



**Ministry of Education
Resource Management & Corporate Services Division**

2016/17 Distributed Learning Enrolment Audit

AUDIT REPORT

SCHOOL DISTRICT No. 91 (Nechako Lakes)

EBUS Academy

2016/17 DISTRIBUTED LEARNING ENROLMENT AUDIT REPORT

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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 over 60 centres reported as public Distributed Learning schools in the Province totaling 3,809.1253 FTEs as at February 2017 for the 2016/17 school year. EBUS Academy at School District No. 91 (Nechako Lakes) reported a total of 319.75 FTEs on their February 2017 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 EBUS Academy in School District No. 91 (Nechako Lakes) during the week of May 15, 2017. A total of 290 student files or 198.8750 FTEs were reviewed. One-third the 290 students in the February Data Collection sample were also reported in the September claim period. To verify that the February claims were not duplicates of those reported in September, a review was made of these September claims. During this investigation a number of ineligible claims were identified for those courses claimed in September. These are identified in this report's appendices.

Entry meetings were held with the Superintendent, Assistant Superintendent and Secretary Treasurer as well as with the DL Centre's Principal, Vice-Principals, clerical staff and academic advisor 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 the information provided in advance by the Principal about the procedures and processes followed by the School were discussed. The administrators and the audit team discussed the steps which the auditors would take to ensure effective communication between the auditors and the School's administrative team. The Principal reviewed the virtual file process set up for the auditors as well as how to access information through the School's Moodle and Student Management System (SMS).

The audit team worked out of a room within the adjacent elementary school and were provided with a set of computers to access the School's data. Other data required for evidence (i.e., gradebooks) were on the School's SMS, MyEdBC and Moodle sites.

All other information was provided as paper copies when clarifications were required. The auditors sought evidence 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 every opportunity to locate the necessary evidence. The review was extended to include 93 September claims and a small number of fee paying adult students reported for funding.

Exit meetings were held with the DL Principal, Vice-Principals, clerical staff, academic advisor as well as the Superintendent, Assistant Superintendent, Secretary Treasurer, and the School Board Vice-Chair. 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 (TRB).

Description of the Program

EBUS Academy is located in Vanderhoof, B.C. The School was established in 1993 and currently enrolls Kindergarten to Grade 12 students, as well as adult learners from across the Province. Fee paying adult learners are upgrading for employment or post-secondary purposes. The School has a total of four sites; the main site at EBUS Academy in Vanderhoof and three others within the District. Most EBUS teachers live and work in the Nechako Lakes community, as well as teaching staff working from other communities in the Province.

The School utilizes Moodle as the learning platform for all learners. The School offers Ministry Authorized courses as well as Board/Authority Authorized (BAA) courses. Additional services and supports are available for students of aboriginal ancestry. The School also offers supplemental Special Education programs/services to designated students on a case-by-case basis.

To support on-line learners EBUS runs "Vclass" which is a Virtual Classroom used by K-12 teachers, to provide weekly sessions to teach specific topics or provide individual tutorials. The

School uses a variety of learning resources including textbooks, prepaid website subscriptions, online educational sites and field trips. To help create a sense of community in the DL School, parents have opportunities to be involved in the Parent Advisory Council and students can become involved in the Student Council.

