2026/27 K-12 Regular Enrolment Audit Procedures

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
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** 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				
To be eligible for provincial funding, Boards of Education must ensure that students are: • *ordinarily resident in B.C.* (and where applicable for school age students) *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 B.C.	That students reported for funding are ordinarily resident in B.C. and therefore eligible for provincial funding.	**Key Documents:** As above, and • Eligibility of Students for Operating Grant Funding Policy **Audit Steps:** 1. Determine the school process for ensuring that students and parents/legal guardians (of school-age students) are ordinarily resident in B.C. 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.	

<table>
<tr><th>Criteria</th><th>We are looking for:</th><th>What the analysis will allow us to say:</th><th>Audit Procedures</th><th>Auditors Initials</th></tr>
<tr><td colspan="5">Student Reporting</td></tr>
<tr><td>School age students reported for funding are: (Form 1701 Instructions, P.2)
• Born between July 1, 2007 and December 31, 2021
Exclude: Grade 8 and 9 students who are cross enrolled to a school other than their school of record are not to be reported by the cross-enrolling school in the September data collection. These student course claims are to be reported by the eligible cross-enrolling school from another board/authority during the July data collection.
Students enrolled in a Provincial Resource Program (PRP) for 3 months or less...longer than 3 months then they should be reported in the PRP facility in which they are enrolled as at September 29, 2026
(Form 1701 Instructions, P.3)

Adult learners reported for funding include: (Form 1701 Instructions, P.2)
• Non-graduated adults, which include:
  • Students born prior to July 1, 2007 and enrolled in the B.C. Graduation Program; and
  • “Adult Students” (“… a person who is at least 18 years of age (prior to July 1 of the current school year) and enrolled in the Adult Graduation Diploma program….”); as well as
• Graduated adults:
Adults that completed the requirements for graduation from a secondary school or high school in any jurisdiction (Graduated adults only eligible for courses listed on the list of Tuition-Free Courses for Graduated Adults).</td><td>Assurance of accuracy and appropriateness of the student and school data reported to the Ministry by school districts.</td><td>Whether or not districts are in compliance with the Ministry’s school and student data collection instructions.</td><td>Key Documents: As above, and
• September 2026 Form Education Data Exchange and 1701 Instructions
• Compliance Program Policy
• Alternate Education Program Policy
• School Act Section 81,106.3,106.4,114, 117(1)(b), 168(2) (t)
• Eligibility of Students for Operating Grant Funding Policy
• Provincial Letter Grades Order M192/94
• Student Progress Report Order M191/94
• School and Student Data Collection Order M152/89
• List of Tuition-Free Courses for Graduated Adults

Audit Steps (age verification):
• Determine the school process for ensuring that students meet the age requirements.
• Document the school process.
• Select students and check to see that there is a process that verifies birth date.
• Document any discrepancies on an Observation Sheet and attach supporting evidence.

Audit Steps (graduation status):
• Interview appropriate staff to determine the processes used to identify whether students have completed the general requirements for graduation in any jurisdiction from a secondary school, high school, or post-secondary institution.
• While reviewing registration or other student documents look for indications of the student’s prior graduation status.
• Document any discrepancies on an Observation Sheet and attach supporting evidence.</td><td></td></tr>
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Criteria	We are looking for:	What the analysis will allow us to say:	Audit Procedures	Auditors Initials
Exchange Students				
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 for the ordinarily resident student.*** ***NOTE:*** *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. Claiming funding for a non-resident student after the resident student has graduated does not meet the reporting requirements.* (Ref: Form 1701 Instructions, P.3) **Note:** If both students are attending at September 29th, districts are to report only the resident student. If the resident student is absent at the claim date then the non-resident student is reported as the placeholder for the resident student.	Verification that students, involved in a reciprocal exchange, are eligible for funding.	Whether each student is one who is involved in an eligible exchange.	**Key Documents:** As above. **Audit Steps:** 1. Provide district or school staff with the Reciprocal Exchange Compliance Form and request a one-to-one listing of local and district sponsored reciprocal exchange students. 2. Identify the local and non-resident student names and PEN numbers, and note the destination of local student, origin of non-resident student, graduation status for each student and the respective timelines for each exchange. 3. View supporting documentation such as a Rotary exchange agreement relating to the student exchange. 4. Ensure the documentation verifies that each visiting (non-resident) student has an eligible reciprocal local (resident) student who has, or will, participate in the exchange, each student is returning to their own school to complete graduation requirements (GAP years are not funding eligible) and only one student is claimed. 5. Identify discrepancies on an Observation Sheet and attach supporting evidence.	
Alternate Education (non-graduate school-age students only) *An alternate education program provides its support through differentiated instruction, specialized program delivery and enhanced counselling services based on students' needs. If the programs meet alternate education program requirements and procedures...then Boards of Education receive full 1.0 FTE funding for students enrolled in those programs.* Ref. [Alternate Education Program 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.*			**Key Documents:** As above, and • Form 1701 ECHO Report 9100 (Student Detail List)	

