



**Ministry of Education
Resource Management and Executive Financial Office Division**

2017/18 K-12 Regular Enrolment Audit

AUDIT REPORT

SCHOOL DISTRICT No. 5 (Southeast Kootenay)

2017/18 K-12 REGULAR ENROLMENT AUDIT REPORT SCHOOL DISTRICT No. 5 (Southeast Kootenay)

Background

The Ministry of Education funds boards of education based on the number of student full time equivalents (FTEs) reported by the districts on *Form 1701: Student Data Collection* (Form 1701). The FTEs are calculated by factoring the number of qualifying courses the student takes. A funding formula is used to allocate funds to boards based primarily on the calculated student FTE.

The Ministry of Education annually conducts Kindergarten to Grade 12 (K-12) Regular Enrolment audits, in selected school districts, to verify enrolment reported on Form 1701. School districts are selected for audit based on a variety of factors, including the length of time since their last audit, enrolment size, and changes in enrolment.

Since 2009/10 funding recoveries are expanded to include FTEs outside of the sample where the auditors can make a clear link between the audit findings in the sample and those FTEs outside the sample.

In the 2017/18 school year, boards of education reported a total of 523,304.6061 FTEs in Kindergarten through Grade 12. School District No. 5 (Southeast Kootenay) reported a total of 5,400.3750 FTEs or 5,362 students, including 59 students for English Language Learners (ELL) and 934 students for Aboriginal Education.

Purpose

The purpose of the K-12 Regular Enrolment audit is to provide assurance to the Ministry of Education and boards of education that Ministry policy, legislation and directions are being followed. The audits are based on *Form 1701: Student Data Collection, Completion Instructions for Public Schools* and related Ministry policies.

Description of the Audit Process

A K-12 Regular Enrolment audit was conducted in School District No. 5 (Southeast Kootenay) during the week of January 22, 2018. The schools audited were:

- Mount Baker Secondary School
- Kootenay Education Services

The total enrolment reported by these schools on September 29, 2017 was 918.0000 FTEs, of which 245 student files were reviewed. The review was extended to include all reported students for analysis when school-wide issues were identified by the audit team.

For each of the schools audited, a segment of the students reported in the 2017/18 school year were selected for review. An entry meeting was held with the Superintendent and the schools'

Principal to review the purpose of the audit and the criteria for funding as outlined in the Form 1701 Instructions. The audit team visited each school to review student files, interview staff, and conclude on their observations. The audit team followed a process in each school which gave administrators and program staff opportunities to locate and present additional evidence when the team found that such evidence was not available in the documentation presented by the school. Exit meetings were held with the Principal and the Superintendent. At the exit meeting the auditors presented their preliminary results and clarified any outstanding issues.

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

- September 29, 2017 enrolment and attendance
- Ordinarily Resident
- School-Age Grade 10-12 Course Claims
- Alternate Education Programs
- Adult Student Claims
- English Language Learning Supplemental Claims
- Aboriginal Education Supplemental Claims
- Reciprocal Exchanges
- Post-Secondary Transition Programs with Post Secondary Institutions and Industry Association partners
- Other Career Program Courses

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:

- The District's Aboriginal Education Supplemental programs had thorough and well-documented annual planning displaying a wide range of opportunities and support for students. The District's program was viewed as an exemplar for the province.
- Mount Baker Secondary School provides many opportunities to extend learning beyond the regular school day with well-subscribed credit courses in the Fine Arts, Yearbook and Leadership offered outside of the timetable.
- While the high level of support offered to vulnerable students at the Kootenay Education Services Alternate Education program was commendable, the current recordkeeping and student tracking forms and processes should be reviewed and consolidated.
- Designated school age Grade 10–12 FTEs were reported for Support Block (coded as XSPBK). In accordance with the Form 1701 Instructions support blocks are for non-special needs students. It is the XSIIEP codes that were created as "*a set of generic non-credit codes that meet the Ministry funding requirements as accepted activities for identified special needs students on an IEP*". It was verified that the educational option was coded incorrectly and did not meet the criteria for reporting XSIIEP blocks. The educational programming was aligned with the students IEP goals.
- FTEs were reported for Independent Directed Studies (IDS) at Mount Baker Secondary School which did not align with the definition in the [Graduation Program Order](#) (M302/04): **Definition:** "*independent directed studies*" means an area of study in an educational

program undertaken by **a student** that is (a) related to or is an extension of one or more of the learning outcomes established in an educational program guide listed in Ministerial Order 333/99, the Educational Program Guide Order, or in a Board Authorized Course, (b) undertaken pursuant to a plan developed by **a teacher and a student** and approved by a principal, vice principal or director of instruction, and (c) carried out by **the student** under the general supervision of a teacher. Students did not “initiate their own area of learning”; the plan for each student was not “developed by that student and a teacher”; and, it was not “approved by a principal”. While verified that these FTEs were not aligned with the Ministry directives for Independent Directed Studies (IDS), it was confirmed that the sessions were actual educational options. District staff advised that the IDS course code was used for piloting the upcoming new curriculum.

