



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

**2015/16K-12 Regular Enrolment Audit**

**AUDIT REPORT**

**SCHOOL DISTRICT No. 91 (Nechako Lakes)**

## **2015/16 K-12 REGULAR ENROLMENT AUDIT REPORT SCHOOL DISTRICT No. 91 (Nechako Lakes)**

### **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. 91 (Nechako Lakes) reported a total of 3,212.9375 FTEs or 3,211 students, including 178 students for English Language Learners (ELL) and 1,453 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. 91(Nechako Lakes) during the week of January 11<sup>th</sup> 2016. The schools audited were:

- Nechako Valley Secondary School
- Valhalla High, Alternate Program
- Lakes Learning Centre, Alternate Program
- Fort St James Alternate Secondary School

The total enrolment reported by these schools on October 2, 2015 was 708.2517 FTEs, of which 306 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 2015/16 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 2015/16 school year. The areas audited were:

- October 2, 2015 enrolment and attendance
- Ordinarily Resident
- School-Age Grade 10-12 Course Claims
- Alternate Education Programs
- Adult Student Claims
- English Language Learning Supplemental Claims
- Aboriginal Education Supplemental Claims
- Reciprocal Exchanges
- Post-Secondary Transition Programs with Post Secondary Institutions and Industry Association partners
- Other 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:

- While the District undertook a K-12 Regular Enrolment audit in 2011/12 school year and received an [audit report](#) outlining the audit outcomes, observations and recommendations, directives for eligible student FTE claims were not adhered to, particularly in the area of Alternate Education programming in one of the District's three Alternate Education Schools selected for audit. Outcomes specific to adult claims, supplemental funding and accurate FTE counts were not as prevalent as those identified in the 2011/12 school year but were still in evidence.
- 0.3750 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."*
- 5.0000 school age Grade 10-12 FTEs were not enrolled and/or attending courses at the Data Collection claim date. 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 September 30, 2015."

- 0.3750 school age Grade 10-12 FTEs were claimed for an ineligible support block. 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"*.
- 2.6250 school-age Grade 10-12 FTEs were claimed for a study block which did not meet the requirements of a support block or a full credit course claim. This study block was held in the library and was overseen by the Principal. The Principal verified that this course claim was ineligible and the audit team reviewed all the students in the School who had this study block on their timetable. In accordance with the Form 1701 Instructions, *"Each support block is to be considered equivalent to the 120 hours of instruction of a regular 4-credit course, instructional service is provided and documented by a teacher, regular attendance is expected, and does not include independent study time, drop-in sessions, voluntary study halls, tutorial sessions or time spent on courses at another school."*
- 2.3750 school-age Grade 10-12 FTEs were reported for an ineligible course claim. It was verified that the School reported and provided a Band course during September to October 19, 2015 utilizing a non-certified instructor. The School cancelled this course and adjusted student timetables with other options. Certain students had the ineligible Band course replaced by a study block. A systemic verification was undertaken by the audit team to verify which were eligible claims. Those claims not representative of an eligible course option were recommended for recovery. The K-12 Funding Policy says, *"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 who is certified by the Teacher Regulation Branch"*; and, P.10 of the Form 1701 Instructions identify eligibility of a support block to assist in engaging students in their learning. To be eligible, these sessions do not include independent study time or voluntary study halls. The Principal who was in attendance at these sessions verified that this study block was not representative of the requirements for a support block.
- 0.5000 school-age Grade 10-12 FTEs were reported as a reciprocal exchange. Evidence verified that this was an ineligible claim as both the ordinarily resident student and the non-resident student were reported for funding during the Fall Data Collection period. In accordance with the Form 1701 Instructions, *"Boards receive funding only for the ordinarily resident student. During a one in/one out reciprocal and equal exchange, the non-resident student acts as a placeholder for the funded local student during that student's absence"*.
- 17.0000 non-graduated school-age FTEs claimed through the majority of one of the District's Alternate Education Program schools were without evidence of an education program that provided support based on the students' needs. In accordance with the Alternate Education School Program Policy: *Alternate education programs must satisfy certain requirements to be deemed a type Three facility. If the programs meet those requirements, then their students qualify for 1.0 FTE (full time equivalent) funding to the school district. Alternate education programs must focus on the educational, social and emotional issues for students whose needs are not being met in a traditional school program. Although there was an intake process and a student learning plan or IEP there was*

no evidence of an educational program that offered opportunities for these vulnerable and at-risk students to experience success. There was no evidence students received differentiated instruction, specialized program delivery or enhanced counselling services specific to each students' needs, nor of individualized clearly defined objectives, recognition of additional services each student required, what progress is/was made or transition plans or exit strategies for each student claimed. This lack of service evidence aligned with the Alternate Education School Program Policy directives were ineligible outcomes previously identified when the District was audited in the [2011/12 school year](#).

