



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

2014/15 K-12 Regular Enrolment Audit

AUDIT REPORT

SCHOOL DISTRICT No. 42 (Maple Ridge – Pitt Meadows)

2014/15 K-12 REGULAR ENROLMENT AUDIT REPORT SCHOOL DISTRICT No. 42 (Maple Ridge – Pitt Meadows)

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 2014/15 school year, boards of education reported a total of 522,939.4475 FTEs in Kindergarten through Grade 12. School District No. 42 (Maple Ridge – Pitt Meadows) reported a total of 13,696.9375 FTEs or 14,018 students, including 353 students for English Language Learners (ELL) and 1,167 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. 42 (Maple Ridge – Pitt Meadows) during the week of January 12, 2015. The schools audited were:

- Pitt Meadows Secondary
- Outreach Alternate
- SD42 Alternate Program
- SD42 Continuing Education

The total enrolment reported by these schools on October 17, 2014 was 1,140.2500 FTEs, of which 675 student files were reviewed.

For each of the schools audited, a segment of the students reported in the 2014/15 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 that 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 2014/15 school year. The areas audited were:

- October 17th enrolment and attendance
- Ordinarily Resident
- School-Age Grade 10-12 Course Claims
- Alternate Education Programs
- Adult Student Claims
- English Language Learners Supplemental Claims
- Aboriginal Education Supplemental Claims
- Post-Secondary 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:

- 1.0000 school age Grade 10-12 FTEs claimed for funding were enrolled in and attending fewer courses than reported at October 17, 2014. The [Form 1701 Instructions](#) (P.13) states *"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 October 17, 2014."*
- 11.1250 school age Grade 10-12 FTEs were not enrolled and/or attending courses at October 17th. The Form 1701 Instructions (P.2) states:...*"students are to be reported by the education facility with which they are enrolled and in attendance...as at October 17, 2014."*
- 0.1250 school age Grade 10-12 FTEs 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 non-graduated adult 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.

- 0.1250 graduated adult FTEs were claimed for a course which was not contained on the [list of tuition free courses for graduated adults](#).
- 3.7500 non-graduated adult FTEs 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*”.
- Seven students claimed as receiving an Aboriginal Education Program and/or Service were verified not to have received any services and/or support in accordance with the [Form 1701 Data Collection Instructions](#) and the [K-12 Funding-Aboriginal Education policy](#).
 - One student had not self-identified, the other student had indicated he did not wish any contact with the program.
 - Five students had no evidence they had received any supplemental program and/or services.
- Three students verified as not enrolled and attending as at October 17, 2015 were also claimed as receiving an Aboriginal Education Program and/or Service. It was confirmed that these non-attending students did not receive any supplemental program and/or support services.
- All files for Aboriginal Education students contained an annual written record of students’ self-declarations of Aboriginal Ancestry.
- One school age student claimed 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. ELL supplementary funding is funding in aid of additional services over and above the standard curriculum.
- School age Grade 10–12 secondary students were reported for XSIIEP block claims where the student did not have an IEP, nor designation as a special needs student. In accordance with the Form 1701 Instructions (P.12) XSIIEP codes were created as “*a set of generic non-credit codes that meet the Ministry funding requirements as accepted activities for identified special needs students on an IEP*”. No recoveries were recommended in this instance only as there was evidence students were receiving service in accordance with support block requirements.
- School age Grade 10-12 secondary students in the AIM program were claimed for XSIIEP and XSPBK blocks used as placeholders for future courses. At the time of the October 17th claim the strategy was to monitor the students and enable a full timetable to be funded in advance of a determined annual education plan. These placeholder blocks were ineligible claims and were recommended for recovery.
- The auditors found that of the 65 school age Grade 10-12 secondary students in the sample who were claimed for Work Experience (WEX), 58 student claims did not have evidence in accordance with the WEX requirements:

- There was no evidence of a current WEX Agreement Form aligned with the 2014/15 school year claim as stipulated in the Guidelines for Work Experience (P.12). In addition, there was little evidence that the students were covered by WorkSafe BC or Student Accident insurance.
- There was no indication students were provided with an in-school orientation specific to the performance of tasks and responsibilities related to work placement. The WEX Manual (P.5) and the WEX Policy state that the student is required to have an in-school orientation specific to WEX and in addition to the related outcomes from Planning 10.
- The School has been recognizing community service and participation on field trips as the work study program part of WEX. According to the Work Experience Policy Statement elective work experience courses go beyond the 30 hours of work experience or community service required for Graduation Transitions.
- The auditors were advised there was no time for the Work Experience teacher to do site visits and that monitoring was mainly done by communication with community association contacts. The Work Experience Ministerial Order (M237/11) states that monitoring students on work placements should consist of work site visits and phone calls or emails with the student's workplace supervisor. To align with this requirement, monitoring activities should be documented.
- The Work Experience program process reviewed by the auditors did not reflect the 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](#). No recoveries were recommended in this instance only as there was evidence students were receiving service.
 - Program process, as identified at the time of the audit, was to initiate the tracking of community service hours when the student is in Grade 9 and report a BAA WEX10 course for funding. The student received the four-credit course recognition once the employer evaluation form was completed and returned to the WEX coordinator. Tracking of hours for Ministry Authorized WEX claims began in Grade 10 and was tallied until the student reached their Grade 12 year. 30 hours of the accumulated hours was recognized towards Graduation Transition. Remaining hours were recognized towards the work study program portion of WEX12A and WEX12B funding claims. If the student had additional accumulated hours, the coordinator reported an IDS WEX for funding. The majority of the student claims totalled the maximum of 16 WEX related elective credits based on the accumulation of approximately three to four years of student participation at various career simulation activities or in some cases standard worksites.
- There were instances where the non-special needs students attending and funded for an Alternate Education Program had learning plans which minimally met the criteria stated in the [Alternate Education School Program Policy](#). Contrary to the policy requirements for an Alternate Education Program, many Student Learning Plans did not contain objectives, additional services, progress made and/or specific transition plans. The policy requires alternate education programs to provide support through differentiated instruction, specialized program delivery, additional services and enhanced counselling services based on students' needs. 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, “ a regularly reviewed learning plan or IEP that clearly defines the objectives for the student,*

additional services provided as required, progress made and any transition plans,” “ an exit strategy”, and “evidence of additional services”.