- It was also verified that there was no Board developed procedures regarding the awarding of credit through independent studies. The [Earning Credit through Equivalency, Challenge, External Credentials, Post-Secondary Credit and Independent Directed Studies](#) Policy states: “Awarding of credit through an IDS should be governed by the procedures of the board of education”.
- 0.5000 school-age Grade 10-12 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 eight full course claims. P.14 of the Form 1701 Instructions states: “a support block is for non-special needs, 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 District 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”.
- 0.5000 non-graduated adult FTEs reported for funding did not meet the attendance requirements for adult claims. P.2 of the Form 1701 Instructions states: “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](#)”.
- 1.2500 school-age Grade 10-12 FTEs were claimed for Post-Secondary Transition courses without a planned program of courses indicating how the courses aligned to the student’s specific occupation. The [Post-Secondary Transition Programs for Funding Policy](#)’s rationale is to encourage school districts to improve transition success for students through partnerships with Post-Secondary Institutions (PSIs) when secondary schools are unable to offer the full range of courses or programs that help prepare students for **specific occupations**. The 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 with students beginning the post-secondary courses that are part of their transition program during their Grade 11 or Grade 12 year.
- 4.6250 school-age Grade 10-12 FTEs claimed for funding were not enrolled and/or in attendance as at September 29, 2017.

- 8.3750 school-age FTEs reported for funding were not ordinarily resident in B.C. Evidence verified these were out of province and international hockey players residing in Cranbrook to play for a Western Hockey League team. In accordance with the [K-12 Funding General Policy](#) “*To be eligible for provincial funding, Boards of Education must ensure that students are: ordinarily resident in BC (and where applicable for school-age students) with their parent/legal guardian*”. International and out-of-province students are not ordinarily resident and ineligible for Districts to report for provincial funding.
- 3.0000 school-age Grade 10-12 FTEs were reported for courses in careers programs at the College of the Rockies. It was verified that students were claimed for more courses than their actual program required by using “placeholder courses” in their initial timetables.
- 0.1250 school-age Grade 10-12 FTE was an ineligible claim reported for funding of the same course twice. P.12 of the Form 1701 Instructions states that: “*Students are not allowed to take the same course at the same time whether in different schools or the same school.*”
- Four students verified as not enrolled and attending as at September 29, 2017 were also reported as receiving an Aboriginal Education Program and/or Service. It was confirmed that these non-attending students did not receive any supplemental program and/or support services.

Recommendations

The auditors recommend that:

- Schools ensure when reporting support blocks that only eligible support blocks are claimed. When reporting support blocks in a student’s annual program of courses, the combined number of courses in the student’s annual educational program, including those taken in a DL program, plus support blocks cannot exceed eight in total. To avoid a cap on course claims do not report a funded support block.
- The District ensure schools are following and adhere to the requirements of reporting and correctly coding XSPBK (Support Blocks) and XSIEP blocks in accordance with the Form 1701 directives.
- The District ensure schools refrain from incorrectly labelling educational options as IDS.
- Adult students are only to be claimed for funding when the directives as outlined in the Adult Funding Policy are met, including evidence that the attendance requirement has been met.
- The District ensure all PSI transition claims for school-age students align with the rationale and directives of the [Recognition of Post-Secondary Transition Programs for Funding Purposes Policy](#). The student’s transition plan is the key to indicate why various post-secondary options are being taken (and funding eligible) and that these PSI transition courses are aligned to the student’s future post-secondary or trade objectives once the student has left the secondary school system. Offering to provide a student with PSI course option not required for the specified post-secondary credential outlined in their transition plan falls outside the purpose of qualifying dual credit to support the student’s transition to a 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 or career pathway identified by the student in their transition plan.

- Schools claim only those students who are enrolled and attending as at the Data Collection claim date.
- The District ensure schools are not reporting duplicate course claims.
- For the offering of eligible IDS options, the District ensure there are Board established guidelines for assigning credit.
- Schools refrain from using ‘placeholders’ when reporting students’ annual educational program courses at the various Data Collection periods.
- The District ensure the accuracy of all reporting claims before remitting for funding including verification of residency in B.C. by their schools. Only those students who are ordinarily resident in B.C. are eligible to be reported by Districts for provincial funding.
- For Grade 10-12 school-age students, schools report only eligible courses, including evidence to verify the Grade 10-12 funded courses.
- The District ensure that only those students provided with Aboriginal Education support programs and/or services in accordance with Ministry directives are reported for supplemental funding.
- A return audit be scheduled to ensure the recommendations in accordance with Ministry directives are put into practice.

Auditors’ Comments

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