28th. The second version of the timetable contained the courses listed on the initial version as well as additional courses. The school referred to these additional courses as “hanging courses” and during the audit presented as a type of placeholder initiated from the course request process the school begins with students in April of the previous school year.
- 0.8750 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”*.

- 15.2500 school-age FTEs were claimed for self-directed/self-paced courses. It was verified that the students began the course in the 2011/12 school year. June 2012 report cards indicated all students had initiated these courses in the 2011/12 school year and would be continuing their learning into the 2012/13 school year. Self-directed/self-paced courses have an open-ended timeline but encompass only one organized set of learning outcomes. The student proceeds through the course(s) at their own pace as they work towards meeting all the learning outcomes. The completion of each of the course's learning outcomes was ongoing but were only undertaken once by the student. The school could not provide documentation to verify these course claims had not been claimed the previous year. Based on the evidence provided by the school during the audit it was verified that these claims were reported for additional funding for the continuation of their learning in the same self-paced course for the 2012/13 school year.
- 2.1250 school-age FTEs were reported for ineligible four credit courses. It was verified that these claims were for students enrolled in provincially examinable courses who had completed the course last year but had yet to write the provincial exam this school year. Discussions with the Principal and Vice-Principal verified that these courses were meant to be listed as 'placeholders' and not claimed for funding.
- 0.1250 school-age FTE was claimed for a student who completed Graduation Transitions and received a 'Requirement Met' on their report card last year. The student was reclaimed for that same course this school year. Form 1701 Instructions (P.12) states that "*Graduation Transitions is only to be reported once for a student taking a graduation program leading to a BC Certificate of Graduation-Dogwood during their K-12 education and are only to be reported when the student is enrolled in grade 12*".
- In one school 13 Grade 11 students were enrolled and claimed for Graduation Transitions contrary to the reporting requirements. In this instance only, no funding adjustments were made as the student names were reported to the District's Superintendent to ensure these students are not reported for funding again for Graduation Transitions in the 2013/14 school year when these students are in Grade 12. The Data Management Branch of the Ministry will be notified to ensure accurate reporting in the 2013/14 school year.
- 7 student claims 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 (P.10) 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.*"
 - 3 students claimed were not enrolled and/or in attendance as at September 28, 2012
 - 3 students claimed had evidence the students/parents had requested no services, nor was there evidence of service provided
 - 1 student was not of aboriginal descent and was claimed in error with no service provided
- The District, as a member of the South Island Partnership, does not have a current agreement with Camosun College (2006).

- During the review at Frances Kelsey Secondary the data provided as evidence to verify funding claims was found to be inconsistent; difficult for the school to access; and, in some instances, could not be provided. The school has three different data systems which generated student information. In one situation a data system could not provide consistent student information. When attempting to determine if self-paced courses had been previously reported for funding it was difficult for the school to provide this information and could not provide this information for second semester courses. Additionally, in instances where courses were listed for the purpose of tracking students who had not written the provincial exam, but had completed the course work in the previous school year - due to the data entry process these entries resulted in a course claim, which according to the school was not their intent.
- There were at least two systemic issues related to course funding claims encountered while reviewing the records at Frances Kelsey Secondary, however, due to delays acquiring reliable documentation to implement the verification processes for the initial student sample, these time constraints inhibited the auditors' ability to extend their review process when indicators were in place that ineligible claims were widespread.

Recommendations

The auditors recommend that:

- Schools claim only those school-age students 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 Form 1701 reporting deadline, including evidence to verify the eligible Grade 10-12 funded courses.
- Schools verify, before reporting for funding, that full credit course claims are actual eligible courses and not report those sessions only representing a student undertaking the provincial exam from a course that was completed in the previous school year.
- Schools ensure that self-paced/self-directed courses are only claimed as one course regardless of the number of reporting periods the student requires to complete the learning outcomes for the course.
- The District ensure all secondary schools report students for Graduation Transitions in accordance with the Form 1701 Instructions, including the requirement that these claims are only reported for funding once and only when the student is in Grade 12.
- 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 that only students who have self-identified as being of Aboriginal Ancestry as at the September reporting deadline; who have agreed to participate in the Aboriginal Education programs/services; and, who are attending at the September reporting deadline are reported for funding.
- 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 make every attempt to ensure there is a current annual formal agreement in place with 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 ensure there is a data management system in all schools that provides accurate and reliable reporting of students' annual plan of courses leading to graduation.
- As a result of the systemic nature of the unreliable and inconsistent student data found at Frances Kelsey Secondary, a return audit be undertaken.

Auditors' Comments

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