



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

2013/14 K-12 Regular Enrolment Audit

AUDIT REPORT

SCHOOL DISTRICT No. 74 (Gold Trail)

2013/14 K-12 REGULAR ENROLMENT AUDIT REPORT SCHOOL DISTRICT No. 74 (Gold Trail)

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. 74 (Gold Trail) reported a total of 1,127.2189 FTEs or 1,127 students, including 207 students for English Language Learners (ELL) and 655 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. 74 (Gold Trail) during the week of February 24, 2014.

The total enrolment reported by the selected schools on September 30, 2013 was 554.1875 FTEs, of which 465.1250 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

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:

- The District staff were well organized for this audit. Both district and school preparations were well planned and documents were readily available at all sites. The District binder and directions sent to the school principals through the District's power point were clear and contained useful information.
- The aboriginal education program and support services files were generally well prepared and the student/parent consultation forms were readily available in all three schools. Documents such as the First People's Education Council Funding Proposal 2013/14 for each school provided a clear outline of the yearly plan and the 'Fluid Survey' provided detailed information on the frequency and kind of service provided to students by the Aboriginal Support Workers at each school.
- Career programs and work experience records were examined as part of the audit process and were found to be completed appropriately. Partnership requirements with Thompson Rivers University were being met and work place training and safety policies were in place.
- Courses on student timetables were not always reported consistently with the Ministry of Education course codes. Although in most instances 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. The schools were aware of the Ministry Codes but at times relied on their familiar coding rather than reporting consistently with the Ministry of Education course codes on timetables and report cards.
- There was a lack of consistent practice in verifying ordinarily resident status of students. The District process requires schools to collect student data on the BCeSIS Student Information Verification Form and the District Student Registration Form. In most cases these forms included sufficient information to verify students reported for funding were ordinarily resident in BC and therefore eligible for provincial funding. In the instances where required information was lacking, the auditors sought further evidence from the school. The two

secondary schools were able to provide additional proof of residency yet the elementary school did not. In accordance with the School Act and as stated in 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*”. All schools are required to verify that students are ordinarily resident in BC and the residency policy and/or procedures should be consistent throughout the District.

- The English Language Learning (ELL) programs audited at Cayoosh Elementary School did not provide support services to students until after September 30, 2013 beyond generating a current school year assessment which purportedly is a district practise. In accordance with the Form 1701 Instructions (P.8 and 9), the reporting eligibility requirement is to have a current annual language proficiency assessment dated after September 30th of the previous school year and that support services be in evidence at the time of the September 30, 2013 claim. There were no recommendations for recoveries in this instance only, as the preparation of the current school year assessment was viewed by the District and School as the service focus, and support services were in place shortly after September 30th.
- Four students claimed 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 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.*”
 - In addition to no evidence of receiving a program/service, one student claim had no evidence that the student had self identified as being of aboriginal ancestry or that the parents had been consulted.
 - One student claim had evidence that parent declined service when consulted. There was no evidence an additional program and or service was provided.
 - Two student claims had no evidence of receiving a program/service that was in addition to any other programs and services to which they are entitled.
- 1.3750 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*”.
- 0.3750 school-age Grade 10-12 FTEs claimed for funding were enrolled in and attending fewer courses than reported at September 30, 2013.

Recommendations

The auditors recommend that:

- 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.
- 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.
- All schools reporting support blocks ensure only eligible support blocks are claimed for course funding; and, when reporting support blocks in a student's annual 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. 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.
- The District and schools ensure that all courses are claimed consistently with and according to Form 1701 instructions.
- The District consider having all secondary schools consistently use Ministry course codes and descriptions in timetables and on report cards.
- All schools ensure there is evidence for each of the students claimed for aboriginal support services that meets the Form 1701 requirements, including evidence to verify all students have self-identified; parents have been consulted and agreed to the provision of service for their child; and, that students are provided with Aboriginal support programs and services in accordance with Ministry directives.
- The District realign their current process of developing student assessments by the end of September of the current school year, to ensuring their procedures for these students are in accordance with the Ministry directives for ELL supplemental services. These include evidence of support services at the time of the September deadline claim and, to recognize that the current annual language proficiency assessment is to be dated after the September deadline of the previous school year, not required by the September deadline of the current school year.

Auditors' Comments:

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

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