



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

2016/17 K-12 Regular Enrolment Audit

AUDIT REPORT
Revised December 18, 2017

SCHOOL DISTRICT No. 64 (Gulf Islands)

2016/17 K-12 REGULAR ENROLMENT AUDIT REPORT SCHOOL DISTRICT No. 64 (Gulf Islands)

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. 64 (Gulf Islands) reported a total of 1,745.3750 FTEs or 1,790 students, including 43 students for English Language Learners (ELL) and 142 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. 64 (Gulf Islands) during the week of January 16, 2017. The schools audited were:

- Gulf Islands Secondary (GIS)
- Phoenix Elementary-Alternate (PE-Alt)
- Mayne Island (MIS)
- Pender Islands Elementary/Secondary (PIE-S)
- Windsor House (WHS)

The total enrolment reported by these schools on September 30, 2016 was 948.2500 FTEs, of which 333 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 two schools to review student files, interview staff, and conclude on their observations. For three schools the student files were brought to the district office by the school administrator to review the student files, interview staff in person and by phone, 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
- 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
- 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:

- **9.5000** 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.*
- 10.2500 school-age Grade 10-12 FTEs were verified as not enrolled and/or in attendance at September 30, 2016.
- **10.1250** school-age students were claimed for a Grade 10 course taken in Grade 9. The School was funded for the students' Grade 9 program which included the Grade 10 option, yet once the same students entered into Grade 10 the School chose to report the previously undertaken course once again when the students moved on to Grade 10. It was verified that students completed an educational option known as "Real 9", a course covering 80% of the

learning outcomes for Planning 10 while in Grade 9. The School then reported the same students as enrolled and undertaking Planning 10 once they entered Grade 10. Evidence verified that the remaining 20% of the learning outcomes of Planning 10 representing attending events, presentations, etc., appeared in the various portfolios for Graduation Transitions. There were no blocks of time in the students timetable to complete remaining learning outcomes after Grade 9. In the few instances there was evidence of an educational option called Planning 10 Shift. This was verified as an eligible option offered to newly enrolled students without a previous Planning 10 credit.

- 39.0000 school-aged students (consisting of 31 Kindergarten to Grade 7 student claims and eight Grade 8 to Grade 9 student claims) were reported as enrolled and in attendance at district schools. The auditors were told by District staff and collected evidence from student files verifying that a selection of students in a program called Spring Leaves and Home Learners Program are home schooled. The District's website identifies these learning options as home based programs situated within a school community on Saltspring Island, Pender Island, Galiano Island and Mayne Island. At the time of the audit the District's website explains that the "*Home Learning Partners is a small home based program situated within a school community on the Gulf Islands of Saltspring, Pender, Galiano and Mayne Islands. It is a child centred program designed with you to meet your child's needs.*" From the Spring Leaves Family Learning blog page, the program is described as "*Spring Leaves students are home-based, self-directed learners with many wonderful strengths. This program allows them to explore and develop their strengths and interests as they be and become who they really are in their hearts and souls – within the loving arms of their families and their wider community*". The role of the resource teacher is described as "*to support families in their home-based learning journeys*".
 - These students were incorrectly reported and funded as attending Phoenix Elementary and Pender Island Elementary/Secondary – both schools are identified by the District as being an Alternate Program school and a Standard school respectively. These student claims are ineligible for full FTE funding to the District. It was further verified by the Superintendent on January 18, 2017 that students in the Spring Leaves and Home Learners Program were home learners. It was also verified that families of these home schooled students are given a \$900 allowance toward the purchase of resources, lessons, etc. Students who are home schooled are registered with a Board of Education and reported in accordance with the required student code on the various Form 1701 Data Collection periods. Districts receive a basic funding allocation of \$250 per home schooled students. The adjusted recoveries are reflective of a home schooled student in the September enrolment count versus the basic allocation of a student enrolled and attending a standard or alternate school. This is reflected in the report's Funding Adjustment table.
- 17.7500 adult FTEs (16.8750 non-graduated and 0.8750 graduated adult students) reported for funding did not have evidence to meet the attendance requirements for adult claims. As stated in the [Adult Funding Policy](#): *adult student taking the course(s) must meet the attendance requirements*. Per the Adult Funding Policy: "*Attendance is defined to be over one reporting 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 Grade 10-12 active requirements as outlined in the [DL Active](#)*

Policy. For adults reported on Form 1701 in the Fall Data Collection period, this attendance requirement must be met at September 30th.

