**Date of Visit:** _____ **School 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 |
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| **Teacher Regulation/Certification Branch (TRB)** | | | | |
| *To be eligible for provincial funding, Boards of Education must ensure that students are:* <br> • *under the supervision of, assessed and evaluated by an employee of the Board of Education who is certified by the Teacher Regulation Branch* (TRB*)* <br> (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:** <br> • *School Act* Section 17 to 20 <br> • BC Regulation 265/89, Sec.4-Duties of a teacher <br> • K-12 Funding-General Policy <br> • TRB Website <br><br> **Audit Steps** <br> 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 AND OUT-OF-PROVINCE STUDENTS** <br> **NOTE:** The provision of an educational program to students before verification of funding eligibility has been undertaken does not meet the reporting directives. | | | | |
| *To be eligible for provincial funding, Boards of Education must ensure that students are:* <br> • *ordinarily resident in B.C.* (and where applicable for school age students) *with their parent/legal guardian* <br> • *enrolled in the district* <br> (Ref: K-12 Funding General Policy) <br><br> 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 B.C. | That students reported for funding are ordinarily resident in B.C. and therefore eligible for provincial funding. | **Key Documents:** As above, and <br> • OL BC Residency Policy <br> • Eligibility of Students for Operating Grant Funding Policy <br> **Audit Steps:** <br> 1. Determine the school process for ensuring that students and parents/legal guardians (of school-age students) are ordinarily resident in B.C. <br><br> 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. | |
| **Eligibility** <br> **All students enrolled in Online Learning Schools, report according to the "Active Participation" Policy...Full time K-9 enroll with only one board or authority and are funded for the school year.  No additional funding may be claimed in multiple schools/programs within the same board or authority. Grade 10-12 students report only new courses leading to graduation (Ref. Form 1701 P.15)** | | | | |

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| *Boards of education must have evidence of active participation to be funded by the Ministry.* (Ref: OL-Active Policy) <br> **Definitions:** <br> ***Active Participation Dates*** <br> **September Timeline**: *Report only the courses taken at your school where the students' active participation has been met between May 8, 2021 and September 30, 2021* <br> (Ref: P.15 Form 1701 Instructions) <br> **February Timeline**: *where student has become active between October 1, 2021 and February 11, 2022.* <br> **Active Participation Date** – *for a student in an online course or program is the earliest date, supportable with evidence, which satisfies* the policy criteria <br> ***Attend*** – *To be enrolled in an educational program that includes online learning; and to participate in an educational activity by means of online learning.* <br> ***Student Learning Plan (SLP)*** – *A document listing the courses or components of a student's program of studies meeting Required Areas of Study or Graduation Program Order requirements.* <br> ***Course Selection/Enrolment Form*** - *document on file at the school listing the course(s) in which the student is enrolled and the date(s) of enrolment.* <br> ***Course Plan*** - *a document that provides links to curriculum learning standards from the course. Examples include course outlines, syllabi, and instructional designs.* | Evidence that the students claimed on Form 1701 have met the OL Active policy attendance requirements. | Whether the students claimed for funding meet the attendance requirements of the OL Active policy. | **Key Documents:** As above, and <br> • OL Active Policy <br> • Current OL Standards <br> • Adult Funding Policy <br> • Form 1701 Instructions <br> • Required Areas of Study in an Education Program Order M295/95 <br> • Graduation Program Order M302/04 <br> • BC Adult Graduation Requirements Order M320/04 <br><br> **Audit Steps:** <br> **Grades K–9** <br> 1. Using the student sample verify that the student and parent/legal guardian (where applicable if school age) is/are ordinarily resident in BC in accordance with District policy/procedures which align with Ministry directives. <br> 2. To determine that the students were active in the funded program **by the appropriate activation submission timeline listed in the Form 1701 Instructions**, verify that the school records meet the Active policy attendance requirements.  Is there: <br> a) **Evidence** of the student's active participation in the program three weeks after the activation date? Are exceptions (e.g. sickness) documented and reasonable? <br> b) A **teacher-developed student learning plan** (SLP) and a **documented** commitment to the learning plan from the parent. A documented commitment can include such evidence as: <br> • a logged parent/teacher meeting discussing the SLP <br> • email discussion between parent and teacher regarding the SLP <br> • documented information about parent reviewing SLP <br> • other documented forms of communication identifying parent was involved in SLP development <br> c) Evidence the SLP was in place by the appropriate activation submission date. <br> • Has the plan been created by and is it being led by a teacher who is an employee of the board holding a TRB certificate of qualification? | |

