



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

2016/17 K-12 Regular Enrolment Audit

AUDIT REPORT
Revised November 30, 2017

SCHOOL DISTRICT No. 23 (Central Okanagan)

2016/17 K-12 REGULAR ENROLMENT AUDIT REPORT SCHOOL DISTRICT No. 23 (Central Okanagan)

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.23 (Central Okanagan) reported a total of 21,875.7500 FTEs or 21,551 students, including 460 students for English Language Learners (ELL) and 2,414 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. 23 Central Okanagan during the week of (01/30/2017). The schools audited were:

- Rutland Secondary (RS)
- Mount Boucherie Secondary (MBS)
- Central Secondary Alternative (CSA)
- George Elliott Secondary (GES)

The total enrolment reported by these schools on September 30, 2016 was 3,925.1875 FTEs, of which 447 of the 616 scheduled 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. Due to the extent of the Grade 10-12 verifications, there was no ability to review K-9 student claims or the individual supplemental claims.

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 2016/17 school year. The areas audited were:

- September 30, 2016 enrolment and attendance
- Ordinarily Resident
- School-Age Grade 10-12 Course Claims
- Alternate Education Programs
- English Language Learning Supplemental Claims
- Aboriginal Education Supplemental Claims
- Reciprocal Exchanges
- 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

- 1.2500 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, 2016.*
- 16.2500 school-age Grade 10-12 FTEs claimed for funding were enrolled in two credit courses which were claimed as four credit courses.
- 1.0000 school-age Grade 10-12 non-graduated FTEs were not in attendance nor was there evidence to meet the requirements of the [Alternate Education School Program Policy](#).
- 0.7500 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 including their Distributed Learning Course, plus a support block 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...In support of students taking distributed learning courses, students cross enrolled in non-DL schools may claim one funded support block per student per school year, as long as the other requirements noted above are met”.

- 1.1250 school aged Grade 10-12 FTEs were claimed for Work Experience 12 (WEX). There was no verifiable 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](#). The school had no evidence to support the claims.
 - For all but one school in the sample, the WEX 12 evidence was well organized and there was clear evidence of adherence to the guidelines regarding conduct, supervision, evaluation and participation of students in their school-arranged work placements. The schools ensured the students had an in-school orientation and there were duly signed WEX Agreement Forms for each student. WEX documentation showed evidence that the students are at sites where WorkSafeBC coverage was provided and that school personnel were monitoring students in accordance with established Board guidelines.
- **21.0000** FTE school age Grade 10-12 FTEs which were claimed as for Alternate funding but did not meet the Ministry policy requirements. 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. The policy states...“Each Alternate Education Program will have: 1) An intake process to facilitate district referrals or self-referral; 2) An annually reviewed learning plan for each student, either an official Individual Education Plan (IEP) or a Student Learning Plan that clearly defines the objectives for the student, additional services provided as required, progress made, and any transition plans.; 3) An exit strategy to facilitate the students transition either back into regular school system, continuing education centre, graduation, or to work and to post-secondary training and education; and 4) Evidence of additional services as required by the student population”.* There was no evidence these 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.
 - Several Alternate students were taking their courses through Distributed Learning (DL). Some students with DL courses were taking their Grad Transitions and/or Work Experience12 at the Alternate Education Program School.
 - Two students had evidence of Aboriginal Education support aligned with the supplemental funding claim but no other demonstrable supports or services aligned with Alternate Education Program requirements.
 - The Alternate Education Program provides additional services to students through various programs sponsored by school staff such as: food programs, pre-employment, skills for success, community recreation, social skills and various field trips. There was evidence that the Alternate Education Program does have connections with a variety of

Community Service providers as well as a Ministry of Children and Family Development Social Worker assigned to the program in January 2017.

