Ministry of Education
Resource Management and Executive Financial Office Division

2017/18 K-12 Regular Enrolment Audit

AUDIT REPORT

SCHOOL DISTRICT No. 79 (Cowichan Valley)
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 2017/18 school year, boards of education reported a total of 523,304.6061 FTEs in Kindergarten through Grade 12. School District No. 79 (Cowichan Valley) reported a total of 7,720.7500 FTEs or 7,669 students, including 384 students for English Language Learners (ELL) and 1,529 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. 79 (Cowichan Valley) November 28 to December 1, 2017. The schools audited were:

- Frances Kelsey Secondary
- Cowichan Valley Learning Cooperative (Alternate)

The total enrolment reported by these schools on September 29, 2017 was 235.2500 FTEs, of which 219 student files were reviewed.

For each of the schools audited, a segment of the students reported in the 2017/18 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. A combined exit meeting was held with the Principals, District Staff and the Superintendent, where auditors presented their preliminary results and clarified any outstanding issues.

The audit included the enrolment reported in the 2017/18 school year. The areas audited were:

- September 29, 2017 enrolment and attendance
- Ordinarily Resident
- School-Age Grade 10-12 Course Claims
- Alternate Education Programs
- English Language Learning Supplemental Claims
- Aboriginal Education Supplemental Claims
- 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:

- 0.2500 school-age Grade 10-12 FTEs claimed for funding were enrolled in and attending fewer courses than reported at the Data Collection claim date.
- 1.2500 school age Grade 10-12 FTEs was verified as a student from Ontario living with a relative who was not the student’s legal guardian. 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. Provincial funding is not provided for non-resident Out-of-Province/International students. (P.2 Form 1701 Instructions).
- 0.1250 school age Grade 10-12 FTEs were reported for an educational session labelled as Independent Directed Studies (IDS). While the secondary school currently offers a selection of IDS options to students who are pursuing an extended course experience, one student claim did not have any evidence of a course plan for an educational option at the September claim date.
- 12 students reported for Aboriginal Education supplemental funding 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.
  - two students had declined the service for this year and were claimed in error.
  - ten students had no evidence of any supplemental program and/or service provision.
  - For a student to be reported as receiving an Aboriginal Education program and/or services, all the Form 1701 requirements must be met including:
    - evidence that the student has self-identified as being of Aboriginal Ancestry;
    - evidence that the parent or guardian of the student has been consulted;
✓ evidence that the Aboriginal Education Programs and/or Services have involved the Aboriginal communities in planning and delivery;
✓ evidence that the Aboriginal Education Program and/or Service is in addition to any other programs and services to which the student is eligible; and
✓ evidence that the Aboriginal Education Programs and/or Services provide a continuum of substantive learning experiences and/or support services throughout the school year.

A plan for the delivery of these Aboriginal Education programs and/or services must be in evidence at the time of the September claim date.

- The District’s Aboriginal Education Program has a clear vision of what services and programs they expect to see offered to their students. The Program has provided a centralized tracking system called “Services Count Report” for schools to use to keep consistent and quantifiable data on programs, services and attendance. The Secondary School did not consistently utilize the reporting system to record and date services offered.
- The District Aboriginal Education staff developed a process to have schools submit their overall plan for service delivery prior to September 29. Plans showed evidence of cultural and learning support that would be available for students.
- The District’s Alternate Education Program runs a number of satellite sites. For these sites, the Aboriginal Education Program provided excellent data about the services for students. Expectations and record keeping were different at each site.
- At the Secondary School the data provided to substantiate the Aboriginal Education supplemental learning support throughout the school year was generally inconsistent and lacked dates.

• The District offered credit towards graduation and claimed funding for a course which had not been approved as a Board/Authority Authorized (BAA) course. There was no evidence at the time of the audit that the BAA Guidelines or related Ministerial Order requirements were met. There were no recommendations for recovery in this instance only, as there were actual instructional sessions provided to the students. While the District schools offer BAA courses found on the local list of course options, not all of the courses had been approved by the School Board per the Ministry requirements. In accordance with the Board Authorized Course Order M285/04: “A board may not offer a Board Authorized Course to students as meeting the Minister’s requirements for graduation until the superintendent for the school district and the board have approved the Board Authorized Course in the manner and form required by the Minister. No Board Authorized Course shall be offered for use in a school as meeting the Minister’s requirements for graduation until the board (a) on receipt of a request of the superintendent for that school district, approves the Board Authorized Course, (b) has submitted the required information in the manner and form required by the Minister”...and from the BAA Requirements and Procedures Guidelines: “Schools must have the approval of their Board/Authority prior to offering a BAA course, regardless of whether the course has already been approved in another jurisdiction.”.
- There was no evidence of Board approval for Digital Photography 11 created in 2008.
- District Leadership 11 did not appear on the list of BAA courses, but has remained a course option for students.
- Digital Audio 11, identified on student timetables and report cards, was not an approved BAA course. This educational option was reported under the course code for an approved BAA option called Film Making.
- Renewable Natural Resources identified on student timetables and report cards, was not an approved BAA course. This educational option was reported under the course code for an approved BAA called Climatology and the Environment.
- Found in the course selection booklet at one school was Visual and Performing Arts 12A which was not an approved BAA course. At the time of the audit no students were identified as taking the course.

