



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

2013/14 K-12 Regular Enrolment Audit

AUDIT REPORT

SCHOOL DISTRICT No. 84 (Vancouver Island West)

2013/14 K-12 REGULAR ENROLMENT AUDIT REPORT SCHOOL DISTRICT No. 84 (Vancouver Island West)

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. 84 Vancouver Island West reported a total of 403.6252 FTEs or 453 students, including 81 students for English Language Learners (ELL) and 170 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. 84 (Vancouver Island West) during the week of March 3, 2014.

The total enrolment reported by the selected schools on September 30, 2013 was 252.1250 FTEs, of which 200 student files were reviewed. The review was extended to include all reported student claims 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. The Superintendent was out of the district for the exit meeting but assigned designate Stephen Larre, District Principal, for the audit team to meet with. The Superintendent did attend the exit meeting at the elementary school and the audit team met with him at the secondary school to present him with preliminary findings to date. 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
- Adult Student 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. It was verified that there was one teacher at Gold River Secondary who was not certified by the Teacher Regulation Branch at the time of the September 30, 2013 funding claim.

Observations

The auditors found that :

- 2.0000 school age FTE claimed for funding were not enrolled and in attendance 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.”*
- 8.5000 school-age FTEs and 0.1250 non graduated adult FTEs were not eligible for funding. The [K-12 Funding General Policy](#) states that: *“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”*. It was verified that one instructor was not certified by the Teacher Regulation Branch at the time of the September 2013 claim.
- 0.1250 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 support blocks that exceeded a total of eight 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”*.

- 0.5000 school-age Grade 10 -12 FTEs were adjusted to reflect two-credit courses claimed for funding as four-credit courses. Per P.12 of the Form 1701 Instructions: *“For the purpose of completing this form, consider a four credit course (approximately 120 hours) as one course and a two credit course (approximately 60 hours) as a half course”*.
- 0.2500 non-graduated adult FTE claimed for funding 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”*.
- Six student claims for English Language Learning/English Second Dialect did not have evidence to meet the requirements in accordance with the [English Language Learning Policy and Guidelines](#) and the Form 1701 Instructions. P.8 and 9 of the instructions state that: *“For a student to be reported in the ELL/ESD program so the district may receive supplemental funding, **all of the following conditions must be met and documented:** 1) An annual assessment of English language proficiency (dated after September 28,2012) 2) An annual instruction plan designed to meet the needs of the student (dated after September 28, 2012) 3) Specialized ELL/ESD services are provided for each student documented in a list or schedule 4) Progress in the acquisition of English is reported to parents in regular reporting periods and evidence of reports 5) An ELL/ESD specialist is involved in planning and delivering services 6) Additional ELL/ESD services must be provided ... where the additional services are adaptations within the regular classroom, there must be documentation of support provided specific to the needs of each student.*
 - Three student claims were reported in error and identified by District staff at the entry meeting with the Superintendent.
 - Two student claims had no evidence of attendance, no annual assessment, no annual instruction plan, and no evidence of any service or program.
 - One student claim had no evidence of an annual instruction plan or additional service provided.
- One student claim for Aboriginal Education supplemental funding did not have documentation to meet the evidence requirements as required in the Form 1701 Instructions. There was no evidence of a program/service provided that was in addition to any other programs and services to which they are entitled. Additionally, while there was evidence the student had self-identified as being of Aboriginal Ancestry, there was no evidence the parent or guardian had been consulted.
- 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 school district retains a current agreement with the post secondary partner”*. There was no current agreement at the time of the 2013/14 school year claims. When the auditors requested evidence of an agreement, the Superintendent provided documentation that the District was still in the process of signing off a Memorandum of Understanding with North Island College. An overview was provided but the District was not aware of the requirement for a current agreement. From the evidence

presented to the audit team, all other criteria were met for the nine students taking the program of PSI courses.

- The auditors were presented with two differently formatted timetables. As there was no correlation between the two versions, considerable clarification was required for course codes and course credits before the auditors were able to document student course claims.

Recommendations

The auditors recommend that:

- Schools claim only those students who are enrolled and attending as at September 30th as stated in the Form 1701 directions.
- 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.
- 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 plan of study the combined number of courses and support blocks do not exceed eight.
- Adult students only be claimed for eligible courses and when the requirements as outlined in the Adult Funding Policy are met, including evidence to meet the [attendance definition](#).
- The District schools ensure all supplemental funding requirements are met before reporting student claims for English Language Learning and Aboriginal Education programs and/or services.
- The District ensure the accuracy of all reporting claims before remitting for funding.
- The District ensure there is a current agreement with the 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 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.

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 8, 2014**