



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

2014/15 Distributed Learning Enrolment Audit

AUDIT REPORT

SCHOOL DISTRICT No. 73 (KAMLOOPS-THOMPSON)

@Kamloops Open Online Learning

2014/15 DISTRIBUTED LEARNING ENROLMENT AUDIT REPORT SCHOOL DISTRICT No. 73 (Kamloops-Thompson)

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 Distributed Learning (DL) 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.

DL programs and courses are alternatives to regular classroom-based instruction for students in Kindergarten to Grade 12 providing a method of instruction that relies primarily on indirect communication between learners and B.C. certified educators including internet, other electronic-based delivery, teleconferencing, and correspondence. DL takes place when a student is primarily at a distance from the teacher.

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.

There are 60 centres reported as public Distributed Learning schools in the Province totalling 10,443.8470 FTEs as at February 2015 for the 2014/15 school year. The @Kamloops Open Online Learning (@KOOL) School at School District No. 73 (Kamloops-Thompson) reported a total of 140.1250 FTEs on their October 17, 2014 enrolment and 75.7500 FTEs on their February 2015 enrolment.

Purpose

The purpose of the Distributed Learning 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*, current Distributed Learning Agreements, and related Ministry policies.

Description of the Audit Process

A Distributed Learning audit was conducted at @KOOL in School District No. 73 (Kamloops-Thompson) during the week of April 27, 2015. The total enrolment reported at October 17, 2014 and February 13, 2015 was 215.8750, of which 308 student files were reviewed.

An entry meeting was held with the Superintendent and the DL Centre's Principal to review the purpose of the audit and the criteria for funding as outlined in the Form 1701 Instructions. The process of the audit was reviewed and information about the program offered by the DL

Department was provided. The Principal and the audit team discussed the procedures that would be followed to undertake the audit.

The audit team worked out of the @KOOL site. The auditors sought documentation to determine that the courses claimed met the active criteria by the activation submission date and other related Ministry directives. Throughout the audit there were ongoing discussions with DL staff to ensure the audit team members had an understanding of all aspects of the program. All recommended adjustments were discussed with the staff during the course of the audit, providing them with every opportunity to locate the necessary evidence.

Exit meetings were held with the DL Principal and the Superintendent. At each exit meeting the auditors presented their preliminary results and clarified any outstanding issues.

Prior to the audit visit, the auditors undertook a verification of the school-assigned teachers' status with the Teacher Regulation Branch.

Description of the Program

@KOOL is a Kindergarten to Grade 12 DL school operating out of an elementary school in Kamloops with a satellite elementary program operating at Sun Peaks Resort. Kindergarten to Grade 9 programs adhere to the B.C. Curriculum. Grade 10 to 12 educational options consist of academic courses with the exception of about half a dozen students who were enrolled in Work Experience. No career programs are offered. The elementary teacher spends time at Sun Peaks, working directly with the students. At the Kamloops site, elementary students can access the school any time and certain days are designated for special activities. In both DL programs the emphasis on the face-to-face options are social skills and language skills. Almost all of the school-age Grade 10 to 12 students are registered in a bricks and mortar school.

Observations

The auditors found that:

- The District was in the process of making significant changes to the operation and delivery model of its DL program. In addition to the changes being made by the District, data transitions were taking place. The District staff were of the belief that as a result of various data system transitions some of their Form 1701 claims were not accurate. The School staff had done a review of their claims in advance of the audit. The School's K-7 teacher provided a sheet in the front of each file indicating which courses had been claimed and the claim date. There were handwritten notes beside those claims that were identified by the School as ineligible. Despite the pre-audit review of the School's claims, a full file review was undertaken by the audit team of the student claims and as a result the District recouped several claims that had been deemed ineligible by the School. The auditors found some situations in which there were no student files nor any evidence to indicate a student had been enrolled and active. Staff had discovered these students in their preparation for the audit and had indicated, in writing, that the students should not have been claimed.
- All members of the teaching staff of the @KOOL School are currently certified with the Teacher Regulation Branch.
- The teachers lead the educational programs of their students.

