Date of Visit: _____ Facility Visited: _____School District: _____

Lead Auditor: _____ Audit Team Members: _____

Criteria	We are looking for:	What the analysis will allow us to say:	Audit Procedures	Auditors' Initials
Teacher Regulation Branch (TRB)				
To be eligible for provincial funding, Boards of Education must ensure that students are: • *under the supervision of, assessed and evaluated by an employee of the Board of Education who is certified by the Teacher Regulation Branch* (TRB*)* (Ref: K-12 Funding General Policy)	Verification that all staff teaching K-12 students hold a certificate of qualification as a teacher, or a letter of permission to teach issued under Section 25(2) of the *Teaching Profession Act.*	Whether teaching staff are currently certified by the TRB.	**Key Documents:** • *School Act* Section 17 to 20 • BC Regulation 265/89, Sec.4-Duties of a teacher • K-12 Funding-General Policy • TRB Website **Audit Steps** 1. Prior to the audit, verify teaching staff's status through the TRB by reviewing each of the teacher's certification classification.	
B.C. Residency				
To be eligible for provincial funding, Boards of Education must ensure that students are: • *ordinarily resident in BC* (and where applicable) *with their parent/legal guardian* • *enrolled in the district* (Ref: K-12 Funding General Policy) Non-resident Out-of-Province/ International students are not eligible for funding. Per Form 1701 Instructions	Confirmation that there is a District wide process to ensure funded students are ordinarily resident in BC.	That students reported for funding are ordinarily resident in BC and therefore eligible for provincial funding.	**Key Documents:** As above **Audit Steps:** 1. Determine the school process for ensuring that students and parents/legal guardians (of school-age students) are ordinarily resident in BC. 2. Obtain a copy of the District's policy and/or school's practice, or if none available, document the full school process as determined in Step 1, including names of personnel contacted. **Note:** Verification of student residency and district enrolment is included in the audit steps below.	
Enrolment and Attendance				

*School Act: A board must provide **free of charge** to every student of school age resident in British Columbia and enrolled in an educational program in a school operated by the board. Boards are not to be charging fees related to any eligible educational option reported for funding (including summer learning). A board may require a deposit for educational resource materials…board must refund all or part of the deposit upon return of the educational resource materials.* Any eligible fees to be charged and deposits required are to be in a schedule available to students and the parents of those students before the beginning of the school year.

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Students reported on Form 1701 are enrolled in the Summer Learning facility on the reporting date of July 6, 2018 and attending courses that align with the provincial curriculum, and are offered, attended and completed by eligible students between July 1, 2018 and August 31, 2018. (Ref: SL Data Collection Instructions, P.2) *For this data collection, students may be reported as attending multiple schools and districts.*(Ref: SL Form 1701 Instructions, P.2) Students ineligible for Summer Learning claims: • *Students in Kindergarten* • *School-age graduates* • *Adult students* • *Students taking part in summer camp* • *Grades 10, 11, 12 and SU students enrolled in Distributed Learning Programs** • *Out of Province/International Students* • *Students enrolled in a Provincial Resource Program (PRP) for 3 months or less* • *Exchange Students* • *Pre-primary or early childhood education students (those born after December 31, 2012)* (Ref: SL Data Collection Instructions, P.2) ***Clarification:** Distributed Learning (DL) schools are not part of the summer learning reporting or funding. If districts offer DL courses between May 1 and Sept 28 they report the students in the Fall Data Collection file. All DL rules apply. Students who are enrolled in a DL course may also enrol in a Summer school course **offered at a summer learning facility; are reported by the summer learning facility; and, must meet the SL rules of attendance, etc**.	Verification that eligible students reported on Form 1701 were **enrolled on July 6, 2018** and **attending SL courses offered, attended and completed between July 1, 2018 and August 31, 2018**	That the district has reported for funding only eligible students who were enrolled and attending in accordance with the SL specified time period.	**Key Documents:** • Current Summer Learning Data Collection Instructions for Form 1701 • Table 9a and 9b of the 2018/19 Operating Grants Manual, March 2018 • *School Act*, Section 82 • Form 1701 ECHO Report 9100. **Audit Steps (Enrolment):** 1. Verify that the student are enrolled by reviewing student and school documents and interviewing staff. Evidence supporting enrolment includes: • Course and student time tables • MyEdBC or other Student Management System (SMS) course registration reports • Attendance records • Program of studies • Information from interviews with staff • Student work (modules, test, project work) 2. Verify that each of the students and their parent/legal guardian is/are ordinarily resident in BC in accordance with District process identified above in the BC Residency Audit Steps. 3. Identify any discrepancies on an observation sheet and attach supporting documentation. **Audit Steps (Attendance):** 1. Determine that each of the students attended **each course** claimed for funding. Evidence to support the students' attendance includes: • Classroom attendance sheets • MyEdBC or other SMS data (system	

