



**Ministry of Education
Resource Management Division**

2019/20 K-12 Regular Enrolment Audit

AUDIT REPORT

SCHOOL DISTRICT NO. 40 (NEW WESTMINSTER)

2019/20 K-12 REGULAR ENROLMENT AUDIT REPORT SCHOOL DISTRICT NO. 40 (NEW WESTMINSTER)

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 2019/20 school year, boards of education reported a total of 542,440 FTEs in Kindergarten through Grade 12. School District No. 40 (New Westminister) reported a total of 6,335.5625 FTEs or 6,333 students, including 1,289 students for English Language Learners (ELL) and 270 students for Indigenous 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. 40 (New Westminister) during the week of March 2, 2020. The schools audited were:

- New Westminister Secondary School (NWSS)
- Sigma Alternate School (SIGMA)
- POWER Alternate School (POWER)
- Royal City Alternate School (RCA)

The total enrolment reported by these schools on September 30, 2019 was 243.5625 FTEs, of which 235 student files were reviewed.

For each of the schools audited, a segment of the students reported in the 2019/20 school year were selected for review.

An entry meeting was held on March 2, 2020 including the Superintendent, Associate Superintendent, two Directors of Instruction, and the Principal of New Westminster Secondary School 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 the opportunity to locate and present additional evidence when the team found that such evidence was not available in the documentation presented by the school.

An exit meeting was held on March 6, 2020 including the Superintendent, Associate Superintendent, the Secretary-Treasurer, two Directors of Instruction, and the Principal of New Westminster Secondary School. At the exit meeting the auditors presented their preliminary results and clarified any outstanding issues.

The audit included the enrolment reported in the 2019/20 school year. The areas audited were:

- September 30, 2019 enrolment and attendance
- Ordinarily Resident
- School-Age Grade 10-12 Course Claims
- Alternate Education Programs
- Adult Student Claims
- English Language Learning Supplemental Claims
- Indigenous 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:

- 0.7500 non-graduated adult FTEs reported for funding were without evidence to meet the attendance requirements for adult claims. The Form 1701 Instructions state: "*Eligible courses (detailed in the [Adult Funding Policy](#)) will be funded if they are documented on a Course Enrolment Form and the student meets the attendance definition written in the Adult Funding Policy and the student meets the funding eligibility requirements set out in the [K-12 Funding Policy](#)". From the definition with 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](#).

- 1.0625 school-age Grade 10 to 12 FTEs reported were for ineligible student exchanges. 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 and non-resident students does not meet the requirements.
- 0.4375 school-aged Grade 10 to 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. The Form 1701 Instructions state that a support block is in addition to the student’s *annual academic or regular program courses provided in all 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.*
- 4.0000 school-aged Grade 10 to 12 FTEs were verified as not attending at the claim date.
- 1.0625 school-aged Grade 10 to 12 FTEs were verified as enrolled and attending fewer courses than claimed.
- One student reported as receiving Indigenous Education support/services was verified as not attending at the claim date and without the provision of the supports and/or services required for an Indigenous supplemental claim.
- The secondary school was incorrectly coding XSIEP blocks using the course code prefix “XLD”. The Form 1701 Instructions identifies that XSIEP blocks are generic non-credit codes only for Grade 8 to 12 and SU students who have a reported designated special needs category; have an IEP; are receiving an educational program and/or support to meet the goals of the student’s IEP; and, are assigned this activity because it is being used to assist the student in meeting one or more of the IEP goals. No adjustments were recommended in this instance only as there was evidence students were receiving service in accordance with XSIEP requirements.
- At the time of the audit, evidence presented for the Independent Directed Study (IDS) course claims met the criteria in accordance with the [Graduation Program Order](#) once the course plans were obtained from the teachers for verification that these were educational options with a plan developed by a teacher and a student and carried out by the student under the general supervision of a teacher. These were not educational options with the same course plan provided to a cohort of students.
- At POWER Alternate School there was evidence that the interventions and strategies utilized by the support services staff to encourage students to regularly attend school were without positive results. When questioning the school staff to identify what strategies and frequency of interventions were employed to improve attendance, staff indicated they were aware of more interventions than those recorded. The auditors confirmed that the interventions were limited to a series of progressive letters and/or texts reminding absentee students to attend. There was no evidence these procedures were effective to engage the students nor to experience success in their educational program.

- The audit team found it difficult to find evidence that documented the involvement of outside agencies or extra support from the Alternate Education Program staff that was beyond what is provided in a traditional secondary school. There was no evidence of: enhanced counselling services specific to each students' needs, individualized and defined objectives, recognition of additional services each student required, what progress is/was made, nor transition plans or exit strategies.
- The goals identified in the Student Learning Plans (SLPs) were generic and not linked directly nor created specifically for individual students.
- It was only through in-depth conversations with staff that the auditors were able to identify individualized services aligned with the [Alternate Education Program Policy](#) requirements.
- SIGMA and Royal City Alternate Programs had evidence to verify the Alternate Education Program policy criteria was being met.
 - There was evidence of differentiated instruction, specialized program delivery, and enhanced counselling services being provided.
 - There was evidence of an intake process, and an annually reviewed SLP or IEP.
 - There were individualized goals and objectives and evidence of additional services provided.
 - It was verified that students reported for supplemental services were provided with the additional programs/services in addition to their Alternate Education Program.
 - At SIGMA the majority of student transition planning identified returning back to the secondary school.
- None of the intake forms in the alternate education program facilities were dated. After clarification, it was determined that this intake form was intended to be the SLP.
- There was evidence of well-supported English Language Learning and Indigenous supplemental services/programs at the secondary school.
- The audit team reviewed the District's Hockey Academy. Each academy's learning objectives, activities, outcomes and assessment processes are to be developed and provided with the administrative procedures supporting the programs in accordance with Section 82.1 of the [School Act](#) and [Specialty Academy Criteria Regulation](#) BC Regulation 219/08, along with the [School Regulation](#) BC Regulation 265/89 specific to Goods and Services. Section 82.1 of the *School Act* says:
 - (2) *A board may offer a specialty academy if (a) the board has consulted with the parents' advisory council for the school where the board proposes to offer the specialty academy, and (b) the board is of the opinion that there is sufficient demand for the specialty academy.*
 - (3) *A board that offers a specialty academy must (a) make available sufficient instruction for students enrolled in the specialty academy to meet the general requirements for graduation, and (b) continue to offer a standard educational program in the school district.*
 - (4) *Despite section 82, but subject to section 82.4, a board may charge a student enrolled in a specialty academy fees relating to the direct costs incurred by the board in providing the specialty academy that are in addition to the costs of providing a standard educational program.*
 - (5) *On or before July 1 of each school year, a board that offers a specialty academy must (a) establish a schedule of fees to be charged under subsection (4), and (b) make the schedule of fees available to the public.*