Criteria	We are looking for:	What the analysis will allow us to say:	Audit Procedures	Auditors Initials
*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 Support Plan (SSP) that clearly defines the objectives for the student, additional services provided as required, progress made, and any transition plans.* *3. A strategy to facilitate the student's transition into the regular school system, a continuing education centre, graduation/employment, or to post-secondary training and education.* *4. Evidence of additional services as required by the student population (i.e., youth workers, drug and alcohol counsellors and/or sessions, etc.* (Ref. Alternate Education Program Policy) **NOTE:** Supplemental services associated with any of these student claims are separate and must meet the additional criteria for ELL, Indigenous Education and Inclusive Education.*)*	Evidence that the reporting of student claims in an alternate program met the Ministry policy requirements.	Whether the program is operating in accordance with Ministry policy providing required services to the non-graduated school age students claimed for funding allocations specific to a Type 3 Facility.	**Audit Steps:** 1. Interview appropriate staff to determine, in accordance with the Alternate Education Program Policy, that the school: ✓ has an intake process for non-grad school-age students (document what this process is). ✓ have the required additional services necessary to meet the needs of the student population (document what these services are and who provides – school, outside sources, agencies, etc.) 2.Document contact person and attach notes from the interview(s) on an Observation Sheet. 3. Verify the sampled students: ✓ have undergone an intake process based on the practice identified by school staff. ✓ have an IEP (required for Inclusive Education designated students) or SSP created by the school which clearly defines a) the objectives for the student, b) what additional services are/will be provided, c) measurement of student progress, and d) any proposed transition plan. ✓ have been provided with a planned approach to exit from the Alternate School into either another educational program, to graduation, to a post-secondary program, or into the workforce. ✓ have/will be provided with the required additional services as noted in the IEP or SSP. **NOTE**: Verify when services will be provided and by whom. ✓ there is evidence of differentiated instruction, specialized program delivery and enhanced counselling services based on the individual student's needs not being met in a traditional school program. 4. Identify discrepancies on an Observation Sheet and attach supporting evidence.	

Criteria	We are looking for:	What the analysis will allow us to say:	Audit Procedures	Auditors Initials
School Age Attendance				
Students are to be reported by the education facility with which they are enrolled and in attendance as at September 29, 2026. (Form 1701 Instructions, P.2) **Interpretation:** Student attendance is defined as being present at school, on a school sponsored program or field trip, or absent for legitimate health or personal reason documented by parent/guardian or certified by school officials. *…a student in transition from one B.C. school to another B.C. school on September 29, 2026 should be reported at the school last attended in September.* *For a student who arrives in a school during the week of September 29, the principal of the receiving school should contact the school the student has left to ensure the student is removed from the departing school's 1701 file in order to avoid duplicate reporting.* (Form 1701 Instructions, P.4).	Verification that students reported on Form 1701 were enrolled and in attendance on September 29, 2026.	That the district's count on September 29, 2026 as reported on Form 1701, is accurate.	**Key Documents:** As above, and • Required Areas of Study in an Educational Program Order M295/95 • Form 1701 Enrolment Verification Report as at September 29, 2026 (ECHO Report 9035). **Note:** this is the final version signed off by the District. • September 29th timetables for annual school year • Attendance Summary from September 8 to November 6. **Audit Steps:** 1. Examine the records for each school-age student to ensure that those students were/will be provided with an educational program at the reporting school per the Form 1701 September 29 claim. 2. Verify list of students not provided with an educational program as reported by the District with the Principal. 3. Identify on an Observation Sheet students not provided with an educational program aligned with the FTE claim and attach supporting evidence. **NOTE:** Contact may be required with district/school career coordinator for those students participating in transition courses (post-secondary institution or career programs) at the start of the school year. **Review of Withdrawals** Examine attendance records of students who have withdrawn during September through to November 6, 2026 to ensure students were provided with an educational program aligned with the September claim.	