- The District currently has a procedure for ensuring new enrolling students are ordinarily resident in B.C. The District does not have a B.C. Residency policy to verify students, and where applicable with their parent/legal guardian, are ordinarily resident in B.C.
- The District does not have a Withdrawal Policy. In accordance with the Provincial Letter Grades Order (MO192/94) student withdrawals are to be undertaken aligned with the policy of the Board: According to the policy of the board, and upon request of the parent of the student or, when appropriate, the student, the principal, vice principal or director of instruction in charge of a school may grant permission to a student to withdraw from a course or subject. all student withdrawals are to be undertaken according to the policy of the Board.
- There was a general lack of dating forms and paperwork in schools to verify student attendance and/or educational participation.
- At the Secondary school it was evident that the staff and administration went to great lengths to provide viable and interesting learning options for their students.
- At the Secondary school not all of the student timetables at the Form 1701 claim date were accurate. While students were undertaking educational programs, there were a number of course inaccuracies identified during the school year. Sample errors included:
  - Incorrect course names.
  - Placeholder courses such as Foods 10 versus the intended BAA Culinary Arts course.
  - Course names in the student course selection guide and on the timetables referring to courses that did not correspond to an approved BAA course.
- The District’s Hockey Academy information was reviewed. The current schedule of fees is outdated. The information in the original BAA course outline identifies the schedule of fees as $1,120.00, an amount approved by parents at that time. Current documentation shows $1,220.00 as the schedule of fees for the current school year, yet the District’s approved fee schedule for 2017/18 states that the approved Hockey Academy fees are $1,200.00/year. As indicated in the Specialty Academy Criteria Regulation 219/08:
  - Before establishing a schedule of fees a board must consult with the school planning council of the school offering the academy and obtain approval of that school’s planning council for the schedule of fees.
  - On or before July 1 of each school year boards must establish a schedule of fees to be charged and make the fees available to the public.

**Recommendations**

The auditors recommend that:
- The District establish a policy for all schools to follow ensuring verification of residency in B.C. that is in accordance with the K-12 Funding General Policy: https://www2.gov.bc.ca/gov/content/education-training/administration/legislation-policy/public-schools/k-12-funding-general.
• The District create a Withdrawal Policy consistent with the requirements of the Provincial Letter Grades Order.
• The District schools consider methods to ensure accurate dating of student data and ensure signatures are applied to documentation when required.
• The District ensure that no courses are offered and claimed for funding until approved in accordance with the Ministry’s directives. Boards of Education must authorize each BAA option and ensure that the course meets the BAA requirements before delivering these educational options to students, including submitting a signed BAA course form to the Ministry verifying all courses satisfy the current requirements. In accordance with the BAA policy: Boards of education, independent school authorities, and offshore school authorities must authorize each BAA Course and ensure that it meets the BAA Course requirements set out in the current Board/Authority Authorized Courses: Requirements and Procedures document before delivering it to students. A board or independent school authority must submit a signed BAA Course Form to the Ministry verifying the course satisfies current requirements.
• The District ensure that any schedule of fees set for Speciality Academies Academy correctly reflect costs agreed to by parents and ensure all related documentation is current and reflects the agreed amounts. If Speciality Academies are to be offered, Districts must follow Section 82.1 of the School Act, the “goods and services” segment of School Regulation 265/89 and the Specialty Academy Criteria Regulation 219/08 directives.
• For all students, the District’s schools retain evidence to verify that courses are eligible for funding.
• 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 ensure all schools verify the claims for Aboriginal Education supplemental programs/services have met the requirements.
• The District ensure that eligible students who chose to opt out of the provision for Aboriginal Programs and/or Services; and/or whose parents indicate the student is not to take part in the programs are not claimed for supplemental funding.
• 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.
• The Secondary school consider utilizing the District’s “Services Count Report” to record and date supplemental services being offered.
• The District ensure the accuracy of all reporting claims before remitting for funding, including student timetables, student attendance and verification of residency in B.C. by their schools.
Auditors’ Comments

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

School District Financial Reporting Unit
Resource Management and Executive Financial Office Division
Ministry of Education
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