



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

2013/14 K-12 Regular Enrolment Audit

AUDIT REPORT

SCHOOL DISTRICT No. 71 (Comox Valley)

2013/14 K-12 REGULAR ENROLMENT AUDIT REPORT SCHOOL DISTRICT No. 71 (Comox 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 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. 71 (Comox Valley) reported a total of 7,429.5938 FTEs or 7,350 students, including 65 students for English Language Learners (ELL) and 1,037 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. 71 (Comox Valley) during the week of February 17, 2014

The total enrolment reported by the selected schools on September 30, 2013 was 2,410.7188 FTEs, of which 942 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
- 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:

- 13.6875 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 annual academic or regular program courses provided in District schools 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"*.
- 2.6250 school-age Grade 10-12 FTEs were not enrolled and/or attending as 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."* It was verified that for one claim, the individual was out of Canada for the first half of the school year and was not attending at September 30th.
- 1.5000 school-age Grade 10-12 FTEs claimed for funding were enrolled in and attending fewer courses than reported at September 30, 2013.
- 1.7500 adult FTEs did not meet the attendance requirement for eligible courses. The [Adult Funding Policy](#) states that to be eligible for funding, *"The adult student taking the course(s) must meet 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 for funding of ineligible support blocks. Form 1701 Instructions (Page 14) state that “*Support blocks are not to be reported for school-aged graduates, adult students or by Continuing Education (CE) or Distributed Learning (DL) schools*”.
- Two resident students were incorrectly recognized by the school as participants in an eligible exchange program. The auditors determined that one student was out of the country for the first semester of the current school year and the other student out of the country for the second semester. Each resident student was claimed for funding for the current school year as well as the previous school year when the school also incorrectly reported for funding a non resident individual considered to be an exchange partner.
In accordance with the Form 1701 Instructions (P.3) “*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*”.
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 resident 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 were made for recovery as the ineligible reporting was undertaken in the 2012/13 school year (not part of the 2013/14 compliance review).
- Signed and dated Course Enrolment Forms were not on file for all non-graduated adults claimed for funding. The Adult Funding Policy states that: ““*Eligible courses must be documented on a [Course Enrolment Form](#). **Definition: “[Course Enrolment Form \(Adult Education\)](#) A document on file at the school listing the course(s) in which the student is enrolled and the date(s) of enrolment***””. No adjustments were recommended in this instance only as it was verified that an educational program was provided for the FTEs claimed.
- Students enrolled and reported for funding in Dual Credit Post Secondary programs were required to pay tuition fees to the post secondary institution upon registering, and then apply to the school district for reimbursement. In accordance with the [Recognition of Post-Secondary Transition Programs for Funding Purposes Policy](#), “*For students enrolled in programs that include courses delivered by post-secondary partners, the following criteria must be met in order for the post-secondary courses to be eligible as courses funded by the Ministry: 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.*” No recoveries were recommended in this instance only as all tuition was refunded to the students while the audit team was on site.
- A Hockey Academy at Georges P. Vanier Secondary School met the requirements of the *School Act* and [Speciality Academy Regulation 265/89](#), with the exception of:
 - the Board’s formal proposal to offer a speciality academy in Georges P Vanier Secondary School;
 - posting a public schedule of fees by July 1 of each school year; and

- the Board's establishment of financial hardship policy and procedures to enable all students, who could be excluded for financial reasons, to participate in the program's course(s).

School Act - Section 82.1 Speciality academies:

(2) A board may offer a specialty academy if (a) the school planning council for the school where the board proposes to offer the specialty academy approves the specialty academy after consulting with the parents' advisory council for that school, and (b) the board is of the opinion that there is sufficient demand for the specialty academy.

(4) Despite section 82, but subject to section 82.4, a board may charge a student enrolled in a specialty academy fees relating to the direct costs incurred by the board in providing the specialty academy that are in addition to the costs of providing a standard educational program.

(5) On or before July 1 of each school year, a board that offers a specialty academy must (a) establish a schedule of fees to be charged under subsection (4), and (b) make the schedule of fees available to the public.

School Act Section 82.4 Requirement for financial hardship policy

Sections 82 (3), 82.1 (4), 82.2, 82.3 and 82.31 (3) apply only to a board that has established policies and procedures to facilitate participation by students of school age ordinarily resident in British Columbia who would otherwise be excluded from the course, class or program because of financial hardship.