Observations

- EBUS followed the District policy to verify that students along with their parent/guardian (where applicable) were ordinarily resident in British Columbia.
- Independent Directed Study (IDS) courses were well organized and reflected the individual student's plan for learning. Planning sheets were comprehensive and met the IDS requirements. Lacking was evidence (in accordance with the [Graduation Program Order](#)'s IDS definition) the Principal, Vice-Principal or Director of Instruction had approved the IDS plan of study; and, the IDS educational plan (which was initiated by the student, and developed by teacher and student) is to identify which Ministry developed or BAA course's learning outcomes the IDS educational plan is related to or is an extension of.
- Multiple funding claims instances indicated DL students were being taught course content by non-certified instructors. The audit was not extended outside the sample for these claims due to time limitations to disaggregate the student data. The instructors worked at Brain Boost a tutoring facility with no provincial authority to provide an educational program. The DL teacher employed by the Nechako Lakes Board of Education provided the evaluation and communicated with the Brain Boost staff. In accordance with the *School Act* and as stated in the K-12 Funding Policy: *"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 (TRB).* Having a DL teacher visit the Brain Boost staff, who were verified to be instructing DL students claimed for funding, is not in accordance with the Ministry directives including the DL Agreement and DL Standards. The DL teacher assigned to the students was not delivering the instruction but was reporting/assessing. It was confirmed that Brain Boost staff provided the formative assessment. Student work was submitted to the Brain Boost staff. Students work on their DL course content together, in PODs, at the Brain Boost site. PODS use face to face class-based timelines where students all become 'active' at the same time and students have structured completion dates. The DL teacher visits Brain Boost in Vancouver and picks up completed student work every one to two weeks, converses with students, and meets with Brain Boost staff if needed. Report card comments refer to class time and one-to-one instruction time being delivered by Brain Boost staff.
 - During the audit 26 student claims funded in February were for students taught by Brain Boost staff. Due to the time constraints and lack of evidence to verify if these funded sessions were tutoring aligned with the student's IEP goals, there were no recommended recoveries for 20 of the students. The other six claims for non-designated students were recommended for recovery. Further enquiry and review is recommended for the students with IEPs to verify if the course funding eligibility requirements are being met and not reflective of tutoring support aligned with special education supplemental funding.
 - There were multiple claims for non-credit blocks for students with Special Needs designations. Due to the inability to obtain clarification during the audit, it was unclear whether the courses reported for funding and undertaken in a face-to-face mode by the

students at Brain Boost were tutoring services to support IEP educational adaptations aligned with supplemental funding, or part of the students' standard educational program.

- It was verified that the School's practice regarding financial reimbursements to third party providers is not in accordance with the [DL-General Policy](#). There was evidence that over 500 pre-loaded credit cards were provided to parents to purchase educational resources for their children. Currently EBUS issues prepaid credit cards to families when they register as full time students at the school. The EBUS website states that the school provides technical, financial and educational support for students' DL education.
 - At the time of the audit 529 students/families were provided with pre-paid credit cards. contrary to the DL General Policy requirements which says: *The board of education **must not provide financial payments or reimbursements to learners or their parents, nor may they use any amount of money budgeted to support an educational program as an incentive to have a learner enroll in a distributed learning program or course.** The board of education may provide financial assistance to learners or their parents for a portion of the family's Internet connection fees, **if and only if the learner requires an Internet connection to participate in an educational program delivered in whole or in part through distributed learning.** The board may lend, but not give, equipment with an asset value (such as a computer that is required for participation in a distributed learning program or course) to learners or to parents or families of learners.*
 - For Kindergarten to Grade 9 students, teachers fill out a Learning Support Funding form with parents. Families are authorized for \$1,000 if they register before September 30th. \$600 is for parents to purchase learning resources and \$400 for Internet costs. Parents of students who are enrolled in February get \$500 for combined expenditures of learning resources and internet. Internet payments are based on the ten-month average. If the family has one child they receive \$400, for two children the allocation is \$800 and \$900 for three children.
 - Parents of students (or students directly if applicable) in Grades 10 to 12 are allocated the same \$600/\$400 split if enrolled in a full time program of courses. For per course funding, students receive \$125 per activated course and must become active in eight courses to receive the full \$1,000. For these students the pre-paid credit cards are generally ordered in October after the activation/attendance requirement has been achieved.
 - The School/District uses Van City Credit Union to provide the individualized credit cards to the parents/students (if applicable). Van City Credit Union orders individual credit cards in the name of the parent. Credit cards are mailed directly to the families (a few were sent to the school for parents to pick up).
 - EBUS has access to all credit card information so credit card limits can be sourced (limits increased or decreased) as needed. Parents/students (if applicable) make purchases using these credit cards and the school checks purchases on a regular basis, flagging ineligible expenses such as gas or food. Ineligible expenses are flagged for the Vice Principals to contact the teachers to verify alignment with the student learning plan (SLP) and/or the Learning Support Fund document. Parents/students (if applicable) are asked to provide all receipts electronically and the school uses a PayPal account for parents/students to pay back ineligible purchases.
 - Returning full-time EBUS students who have completed their learning support funds application receive fund allocations earlier in the school year than those new to the EBUS program. For new full-time Kindergarten to Grade 9 students, credit cards arrive in August preloaded with \$200 per student for back-to-school sales. Other

Kindergarten to Grade 9 pre-paid credit cards are ordered after the September 30th claim period. If students withdraw after activation, any unspent money is removed and returned to School funds. All remaining funds on the credit cards are removed by May 30th.