Criteria	We are looking for:	What the analysis will allow us to say:	Audit Procedures	Auditors Initials
Adult Attendance *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 (**10/10 Rule**) - **OR** – 2) meets the Grade 10-12 **'active'** requirements as outlined in the OL Procedures Guide… **choose either the 10/10 criteria OR the active participation procedures***				
Eligible courses (detailed in the Adult Funding Policy [BAA & Ministry Authorized only]*) 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*. (September Form 1701 P.2) **NOTE:** IDS courses are not BAA or Ministry Authorized courses. IDS and. BAA courses do not count for credit towards the Adult Graduation Program and are therefore not funded for Adult Graduation Program students. Course Selection/Enrolment Form *(definition from Adult Funding Policy) – A document on file at the school listing the course(s) in which the student is enrolled and the date(s) of enrolment.* **Interpretation – Instruction in a Classroom:** direct communication between teachers and students who are enrolled and participating in an educational program that is supervised and assessed by the teacher. (Per Governance & Legislation Branch Sept.2008)	Evidence that students are attending each eligible course claimed for funding in accordance with the definition of attendance as stated in the Adult Funding policy.	That the district has reported for funding only adult students who were attending, taking eligible courses in accordance with the Adult Funding policy.	**Key Documents:** As above, and • Form 1701 ECHO Report 9100. • Adult Funding Policy **Audit Steps (10/10 Attendance):** 1. Determine that the adult students attended (per 10/10 rule) **each eligible course** [BAA & Ministry Authorized only] claimed for funding. Evidence to support the students' attendance includes: • September 29 timetables • Classroom attendance sheets • Electronic data (system logins/outs) (i.e., Attendance Summary by Period from September 8 to November 6, Student Daily Activity form September 8 to November 6 – the add/drop information) • Information gathered through interviews with school staff • Record of work performed (progress) 2. Verify there is a current Course Enrolment Form that meets Adult Funding Policy's definition. 3. Identify discrepancies on an Observation Sheet and attach supporting evidence.	

Criteria	We are looking for:	What the analysis will allow us to say:	Audit Procedures	Auditors Initials
Definitions: **Active Date** – for a student in a course is defined as being the date that a Student is deemed actively participating in a course supportable with evidence, that satisfies the criteria for funding. To be considered active in a course for adult funding purposes: *On or before the date listed in the 1701 form instructions, school files for Grade 10-12 students (including all adult students)* ***<u>must contain the following</u>*** • A completed school Enrolment Form and/or Course Selection Form for the current school year • A Course Plan OR Program Plan, OR Student Support Plan, OR Individual Education Plan • Proof of B.C. residency • Evidence of Student engagement completed and documented by the relevant snapshot date as indicated in the Form 1701 instructions for each reporting period: *Student Engagement:* • *One example of a completed assignment that is aligned with the Curriculum Learning Standards for the course OR replaces a curriculum learning standard for the course as documented in the Student's Individual Education Plan (IEP).* • *Dated evidence of teacher assessment of the completed assignment. The assignment …must be completed (i.e., all components of the assignment have been attempted) and the feedback must reflect the reason for the grade and how a passing grade may be achieved.*	Evidence that the students claimed on Form 1701 have met the active requirements outlined in the OL Procedures Guide, supporting the attendance requirements stated in the Adult Funding policy.	Whether the students claimed for funding meet the appropriate active requirements specified in the OL Procedures Guide aligning with the Adult Funding policy's definition of attendance.	**Key Documents:** as above and the *OL Procedures Guide* **Audit Steps:** To determine that the students were active in **each course** claimed for funding **by the activation date**: 1. Verify there is a course plan (that meets the Active participation description) for each course in which the student is claimed. 2. Verify there is a current course selection/ enrolment form (that meets the Active participation description) documenting the eligible courses by the Active date. • **for non-graduated students** – the Ministry Authorized/BAA course(s) listed meet the graduation requirements • **for graduated adults** – the courses are only those contained on the list of Tuition-Free Courses for Graduated Adults 3. Verify there is evidence of student engagement (that meets the OL Procedures Guide description), for each eligible course, submitted to the teacher by the student prior to claim date. 4. Identify discrepancies on an Observation Sheet and attach supporting evidence. ***Active participation***...is equivalent to attendance in a school and is a requirement under the School Act. Boards of education **must have evidence of active participation** to be funded by the Ministry.	

Criteria	We are looking for:	What the analysis will allow us to say:	Audit Procedures	Auditors Initials
Program and Course Claim Eligibility (Number of Eligible Courses Reported)				

'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 may be over a number of registration periods, only one course is undertaken and therefore eligible for only one funding claim*. (Form 1701 Instructions, P.13) **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* (Form 1701 Instructions, P.14)

Not fundable through Form 1701: (Form 1701 Instructions, P.14) credit awarded through equivalency, prior learning assessments, credit recognition, credit granted, tutorial time, teacher consultation, 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).