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| To be considered active in an OL course/program for funding purposes: *Online learning management systems or school files for full-time **Grade K-9** students **must contain dated evidence** that a student is active on or before the dates listed in the 1701 instructions. The **minimum evidence** is a student learning plan developed by a BC certified teacher or Letter of Permission holder, and a documented commitment from a parent. **Additionally,** there **must be evidence that the student is actively participating three weeks following that date...evidence includes dated examples** of student work, assessment data and teacher gradebook or other tracking system entries.*<br><br>*On or before the date listed in the Form 1701 Instructions, school files for grades 8 and 9 students and all Grade 10-12 students (including all adult students) **must contain the following*** (Ref. OL Active Policy)<br>• *A clear course plan must be on file for each course...plan must link to the course's curriculum learning standards and/or competencies, required resources and assessment strategies...course plan is the evidence supporting the requirement that assigned work is meeting the curriculum learning standards and/or competencies.*<br>• *A current course selection, or enrolment form, **dated and signed** by the student or parent or both...must list each eligible course...must be on site, or documentation must be readily available* | | | • Is there evidence to ensure the roles of teachers and parents are clearly defined and communicated before the student enrols?<br>2. Document discrepancies on an Observation Sheet and attach supporting evidence.<br><br>**Grades 10–12 (including adults)**<br>1. Verify that the student and parent/legal guardian (where applicable) is/are ordinarily resident in BC in accordance with District's policy/procedures.<br><br>2. To determine that the students were active in **each course** claimed for funding **by the appropriate activation submission timeline listed in the Form 1701 Instructions**:<br>a) Verify there is a course plan (that meets the Active Policy's description) for each course in which the student is claimed.<br>b) Verify there is a current course selection/enrolment form (that meets the Active Policy's definition), dated and signed by the student and/or parent (where applicable), listing each eligible course claimed for funding. The current course selection/enrolment form will be on site, or there is documentation readily available to verify that the school of record maintains the course selection/enrolment form.<br>• For non-graduated school age and adults – the FTE claimed reflects eligible courses and the course(s) listed meet the graduation requirements.<br>• For school age graduates – the FTE claimed reflects eligible courses.<br>• For graduated adults – the courses are only those contained on the list of Tuition-Free Courses for Graduated Adults<br>c) Verify there is evidence of substantive student course activity/activities (that meets the Active Policy's description), for each eligible course, submitted to the teacher by the student prior to claiming funding. | |

