



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

2016/17 K-12 Regular Enrolment Audit

AUDIT REPORT

SCHOOL DISTRICT No. 10 (Arrow Lakes)

2016/17 K-12 REGULAR ENROLMENT AUDIT REPORT SCHOOL DISTRICT No. 10 (Arrow 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 2016/17 school year, boards of education reported a total of 533,356.8856 FTEs in Kindergarten through Grade 12. School District No. 10 (Arrow Lakes) reported a total of 442.0625 FTEs or 451 students, including 61 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. 10 (Arrow Lakes) during the week of February 6, 2017. The schools audited were:

- Nakusp Secondary (NS)
- Burton Academy (BA)
- Lucerne Elementary/Secondary (LES)

The total enrolment reported by these schools on September 30, 2016 was 231.6875 FTEs, of which 137 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 2016/17 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 Director of Learning as the Superintendent was out of the district. At each exit meeting the auditors presented their preliminary results and clarified any outstanding issues.

The audit included the enrolment reported in the 2016/17 school year. The areas audited were:

- September 30, 2016 enrolment and attendance
- Ordinarily Resident
- School-Age Grade 10-12 Course Claims
- Aboriginal Education Supplemental Claims
- Career Program Courses (Work Experience only)
- 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:

- 0.6250 school age FTEs claimed for funding were enrolled in Work Experience 12A verified to have begun in the previous school year. Evidence confirmed these course claims were reported for funding twice for the continuation of learning in the same course, which began in the previous school year. Per P.12 of the Form 1701 Instructions "*Courses that have an open-ended timeline encompass only one organized set of learning outcomes. While completion of the course's learning outcomes may be over a number of registration periods, only one course is undertaken and therefore eligible for only one funding claim.*" P.13 of the Form 1701 Instructions states that "*Schools must ensure when tracking hours related to the work study program segment of WEX 12 and SSA 11 and 12 only one four credit course is claimed regardless of the number of reporting periods the student requires to complete the work placement component.*"
- There was no evidence of Board established guidelines regarding conduct, supervision, evaluation and participation of students in the Ministry Authorized Work Experience course. In accordance with [Ministerial Order 237/11](#): "*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*"; and, the [Work Experience Policy](#) says: "*Boards of education must establish guidelines respecting the conduct, supervision, evaluation and participation of students in all school-arranged work placements. School personnel must monitor each student on a school-arranged work placement as determined by board guidelines.*"
- 1.0000 Grade 9 FTE claimed for funding was not enrolled and/or in attendance as at September 30th.

- 4.0000 Grade 10-12 school-age FTEs claimed for funding were enrolled in two credit courses reported for funding as four credit courses. The student sample was expanded to include all incorrect course claims.
- One student claimed as receiving an Aboriginal Education Supplemental programs and/or service was 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](#). While self-identified, the parents requested no services be provided, nor was there evidence of any support and/or services provided.
- All files for Aboriginal Education supplemental student claims contained an annual written record of Aboriginal Ancestry self-declarations.
- The auditors noted that the District had a standard practice to verify students were ordinarily resident in B.C.
- A number of school age Grade 10-12 students were enrolled and in attendance at September 30, but were not entered into the District's student data management system until the first week of October.

Recommendations

The auditors recommend that:

- The Board of Education immediately establish guidelines regarding conduct, supervision, evaluation and participation of students in Work Experience.
- The District staff ensure that all students claimed for a work experience course are only reported for funding once regardless of the number of reporting periods/years the student requires to complete the learning outcomes for the course.
- Schools claim only those students who are enrolled and in attendance as at the Form 1701 Data Collection claim date.
- The District staff ensure the accuracy of all reporting claims and verify the number of course credits for each course before remitting for funding. The Form 1701 Instructions (P.12) clearly identify that two credit courses are to be entered for funding as a half course.
- When reporting students as receiving Aboriginal Education Supplemental programs and/or programs, those students who opt out or whose parents who decline servicing, are not to be claimed for supplemental funding.
- The District ensure that all eligible course claims are made in accordance with the Form 1701 Data Collection Instructions timelines.

Auditors' Comments

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