Post Secondary courses: (Form 1701 instructions P.11) Schools may claim post-secondary courses if they meet the requirements in the Dual Credit Policy

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*. (Form 1701 Instructions P.15)

Support Blocks: (Form 1701 Instructions, P.16) for *students who are not designated in an Inclusive Education funding category school-aged, non-graduated students in grades 10-12 and SU engaged in their learning at structured times in addition to their 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****. Each support block is to be considered equivalent to the 120 hours of instruction of a regular 4-credit course, instructional service is provided and documented by a teacher, regular attendance is expected, and does not include independent study time, drop-in sessions, voluntary study halls, tutorial sessions or* ***time spent solely on courses at another school****. Support block are not to be reported for school-aged graduates, adult students or by Continuing Education (CE) or Online Learning (OL) schools.*

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 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****.* (Graduation Program Order M302/04). **Use the auditors IDS checklist as a guide to verify eligibility of IDS claims.**

NOTE: IDS courses and BAA courses do not count towards credit in the Adult Graduation Program (limited to Ministry Authorized courses and some External Credentials). IDS and BAA courses are ineligible claims for those adult students undertaking the Adult Graduation Program (although adult students on the B.C. Graduation Program may be funded for BAA courses).

<table>
<tr><th>Criteria</th><th>We are looking for:</th><th>What the analysis will allow us to say:</th><th>Audit Procedures</th><th>Auditors' Initials</th></tr>
<tr><td colspan="5">FTE Claim Eligibility
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 (Form 1701 Instructions P.14)</td></tr>
<tr><td>...for all secondary students enrolled in Grades 8-12, SU and GA report the total number of eligible courses.

To obtain funding for school aged students, boards of education must meet the following criteria:
• report the student's annual plan of courses leading to graduation in which the student was enrolled and in attendance as of September 29, 2026.
NOTE: school age student timetables may not list all reported courses related to career programs if provided by a post-secondary partner or for courses taken at another school (through shared funding agreement between schools) – all course claims should be found on the student's timetable and/or annual plan of courses leading to graduation).

To obtain funding for adult students, boards of education must meet the following criteria:
• a Course Enrolment Form on file at the school listing the course(s) in which the student is enrolled and the date(s) of enrolment
• report the courses in which the student met the Adult Funding Policy's attendance definition as of September 29, 2026.
• follow the directives of the Adult Graduation Program Policy and Adult Funding Policy when completing the 1701 form
(Ref: Form 1701 Instructions, P.14)</td><td>Verification of the FTEs claimed for funding by the School District.</td><td>Whether the FTEs claimed for funding are accurate.</td><td>Key Documents: As above, and
• Graduation Program Order M302/04
• Course Registry website
• BC Adult Graduation Requirements Order M320/04
• Adult Graduation Program Policy
• Auditors' Standardized Support Block Questions
• September 29 timetable, Student Daily Activity form – September 8 to November 6, and BC Student Information Verification Form [short version]

NOTE: Prior to audit, lead auditor will ensure district/school documentation, verifying sampled FTE claims, are in a format enabling 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 and Child Care by school districts and the extent to which policies are followed. (Compliance Program Policy)

Audit Steps:
1. Using the student sample verify:
• that the student and parent/guardian (where applicable) is/are ordinarily resident in BC.
• the total FTE, for each student, confirming the status, actual credit value, etc., of each course through the online Course Registry.
• the eligibility of each student's course claim, enrolment, and attendance/active on September 29.
2. Identify discrepancies on an Observation Sheet and attach supporting evidence.</td><td></td></tr>
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CAREER/SKILLS TRAINING/DUAL CREDIT TRANSITION PROGRAM OF COURSES
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 or school district personnel that support career education programing. 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 BAA course option, audit in accordance with standard course eligibility verification.

Youth WORK in Trades/WRK (school age only) courses *provide 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 Program 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* (Form 1701 P.15 – 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).

WRK allows secondary students to earn graduation requirements while transitioning into the work force with a total of 480 hours of trade-specific 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 the Youth Work in Trades Program Guide:

- Students must have an in-school orientation
- Students must have sponsors recognized by SkilledTradesBC
- Students in WRK programs complete a SkilledTradesBC registration form with the recognised school district staff, and SkilledTradesBC recognized sponsor
- School district staff retain copies of all forms required for registration and retain the student's SkilledTradesBC registration number (SkilledTradesBC 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 SkilledTradesBC recognized sponsor) demonstrating student progression through each of the WRK11A to WRK12B courses** once students are registered with SkilledTradesBC. 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 SkilledTradesBC (see auditor's checklist for information regarding Recognition of Prior Work [aka – 'Hidden Apprenticeship'])
- WRK students are **monitored by school personnel and evaluated by educators with valid teaching certificates** who assign final percentages.

***WRK youth apprentices are funding eligible for WRK until June 30th of the school year in which students turn 19**.

Work Experience 12A and 12B/WEX 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.15)

In order to be reported as a Ministry-authorized Work Experience 12A or 12B course, the work experience must be supported and monitored by the school and ***consist of authentic workplace experiences****.(Ref. Elective Work Experience policy)*

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. (WEX hours not to overlap with WRK11A/B and 12A/B but OK to fulfill 30 hours of career explorations for Career-Life Connections.)