- An email is sent to parents to remind them to spend their money and stated that this is done because the “*Ministry is taking back the money*”.
- There were instances of allocations towards Aboriginal Education supplemental funding added to the pre-paid credit cards if agreed to by the Aboriginal support worker and Vice-Principal.
- Learning Support Fund documents were created to outline the relevant Learning Resources for third party provision information which meets the student’s learning plan. These documents were often too generic in terms of describing what purchases were required to meet the objectives on the plans and did not accurately reflect what purchases, made on the pre-paid credit cards, had been prequalified/acknowledged by the teacher. The student learning plans did not reliably demonstrate that the learning support funds were required for the course(s) being taught. Secondary student plans/forms did not contain sufficient information to align with the learning support funds used. The Learning Support Fund document generally cited the course names and did not indicate how that learning would be supported through access to the funds. Learning Support Fund documentation was not regularly updated to reflect educational programing changes or priorities.
- Adult students who had either met the general requirements for graduation in B.C. or completed the requirements for graduation from a secondary school or high school in another jurisdiction were reported as non-graduates and claimed for courses not on the [Tuition Free Foundation Course list](#). There were instances where adults were claimed for funding even though there was evidence stating the students were determined to be fee paying, had already paid fees, or when there was clear evidence of self-declaration as a graduate.
- Elementary students’ families are offered an iPad for the duration of the time they are enrolled with EBUS. Each child in a family is eligible for their own iPad. Even though the iPads are barcoded as the property of EBUS, there is only an honour system in place to ensure iPads remain the property of the School. Parents do not sign an agreement nor are deposits paid and iPads are not returned during the summer break. When a family leaves the school they are required to return the iPad. There was no evidence that this occurred on a consistent basis.
- Course selection/enrolment forms did not consistently reflect the courses the student claims were based on. Course selection/enrolment forms must align with the DL Active Policy’s requirements including revisions when educational program changes are made.
- EBUS’s dated student evidence was difficult to track as the SMS and Moodle data automatically defaulted to the current date when data was accessed. To meet the DL Active Policy’s attendance requirements aligned with the Form 1701 Data Collection timelines, accurate dates are required. All substantive student course activities must be evaluated by the teacher and entered in the teacher’s records, dated on or before the date the student became active.
- EBUS has a process with parents for Kindergarten to Grade 7 student report cards. Anecdotal-type checklists are used for Primary Grade students, and Parent Assessment Forms are used for Grades 5 to 7 students. These checklists/forms resemble the student progress report documents (report cards). Parents are requested to send in student work samples and to complete the applicable form for each reporting period. Teachers review and

make changes/additions as necessary before progress reports become the official version of the report card. Report cards reviewed during the audit were identical to what the parents provided with only a few edits. It is required that TRB certified teachers are responsible for the assessment and evaluation of the students (Ref: K-12 Funding General Policy).

- Many current course claims were found that had not been claimed since the student started in the 2015/16 school year (where two or more claim periods had passed). The School explained that this was due to the transfer to MyEdBC.

Audit Sample Findings

The auditors found that:

- 5.0000 Kindergarten to Grade 9 school age FTEs had no evidence the student was in attendance/active, as required by the DL Active Policy and in accordance with Form 1701 Instructions.
- 13.2500 Grade 10 to 12 school-age FTEs were claimed for more courses than found. There was no evidence to meet the requirements of the DL Active Policy and in accordance with Form 1701 Instructions.
- 1.0000 Kindergarten to Grade 9 FTEs and 0.6250 Grade 10 to 12 FTEs were claimed based on work done in a previous school. E-mail and registration evidence verified that there was a practice of awarding credit for portions of courses already completed at another educational facility. While student is eligible for credit award/recognition, these claims were not reflective of a comprehensive educational program/course option provided by EBUS.
- 1.0000 adult FTEs were reported as non-graduated adults. It was verified the students were graduated adults taking ineligible courses not on the tuition free foundation course list.
- 0.5000 Grade 10 to 12 school-age FTEs were reported for ineligible support blocks. Support blocks are not to be reported by Distributed Learning Schools (Ref. Form 1701 Instructions P.16).
- 0.6250 non graduated adults were verified as fee payers claimed for funding.
- 0.7500 non graduated adult FTEs were without evidence to meet the criteria for Work Experience 12. There was no verifiable documentation or evidence aligned with 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](#). When reporting non-graduated adults for Work Experience 12 funding claims ensure the directives for Work Experience are met. Recognition of current or past work can be used for credit recognition through a prior learning assessment (PLA) but are not funding eligible for those non-graduate adult students. Fees can be charged for adult PLAs.
 - There were instances where previous work or current employment was used for the course claim without alignment with the educational requirements of this Ministry Authorized course. The Work Experience Guidelines say: These courses are not intended as ‘instant credits’ for students who have a part-time job, and that before participating in work experience placements students must have an in-school orientation; students must meet the learning outcomes related to the Workplace Health and Safety curriculum.
 - In accordance with the Work Experience Placement Standards, educators must: establish a plan for use by the student and employer that articulates the skills and areas of knowledge to be developed during the work placement; familiarize the student with the responsibilities and expectations; monitor the student during the placement; teach the student about workplace safety before work placements begin; place the student in

appropriate situations, taking into account the student's abilities, personality and career aspirations; have all required parties sign a Work Experience Agreement Form before any work placements begin; remind all employers of their responsibility to orient the student; visit any new work site to meet the employer or supervisor; inform workplace sponsors about the intent of the work experience placement; evaluate the student using established criteria measuring student achievement in relation to the Prescribed Learning Outcomes for the course.

- While there was evidence that some monitoring occurred during student placements using email and phone contact with some employers, there was no evidence that educators had visited work sites (never before used for work experience) to meet the employer or supervisor to discuss the required on-site safety orientation for the student before any hands-on tasks began. Nor was there evidence to verify that WorkSafeBC coverage was provided for any paid work experience (which is to be covered by the employer unlike the non-paid school assigned placements which are covered by the Province).
- 1.2500 Grade 10 to 12 school-age FTEs (without special needs designations) were claimed for a course(s) taught by a non-certified instructor at Brain Boost.
- 0.5000 Grade 10 to 12 school-age FTEs were for a non-designated student claimed for non-credit generic blocks only eligible for students with special needs designations (XSIEP blocks). The Form 1701 Instructions directives specific to funding and scheduling of these specialized block says: In order to use these non-credit codes, the student (Grade 8 to 12 and SU) must have a reported designated special needs category; must have an IEP (Individual Educational Plan); is receiving an educational program and/or support to meet the goals of the student's IEP; and, is assigned this activity because it is being used to assist the student in meeting one or more of the IEP goals.
- 26 designated students were identified through the verification of the students reported in both the February and September claim periods. All students were reported for support blocks in September but it was unclear if the incorrectly labeled claims met the XSIEP criteria. The audit was not extended outside the sample for these claims due to time limitations to disaggregate the student data (timetabled as XSPBK-support blocks which are ineligible funding claims for any DL school versus XSIEP blocks which are eligible if criterion are met for students correctly designated with a special needs classification).

Recommendations

The auditors recommend that:

- The District take immediate steps to 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 (TRB). An EBUS teacher evaluating the course work taught by non-sanctioned Brain Boost staff is not in accordance with Ministry directives for FTE funding eligibility. Any educational supports to special needs students from this non-sanctioned facility would only be in recognition of the required IEP supports aligned with the student's classification for Special Education supplemental funding – not per course funding.
- The District cease the practice of issuing pre-paid credit cards to students and/or parents enrolling in programs/courses at EBUS. The District and EBUS must align their procedures with the current DL Policy directives as stated in their DL Agreement. The provision of pre-

paid credit cards directly to the parent and/or student is in direct contravention to the [DL General Policy](#)'s Limits to Financial Assistance for Learners or Their Parents, which says: *The board of education must not provide financial payments or reimbursements to learners or their parents, nor may they use any amount of money budgeted to support an educational program as an incentive to have a learner enrol in a distributed learning program or course.*