- Many of the non-special needs students claimed for an alternate education program at this same Alternate Education Program school had learning plans identifying only the graduation courses required, not unlike that of a standard school. These learning plans did not contain objectives, additional services, progress made and/or specific transition plans contrary to the Policy requirements for an Alternate Education Program.
- 0.1250 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](#).
- Three students reported as receiving Aboriginal Education Program and/or Service supplemental services were verified not to have received any services/support in accordance with the [Form 1701 Data Collection Instructions](#) and the [K-12 Funding-Aboriginal Education policy](#).
- One student verified as not enrolled and attending at the Fall Data Collection claim date was also reported as receiving an Aboriginal Education Program and/or Service. It was confirmed that this non-attending student did not receive any supplemental program and/or support services.
- All student files for Aboriginal Education supplemental service contained the required evidence to verify students were in attendance and were receiving an Aboriginal Education program and/or service.
- Four ELL supplemental funding student claims had no evidence 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 an ELL specialist involved in planning and delivering services or additional ELL services and support provided. ELL supplementary funding is funding in aid of additional services over and above the standard curriculum.
- 0.5000 graduated adult FTEs were reported for four Secondary School Apprenticeship courses. It was verified that the student was a graduated adult prior to the start of the 2015/16 school year. P.11 of the Form 1701 Instructions identifies that Secondary School Apprenticeship is for school-aged students only.
- 0.8750 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*”.
- The auditors reviewing Career Programs at Nechako Valley Secondary School found:

- The school-established Work Experience (WEX) guidelines were consistent with the current Ministry WEX directives while the District established WEX Policy had some discrepancies.
- There were a number of Work Experience Agreements signed by parents and placement supervisors that were not in the student file but were found elsewhere in the school.
- The post-secondary transition annual plan for ACE-IT was not always dated and signed by the student.
- The audit team verified that the student files reviewed at Valhalla High Alternate Program and Lakes Learning Centre contained all the evidence required to verify the eligibility criteria stated in the [Alternate Education School Program Policy](#) were being met.
- The auditors noted that the District had a policy and a standard practice to verify students were ordinarily resident in B.C. The schools indicated they followed that practice. When viewing the various school documents there was evidence that residency had been verified by school staff.

### **Recommendations**

The auditors recommend that:

- 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.
- Schools claim only those students who are enrolled and attending as at the Data Collection claim date.
- All eligible schools reporting support blocks ensure that only one support block is claimed to aid their students taking distributed learning (DL) courses. Students cross-enrolled in non-DL schools taking DL courses may be claimed for one funded support block per student per school year, as long as the other requirements aligned with an eligible support block claim are met (reference: P.14 of the Form 1701 Instructions).
- 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 program of courses the combined number of courses and support blocks do not exceed eight.
- Schools ensure any course reported for funding meets the requirements in accordance with Form 1701 Instructions and the K-12 Funding Policy.
- The District ensure all schools offering Exchange Programs adhere to the directives and reporting requirements for "Exchange Students" found in the Form 1701 Instructions and the [Eligibility of Students for Operating Grant Funding Policy](#) when claiming students. The District is to ensure that the verification documentation is retained, including the identification of the eligible resident student and non-resident student's reciprocal exchange information and verification that the exchange is with the same district for the same length of time. Reporting both resident and non-resident student during the same funding period does not meet the requirement that "*Boards receive funding for the ordinarily resident student*".
- As this is the second audit instance of non-compliance with Ministry directives specific to Alternate Education School Programing, the District implement processes to ensure there is alignment with the operational and service requirements in all their facilities reported as Alternate Education School Programs and take steps to ensure all of the requirements in the Alternate Education School Program Policy are being met when reporting students. The

Form 1601 Instructions define Alternate Education School Programs - Type 3 facilities - as those that: *“focus on the educational, social and emotional issues for those students whose needs are not being met in a traditional school program. An alternate education school provides its support through differentiated instruction, program delivery and enhanced counselling services based on student need.”*

- In accordance with the criteria for student support and service in an Alternate Education School Program, the District ensure annual student learning plans for non-special needs students contain objectives for the student, additional services to be provided to the student and specific transition plans including evidence to verify the student’s educational program reflects differentiated instruction, specialized program delivery, and enhanced counselling services specific to that students’ needs.
- The Fort St. James Alternate School be required to develop Student Learning Plans aligned with the Alternate Education School Program requirements. In addition to the current process of identifying courses the student requires to graduate.
- The District and Schools 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 schools ensure that only those students who are enrolled and in attendance and are being provided with Aboriginal Education support programs and/or services in accordance with Ministry directives, are reported for supplemental funding.
- The District schools ensure that the requirements for supplementary ELL funding as set out in the Form 1701 Instructions and ELL Policy and Guidelines are met before each student is reported for this supplemental funding.
- Adult students only be claimed for funding when the courses are eligible and directives as outlined in the Adult Funding Policy are met, including evidence that the attendance requirement has been met.
- The District and Schools ensure that only school age students are claimed for Secondary School Apprenticeship courses.
- The District and Schools ensure they are compliant with the Post Secondary Transition Policy *“student’s annual plan of courses are signed, current, listing the courses including when and where the student takes the third party provided courses.”*
- A return audit be scheduled to ensure the recommendations in accordance with Ministry directives are put into practice.

### **Auditors’ Comments**

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