Before undertaking work study program portion of WEX course:
- Boards must establish guidelines regarding conduct, supervision, evaluation and participation of students in all school-arranged work placements
- 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
- Students must have an in-school orientation
- There must be a duly signed Work Experience Agreement Form
- Evidence students are at sites where WorkSafeBC coverage is provided

During/after work study program portion of WEX course:
- Evidence school personnel have monitored students in accordance with Board guidelines
- An educator with valid teaching certificate must evaluate the performance of all students in work experience courses and assign final percentages

NOTE: Students on the Adult Graduation Program are eligible for both WEX 12A and 12B. "Credit can be awarded for current or past work experience via prior learning assessment provided that appropriate procedures are followed.

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)

Dual Credit
Dual Credit Policy establishes the conditions under which students may receive Grade 12 elective credit for completed post-secondary courses and Boards may access funding for facilitating those courses and supporting participating students (Ref. Dual Credit Policy).
Courses taken in BC outside of the public school system (through colleges, post-secondary institutions, private organizations, etc.) are not funded unless permission and support is arranged through the Board of Education and the course is taken for credit towards Grade 12 graduation

(Ref. K-12 Funding-General Policy)

Youth Train in Trades (TRN) is a type of dual credit in which students take courses that will provide both high school graduation credits and apprenticeship technical training. TRN hours are not to overlap with WEX12A/12B, WRK11A/B, or WRK12A/B, nor to fulfill 30 hours of career explorations for Career-Life Connections.

Audit Steps: (see also the auditor's Dual Credit Checklist)

- Students are school aged, as defined by the *School* Act, and begin each post-secondary course during Grade 10, or Grade 11, or before June 30 of their Grade 12 year.
- Each post-secondary course will appear on a post-secondary transcript and result in credit towards a post-secondary credential.
- The post-secondary partner is listed as a BC Institution of the BC Transfer System, or a SkilledTradesBC certified Youth Program training provider, or Le Collège Éducacentre.
- The school or school district has a current agreement with the post-secondary partner; correspondence with a post-secondary institution may serve as an interim agreement.
- The school or school district pays tuition costs for post-secondary courses reported for funding.
- There is evidence that 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.*
- There is a record of communication with each dual credit student that may include support offered or provided as well as descriptive feedback.
- There are appropriate high school level credits assigned to post-secondary courses completed as well as letter grades and percentages.
- Dual credit courses are recorded using the dual credit course codes in the BC Graduation Program Handbook of Procedures.
- Dual credit courses are included in the September data collection whenever possible, though they may be included in a February collection.

Effective 2026/27, the Ministry will fund one or both of the following scenarios for each dual credit student:

- ✓ any number of dual credit courses that are required for a single post-secondary credential; and
- ✓ up to three dual credit courses that are required for a different post-secondary credential(s).

Students doing both may do so concurrently or in any sequence.

NOTE: How to offer TRN and other dual credit opportunities in compliance with policy is discussed on B.C.'s dual credit webpage; see the policy FAQ and/or guidebook posted there.

English Language Learning-ELL (Apprentissage de la langue anglaise-ALA)				
Criteria	**We are looking for:**	**What the analysis will allow us to say:**	**Audit Procedures**	**Auditors' Initials**
For a school district to receive ELL Supplemental Funding from the Ministry for an ELL student in a particular school year, all of the following must be met and documented. (ELL Policy and Guidelines P.7). **There must be evidence of continuous support throughout the school year** (ELL Policy and Guidelines P.15)	Assurance that students claimed for ELL/ALA supplemental funding receive additional services in accordance with Ministry policies and Form 1701 Instructions.	Whether student claims for ELL/ALA supplementary funding meets the requirements.	**Key Documents:** As Above, and • ELL Policy and Guidelines (P.7, 12, 15 and 21) • K-12 Funding – English Language Learning Policy • Auditor's ELL Summary Sheet	
Criteria	**We are looking for:**	**What the analysis will allow us to say:**	**Audit Procedures**	**Auditors' Initials**
• ***A plan for the delivery** of ELL/ALA support services must be in evidence at the time of the September 29, 2026 claim. Service that is deferred entirely to a later time (i.e., there is no support or planning in evidence at September 29) will not be funded.* • *Speech Language Pathology services and other non-ELL/ALA specific services are not considered to be additional services.* (Form 1701 Instructions, P.9)			**Audit Steps:** Interview the appropriate staff to determine the process for identification and placement of ELL/ALA students according to their English language proficiency and document this process. Using Ministry generated sample of students reported as receiving ELL/ALA supplemental funding, perform the following audit procedures:	