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| *to verify that the school of record maintains the course selection or enrolment form.*<br>• *Substantive student course activity or activities must be submitted by the student to the teacher…must represent a minimum of five percent of the course's learning activities…must be clearly linked to the curriculum learning standards and/or competencies of the course…must have been evaluated by the teacher, entered in the teacher's records, digital or paper-based, and* **dated on or before the date the student became active***.* (Ref. OL Active Policy) | | | **NOTE:** Looking for verification that there was a minimum of 5% of the course's learning activities undertaken on or before the Form 1701's activation submission date. If the gradebook entry (representative of 5% of all the course work – not course mark) is being used as verification of the 5%:<br>▪ where is the supporting evidence to demonstrate it?<br>▪ how did the student's course activities link to the curriculum learning standards?<br>▪ verification of the 5% of the entire course: what is the breakdown of the course plan? (again, to confirm the 5%.)<br><br>3. Document discrepancies on an Observation Sheet and attach supporting evidence. | |
| **FUNDING** | | | | |
| *The Ministry does not provide funding to boards for students who enrol but do not meet the criteria for actively participating.* **Students in Grades K-9** *enrol with only one Board or Authority and are funded for the school year.* **Grade 10–12**: *0.1250 FTE in funding for each four-credit Grade 10-12 course in which a student meets the criteria for actively participating.* **Non graduated adults**: *courses must lead to the British Columbia Certificate of Graduation (the Dogwood) or the Adult Graduation Diploma (the Adult Dogwood).* **Graduated adults**: only those courses contained on the list of Tuition-Free Courses for Graduated Adults.<br><br>*Students are not allowed to take the same course at the same time whether* | Verification that students are enrolled and claimed for funding in accordance with Ministry requirements. | Whether the student claims meet the requirements for enrolment in OL programs/ courses. | **Key Documents:** As above, and<br>• *School Act* Section 3 – Entry to educational program.<br>• OL Funding Policy<br>• Ministry of Education's OL website<br>**Audit Steps - Grades K–9**\*…funded for the school year. No additional funding may be claimed if a learner is enrolled in multiple schools/programs in a district.<br>**Note:** The Form 1701 process will identify duplicate enrolments.<br>**\*Cross enrolled Grade 8-9 student claims** are reported through the July Form 1701 data collection process; are not eligible in the September through May data collection periods; are not to be reported by the student's school of record; and, only to be reported by a different board/authority.<br>**Audit Steps - Grades 10–12**<br>1. Determine if any of the students re-enrolled in the same course(s) in consecutive funding periods.<br><br>2. Determine that FTEs reported on ECHO9100 represent only new course claims. Schools cannot report | |

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| *in different schools or the same school (Ref: Form 1701).*<br><br>**Re-Claimed OL Courses:**<br>*A course must be completed or withdrawn from before a student can enrol in the same course again.*<br>*To be eligible for funding for the same online learning course taken in the same online learning school by Grade 10-12 students (including adults) the following conditions must be met:*<br>• *The student must have been previously reported as failed (through course completion), or as course completed and wanting to improve their mark or withdrawn from that course.*<br>• *withdrawn from a course or did not complete a course, there must be a record that demonstrates a student has not been actively participating for two online learning enrolment counts, with a corresponding record of attempts made by the online learning school to contact the student for that course.*<br>• *All learning standards addressed in the curriculum for a course (contained in the corresponding Program Guide) must be provided to the student when a course is claimed for funding again.*<br>• *Assessment of the student's past work must not be used to evaluate re-claimed course progress.*(Ref. OL Funding Policy) | | | for new funding in the same course unless following are met:<br>• Eligible course re-claim a) previous course claimed was completed and either failed or improved mark required, and b) assessment of past work cannot be used to evaluate re-claimed course.<br>• Withdrawn or incomplete re-claims are ineligible unless there is a) a record of student inactivity for two OL reporting periods; b) corresponding records of attempts to re-engage student in the course; and, c) assessment of past work cannot be used to evaluate re-claimed course.<br>• For all eligible re-claims, all areas of study consistent with the curriculum's learning standards for the course must be provided to student.<br>3. Check all selected non-graduated adults and verify that they are being claimed in accordance with OL Active and Adult Funding policy requirements (non-grads must be taking eligible courses that lead to graduation).<br>4. Check all selected graduated adults to verify that the course(s) are eligible as listed on on the list of Tuition-Free Courses for Graduated Adults and meet the OL Active and Adult Funding policy requirements.<br>5. Document discrepancies on an Observation Sheet and attach supporting evidence. | |

**Course Claim Eligibility (Number of Eligible Courses Reported)**

**NOTE: Prior to audit, lead auditor will request samplings of district/school documentation to verify FTE claims are in a format which enables auditors to undertake their review process to:** *ensure the accuracy and eligibility of the student enrolment and other school data reported to the Ministry of Education by school districts and the extent to which policies are followed.* (Ref. Compliance Policy)

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| <td colspan="5">**Program and Course Claim Eligibility (Number of Eligible Courses Reported)**</td> |

**'COURSE' CLARIFICATIONS:**

**Course Definition:** *A course is defined by the* [Student Credentials Ministerial Order M164/96](#)*... One credit represents the value attached to the understanding, knowledge, skills and competencies that most students can acquire in approximately 30 hours of instruction* (Ref: Form 1701 Instructions, P.13), Chapter 3 of the [Handbook of Procedures for the Graduation Program](#) and the [Recognition of Post-Secondary Transition Programs for Funding Purposes Policy](#).