- **1.0000** 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 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*".
- **0.5000** FTEs (0.3750 school-aged Grade 10-12 and **0.1250** non graduated adult students) were claimed for Work Experience. 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](#). None of the students had any evidence of participation in an educational program in accordance with the WEX requirements.
- 1.0000 school-age Grade 10-12 FTEs reported for funding was not ordinarily resident in British Columbia. Evidence verified this was an International student and ineligible for provincial funding. In accordance with the [K-12 Funding General Policy](#) "*To be eligible for provincial funding, Boards of Education must ensure that students are: ordinarily resident in BC (and where applicable for school-age students) with their parent/legal guardian*" In this case a student was staying with a relative in the district who was neither the parent or legal guardian of the student.
- 2.5000 school-age Grade 10-12 FTEs were verified as ineligible exchange student claims. Evidence verified that each of the five non-resident students were claimed for 0.5000 FTE in addition to the full funding claimed for the resident student. In accordance with the Form 1701 Instructions, "*An exchange student is school aged and non-graduated involved in a reciprocal and equal educational exchange. This exchange must be one in/one out of the same board for the same length of time during the funded school year. Boards receive funding 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. Reporting both the resident student and non-resident student during the funded school year does not meet the reporting directives.*"
- **13** 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](#).
- 11 students claimed for ELL supplemental funding had no evidence to demonstrate requirements related to the provision of services as required in the [Form 1701 Data Collection Instructions](#) and the [ELL Policy and Guidelines manual](#). There was no evidence of additional services or support provided. ELL supplementary funding is funding in aid of additional services in addition to the standard curriculum.
- 2.0000 non-graduated adult FTEs claimed for funding were enrolled in courses verified to have begun in the previous school year. Courses with an open-ended timeline encompass only one organized set of learning outcomes. The student proceeds through the course(s) at their own pace as they work towards meeting all the learning outcomes (Ref. Form 1701 Instructions P.12). The completion of each course's learning outcomes was ongoing, but

were only undertaken once by the students. Evidence verified these current claims were reported for funding twice for the continuation of learning in the same course which began in the previous school year.

- 3.5000 graduated adult FTEs were claimed for ineligible courses not those on the [list of tuition free courses for graduated adults](#). Aligned with the Adult Funding Policy and per the Adult Graduation policy: *“adult students who have graduated may take tuition-free Literacy Foundations courses. These tuition-free courses may be taken at continuing education centres, K-12 schools or through distributed learning. For information on reporting requirements and procedures see [Adult Funding Policy](#). For eligible tuition free courses see the list of [Tuition Free Foundation Courses](#)”*.
- 0.5000 school-age student FTEs were reported as enrolled and attending the TASK, a post-secondary institution program partnered with Camosun College. Evidence verified the student had not been accepted into the program. It was verified that all students of Gulf Islands Secondary enrolled in the TASK program were eligible funding claims.
- 1.3750 school-age student FTEs were reported in September 2016 as undertaking a Secondary School Apprenticeship Program. At the time of the audit there was no evidence in accordance with the Secondary School Apprenticeship Program directives that the students would be or had participated in these courses.
- 1.1250 school-age student FTEs were claimed for a four-credit course option that was verified not to be a course. Student timetables contained a full credit placeholder using the course code YPA. This block was for those students who were unable to attend school when the water taxi was unavailable to transport them to their school due to weather issues. The District staff approximates the water taxi is unable to run about 10 days annually.
- 0.1250 school-age student FTEs were claimed for a course that was being delivered by another school in another District.
- The auditors verified that the operation of Phoenix Elementary is not in accordance with the requirements of the Alternate Education School Program Policy. 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”*.
 - 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.* For FTEs claimed, there was no evidence of students receiving 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. The majority of these student claims were not enrolled and in attendance at September 30th and evidence verified many were home schoolers.