1. Evidence of documentation of a current annual English language proficiency assessment, dated after September 29, 2025	Confirmation that: There is documentation of a current annual English language proficiency assessment, dated after September 29, 2025 – and - each student is identified as requiring specialized language services to develop intellectually and to achieve the expected learning outcomes of the provincial curriculum.	Whether there has been a language proficiency assessment for the students. Whether students have a current assessment in place.	**Audit Steps:** For ELL/ALA students: 1. Examine their English language proficiency assessment and ensure that it is dated after September 29, 2025. **NOTE:** If there is no date on the assessment, interview the appropriate staff. If the assessment is not current, or this cannot be determined, then document on an Observation Sheet. 2. Determine whether the assessment process is in place. 3. Determine if there is evidence that the student's ELL/ALA program is based on this assessment. **NOTE**: It is not the role of the auditor to evaluate the assessment, the assessment results, or the program provided. 4. Identify discrepancies on an Observation Sheet and attach supporting evidence. **REMINDER:** students with more than five years of supplemental service are reported but not funded.	

Criteria	We are looking for:	What the analysis will allow us to say:	Audit Procedures	Auditors' Initials
2. Evidence that a current annual instructional plan (AIP) is in place, dated after September 29, 2025.	An instructional plan that is designed to meet the needs of the student as identified by the English language proficiency assessment.	Whether a current AIP is in place for the students. Whether the AIP meets the English language development needs of the student.	**Audit Steps:** 1. Obtain the ELL/ALA student's AIP. Ensure that it: a) is for the current year (2026/27); b) is dated after September 29, 2025; and, c) is designed to meet the identified needs of the student. Verification could be determined from interviews with staff, documentation on file, the assessment process, etc. If unable to determine, ensure that the plan is reasonable. 2.Identify discrepancies on an Observation Sheet and attach supporting evidence.	
3. Specialized ELL/ALA services are provided for each student documented in a list or schedule.	A schedule which details the service.	Whether an ELL program and service component is delivered to the student.	**Audit Steps:** See Audit Criteria 6, Steps 2 and 3 (below), details this audit procedure.	
4.Progress in the acquisition of English is reported to parents in regular reporting periods, and evidence of reports is documented.	Evidence the student's progress in the acquisition of English proficiency is reported regularly to parents.	Whether there is documentation of the student's progress in the acquisition of English proficiency provided to the parents in regular reporting periods.	**Audit Steps:** 1. Review the students' progress reports. The reports or ELL/ALA inserts must contain specific information, relayed to the parents, on the students' progress in ELL/ALA such as: • Descriptions of what the student can do; • Areas in which further attention or development is required; • Ways of supporting the student learning; or • Comments on the student achievement in the area of ELL/ALA. 2. Identify discrepancies on an Observation Sheet and attach supporting evidence.	

Criteria	We are looking for:	What the analysis will allow us to say:	Audit Procedures	Auditors' Initials
5. An ELL/ALA **specialist teacher** is involved in planning and delivering services. **NOTE:** *Districts need to employ ELL specialists to be involved in language assessment/review, planning and delivery of programs/services, and reporting of progress and services for ELL students. In addition to fluency in English (or French in the CSF),* ***training in ELL methodology is essential for ELL specialists***. (see P.14 of the ELL/ALA Policy/Guidelines for specific post-secondary academic preparation).	Evidence of ELL specialist teacher involvement in development of annual instructional plan (AIP).	Whether an ELL specialist is involved in the development and review of the student AIP.	**Audit Steps:** 1. Verify that an ELL/ALA **specialist teacher** was involved in the development of the ELL/ALA AIP and participated in the review of the plan during the school year. **NOTE:** This verification may include a review of the AIP for evidence of the specialist participation in the development and review, an interview with appropriate staff, or other documentation on file. i.e., specialist's signature or initials on the AIP or noted name of the specialist teacher(s) involved in developing program or specialist verifies that he/she is involved. 2. Identify discrepancies on an Observation Sheet and attach supporting evidence.	
6. Evidence that additional services are being provided. **NOTE:** Reduction of class size by itself is not a sufficient service to meet the definition of ESL services. (Form 1701 Instructions, P.9) **NOTE:** Support blocks are not to be used as the sole method for ELL support services. (Form 1701 Instructions, P.16) **NOTE:** Board Authority/Authorized (BAA) courses are part of a student's regular curriculum and are not considered an additional service. **NOTE:** For adaptations within mainstream classrooms, there must be documentation that these adaptations specifically address the ELL/ALA needs identified in the student's English Language proficiency assessment and the AIP.	Evidence that additional services are provided include: • direct instruction pull-out services • ELL specialist support to a classroom teacher or teachers' assistant, • and/or additional services provided in a regular classroom environment.	Whether the students are receiving additional services in accordance with Ministry requirements. Whether the plan for service was in place by September 29, 2026. Whether there are adaptations to the programs which support the goals in the AIPs of the students.	**Audit Steps:** 1. Verify that the ELL/ALA services are being provided by interviewing staff and examining documents such as timetables, day books, course outlines and attendance records. 2. Determine that a plan for delivering each student's services are in evidence at the time of the September 29, 2026 claim by: • Examining the schedule detailing the nature of service provided. • Examining specialized services being provided to the student by reviewing teacher logs, timetables, etc. 3. Ensure that if students receive adaptations within classrooms, these specifically address the needs in the student's English Language proficiency assessment and the AIP goals and objectives. This can be verified by interviewing staff involved and by reviewing file documentation. 4. Verify how the adaptations in the regular program meet the students' ELL/ALA needs. 5. Identify discrepancies on an Observation Sheet and attach supporting evidence.	