***Courses*** *encompass only one organized set of learning standards. While completion of the course's learning outcomes* [competencies] *may be over several registration periods, only one course is undertaken and therefore eligible for only one funding claim.* (Ref. Form 1701 Instructions, P.14) **NOTE:** There is to be evidence of a qualified teacher's instructional component to meet the requirements of Section 17 of the *School Act* and [BC Reg 265/89](#), Section 4 (Duties of a Teacher) ***NOTE**: Students are not allowed to take the same course at the same time during the funded school year whether in different schools or the same school* (Ref: Form 1701 Instructions, P.14)

**Not fundable through Form 1701:** (Ref: Form 1701 Instructions, P.13) credit awarded through equivalency, prior learning assessments, credit recognition, credit granted, tutorial time, teacher consultation and courses completed via challenge and external credential courses*.* **NOTE:** Partial credit courses are Ministry approved and must have assigned Ministry course code (verify through online [Course Registry](#)).

**Advanced Placement** – *Schools may claim an AP course as a separate course...only if it meets the definition of a course, is a separate and distinct instructional session of approximately 120 hours (for a four credit course) on the student's timetable, the course is being taught by a certified teacher and is in accordance with the Student Credentials Ministerial Order M164/96.* (Ref: Form 1701 Instructions P.14)

**Support Blocks:** *Support block are not to be reported for school-aged graduates, adult students or by Continuing Education (CE) or Online Learning (OL) schools.* (ref. Form 1701 Instructions P.16)

**Independent Directed Studies (IDS):** related to or is an extension of one or more of the learning outcomes established in Ministry Authorized or a Board/Authority Authorized course...*an area of study in an educational program undertaken by a student that is undertaken pursuant to a plan developed by a teacher and a student and approved by a principal, vice principal or director of instruction, and carried out by the student under the general supervision of a teacher…The **number of credits a student earns for an IDS will be set out in the plan developed by that student and a teacher and approved by a principal**.* (Ref: [Graduation Program Order M302/04](#)). **NOTE: IDS courses do not count towards credit in the Adult Graduation Program (limited to Ministry Authorized or a Board Authorized course). These are ineligible claims for those students undertaking the Adult Graduation Program**.  Use the auditors IDS checklist as a guide to verify eligibility of IDS claims.

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| **CAREER/SKILLS TRAINING/DUAL CREDIT TRANSITION PROGRAM OF COURSES** |
| **NOTE**:  **Each course claim must meet attendance requirements in addition to career directives** |

**NOTE:** Schools and Boards of Education may also create career program courses as approved BAA educational options. Schools must follow the [BAA Guidelines](#) and use Ministry course codes identified through the [Course Registry](#)

**Audit Steps:** Prior to audit, request a list of all students in career/skills training and PSI transition courses, as well as the name of the district/schools' Career Program Coordinator. It should be that this district staff member will have all the documentation for each funded student claim.
**NOTE:** If associated with a post-secondary partner see related audit process below. If a verified BAA course option, audit in accordance with standard course eligibility verification above.

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**Career Preparation** - *prepares students for entry into the workplace, or continued studies at the post-secondary level in a <mark>specific</mark> career sector.*
**Cooperative Education** – *provide students with opportunities to explore one or more career possibilities.*(Ref. Form 1701 P.12)

**Youth WORK in Trades/Secondary School Apprenticeship-WRK (school age only)** courses *provides students with opportunities to begin apprenticeship training while in secondary school* (Ref. Form 1701 Instructions, P.13) and meet the requirements as outlined in the current Youth Work In Trades Guide.
**NOTE:** *each of these four credit courses are only claimed once regardless of the number of reporting periods the student requires to complete the workplace component* (Ref. Form 1701 P.14 – for WEX and WRK).

