



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

2013/14 K-12 Regular Enrolment Audit

AUDIT REPORT

SCHOOL DISTRICT No. 72 (CAMPBELL RIVER)

2013/14 K-12 REGULAR ENROLMENT AUDIT REPORT SCHOOL DISTRICT No. 72 (CAMPBELL RIVER))

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. 72 (Campbell River) reported a total of 5,146.5000 FTEs or 5,138 students, including 243 students for English Language Learners (ELL) and 1,079 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. 72 (Campbell River) during the week of February 3, 2014.

The total enrolment reported by the selected schools on September 30, 2013 was 2,020.6250 FTEs, of which 736 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:

- 8.5000 school-age Grade 10-12 FTEs were not enrolled and/or attending courses at September 30th. The [Form 1701 Instructions](#) state (P.2)...*“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 for one claim, the individual was out of Canada for the school year and was not attending at September 30th.
- 0.5000 school-age Grade 10-12 FTEs reported for funding were not ordinarily resident in British Columbia. Evidence verified this was an International student. 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”* International students are not ordinarily resident and therefore ineligible for provincial funding.
- 5.1250 school-age FTEs were claimed for a four credit course that was not provided. Due to staffing changes made by the District, a course that had been offered to the students was cancelled. A specialized teacher was not available to teach the course. No courses were offered in place of the cancelled course nor were students advised to sign-up for a different course in September.
- 0.8750 school-age Grade 10-12 FTE were claimed for a funded support block when it was verified that the student's annual 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”.

- 0.1250 school-age Grade 10-12 FTEs were claimed for a study block which did not meet the requirements of a support block or a full credit course claim. In accordance with the Form 1701 Instructions, “*Each support block is to be considered equivalent to the 120 hours of instruction of a regular 4-credit course, instructional service is provided and documented by a teacher, regular attendance is expected, and does not include independent study time, drop-in sessions, voluntary study halls, tutorial sessions or time spent on courses at another school.*”
- 0.8750 school aged Grade 10-12 FTEs were claimed for ineligible support blocks. The support blocks were being used as place-holders for second semester courses that had not been decided on at the time of the September 30th claim.
- 0.6250 school aged 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](#).
- 1.0000 school aged Grade 10-12 FTEs were enrolled in fewer courses than were claimed. In accordance with P. 13 of the Form 1701 Instructions, “*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*”.
- Three students not enrolled and attending at September 30th were also claimed for Aboriginal Education Supplemental support. It was verified that these non attending students did not receive any support services.
- One student claim for ELL supplemental funding had no documentation to demonstrate requirements related to the provision of services were being met as required in the [ELL Policy and Guidelines manual](#). There was no evidence of additional services or support provided. It was verified that ELL assistance was a funded BAA language assistance course. ELL supplementary funding is funding in aid of additional services over and above the standard curriculum.
- Students at Ripple Rock Elementary (Kindergarten to Grade 5) are not receiving progress reports in accordance with the [Student Progress Report Order M191/94](#) and the “*Duties of teachers*” segment of the [School Regulation BC Reg 265/89](#). It was verified that the school had a process for reporting to parents anecdotally using student portfolios. There were no recommended recoveries in this instance only as the 2013/14 school year interim reporting process corresponded with the requirement to provide comments for students in Kindergarten to Grade 3. However, the overall process this elementary school is following contravenes not only the general requirements for student progress reports but the specific grade reporting requirements for the entire student population. While not a comprehensive list, in accordance with the Order:
“Kindergarten to grade 3 reports (1) *Student progress reports for student in kindergarten through grade 3 must be in writing and, in relation to expected learning outcomes set out in the curriculum.*
Grades 4 to 5 reports *Student progress reports for students in grade 4 through 5 must, in relation to expected learning outcomes set out in the curriculum, contain (a) letter grades,*

unless the board provides the letter grades to parents in a different document, and (b) written reporting comments.” These requirements were not in evidence during the audit.

The ‘Duties of teachers’ segment of the School Regulation says,

“(1) (j) regularly providing the parents or guardians of a student with reports in respect of the student’s school progress as required by the minister or the board

(2) Reports referred to in subsection (1)(j) shall be made at least 5 times during the school year as follows:

(a) 3 written reports, one of which shall be at the end of the school year (i) on a form approved by the minister, or (ii) on a form approved by the board containing information and, when required, using reporting symbols ordered or approved by the minister;

(b) at least 2 informal reports.”

