



**Ministry of Education
Knowledge Management and Accountability Division**

2013/14 K-12 Regular Enrolment Audit

AUDIT REPORT

SCHOOL DISTRICT No. 37 (DELTA)

2013/14 K-12 REGULAR ENROLMENT AUDIT REPORT SCHOOL DISTRICT No. 37 (DELTA)

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 Ministry of Education 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 2013/14 school year, boards of education reported a total of FTEs in Kindergarten through Grade 12. School District No. 37 (Delta) reported a total of 15,137.2817 FTEs or 15,133 students, including 1,621 students for English Language Learners (ELL) and 518 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. 37 (Delta) during the week of March 10, 2014.

The total enrolment reported by the selected schools on September 30, 2013 was 3,054.5939 FTEs, of which 768 student files were reviewed. 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 2013/14 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 2013/14 school year. The areas audited were:

- September 30th enrolment and attendance for all grade levels
- Ordinarily Resident
- School-Age Grade 10-12 Course Claims
- English Language Learners Supplemental Claims
- Aboriginal Education Supplemental Claims
- 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:

- All schools were well prepared for the audit. All information requested was organized and available from the outset and all the materials were prepared in the same way. District personnel had a good deal of contact with the lead auditor prior to the audit, providing much of the documentation ahead of time.
- Processes were expedited due to the knowledgeable and well-informed district personnel responsible for Aboriginal Education, English Language Learners, ACE-IT and Secondary School Apprenticeships available at each school each day. This provided the auditors with immediate responses to questions related to District programs, practices and student participation and engagement.
- The District had a comprehensive written practice to ensure students and their parents were ordinarily resident in BC. The auditors found that in the schools audited the district practice was being adhered to and all the documentation was in the student files.
- The District Coordinator of Career Transitions ensured that the transition programs were well organized and closely monitored, and that all the pre-placement, placement, monitoring and evaluation requirements were met, documented, and accurately reported. The District practices ensured that career course program options were known to all students and students were correctly assessed, counselled, and that they qualified for the chosen program. The District Coordinator liaises with the external training partners and District designated trainers to monitor and support students, and to ensure they are supervised and assessed by a member of the Teacher Regulation Branch.
- As a result of the audit it was verified that a part-time elementary teacher (0.2 assignment) was not certified by the Teacher Regulation Branch (TRB). In accordance with the [K-12 Funding General Policy](#): *"To be eligible for provincial funding, Boards of Education must ensure that students are: under the supervision of, assessed and evaluated by an employee of the Board of Education who is certified by the Teacher Regulation Branch."* The District had

suspended the teacher until March 31, 2014 with the proviso that suspension would be lifted if TRB certification was received by that date. The teacher allowed certification to lapse and specific documentation was still required by the TRB from the start of the school year until the time of the audit. No recoveries were recommended in this instance only as the teaching assignments were specific to elementary grades with the basic allocation funded as a program (not course based).

- 1.0000 school-age Grade 10-12 FTEs were not enrolled and/or attending courses at September 30th. 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 30, 2013.*” “*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 30, 2013.*”
- 0.6250 school-age FTEs claimed for funding were ineligible. The audit team verified that while a WEX claim was reported for each student the secondary school staff knew at September 24, 2013 that these students had changed their minds and were not planning to take WEX in the 2013/14 school year. These students had not attended a September 24th WEX meeting and the teacher indicated the students were not interested in participating and that WEX should be taken off their timetables prior to the September 30 claim date. The teacher went on extended leave prior to September 30th and the changes were not made to the student’s timetables until after September 30th.
- One student claimed for Aboriginal Education supplemental funding was not provided with a program or any support service due to very poor attendance at school during September and October. The student transferred from the school before having any contact with the Aboriginal Education staff.

Recommendations

The auditors recommend that:

- Schools claim only those students who are enrolled and attending as at the Form 1701 September cutoff date.
- 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.
- The District ensure the accuracy of all reporting claims before remitting for funding..
- The District schools ensure only those students receiving a program and/or support services in accordance with the requirements are reported for Aboriginal Education supplemental funding.
- The District ensure that students claimed for funding are under the supervision of, assessed and evaluated by an employee of the Board of Education who is certified by the Teacher Regulation Branch.

Auditors' Comments

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

**Education Sector Quality Assurance Branch
Knowledge Management and Accountability Division
Ministry of Education
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