**Audit Steps:** use the auditor's Career Program checklist for WRK based on the following Ministry directives to verify WRK course(s).
**NOTE:** also refer to WRK Timelines (Appendix D of the WRK Guide) to assist with verifying attendance/active status of each WRK course claim.

**WRK** allows secondary students to earn graduation requirements while transitioning into the work force with a total of 480 hours of work experience (not to overlap with WEX12A/12B but OK to fulfill 30 hours of career explorations for Career-Life Connections). Program consists of WRK11A/B and WRK12A/B – each 4-credit course claims. Requirements in accordance with Program Guide for Secondary School Apprenticeship:
- Students must have an in-school orientation
- Students must have sponsors recognized by the ITA
- Students in WRK programs complete an ITA registration form with the recognised school district staff, and ITA recognized sponsor
- School district staff retain copies of all forms required for registration and retain the student's ITA registration number (ITA ID number), including verification of worksite WorkSafeBC coverage
- There is a **unique training plan (created and signed off by an educator in conjunction with student and ITA sponsor) demonstrating student progression through each of the WRK11A to WRK12B courses** once students are registered with ITA.  Each WRK placement requires a unique, signed student training plan
- Work-based training hours are accrued only after application for registration as **youth apprentices\*** has been done with ITA (see auditor's checklist for information regarding Recognition of Prior Work [aka – 'Hidden Apprenticeship'])
- WRK students are **monitored and evaluated by educators with valid teaching certificates** who assign final percentages.
<mark>\*WRK youth apprentices are funding eligible for WRK until June 30th  of the school year in which students turn 19</mark>.

**Work Experience 12A and 12B** claims must meet the directives of the Elective Work Experience Courses and Workplace Safety Policy, MO237/11 Work Experience Order, and in accordance with the Program Guide for Ministry-Authorized Work Experience Courses...when tracking hours related to the work study program segment of WEX12, each of these four credit courses are only claimed once regardless of the number of reporting periods the student requires to complete the work placement component. (Ref. Form 1701 Instructions P.14)
**Definition:** "*standard work site*" means a location, other than a work site created specifically for work experience by a school or board,(a) at which a worker performs the tasks and responsibilities related to an occupation or career under the general supervision of an Employer, or (b) at which a self-employed person performs the tasks and responsibilities related to that person's self-employment (Ref. Work Experience Order)
**Audit Steps:** use the auditor's Career Program checklist for WEX.

**NOTE:** also refer to WEX Timelines (Appendix C of the Guidelines) to assist with verifying status of each WEX course claim. (WEX hours not to overlap with WRK11A/B and 12A/B but OK to fulfill 30 hours of career explorations for Career-Life Connections.)