- The teachers communicate with students to support their learning.
- The teachers evaluate and assess their students on an on-going basis and for all progress reports and interim reports.
- The School is in accordance with the [Distributed Learning-General Policy](#) regarding financial reimbursements to third party providers.
- The School follows the [DL-BC Residency Policy](#).
- The District does not have a policy and/or procedures for determining that students are ordinarily resident in B.C. In accordance with Sec.82 of the [School Act](#), the [K-12 Funding Policy](#) and the [Eligibility of Students for Operating Grant Funding Policy](#), only those students who are ordinarily resident in B.C. are eligible for a provincially funded education. Districts must verify students (and where applicable along with their parent/guardian) are ordinarily resident in B.C. before these FTE are eligible for funding. Per the K-12 Funding 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”*. Per the Eligibility of Students for Operating Grant Funding Policy: *“The Ministry of Education provides operating grant funding to boards of education that enrol children who, along with their guardian(s), are ordinarily resident in British Columbia.”*
- The School’s practice, as stated by the Principal, is to follow the [DL Active Policy](#) however, there were a number of instances in which the active criteria had not been met at the time of the claim.
- The audit team found no evidence of substantive student course activity in a number of files.
- In many instances the School had claimed more courses for students than the auditors could verify.
- The District has no board established guidelines regarding conduct, supervision, evaluation and participation of students’ in the Ministry Authorized Work Experience courses. In this instance only there were no recommended adjustments, as there was evidence the students had completed substantive student course activities at the claim date. Per Form 1701 Instructions, the [Work Experience Ministerial Order](#) 237/11 Sec.3 *“Before a board arranges a Work Experience placement, the board must establish guidelines respecting the conduct, supervision, evaluation and participation of students in the Work Experience”* *“A board must not permit a student to participate in a Work Study Program unless (c) there is on file at a location designated by the board for that purpose, a Program Agreement consistent with the guidelines established pursuant to section 3.”* the [Elective Work Experience Policy](#) and the [Work Experience Program Guide](#).
- The teacher assigned to Work Experience does not assist the students to find work placements contrary to Ministry directives for school assigned work placements related to the Work Experience course. In accordance with the Work Experience Policy: *“Ministry-authorized work experience consists of school-arranged, non-paid placements. Exceptions include Secondary School Apprenticeship, other [industry-training work programs](#), and individual situations in which a student's paid employment coincides with the student's career plans and is supported and monitored by the school”*. It should also be recognized that for consideration of paid work experience all requirements are the same as with non-paid placements, and per the Work Experience Program Guide: *“These courses are not intended as ‘instant credits’ for students who have a part-time job.”*
- The audit team found that in one course claimed for funding, the substantive student course activity did not represent five percent of the course’s learning activities as required for

funding in accordance with the DL Active Policy.

- The School has a system for tracking students from the time they register until they meet all the funding requirements including those found in the DL-Active Policy. Yet a number of courses were reported when there was no evidence substantive student course activity had been submitted by the activation date.
- The School did not have a practice or process for verifying the graduation status of new students.
- There was no evidence of a documented commitment from the parents of the Grade 8 to 9 students claimed for funding.
- All students in the District take Planning 10 through @KOOL. The auditors found that a number of students were reported for funding of the course two or three times.
- Although all Grade 10 to 12 student files contained a course enrolment sheet, the form was created specifically for the audit. Prior to the audit there was no course enrolment form completed for these students contrary to the directives of the DL Active Policy.
- For a small number of student claims there was nothing in their files.
- A student who had withdrawn from a course was re-registered for that course even though two enrolment counts had not gone by when the second claim was made. The [DL Funding General Policy](#) states: *“For boards to be eligible for funding for the same DL course taken in the same DL school by Grade 10-12 students (including adults) the following conditions must be met: If a student has withdrawn from a course or did not complete a course, there must be a record of student inactivity for two DL enrolment counts, with a corresponding record of attempts made by the DL school to contact the student for that course.*
- The School is in the middle of transitioning to an updated version of SIM with the expectation being that the newer system will track students more effectively.
- The files for students who were enrolled and who met the active requirements, were organized, easily accessible and contained all the evidence required by the auditors. A staff member had reviewed all the files, ensured that all the evidence required was in the file (if it was available), and had indicated all courses that should not have been claimed.
- All course plans included identification of the substantive student course activity and clearly identified that the activity was five percent or more of the learning activities in the course.
- It was readily apparent that instruction and supervision of the Kindergarten to Grade 7 students were critical aspects of the program. Student files, samples of student work and discussions with the teacher reinforced the importance of these educational practices.