Criteria	We are looking for:	What the analysis will allow us to say:	Audit Procedures	Auditors' Initials
Indigenous Education Programs				
Students may be claimed for funding under one or more of the three categories of Indigenous Education Programs and Services. A plan for the delivery of these Indigenous Education Programs and/or Services must be in evidence at the time of the September 29, 2026 claim. **Audit Steps:** Obtain copy of the school's delivery plan and use as a reference in accordance with the following criteria and audit steps. An Enhancement Agreement (EA)/Local Education Agreement (LEA) in and of itself is not the annual service delivery plan. Service delivery is not date specific, but the plan is to include a variety of learning support/cultural services that are spaced throughout the year, connected directly with the plan and dependent on the student's needs. **NOTE:** Cultural events may form part of an Indigenous Education program but do not constitute a program in and of themselves. (P.10 Form 1701 Instructions)				
(K-12 Funding - Indigenous Education Policy) *The Ministry of Education and Child Care **provides enhanced funding to school age students** of Indigenous ancestry.* *Targeted Indigenous Education funding requires the collaboration of Boards of Education and Indigenous Education Councils (IECs) to develop and deliver Indigenous Education programs and services that integrate **academic achievement** and Indigenous culture and/or language.* *School age **students of Indigenous ancestry participating in Indigenous education programs and services** offered by public schools **are eligible for Indigenous education funding**.* **NOTE:** the allocation of the supplemental funding is based on individual student's participation not the funding of a program.	Evidence which describes how the programs will achieve the goals of: • Improved student academic performance • Increased student retention, attendance and graduation rates	Is there a plan to address the student achievement of the Ministry goals to develop and deliver Indigenous Education programs and services that integrate student academic achievement and Indigenous culture and/or language.	**Key Documents:** • K-12 Funding – Indigenous Education Policy • Indigenous Education Council Policy - Province of British Columbia **Audit Steps:** To obtain an understanding of the program and to have context, perform the following steps: 1. Interview the appropriate staff (take notes) and review relevant evidence, including an enhancement agreement where one exists to gain an understanding of: • The program(s). • How the program(s) is delivered to each funded student. • How the program(s) was planned. • The consultative process with parents. • Approval of the IEC. • How the records of services for individual students participating in the program/service are maintained. 2. Interview the appropriate staff (take notes) to determine the process for program development and implementation for Indigenous students.	
For a student to be reported as receiving an Indigenous Education Program and/or Services, all of the following must be met. (Form 1701 Instructions, P.10, P.11). *The delivery and outcomes of Indigenous programs and services must be documented (K-12 Funding – Indigenous Education Policy)*			**Audit Steps:** Using Ministry generated sample of students reported as receiving Indigenous Education supplemental funding, perform the following audit procedures:	

Criteria	We are looking for:	What the analysis will allow us to say:	Audit Procedures	Auditors' Initials
1. *Evidence that the student has self-identified as being of Indigenous Ancestry (First Nations, status and non status; Métis; and Inuit);* *Indigenous Ancestry is determined on a voluntary basis through self-identification.* (Ref: K-12 Funding - Indigenous Education Policy and Form 1701 Instructions, P.10) **Interpretation:** Only the student, parent, or guardian can "self-identify", not bands or district staff. The school must be able to support that self-identification has taken place.	Confirmation that students claimed for funding have self-identified. Confirmation that students and/or parent/guardian have the opportunity to amend their declaration of Indigenous Ancestry upon request.	Whether students have self-identified as being of Indigenous Ancestry.	1. Examine school records for evidence of student self-identification of Indigenous Ancestry. The evidence must show that self-identification of Indigenous ancestry has been made by the student or parent/guardian on the student's behalf. Examples of self-identification are: a letter, telephone conversation records, indication on the student registration or permanent record cards including electronic data, facsimile confirmations, email confirmations. **Note:** While self-identification can be changed at any time, if a District reports the student as being of Indigenous ancestry (one of the requirements for the supplemental funding) on Form 1701, then there must be evidence to substantiate self-identification at the time of the Form 1701 claim. 2.Interview the staff to determine the change process for a student's Indigenous ancestry designation. 3.Identify discrepancies on an Observation Sheet and attach supporting evidence.	
2. *Evidence that the parent or guardian of the student has been consulted;* **Interpretation:** Consultation - represents communications between the **school** and **parent/guardian**. Parental consultation should be **confirmed yearly** by the school to ensure eligibility before reporting student claims.	Documented communication between the school and the parent/guardian.	Whether there is communication between the school and the parent/guardian.	**Audit Steps:** 1. Interview appropriate staff to determine the process used to consult with the parents or guardians of each student. 2. Obtain evidence that the process is being followed such as: • Letter to parents. • Telephone logs. • Record of communication between parent and staff. 3. Identify discrepancies on an Observation Sheet and attach supporting evidence.	