- The auditors noted that the District had a standard practice to verify students were ordinarily resident in B.C. Evidence indicated they followed that practice for school age students but not for adults. There was no evidence available that Adults were ordinarily resident in B.C.
- The auditors noted that not all student documentation and evidence was dated. In particular, the Adult course claims.
- The auditors noted that most Adult students did not have a signed and dated course selection form as required by the Adult Funding Policy.

Recommendations

The auditors recommend that:

- Schools claim only those students who are enrolled and attending as at the Form 1701 Data Collection claim date.
- The District ensure that home schooled students are registered as such with the Board of Education and refrain from reporting home schooled students as those students enrolled and attending the District schools.
- For Grade 10-12 school-age students, schools report only those eligible courses that are scheduled on each student’s timetable as at the Form 1701 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 in the student’s annual educational program, plus support blocks cannot exceed eight in total, as identified on P.14 of the Form 1701 Instructions.
- The District ensure that only eligible student FTEs are reported for the Ministry Authorized Work Experience 12A and 12B, and that students receive an educational program and instructional component in accordance with all Ministry directives related to Work Experience including evidence to verify those claims.
- The District take immediate steps to change the assigned Facility Code for Phoenix Elementary School or ensure the Elementary School meets the Alternate Education program criteria for a Type 3 School Facility as outlined in the Alternate Education School Program Policy and the Form 1601 Instructions. The [Form 1601 Instructions](#) define Alternate Education schools – 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 counseling services based on student need. In order to be classified as an Alternate school all of the requirements in the Alternate Education School Policy must be met”*.
- The District ensure that a plan for the delivery of aboriginal education programs/services are in evidence at the time of the Data Collection claim date and that only those students provided with Aboriginal Education support programs and/or services in accordance with Ministry directives are reported for supplemental funding. These were not in place at the time of the audit. It is expected that the District will have a plan for the provision of supports and services in place, and that all students claimed for Aboriginal Education supplementary funding will be receiving programs and services for the remainder of the school year.
- 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 verification evidence 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 funded school year. Reporting both resident and non-resident student during the same school year; reporting a graduated student along with the partnered non-resident student; and/or reporting a non-resident student without a participating partnered resident student for funding does not meet the student exchange eligibility requirements.

- The District ensure all PSI transition claims for school-age students align with the rationale and directives of the [Recognition of Post-Secondary Transition Programs for Funding Purposes Policy](#). For a group of students there was no verification that the students would be accepted into the program of courses prior to the funding claims.
- The District secondary schools be fully conversant with the Secondary School Apprenticeship (aka Work In Trades) and Work Experience requirement, and refrain from reporting any students for these educational options unless the requirements aligned with the [Guidelines](#) are met.
- The District schools ensure that the requirements for English Language Learning (ELL) supplementary funding as set out in the Form 1701 Instructions and [ELL Supplemental Funding Policy](#) and [Guidelines manual](#) are met before each student is reported. There was no evidence of supplemental servicing to students at the time of the audit. It is expected that all students claimed for ELL supplementary funding will be receiving service for the remainder of the school year.
- Adult students are only claimed for funding when the requirements as outlined in the Adult Funding Policy are met, including evidence to meet the attendance definition.
- Graduated Adults are only enrolled in courses which are on the [list of tuition free courses for graduated adults](#). Adults can be charged tuition for those courses that are not funding eligible.
- Courses are only claimed once regardless of the number of reporting periods the student requires to complete the on-going learning outcomes.
- For Grade 8 and 9 student claims, the Form 1701 reporting instructions are to be followed. It is an ineligible claim practice for courses, undertaken and funded in the student's K-9 educational program, to be additionally reported in a subsequent Grade 10-12 school year.
- Schools must discontinue the use of 'placeholders' and report only those eligible courses in which the student is enrolled and attending at the Data Collection claim date, and ensure the related reporting directives of Form 1701 Student Data Collection Instructions are met.
- Only those educational options provided by the District's schools are claimed for funding. Courses delivered by another District's school are not eligible claims.
- The District must verify that all students, including adults, are ordinarily resident in B.C. and, in the case of school age students, along with their parent/legal guardian(s).
- 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.