Audit Sample Findings

The auditors found that:

- 3.1250 FTEs (consisting of 1.3750 Grade 10-12 school-age, 0.8750 non graduated adults and 0.8750 graduated adults) claimed in October did not have evidence of substantive student course activity as required by the DL Active Policy.
- 2.6250 FTEs (consisting of 0.6250 Grade 10-12 school-age, 1.5000 non graduated adults and 0.5000 graduated adults) claimed in February did not have evidence of substantive student course activity.
- 1.6250 Kindergarten to Grade 9 FTEs claimed October were for students who had no file at the school and for whom there was no documentation that the students had attended.
- 5.0000 Kindergarten to Grade 9 FTEs claimed in February were for students who had no file at the school and for whom there was no documentation that the students had attended.

- 1.2500 FTEs (consisting of 0.1250 Grade 10-12 school-age, 0.3750 non graduated adults and 0.7500 graduated adults) claimed in October were for students who had no file at the School and for whom there was no documentation that the students had attended.
- 0.7500 FTEs (consisting of 0.3750 Grade 10-12 school-age and 0.3750 graduated adults) claimed in February were for students who had no file at the School and for whom there was no documentation that the students had attended.
- 0.6250 Grade 10-12 school age FTEs reported in October were for claims that did not align with the Form 1701 reporting directives for the period claimed.
- 0.1250 graduated adult FTEs reported in February were for claims that did not align with the Form 1701 reporting directives for the period claimed.
- 2.2500 FTEs (consisting of 1.6250 Grade 10-12 school-age, 0.3750 non graduated adults and 0.2500 graduated adults) were claimed in October. It was verified that students were active in fewer courses than claimed.
- 1.0000 FTEs (consisting of 0.5000 Grade 10-12 school-age and 0.5000 graduated adults) were claimed in February. It was verified that these students were active in fewer courses than claimed.
- 0.1250 graduated adult FTEs reported in October were for courses not on the list of eligible courses for graduated adults.
- 0.1250 graduated adult FTEs reported in February were for courses not on the list of eligible courses for graduated adults.
- 0.1250 Grade 10-12 FTEs claimed in February were for a student who had withdrawn from the course and then re-enrolled and reported in the same course before two reporting cycles had passed.

Recommendations

The auditors recommend that:

- The District report for funding only claims for those students who are active in accordance with the Form 1701 Instructions, and the Distributed Learning Funding and Active Policies.
- The School ensure that all staff are aware of the ‘active’ requirements and understand students cannot be reported as ‘active’ until all the requirements are met.
- The School ensure that the required evidence, either paper or electronic, is maintained to verify students have met the Form 1701 directives and aligned DL policies’ evidence requirements.
- The School ensure that there is a documented commitment by parents, of Grade 8 and 9 students, to the student learning plan as required by the DL Active Policy.
- The District implement a process to effectively track student claims from the time of registration until they are reported to ensure the claims are eligible for funding in accordance with the Form 1701 Instructions and related DL policies.
- The DL staff ensure that all student files contain evidence that demonstrates the student has met all the active requirements before reporting funding claims, including evidence to support the substantive student course activity.
- The DL staff ensure that student courses are claimed for the funding period during which they meet the DL Active Policy criteria and in accordance with the Form 1701 Instructions. In instances where the timelines are not followed, there must be documentation to verify the course was not previously claimed along with an explanation of why Form 1701 directives were not followed.

- The District must develop a District process and/or policy to ensure that all reported student FTE are ordinarily resident in B.C. and therefore eligible for claimed funding.
- The School review their registration process to ensure that each student has a current course selection form on file that meets the directives of the DL Active Policy.
- To provide Ministry Authorized Work Experience courses to the eligible student population, the District must ensure required board established guidelines regarding conduct, supervision, evaluation and the participation of students are in place immediately.
- The District claim only eligible student FTEs for Work Experience.
- The District ensure that students undertaking Work Experience courses are receiving an educational program in accordance with all Ministry directives related to Work Experience.
- Adult students only be claimed for funding when the requirements as outlined in the [Adult Funding Policy](#) and the DL Active Policy are met.
- The District ensure that all schools enrolling adult students are aware of and adhering to the Adult Funding Policy, including the course claim eligibility for Graduated Adults.
- The Ministry consider a return audit to verify Kamloops-Thompson School District's 2015/16 school year K-12 Enrolment claims. The District is providing Work Experience in most if not all of their secondary schools yet based on the auditors findings, the District is not meeting their obligation to ensure stated requirements are met, nor was there a mechanism in place to verify residency status of their student claims.

Auditors' Comments

The auditors wish to express their appreciation to the District staff for their cooperation during the audit.