(6) Before establishing a schedule of fees under subsection (5), a board must (a) consult with the parents' advisory council for the school where the specialty academy is offered, and (b) obtain the approval of that parents' advisory council for the schedule of fees.

- There was no evidence the Board had consulted with the Parent Advisory Council (PAC) nor evidence of PAC approval for the schedule of fees or non-refundable deposits. There was no evidence of an alliance with any PAC, nor that PACs were part of the fee process for the academy. The goods and services rates are to be for the direct costs incurred by the Board in providing these options which are in addition to the costs of providing a standard educational program.

Recommendations

The auditors recommend that:

- Schools claim only those students who are enrolled and attending at the Data Collection claim date.
- Adult students be claimed for funding only when attending the reporting school and when the directives as outlined in the Adult Funding Policy are met, including evidence that the attendance requirement has been met.
- District staff 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](#).
 - ensuring 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 same length of time within the funded school year. Reporting both resident and non-resident student during the same funding period; reporting a non-returning graduated resident 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 requirements.
- When reporting support blocks for funding claims, the District schools ensure that only eligible support blocks are claimed as per the Form 1701 Instructions.
- For school-age secondary students, schools report only those eligible courses as at the Form 1701 claim date, including evidence to verify funded courses.
- District staff claim only those students who are enrolled, attending and receiving service for supplemental Indigenous funding.
- All schools report support blocks (XSPBK) and the generic non-credit blocks for special needs students on an IEP (XSIEP) in accordance with the Form 1701 Instructions.
- All secondary schools reporting Independent Directed Studies ensure these educational options meet the [Graduation Program Order](#) requirements and ensure the individualized course plans are retained as evidence of eligibility.
- District ensure students reported as receiving an Alternate Education School Program are attending and receiving the required service provision in accordance with the [Alternate Education School Program Policy](#) and that:
 - District staff investigate the current practice within the POWER Alternate Education Program facility to ensure alignment with the educational offerings identified in the Alternate Education Program Policy with evidence to verify students receive support services designed to meet their individual educational, social and emotional needs.

- District staff review the role of the youth care workers at POWER to ensure effective strategies are in place to motivate students to attend and realise success in their educational program.
- District staff develop relationships with outside agencies ensuring this Alternate Education Program utilizes services from those agencies and document the resulting interventions and supports for each student.
- District staff undertake a review of the operational processes of POWER Alternate facility to determine whether this is a program that meets the requirements of the Alternate Education Program Policy.
- Alternate Education Program staff refrain from reporting students until it has been verified that only those individuals who are in attendance and scheduled for the appropriate service provisions specific to an Alternate Education Program are claimed at the Data Collection date.
- Alternate Education Program staff ensure there is evidence of the service in addition to what is provided to the general student population in traditional schools. The Alternate Education Program facilities must have evidence of service provision for each non-graduated school age student reported, including verification of who is or will provide the service supports, as well as evidence of when the service supports have/will be provided.
- Alternate Education Program staff review the Alternate Education Program Policy procedures for SLPs to ensure each SLP clearly defines the objectives for the student, additional services provided as required, progress made, and any transition planning along with dates and appropriate signatures verifying service for each student's school year claim.
- District staff review the process for the development of IEPs for designated special needs students enrolled in Alternate Education Program Schools ensuring these plans align with the special education guidelines.
- District staff ensure the process of referral of students to the Alternate Education Programs is consistent with an established screening process.
- District consider exploring “alternative” methods of curriculum delivery and support for students who require course completions towards graduation or modified programming for their learning success, but do not meet the requirements for enrolment in an Alternate Education Program.
- District staff ensure all aspects of their academies are aligned with Section 82.1 of the [School Act](#) and [Specialty Academy Criteria Regulation](#) BC Regulation 219/08, along with the [School Regulation](#) BC Regulation 265/89 specific to Goods and Services.
 - ensure there is documented evidence of PAC participation/consultation when establishing the academy and any related fee component.
 - refrain from charging non-refundable fees when the academies or other educational options are reported for FTE funding. In addition to the academy directives, the [Eligibility of Students for Operating Grant policy](#) says: *Students who are ordinarily resident or deemed resident in British Columbia are entitled to provincial funding under section 82 of the School Act; boards may not charge fees for these students except in accordance with Section 82 of the School Act.*

Auditors' Comments

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

**Funding and Financial Accountability Branch
Resource Management Division
Ministry of Education
March 20, 2020**