- Many of the non-special needs students attending and funded for an alternate education program had SLPs identifying only the graduation courses required, not unlike that of a standard school. SLPs did not consistently define the objectives for the student, additional services to be provided as required, progress made, or any transition plans.
- The SLPs provided for the audit consisted of student self-rating checklists and fill-in-the-blank questions about where they live, transportation, reasons why they are attending (checklist), services they currently have (checklist), what services they want (checklist) and goals. Many of these forms were not complete or the information provided by the students was sparse. There was a section for staff to record student updates, meetings, changes and career and transition plans. These were not always completed. Forms are not consistently signed or dated by school staff.
- Most SLPs included a “Social Emotional Support Document” which consisted of a checklist of strategies and supports but did not identify or give any indication of who would provide the service or frequency.
- SLP notes and/or changes were not consistently dated with information about when they were written (month/year).
- The intake process identifies that the referral will be completed by the previous school; outlining the reason for the referral; requirements to return to a traditional school; as well as current and/or suggested supports. Many files sampled had no evidence that the referral process was followed. Intake process for referral was regularly requested by the audit team. There was evidence that documentation was written at February 2017 but backdated to September 2016.
- 9,500 school age FTEs were claimed for students undertaking additional areas of study to expand upon Ministry of Education courses in order to write Advanced Placement exams. While these extra hours of study and additional assignments and tests may lead to recognition of further credits for the student, the sessions provided were not separate and distinct courses, and should not have been claimed as additional full credit courses for funding.
 - The findings identified in this audit were the same as those ineligible claims identified during the District’s 2009/10 K-12 Regular Enrolment audit. In the 2009/10 school year it was also recommended that schools offering Advanced Placement courses must be separate and distinct, and that schools maintain documentation that these requirements are met.
- There were no recommended adjustments for students reported as taking Advanced Placement (AP) Physics. The AP Physics teacher created a Moodle course containing all learning outcomes. These students had complete access to the full curriculum and activities. There was evidence of teacher support/lessons/labs in sessions scheduled outside the timetable. It was verified that this educational session was a course separate and distinct from any other Grade 10-12 course the students were undertaking.
- Numerous Grade 10-12 FTEs were reported for Independent Directed Studies (IDS) which did not align with the definition in the [Graduation Program Order](#) (M302/04): **Definition:** *"independent directed studies" means an area of study in an educational program undertaken by a student that is (a) related to or is an extension of one or more of the learning outcomes established in an educational program guide listed in Ministerial Order 333/99, the Educational Program Guide Order, or in a Board Authorized Course,(b)*

undertaken pursuant to a plan developed by a teacher and a student and approved by a principal, vice principal or director of instruction, and (c) carried out by the student under the general supervision of a teacher. Students did not “initiate their own area of learning” the plan for each student was not “developed by that student and a teacher” and it was not “approved by a principal”. From the school records reviewed during this audit it was identified that the District has a wide-spread process of reporting funded FTEs as Independent Directed Studies. While verified that these FTEs were not aligned with the Ministry directives for Independent Directed Studies (IDS), it was confirmed that the sessions were actual educational options created to help meet local community needs and providing a mechanism of choice and flexibility for the student population. An Assistant Superintendent, advised that instruction was to report these educational options as IDS until various courses were formally processed as Board/Authority Authorized (BAA) courses. Audit evidence verified IDS had a unique structure/purpose in each school audited.

- At George Elliot Secondary School, IDS coded course were used last spring/summer when the school created the 2016/17 timetable. Some of the courses that were assigned IDS labels were new courses. The school advised at the time, they did not know if all the courses would end up running (some did not) and were still trying to find appropriate course codes for others at that time. After the Form 1701 claim, the school found Ministry course codes (or BAA course codes) that were appropriate for all their “IDS” coded classes. The school revised the names of the courses and no longer identified these educational options as IDS.
- At Rutland Secondary School IDS claims were used in a variety of ways. One option was a specific language course (currently a Ministry Authorized course on the [Ministry Course Registry site](#)). This option was created in response to a meeting with a segment of the community but lacked the required enrolment to run the course. An IDS labelled Baseball training option was representative of an Academy for a cohort of students, which did not align with the definition of an IDS versus the creation of a BAA Baseball Academy option. The audit team were advised on the first day of the audit that the District’s staff supported the manner in which IDS was identified at Rutland Secondary.
- At Mount Boucherie Secondary IDS labelled courses were run as courses within the timetable. The audit team were advised that the school’s process was to initially label various options as IDS to help determine the viability of new courses. The school’s teachers suggest “spinoffs” from provincial courses with the teacher then developing the curriculum and assessment plan. Over a period of two or three years, if the school is confident that the option is sustainable, then the process of creating the BAA course is undertaken.
- During the last K-12 audit (**Feb 2010**) the auditors found that student plans were not retained and it was recommended at that time that the schools ensure there is documentation of all students’ annual plan of courses as at September 30th and that all courses reported for funding are on the students’ annual plan of courses as at September 30th. This current audit process encountered the same issue. Two schools in the sample did not have the required evidence of the student timetables for September 30, 2016. The schools stated that they did not capture the September 30 timetable data due to a series of systemic and clerical errors. For the purpose of the audit, the schools were responsible for creating approximate timetables based on the August timetables, combined with the add/drop information as well as the report card data to create a timetable to show the specific courses the students were enrolled in when they were claimed on September 30. This work was not consistently done

