



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

2016/17 K-12 Regular Enrolment Audit

AUDIT REPORT

SCHOOL DISTRICT No. 82 (Coast Mountains)

2016/17 K-12 REGULAR ENROLMENT AUDIT REPORT SCHOOL DISTRICT No. 82 COAST MOUNTAINS

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. 82 (Coast Mountains) reported a total of 4,029.2500 FTEs or 4,130 students, including 145 students for English Language Learners (ELL) and 1,856 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.82 (Coast Mountains) during the week of February 27, 2017. The schools audited were:

- North West Regional Trades & Training Centre (NWT)
- PACES Alternate Education Program (PACES-Alt)
- Kitimat City High Alternate Education Program (KCH-Alt)
- Hazelton Alternate Education Program (H-Alt)
- Caledonia Secondary (CS)
- Parkside Secondary Alternate Education Program (PS-Alt)

The total enrolment reported by these schools on September 30, 2016 was 727.2500 FTEs, of which 271 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 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

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:

- 0.5000 school-age Grade 10-12 FTEs claimed for funding were enrolled in and attending fewer courses than reported at the Data Collection claim date.
- 2.3750 school-age Grade 10-12 FTEs were not enrolled and/or in attendance at the Form 1701 Fall Data Collection claim date. All three students were known to the school to be away for the first semester. In accordance to the [Fall Data Collection Form 1701 Instructions](#)...*“students are to be reported by the education facility with which they are enrolled and in attendance...as at September 30, 2016”*.
- 1.0000 school-age non-graduated FTE was not in attendance, nor was there evidence to meet the requirements of the [Alternate Education Program Policy](#). There was no evidence to verify additional services provided, or measurements of student progress. 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”*.

- 1.5000 school-age Grade 10-12 FTEs were verified as ineligible student claims. Evidence confirmed that three international non-resident students were attending in September as part of a Reciprocal Exchange. It was verified that both the resident and non-resident students were reported for funding in the same claim period. 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 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. Reporting both the resident student and non-resident student during the funded school year does not meet the reporting directives.*
- 0.3750 school-age Grade 10-12 FTEs were reported for courses labelled as Independent Directed Studies (IDS). These sessions were being used to aid students with their funded Distributed Learning courses. It was confirmed that these sessions did not meet the requirements for a fundable full credit course nor an eligible support block claim. Additionally these sessions were not aligned with the Ministerial [Graduation Program Order 302/02](#) requirements for IDS. Educational options designed for a cohort of students does not meet the individualized description or the definition of IDS: *“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; (1) Where **a student** successfully completes a course of independent directed studies, **the student** will (a) receive no more than four credits for that course, and (b) receive the number of credits as set out in the plan developed by **a teacher** and **the student**, and approved by a principal, vice principal or director of instruction.”*
 - The School has also developed other sessions designed to help support students who were not successful with their Grade 9 Math and Science. The School has inaccurately labelled Grade10 Science PLUS and Grade10 Math PLUS as IDS.
- Six student were reported as receiving Aboriginal Education Supplemental Programs and/or Services. There was no evidence these students had received any supplemental program services in accordance with the [Form 1701 Data Collection Instructions](#) and the [K-12 Funding-Aboriginal Education policy](#).
- Files for Aboriginal Education supplemental programs/services at times lacked evidence of the individual student’s participation.
 - The Aboriginal Education Supplemental Programs and/or Services evidence in one of the schools audited was incomplete and not consistent with the overall service provision quality. There were very few indications of required self-identification of Aboriginal ancestry and a lack of evidence that the parent/guardian had been consulted.
- While there is a standard District policy and practice to verify students were ordinarily resident in B.C., there was no evidence that one school had been consistently verifying residency or that the District policy was followed.
- Overall the evidence for the Alternative Education Program student claims in each of the four school programs contained reliable evidence and behaviour notes about the students, their

educational programming, and other agency contacts. Student Individual Education Plans (IEPs) and/or Student Learning Plans (SLPs) clearly reflected the students' needs and stated measurable objectives and services. In some instances:

- Transition plans were inconsistent as the Alternate Education Program is attached to a Secondary School and uses similar registration processes.
 - SLPs did not identify planning and frequency of services, yet the schools were able to provide evidence when requested.
 - SLPs were not dated.
 - There was no retention of related Alternate Education Program servicing when students claimed in a funded school year left the school.
- There was evidence that students with special needs designations had funded blocks coded incorrectly as XSPBK (Support Blocks). In accordance with the Form 1701 Instructions (P.12), non-credit blocks for designated students are identified as XSIEP. These XSIEP blocks were created as "*a set of generic non-credit codes that meet the Ministry funding requirements as accepted activities for identified special needs students on an IEP*" and must be used to assist the student in meeting one or more of their IEP goals. There were no recommended recoveries in this instance, as there was evidence students were receiving service in accordance with XSIEP block requirements.
 - Students reported for funding with Support Blocks (coded as XSPBK) are those non-graduated, non-special needs, school-aged students. The reporting of support blocks in a student's timetable results in a cap of eight course claims (including the support blocks) for the student's annual education program (Ref. Form 1701 P.14).
 - The Schools' Youth Train in Trades/ACE-IT program offerings indicated appropriate support and supervision was extended to the students.

Recommendations

The auditors recommend that:

- The District and the schools ensure there is retention of students' timetables to verify the Data Collection funding claims. As identified in the August 28, 2016 audit notification to the District's Superintendent and Secretary Treasurer and in the October 4, 2016 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.*"
- Schools claim only those students who are enrolled and attending as at the Data Collection claim dates.
- Each of the District's Alternate Education Program schools (reported as Type 3 Facilities) adhere to the directives regarding support through differentiated instruction, specialized program delivery and enhanced counselling services based on the non-graduated school age student's needs. In accordance with the policy "*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 District ensure all Alternate Education Program schools annually review the learning plans for each non-designated student. In accordance with the policy directives the SLPs are

to “clearly define the objectives for the student, additional services provided as required, progress made and any transition plans”.

- The District ensure that a plan for the delivery of Aboriginal Education programs/services is in evidence at the time of the September 30th claim date and that only those students receiving programs and/or services in accordance with Ministry directives are reported for supplemental funding. For those students attending an Alternate Education program and reported as receiving Aboriginal Education servicing, there must be evidence to verify the these programs and services are in addition to the servicing requirements aligned with an Alternate Education program.
- 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](#). Both resident and non-resident students are not to be claimed during the funded school year. Reciprocal Exchange options are in place to support the District when the resident student is absent with the non-resident student acting as a place holder for the absent resident student. When both students are in attendance at September 30th only the resident student is eligible for funding.
- The District ensure all educational options reported as IDS are in accordance with the Graduation Program Order’s definition of IDS. Educational options provided to a cohort of students with curriculum designed by educators are Board Authority Approved (BAA) courses. These BAA options are to be created and approved in accordance with the Ministry’s [BAA guidelines](#).
- Only those students who are non-graduated, special needs designated students undertaking assigned activities to assist with meeting one or more of their IEP goals are to be reported for funded XSIEP blocks.
- All schools must adhere to the District’s policy and/or procedures for verification of residency in B.C. Multiple examples were found where B.C. residency was not available for the students in the audit sample.
- Schools retain evidence of student attendance and other related eligibility claim verifications for the duration of the current funded school year.

Auditors’ Comments

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