



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

2015/16K-12 Regular Enrolment Audit

AUDIT REPORT

SCHOOL DISTRICT No. 50 (Haida Gwaii)

2015/16 K-12 REGULAR ENROLMENT AUDIT REPORT SCHOOL DISTRICT No. 50 (Haida Gwaii)

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 2015/16 school year, boards of education reported a total of 513,312.7280 FTEs in Kindergarten through Grade 12. School District No. 50 (Haida Gwaii) reported a total of 548.1250 FTEs or 554 students, including 39 students for English Language Learners (ELL) and 440 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. 50 (Haida Gwaii) during the week of February 22, 2016. The schools audited were:

- Queen Charlotte Secondary
- George M. Dawson Secondary
- Agnes L. Mathers Elementary/Secondary

The total enrolment reported by these schools on October 2, 2015 was 297.1250 FTEs, of which 172 student files were reviewed.

For each of the schools audited, a segment of the students reported in the 2015/16 school year were reviewed. 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 2015/16 school year. The areas audited were:

- September 30, 2015 enrolment and attendance
- Ordinarily Resident
- School-Age Grade 10-12 Course Claims
- Adult Student Claims
- English Language Learning Supplemental Claims
- Aboriginal Education Supplemental Claims
- Career Program Courses

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:

- 2.1250 school-age Grade 10-12 FTEs claimed for funding were enrolled in and attending fewer courses than reported at the Data Collection claim date. 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 September 30, 2015."*
- 0.3750 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 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"*.
- 0.2500 school aged Grade 10-12 FTEs were claimed for Work Experience. There was no verifiable evidence 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](#). There was no evidence of Board established guidelines. The Superintendent verified that there are no Board guidelines. Contrary to the directives, there was no evidence of an in-school orientation, a current duly signed Work Experience Agreement, or evidence to verify WorkSafeBC coverage.
- 3.3750 school-aged Grade 10-12 FTES were claimed as four-credit courses for two-credit courses. A meeting with the Principal verified that these two-credit course were reported in error by the District on Form 1701.

- Three 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 and had indicated he did not wish any contact with or participation in the program.
 - Two students had no evidence they had received any supplemental program and/or services.
- There was no evidence in the schools of a written plan for the delivery of programs and services to students claimed for supplemental funding in Aboriginal Education by the claim date. Upon request, a plan was provided by the District Principal of Aboriginal Education who was not available in the District at the time of the audit. It was explained that this was the plan that all the schools were using.
- The evidence to support the provision of supplemental programs and/or services was not readily available. Although there were “Tracking Sheets” used by the schools, one school did not have them available for the auditors. The evidence of the specific supplemental program and/or service provided to each individual student claimed for funding was verified by reviewing each student with the First Nation Resource Worker or Principal.
- Three student claimed for ELL supplemental funding had no evidence to demonstrate requirements related to the provision of services were being met as required in the [ELL Policy and Guidelines manual](#). It was verified that these three students were claimed in error. They were students with language processing difficulties. The District also verified that there is currently no ELL specialist involved in planning and delivering services in the District.
- 1.0000 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*”.
- Upon arriving at the schools there was no evidence of the student timetables at the Fall Data Collection claim date to verify funding claims. Contrary to Form 1701 directives, general audit notification to all Superintendents and Secretary Treasurers in August 28, 2015 and global notification to all Level 1 IT district staff in September 2015, the District staff did not archive their data. The ability to provide the auditors with the data required was a report which verified the students timetable at the time of the Fall Data Collection claim date.
- The description of the secondary program at Agnes L. Mathers Elementary/Secondary by the staff featured the challenging aspects of providing an educational program to students in remote areas. The teacher is accommodating these students by providing their educational program on an “outreach” basis. Upon reviewing the courses that were claimed for funding with the teacher, the auditors found a number of course claims were ineligible.
 - There was no evidence that the students were engaged in any learning activities in these courses by the Data Collection claim date. There were no recommended adjustments in this instance only due to the unique challenges in this remote region for student attendance at the school. It was verified that service provision for an educational program was being provided to these students by the school’s teachers.

Recommendations

The auditors recommend that:

- The District and the schools ensure there is documentation of all students' timetables to verify the 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 August 28, 2015 audit notification to the District's Superintendent and Secretary Treasurer and in the September 2015 notification to District Level 1 staff and as noted on P.3 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 Data Collection claim 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 Data Collection claim date, including evidence to verify the eligible Grade 10-12 funded courses.
- 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 and support blocks in the students annual educational program, including those taken in a DL program, cannot exceed eight, as identified on P.14 of the Form 1701 Instructions.
- Prior to the provision of Ministry Authorized Work Experience courses, the District must align their procedures and processes with the Legislative requirements, Policy and Guidelines specific to Work Experience including.
 - The establishment of guidelines regarding conduct, supervision, evaluation and participation of students as per [Work Experience Order M237/11](#) and [Elective Work Experience Courses and Workplace Safety Policy](#).
- 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 the accuracy of all FTE claims before remitting for funding, including the verification of:
 - enrolled and in attendance at the Data Collection claim date
 - the student's annual plan of courses leading to graduation
 - the course credit value and that these courses are reported in accordance with the Number of Courses Leading to Graduation segment of the Form 1701 Data Collection instructions.
- Adult students only be claimed for funding when the directives and requirements 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.