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| **Before undertaking work study program portion of WEX course**:<br>• Boards must establish guidelines regarding conduct, supervision, evaluation and participation of students in all school-arranged work placements<br>• There must be a training plan of skills and areas of knowledge to be developed and demonstrates student's progress for each of the WEX courses<br>• Students must have an in-school orientation<br>• There must be a duly signed Work Experience Agreement Form<br>• Evidence students are at sites where WorkSafeBC coverage is provided<br>**During/after work study program portion of WEX course:**<br>• Evidence school personnel have monitored students in accordance with Board guidelines<br>• An educator with valid teaching certificate must evaluate the performance of all students in work experience courses and assign final percentages<br>**NOTE:** Students on the Adult Graduation Program are eligible for both WEX 12A and 12B. ==Recognition of current or past work for these students can be used for credit recognition through a prior learning assessment but **is not eligible for funding** unless all the work experience standards and learning outcomes are undertaken.==<br>**NOTE:** While not funding eligible, "*A board may recognize a student's current or past paid employment as Work Experience, provided that the student satisfies the board that the employment provides or provided for coverage for student under the Workers Compensation Act as confirmed in writing by the student's employer*" (Ref. Work Experience Order) | | | | |
| **Youth Train in Trades-TRN (school-age only)** is an industry training program for high school students. Through a TRN program, students take courses that will provide both high school graduation credits that are equivalent to the first level of apprenticeship technical training. (TRN hours not to overlap with WEX12A/12B, WRK11A/B or 12A/B nor to fulfill 30 hours of career explorations for Career-Life Connections)<br>**NOTE:** All Districts/Board Authorities are required to submit an up-to-date Commitment Form for the 2021/22 school year (Ref. current ITA Train in Trades Program Guide)<br><br>**Audit Step:** Obtain a copy of the Commitment Form for the 2021/22 school year and follow audit procedures using auditor's Career Program checklist for TRN and also use auditor' PSI checklist for Post-Secondary Transition Programs (educational option through a third-party provider).<br>TRN programs are developed and offered as partnerships between school districts and **post-secondary institutions**, and classes are often taught at colleges (or ITA approved training centres) through agreements with school districts. Districts claim for student funding with a funding transfer to the college. S*tudents must be registered in a technical training program funded by the Industry Training Authority in order to report students in Youth TRAIN in Trades Programs.* (Ref: Form 1701 Instructions, P.13) | | | | |
| **Post-Secondary Transition Programs (school-age only)**<br>*Post-secondary transition programs are educational programs that combine secondary and post-secondary courses, and that lead to Grade 12 graduation as well as to help students make smooth transitions **to further education or training**…Ministry of Education recognizes post-secondary courses for funding purposes if they **are part of the school-age students' planned programs of study leading to graduation**.*(Ref. Recognition of Post-Secondary Transition Programs for Funding Purposes policy). *Courses taken in BC outside of the public school system (through colleges, post-secondary institutions, private organizations, etc.) are not funded unless…**the course is taken for credit towards grade 12 graduation**.* (Ref. K-12 Funding-General Policy).<br>**Audit Steps**: use the detailed PSI audit steps document – criteria is based on Ministry directives verifying Post-Secondary Transition Program course claims:<br>• Students begin taking the post-secondary courses that are **part of their transition program during their Grade 11 or Grade 12 year and are taken for credit towards grade 12 graduation**. | | | | |

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- Post-secondary courses lead to a post-secondary credential from a district partnered post-secondary institution, which is a member of the BC Transfer System.
- District has a current agreement with the post-secondary institution(s).
- Course(s) is/are part of a school district program that is an educational option for school-age students and aligns with planning for student's **specific occupation**. Credit is recognised towards the student's planned program to graduation and post-secondary credit is achieved for the unique curricular requirements for the specific occupation identified by the student in their transition plan.
- School district pays tuition costs for post-secondary courses reported for funding.
- Student annually updates and signs a planned program of courses, **listing the transition program course**(s) including when and where student takes the post-secondary course(s).
- There is evidence the purchased educational services are under the general supervision of an employee of the board who is a certificate holder per Sec.86 *School Act.*

**NOTE:** to be eligible for funding students must begin taking their dual-credit post-secondary courses, planned as part of their transition program, during Grade 11 or Grade 12 prior to graduation. This means the students will have applied to, been accepted and participated in the post-secondary courses prior to graduation. Beginning the post-secondary courses after graduation does not meet eligibility for the post-secondary transition program for funding purposes