- 14 of the 42 Grade 10-12 students reported for a significant number of funded courses leading to a dual credit or ACE-IT program, scheduled in the second semester of the current school year, had either dropped out or did not qualify for the career program.
- While working with the District's Career Program Coordinator, the audit team struggled with the district files presented as evidence. It was very difficult to identify which students were claimed for dual credit or ACE-IT program courses. Files were not organized in a manner which facilitated the timely and efficient retrieval of vital student information.
- Many of the non-special needs students attending and funded for an alternate education program had learning plans identifying only the graduation courses required not unlike that of a standard school. These learning plans did not contain objectives, additional services, progress made and/or specific transition plans contrary to the policy requirements for an Alternate Education Program. The policy requires alternate education programs to provide support through differentiated instruction, specialized program delivery and enhanced counselling services based on students' needs. The student engagement in courses towards graduation, as specified in the student learning plan, appeared to be the same as that of a traditional school program. The [Alternate Education School Program Policy](#) states that for boards to receive full 1.0 FTE funding, the student's program will have: an intake process, regularly reviewed learning plan or official IEP, an exit strategy, and evidence of additional services. For the majority of students with student learning plans there were established intake processes, however it was found that due to the limited record keeping, these plans lacked specificity in terms of planning to meet students' educational needs and planning for the transition and exit of students from the program.
- There were instances where students with special needs designations were reported for support block claims. In accordance with P.14 of the Form 1701 Instructions "*a support block is for non special needs, school-aged, non-graduated students*". "*For funding and scheduling purposes the Ministry has created a set of generic, non-credit codes that meet*

Ministry funding requires as accepted activities for identified special needs students on an IEP” (P.12 of the Form 1701 Instructions). Students with special needs designations are to be reported with the XSIEP non-credit codes. No recoveries were recommended in this instance only as there was evidence students were receiving service in accordance with the support requirements.

- The District’s only residency policy is entitled “Distributed Learning – BC Residency” and applies only to circumstances which exist where students are receiving their education at a distance and to fee-paying students who are not ordinarily resident in BC. The District does not have a policy or standard procedures to ensure BC residency of students who are not living outside of this province and who are enrolled and reported for funding in their standard schools, Continuing Education Centre, or Distributed Learning Centre. In accordance with the [K-12 Funding General Policy](#) “*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*”.

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 all claimed courses and support blocks do not exceed eight, as set out on P.14 of the Form 1701 Instructions.
- Schools claim only those students who are enrolled and in attendance as at the Form 1701 September 30 submission date.
- The District ensure all schools offering Exchange Programs adhere to the directives and reporting requirements for “Exchange Students” found in the Form 1701 Instructions (P.2-3) and the Eligibility of Students for Operating Grant Funding Policy when claiming students as exchange program participants. 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 the local student’s absence. Claiming both resident and non resident during the same claim period does not meet this requirement, nor is the practice of claiming the resident student in one school year and the partnered non-resident student in another school year. The non-resident student is only considered an eligible exchange participant when they are actually taking the resident student’s place during the resident student’s absence.
- Schools report the actual number of courses in which each student is enrolled and in attendance as of September 30th when completing the Form 1701 Fall Data Collection and retain evidence of those claims.
- The District ensure all directives of the Adult Funding Policy are met before reporting student claims, including the requirement of a signed and dated Course Enrolment Form on file for each student.
- Adult students only be claimed for funding when the requirements as outlined in the Adult Funding Policy are met, including evidence that the required attendance eligibility has been met.
- Schools not claim support blocks for any adult students.

- The District ensure that all secondary schools, providing transition courses with Post Secondary Institution providers, operate in accordance with the *School Act*, the Recognition of Post Secondary Transition Programs for Funding Policy and all associated directives. These include those related to funding eligibility and the provision of a free of charge educational program when the various program of courses are educational options offered by the school which is operated by a board of education and the program of courses are claimed for provincial funding.
- The District ensure all requirements are met when establishing a Specialty Academy including immediately implementing a hardship policy to ensure no student is excluded for financial reasons.
- The District improve its practices for counselling potential applicants for Post-Secondary Transition Programs in an attempt to increase the likelihood of student success in actually entering and completing such programs.
- The District consider revising the organization, maintenance and tracking of the records for student who are applying for admission to, or who are engaged in career transition programs to ensure accurate FTE reporting, appropriate student participation and successful engagement in these educational options.
- The District comply with the requirements of the K-12 Funding General Policy and immediately develop policy and procedures for all schools to follow ensuring all students reported for a provincially funded education are only those who are ordinarily resident in BC (and where applicable with their parent or guardian).
- The District ensure that all schools maintain records to indicate they have appropriately verified ordinarily resident status in BC.
- The Glacier View Secondary Centre be required to develop Student Learning Plans aligned with the Alternate Education Program requirements. In addition to identifying courses the student requires to graduate, such plans must clearly define the objectives for the student, additional service requirements, progress made and a transition plan.
- The Ministry of Education conduct a further review of the educational services offered to non-special needs students who are reported as participants in an Alternate Education Program at Glacier View Secondary Centre.

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
 March 10, 2014**