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			logins/outs) • Information gathered through interviews with school staff • Record of work performed (progress) 2. Identify any discrepancies on an observation sheet and attach supporting documentation.	
Number of Courses Reported				
All students attending summer school must be assessed and assigned a mark. (SL Data Collection Instructions, P.2) Students reported for funding by the SL centre are: *Students who are of school age non graduates (born between July 1, 1999 and December 31, 2013) and are* • *Enrolled and attending at the Grade 1 to Grade 7 level, for the **completion** of courses that align with the provincial curriculum, and are offered for a minimum of 40 hours;* or • *Enrolled and attending in Grade 8 to Grade 9 level courses that align with the provincial curriculum and are offered for a minimum of 40 hours [reported as 0100];* or • *Enrolled and attending in Grade 10-12 level courses. Both four credit courses that **meet all** the provincial or board/authority authorized learning outcomes within the provincial curriculum offered for a minimum of 80 hours [4-credit courses reported as 0100], or partial credit courses that align with the provincial or board/authority authorized curriculum and are offered for a minimum of 40 hours [2-credit courses reported as 0050].* (Ref.1 Form 1701-SL Data Collection Instructions)	Evidence that students and courses reported for funding meet all the Ministry requirements to qualify for SL funding. Assurance of accuracy and appropriateness of the number of eligible courses claimed for funding for each student reported to the Ministry by school districts.	Whether the districts are accurately reporting students and courses in accordance with Ministry requirements for SL funding.	**Key Documents:** As above, and • M191/94 Student Progress Report Order • M295/95 Required Areas of Study in an Educational Program Order • M302/04 Graduation Program Order • Course Registry Website **Audit Steps:** 1. Request a list of all tuition-free courses with start and finish dates. 2. Reconcile the number of courses reported to the courses the student is enrolled in. For each of the students in the sample: • Determine the number of courses reported and compare to the courses in which the student was enrolled and attending. • Confirm that credit value, number of hours and curriculum type for each course aligns with Form 1701 requirements. • Verify courses claimed were assessed and assigned a mark by a TRB certified teacher. 3. Identify any discrepancies on an observation sheet and attach supporting documentation.	
Courses Leading to Graduation (secondary courses Grades 8-12)				
Funding is provided to boards of education for	Verification that	Whether the	**Key Documents:**	

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non-graduate school-age students who enrol in summer learning courses that lead to graduation. *The following may **not** be included as courses for funding purposes:* • *Career Life Education* • *Career and Personal Planning* • *Graduation Transitions* • *Youth WORK in Trades* • *Work Experience* • *Support Blocks* • *Prior learning assessment credit granting* • *Tutorial time* • *Teacher consultation* • *Courses completed via challenge.* **__Classroom based__** *industry training courses may be reported...if they are part of the student's planned program leading to graduation and they meet the requirements in the* [Recognition of Post-Secondary Transition Programs for Funding Purposes policy](#) *(Ref: SL Data Collection Instructions, P.8.)*	courses claimed for funding meet Ministry eligibility requirements.	district has claimed eligible courses which lead to graduation in accordance with Ministry requirements.	• As above; and • [Graduation Information](#) (Grad-Type Options) **Audit Steps:** 1. Verify that the courses claimed are leading to the graduation of the student. Use related [Ministerial Order](#) or [Graduation Policy](#) to identify eligible courses. • Reconcile the courses claimed with the Graduation Requirements and the Ministry Course Registry to ensure courses are eligible. 2. Identify any discrepancies on an observation sheet and attach supporting documentation.	
Supplementary Service Claims				
English Language Learning (ELL)/ Apprentissage de la langue anglaise-(ALA), Aboriginal Education and Special Education services must be in evidence at the time of the July 6, 2018 claim for the district to be eligible for this funding. (Ref. SL Data Collection Instructions)	Evidence that claimed supplemental services are in place in accordance with Ministry requirements for these services.	There is evidence of the claimed supplementary service(s) at July 6, 2018.	**Key Documents:** • As above, and • See SL Data Collection Instructions Pages 5 through 9 for ELL, Aboriginal Education and Special Education requirements. **Audit Steps:** 1. Verify that the sampled ELL, Aboriginal Education and Special Education students are receiving service as outlined in the Form 1701 directives by July 6, 2018. 2. Verify students claimed for supplementary funding are ordinarily resident in BC with their parent/guardian	

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			and were attending courses. 3. Identify any discrepancies on an observation sheet and attach supporting documentation.	

June 2018