Criteria	We are looking for:	What the analysis will allow us to say:	Audit Procedures	Auditors' Initials
3. *Evidence that the IEC has been involved in the planning and delivery of Indigenous Education Programs and Services.* **Note:** *Boards of education are required to engage with the IEC to advise on programs, services and spending related to Indigenous learners.*	Confirmation that the IEC has ongoing involvement in the planning and delivery of Indigenous Education Programs and Services.	Whether the IEC has ongoing involvement in the planning and delivery of Indigenous Education Programs and Services.	**Audit Steps:** 1. Interview appropriate staff to determine how the IEC has been involved in the planning and delivery of the Indigenous programs and services. 2. Obtain additional evidence supporting IEC involvement. Some examples of direct involvement include: meeting minutes, IEC reporting, etc 3. Obtain evidence of IEC approval for IETF spending through IEC signature on Indigenous Educational financial reporting and IEC reporting. 4. Identify discrepancies on an Observation Sheet and attach supporting evidence.	
4. *Evidence that the Indigenous Education Program is in addition to any other programs and services to which the student is eligible*. **Note:** *Indigenous Education funds must not replace Inclusive Education funding and must not be used for the delivery of BC First Nations Studies 12, English 12 First Peoples or the delivery of any other course leading to graduation* (Form 1701 Instructions, P.11) **Note:** Support blocks are not to be used as the sole method for Indigenous Education services. (Form 1701 Instructions, P.16) *Funds provided to Boards of Education for Indigenous education programs are targeted and must be spent on the provision of these programs and services.* (K-12 Funding – Indigenous Education)	Evidence of the additional Indigenous Educational Program services provided for each student claimed.	Whether the program/service is *additional to any other programs and services to which an Indigenous student is eligible (Ref. K-12 Funding-Indigenous Education Policy)*.	**Audit Steps:** 1. For each of the students, interview staff to: • develop an understanding of the nature of the program/services, and • identify whether the student is receiving a Language and Culture program and/or support services program. 2. Verify whether the student's program/services is in addition to any other funded program or service. The following may be used as evidence: program schedules, student timetables, logs, program outlines, daybooks, attendance, etc. ***Note:*** *Many programs designed for Indigenous students may be inclusive of all students and/or may be designed to increase cultural awareness. As such, the presence of non-Indigenous students in such programs may be appropriate under the policy.* ***Cultural events may form part of an Indigenous Education program but do not constitute a program in and of themselves.*** *(P.11 Form 1701 Instructions)* 3. Identify discrepancies on an Observation Sheet and attach supporting documentation.	

Criteria	We are looking for:	What the analysis will allow us to say:	Audit Procedures	Auditors' Initials
5. Evidence that the Indigenous Education programs and services provide a continuum of substantive learning experiences and/or support services throughout the school year. **Examples of services include:** Elder, peer or community counselling; Indigenous tutorial assistance; other services identified through the implementation of an enhancement agreement. **Note:** This is not intended to be an evaluation of the program itself.	Verification that there is a planned continuum of learning experiences and/or support services provided to the student throughout the year.	Whether the Indigenous Education Program provides a range of substantive learning experiences and/or support services to each student throughout the school year.	**Audit Steps:** 1. Determine whether the programs/services provide a variety of relevant learning experiences/support throughout the school year for each student claimed. **Indigenous Support Services-Questions to Consider:** • How are the support services planned and developed to assist the success of Indigenous students in the school? • Does the student's program provide purposeful support services throughout the school year? • Are the Indigenous support workers or services available to the students throughout the year? • Are the services provided, to each student, by personnel who are familiar with and sensitive to the values, beliefs and needs of the Indigenous communities? 2. Identify discrepancies on an Observation Sheet and attach supporting evidence.	
Inclusive Education Student Claims (compliance is in accordance with the K-12 Funding-Inclusive Education Policy and the Inclusive Education Policy, Procedures and Guidelines Manual). For students reported with inclusive education classification confirm that a current IEP is in place per Form 1701 Instructions P.18, P.19).				