- The District offered credit towards graduation and claimed funding for a course which had not been approved as a Board Authorized course. The [Board Authorized Course Order M285/04](#) says: “A board may not offer a Board Authorized Course to students as meeting the Minister’s requirements for graduation until the superintendent for the school district and the board have approved the Board Authorized Course in the manner and form required by the Minister.

No Board Authorized Course shall be offered for use in a school as meeting the Minister’s requirements for graduation until the board (a) on receipt of a request of the superintendent for that school district, approves the Board Authorized Course, (b) has submitted the required information in the manner and form required by the Minister”...and from the [BAA](#)

[Requirements and Procedures Guidelines](#): “Approval Process for Board/Authority Authorized Courses – Schools must have the approval of their Superintendent and Board...prior to offering a BAA course”. There was no evidence at the time of the audit that the BAA Guidelines or related Ministerial Order requirements were met. There were no recommendations for recovery in this instance only as there was an actual full credit instructional session provided to these students.

- 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 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. While the majority of these students’ education delivery was through a self-paced delivery mode, there was evidence that additional support services were in place.
- The auditors noted that the district had a standard practice to verify students were ordinarily resident in BC. The schools indicated they followed that practice yet there was no evidence, when viewing the various schools’ documents, that residency had been verified by school staff.
- Although the secondary schools reported course claims to the Board Office using Ministry course codes, each school maintains their own unique coding for school documents including

the names and course codes attached to Board Authorized Courses. It appeared the schools did know the proper coding, but used a unique school course code on timetables and often on report cards.

- While students are self-identified as being of Aboriginal Ancestry on their school registration form and each September the District sends a letter to each parent outlining the programs and services being offered during the year, this correspondence does not advise parents that they, or the student, have the ability to opt out of the program if they wish.

Recommendations

The auditors recommend that:

- The District and the schools ensure there is documentation of all students' annual timetables at the end of September to verify the Fall Data Collection funding claims, and that all courses reported for funding are on each student's annual timetable as at the September cutoff date. As identified in the September 4, 2013 audit notification to the District's Superintendent, Secretary Treasurer, the September 26, 2013 notification to District BCeSIS Level 1 staff, as well as noted on P.4 of the Form 1701 Instructions, "*The Ministry strongly advises schools to retain student attendance and participation documentation for each reporting claim to facilitate in the resolution of duplicate enrolment and to assist in the enrolment audit process.*"
- Schools claim only those students who are enrolled and attending as at the Form 1701 September cutoff date.
- 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 cutoff date, including evidence to verify the eligible Grade 10-12 funded courses.
- District schools amend their current process of assigning support blocks (as placeholders on student timetables) to meet the Ministry's funding claim requirements specific to support block eligibility in accordance with the Form 1701 Instructions and ensuring the claims are reported correctly using the appropriate XSPBK code.
- 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 annual program of courses the combined number of courses and support blocks do not exceed eight, as identified on P.14 of the Form 1701 Instructions.
- 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. The district should ensure that the verification documentation is retained, including the identification of the eligible resident student and non-resident student's reciprocal exchange information and verification that the exchange is with the same district for the same length of time. Reporting both resident and non-resident student during the same funding period – and/or – reporting an absent resident student along with the partnered non-resident student for funding does not meet the requirement that "*Boards receive funding for the ordinarily resident student*".
- The District ensure that only eligible student FTEs are claimed for 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 schools 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.
- All schools ensure only those students provided with Aboriginal Education support programs and or services in accordance with Ministry directives are reported for supplemental funding.
- The District ensure the accuracy of all reporting claims before remitting for funding, including verification of residency in BC by their schools.
- The District ensure that all schools maintain records to indicate they have appropriately verified ordinarily resident status in BC.
- The District re-align their current practices in accordance with the directives of the *School Act*, the Student Progress Report Order and the School Regulation for all students, unless specifically exempted by the Ministry of Education.
- The District ensure that no board authorized courses are offered and claimed for funding until approved in accordance with the Ministry's directives.
- The District consider having all secondary schools use Ministry course codes and that the District update their list of BAA courses to include current course names and codes.
- The Elm Alternate School 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. It is further recommended that the school implement a more reliable attendance tracking system.
- Parents of students with Aboriginal Ancestry be made aware they have the choice to opt in/out of the Aboriginal programs/services.
- A return audit be scheduled to ensure the recommendations in accordance with Ministry directives are put into practice.

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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