- The District examine EBUS' current practice of paying up to \$900 for family internet bills ensuring there is alignment with the Ministry's DL General Policy requirements which states: *The board of education may provide financial assistance to learners or their parents for a portion of the family's Internet connection fees, if and only if the learner requires an Internet connection to participate in an educational program delivered in whole or in part through distributed learning.*
- The District revisit the process used by EBUS to provide iPad technology to families, ensuring accordance with the DL General Policy which says: *The board may lend, but not give, equipment with an asset value (such as a computer that is required for participation in a distributed learning program or course) to learners or to parents or families of learners.*
- EBUS be encouraged to align reference language on all school forms, Moodle courses and course outlines with the current DL Active Policy's criteria terminology. The attendance requirement for Grade 10 to 12 student claims is 'substantive student activity' representing a minimum of five percent of the course's learning activities. For each eligible course reported for funding it is the 'substantive student course activity' which is submitted to the teacher.
- The EBUS 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 reporting claim directives of 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 and EBUS staff ensure that no funding claims are submitted for students who have not met the eligibility requirements of the DL policies.
- EBUS ensure that student learning plans meet the DL Active Policy's evidence criteria. The plan must be teacher-developed; the plan is signed and dated by the teacher and parent (and by the student, if old enough to understand the plan); and, refers to learning outcomes for the program, required areas of student for the program/course(s), the teacher's plan for providing learning activities, the learning resources being used to complete the program/course(s), as well as assessment strategies and standards of performance expected of the student.
- To meet the attendance criteria all Grade 10-12 and cross enrolled Grade 8 and 9 students must have a current course selection/enrolment form that meets the Active Policy's criteria. The form is dated and signed by the student and/or parent, listing each eligible course claimed for funding and is updated as required.
- The District ensure that all schools offering Work Experience 12 options are aware of the requirements of these Ministry authorized courses including implementation and adherence to Board established guidelines regarding conduct, supervision, evaluation and participation of eligible students. Staff must align their procedures and practices ensuring recognition of eligible work placements, awareness and adherence to the various standards for authentic work experience, use of paid work experience, monitoring students on their work study program, and assessing and evaluating students.
- The District ensure EBUS stops the practice of reporting funding claims for students who were assigned/awarded credit without the provision of an educational program or adherence to Ministry directives including Work Experience 12.

- The District ensure that the DL school enrolling adult students is aware of and adhering to the [Adult Funding Policy](#), including only the eligibility of the [Tuition Free Foundation courses](#) for Graduated Adults.
- The District ensure there is a process in place to accurately report eligible DL students. Fee paying students must not be reported for funding. The issue of tracking and claiming graduated adults became apparent in February 2017 during an FTE verification process. At that time the EBUS staff realized that claims were made for fee paying adults and there was no consistent method to ensure these students were not claimed. From the evidence gathered during the audit it was verified that the School has not resolved this ineligible practice.
- The District ensure that EBUS implements a process to effectively track student claims from the time of enrolment until they are reported as meeting the attendance/active requirement, verify claims are eligible for funding in accordance with the Form 1701 Instructions and related DL Policies, and to ensure all claimed students are only those enrolled, attending, and provided with a comprehensive educational option at EBUS.
- EBUS adhere to the DL Funding Policy directive regarding course work previously undertaken. Evidence verified that EBUS enabled students to continue course work undertaken at another school and claim partial course work for full course funding. Assessment of past work cannot be used to claim a course. A course claim is based on the provision of all required areas of study being provided to the student. Assessment of student's past work may be a consideration for awarding/recognizing credit but is not funding eligible.
- Only eligible non-credit XSIEP blocks are to be claimed for accurately designated students and only when these course claims meet the Form 1701 reporting instructions and the DL Active requirements.
- EBUS cease reporting students for funded support blocks (XSPBK). Support blocks are not eligible claim options for DL Schools.
- A Special Education audit of the District's DL Program's designated students be scheduled to identify what servicing requirement is being met when these students are attending Brain Boost; that XSIEP blocks are eligible to be claimed by the DL Program, and that all required supplemental programming aligns with the Ministry directives.
- The District's DL program be scheduled for a return audit to determine that the above findings have been amended to reflect only eligible claims aligned with Ministry directives and in accordance with the DL policies.

Auditors' Comments

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