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| **THIRD PARTY EDUCATIONAL SERVICES (Contracting Out)** | | | | |
| *If the board of education uses a third party to provide educational services or learning support, materials, or resources to learners, the Ministry expects the Board to do the following:* <br> • *ensure that the educational services, materials, and resources are part of the educational program supervised by a Board employee who is a BC certified teacher or Letter of Permission holder.* <br> • *Pay only the third party directly and not the parent, learner, or any other person* <br> • *Ensure that parents and third party service providers clearly understand their roles and responsibilities for student safety and security* <br> • *Clearly describe the Board's responsibility to provide the program outlined in a student's learning plan or Individual Education Plan separately from additional services the student may receive from the service provider.* | District contracted educational services are associated with the OL school and supervised by the school's teacher. <br><br> Confirmation that these agreements meet the Ministry directives. <br><br> Verification that services are provided in accordance with the Online Learning - General Policy. | Whether the district has contracted any educational services. <br><br> Whether these contracted services are in accordance with the *School Act* and OL General Policy. | **Key Documents:** As above, and <br> • School Act Section 86 (a.1) - Agreements <br> • OL General Policy <br><br> **Audit Steps:** <br> 1. Check the OL school's website for references to third party services. <br> 2. Determine whether the District has contracted any educational services and assess whether the contract is in accordance with the OL General Policy and Section 86 of the *School Act*. Section 86 (a.1) describes the areas that boards can contract out. <br> **Note:** The onus is on the District to give evidence that their TRB staff members create or approve educational plans/IEPs, coordinate learning activities with service providers, direct academic communication with students, evaluate student work and assess student performance related to the contracted program. <br> 3. Interview appropriate staff to determine the School or District policy on financial reimbursement to parents. Obtain a copy of the policy or document process as relayed by program staff. | |

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| • *pay only up to a maximum of $600 per FTE in grades K-12 for reimbursements to third party resources and service providers...does not apply to: supporting students with special needs…in achieving the curricular learning standards and/or goals in their Individual Education Plans; career technical centre program courses; post-secondary transition program courses,* or *a portion of the family's internet connection costs*<br><br>*A Board may provide financial assistance…for a portion of the one-time internet connection fees…**It does not include ongoing maintenance**(Ref: OL –General Policy)* | | | 4. Determine if the parents have had the policy segment concerning third party service providers communicated to them. Obtain a copy of the communication to parents or document process as relayed by program staff.<br>5. Sample three family files to determine the financial reimbursement process.<br>6. Determine if third party services, materials, resources or supplies are linked to the student's educational program.<br>7. Obtain a copy of third party services agreements specific to career programs (TRN, PSI, etc.)<br>8. Document any discrepancies on an Observation Sheet and attach supporting evidence. | |
| | | **SUPPLEMENTAL FUNDING** | | |
| **ELL Supplemental Funding:** School-age students reported on the Form 1701 meeting all of the requirements as specified on the Form 1701 Instructions may qualify for ELL/ALA funding.<br>**Indigenous Education Supplemental Funding:** Funds provided for Indigenous Education programs are targeted and must be spent on the provision of these programs/services. The delivery of Indigenous programs/ services must be in accordance with Form 1701 Instructions.<br>**Special Needs Supplemental Funding**: The students must be provided with special needs supports and meet criteria set out in the Ministry's Special Education Services, A Manual of Policies, Procedures and Guidelines. | Confirmation that the ELL program is meeting the criteria specified in the Form 1701 Instructions and the K-12 Regular Enrolment audit program. Confirmation that the Indigenous Education Program is meeting the criteria specified in the Form 1701 Instructions and the K-12 Regular Enrolment audit program. | Whether students who are being claimed for ELL or Indigenous Education supplemental funding meet all the criteria specified in the Form 1701 Instructions as outlined in the K–12 Regular Enrolment audit program. | **Key Documents:** As above, and<br>• K-12 Funding – Indigenous Education Policy<br>• K-12 Funding – English Language Learning Policy<br>• K-12 Funding-Special Needs Policy<br>• 2021/22 Supplemental Audit Procedures<br>• Distributed Learning-Requirements and Guidelines for Students with Special Needs Policy<br>**Audit Steps:** For ELL and Indigenous Education services review student files to verify there is evidence the services are provided by the OL School in accordance with Ministry requirements.<br>1. Follow the audit steps using the relevant segments in the current Supplemental Audit Procedures.<br>2. Document discrepancies on an Observation Sheet and attach supporting evidence.<br>Special Needs Student Claims (compliance is in accordance with OL-Requirements, K-12 Funding-Special Needs and the Special Needs Policy, Procedures and Guidelines Manual). Confirm a current IEP is in place. | |

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