prior to the team arriving. It is required that the schools/district retain student attendance records and participation documentation for each reporting period to confirm/verify the District's claims and to assist in the enrolment audit process. Again, it is recommended that the District ensure the collection/retention of the necessary student data as outlined by the Ministry of Education is undertaken.

- One school offers a Planning 11 course for their Physics Advanced Placement students one day per week. This course is no longer on the Ministry of Education's course registry. Student report card and PR card data shows that the information is adjusted to provide recognition for the authorized Planning 10 course.
- The District has a current policy "480 – Raising the Bar: The Three-Year Rule" for students entering Grade 10 to complete their graduation requirements within three years at their neighbourhood school. District staff referred to this as a 'Finishing School' process and utilize their Alternate Education Program School and/or Distributed Learning enrolments as the path to secondary school completion. During discussions with District staff there was evidence that students who were unsuccessful in a Distributed Learning school were enrolled at the Alternate Education Program School to complete/finish their graduation programs. Per the District's "Three-Year Rule" policy students cannot go back to their neighborhood school after the three years. At the exit meeting the audit team were advised that there is a current plan to revisit this policy.
- Although, due to time constraints, no actual supplemental student claims were reviewed, evidence verified that the District's Aboriginal Education Program documentation was an exemplar of their supplemental program services. It provides staff with excellent tracking and statistical/observable data. The School District uses a Student Management System to track and record student participation, academic success/struggles, contacts, etc., as well to flag and track students who require extra support.

Recommendations

The auditors recommend that:

- The District and the schools ensure retention 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 August 28, 2016 audit notification to the District's Superintendent and Secretary Treasurer, the October 4, 2016 Data 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.*"
- The District ensure the accuracy of all reporting claims and verify the number of course credits for each course before remitting for funding.
- The District ensure that all students are enrolled and attending prior to reporting them for funding by the Data Collection deadline.
- For Grade 10-12 school-age students, schools report only eligible courses, including evidence to verify the 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 in the students' annual educational program, including those taken in a

DL program, plus support blocks cannot exceed eight in total. Annual educational programs containing a funded support block(s) are capped at eight full credit claims. To avoid a cap in the student's annual educational program, do not report support blocks for funding.

- The District ensure that only eligible student FTEs are claimed for Ministry Authorized WEX courses 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's Alternate Education Program School be required to develop Student Learning Plans aligned with the Alternate Education Program policy requirements. In addition to identifying courses the student requires to graduate, the evidence is to demonstrate the specialized education adaptations and individualized support in accordance with the Policy directives, including the requirement of an annual review.
- The Alternate Education Program school be required to follow their stated intake process, which includes: completion of referral forms by the previous school; and, clearly outline the reason for the referral, requirements for return to traditional school, current and suggested supports and special Education designations noted.
- In the case of Advanced Placement courses, only courses that have separate and distinct learning activities; are taught by a certified teacher; have mandatory attendance and reporting; and, are scheduled on the same basis as any other funded courses can be claimed for funding. It is also recommended that schools maintain evidence that these requirements are met as verification of the funding claims.
- The District ensure that all educational options labelled as IDS courses meet the requirements in accordance with the definition in the [Graduation Program Order](#) (M302/04).
- The District's Alternate Education Program School and Rutland Secondary be scheduled for a return audit to ensure the recommendations in accordance with Ministry directives are followed and put into practice.

Auditors' Comments

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