- Students from the Correctional Institutions are claimed for a standard set of courses that included Planning 12 even though records indicated students had completed Planning 10 and therefore would be eligible for Planning 12 credit recognition towards the Adult Dogwood. Discussions with the staff indicated that in most instances students were started on this standard set of courses as soon as they entered the facility. The staff indicated that student records are not always immediately available and believed it is important for students to begin the Adult Dogwood graduation program as soon as they were incarcerated. There were no recommended adjustments in this instance only as course was undertaken, met the attendance requirements and was not known to be an eligible credit equivalent the time of the course was claimed.
- The auditors noted that the District had a standard practice to verify students were ordinarily resident in B.C. In all schools audited the files indicated that the District practice was followed.
- Student attendance recorded in the BCeSIS attendance summaries and the student report cards frequently differed. Advice from the schools indicated this was due to data entry issues early in the school year.
- The auditors saw evidence of the extensive resources and community partnerships sought out by the Alternate Education programs to support the diverse needs of their students.
- In all schools visited the auditors noted the emphasis of staff assisting, encouraging and supporting students as well as the significant effort staff made to stay connected with all students.
- In all schools audited the documentation presented to the auditors was very comprehensive and very accessible.

Recommendations

The auditors recommend that:

- The District and the schools ensure there is documentation of all students’ annual timetables 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 required deadline. As identified in the October 9, 2014 audit notification to the District’s Superintendent and Secretary Treasurer and in the September 2014 notification to District Level 1 staff and 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 Fall cut-off 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 cut-off date.
- For all school age students, schools retain evidence to verify that courses claimed are eligible for funding.
- Schools amend their current process and refrain from assigning XSIEP and XSPBK blocks as placeholders on student timetables. Support blocks are only reported when they meet the

Ministry's funding requirements specific to support block eligibility, in accordance with the Form 1701 Instructions.

- Schools ensure that codes for support blocks are reported correctly. Only eligible designated special needs students with an IEP are to be reported for funded XSIEP blocks.
- All schools reporting support blocks ensure that only eligible support blocks are claimed. When reporting support blocks in a student's annual program of courses the combined number of courses in the students annual educational program, including those taken in a DL program, plus support blocks cannot exceed eight in total, as identified on P.14 of the Form 1701 Instructions.
- The District ensure that all students claimed for work experience courses have completed a WEX Agreement before students begin their work study program and there is evidence the students are covered by WorkSafe BC.
- The District ensure that, in accordance with the WEX Program Guide (P.4) and the WEX Policy, all students have had an in-school orientation specific to the performance of tasks and responsibilities related to work placements and in addition to any Planning 10 orientation.
- Elective student work experience placements should, in accordance with the Work Experience Program Guide, go beyond the work experience or community service component required by Graduation Transitions.
- The schools ensure that students on work placements are monitored through work site visits, phone calls or emails with the student's workplace supervisor and that the monitoring activities be documented as verification that monitoring occurs.
- The District ensure that only eligible student FTEs are claimed for WEX and that the students are receiving an educational program and instructional component in accordance with all Ministry directives related to WEX including evidence of this to verify those claims.
- The District undertake a workshop to ensure all WEX coordinators are aware of and following the WEX directives.
- The District review the criteria for the Student Learning Plans of the non-special needs students attending in Alternate Programs to ensure the District programs meet the criteria stated in the Alternate Education School Program Policy. On an annual basis to align with the annual school year funding claim, Student Learning Plans must contain objectives for the student, additional services to be provided to the student, progress made towards the student's goals and specific transition plans. The policy also requires Alternate Education programs to provide support through differentiated instruction, specialized program delivery, additional services and enhanced counselling services based on students' needs.
- The Continuing Education program staff review the practice of automatically claiming all incarcerated non-graduate adults for Planning 12. Those students who have received Planning 10 credit can receive credit recognition towards their Adult Graduation Program. Only students who did not receive credit for Planning 10 are eligible for a funded Planning 12 course.
- 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.
- The District ensure that 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 that students who do not self-identify as being of Aboriginal Ancestry are not claimed for supplemental funding.
- The District ensure that eligible students who chose to opt out of the provision for Aboriginal Programs and/or Services, and/or whose parents indicate the student is not to take part in the programs are not claimed for supplemental funding.
- The District ensure the accuracy of all reporting claims before remitting for funding including student timetables, student attendance, and verification of residency in B.C. by their schools.
- Adult students only be claimed for funding when the directives as outlined in the Adult Funding Policy are met, including evidence that the attendance requirement has been met.

Auditors' Comments

The auditors extend their appreciation to the District and school-based staff for their preparation, organization of data, hospitality and assistance.

**Knowledge Management and Accountability Division
Ministry of Education
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