



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

2017/18 K-12 Regular Enrolment Audit

AUDIT REPORT

SCHOOL DISTRICT No. 20 (Kootenay Columbia)

2017/18 K-12 REGULAR ENROLMENT AUDIT REPORT SCHOOL DISTRICT No. No. 20 (Kootenay Columbia)

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. 20 (Kootenay Columbia) reported a total of 3,907.2500 FTEs or 3,785 students, including 17 students for English Language Learners (ELL) and 424 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 20 (Kootenay Columbia) during the week of January 15, 2018 with a follow-up review of Work Experience and Workforce Training Certificate course claims on May 8, 2018. The schools audited were:

- J. Lloyd Crowe Secondary
- Kootenay Columbia Learning Centre (Alternate)

The total enrolment reported by these schools on September 29, 2017 was 945.6250 FTEs, of which 240 student files were reviewed.

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 each school's

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. A combined exit meeting was held with the Principals, District Staff and the Superintendent, where 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
- English Language Learning Supplemental Claims
- Aboriginal Education Supplemental Claims
- Reciprocal Exchanges
- Post-Secondary Transition Programs with Post Secondary Institutions and Industry Association partners
- District Created Academies

Prior to the audit visit, the auditors undertook a verification of the school-assigned teachers' status with the Teacher Regulation Branch.

Observations

The auditors found that:

- 8.0000 school-age Grade 10-12 FTEs claimed for funding were enrolled in and attending fewer courses than reported at the Data Collection claim date. Students at the secondary school were timetabled for multiple course claims.
 - There were multiple instances where the secondary school had claimed the same course more than once.
 - In some occurrences, the students were claimed for the same course in two separate cohorts (an assemblage of courses undertaken by a select group of students).
 - The timetable structure was set up in such a way that all students in each cohort had to take the same courses, which resulted in duplication of course claims in English and SHIFT.
 - Outside of the cohorts, students who had been assigned to the District Learning Program (not a District distributed learning centre) were claimed for the same subject in both the secondary school and the District Learning Program.
 - Additional timetabling errors were verified where students were claimed for the same subject (i.e., Science 10), multiple times. The majority of these types of duplicated claims occurred with core subjects.
 - The Work Experience 12 (WEX) courses were double claimed due to the District Career teacher and the school-based WEX teacher both signing up students for the same course.
- 7.0000 school-age non-graduated FTEs claimed were not in attendance, nor was there

evidence to meet the requirements of the [Alternate Education Program Policy](#). The Alternate Education Program school currently uses a delayed start and the students do not begin their program until the beginning of the 3rd week of September. The practice of a delayed school start date resulted in issues verifying attendance.

- Specific to the overall findings of the Alternate Education Program school:
 - Much of the information provided at the time of the audit was a list of the social, emotional, academic problems students were experiencing (recorded as notes, lists, or partial thoughts).
 - The Alternate Education Program school did consistently note the transition plans or exit strategies for each student.
 - A selection of Student Learning Plans (SLPs) did not have objectives for the student.
 - There was limited information regarding the referral or self-referral.
 - SLPs did not consistently identify additional services to be provided and did not always identify who would provide the service or when/how the service would be delivered.
 - SLPs did not appear to be updated to reflect student progress or support service requirements.
 - Many SLPs referenced students wanting a smaller school or class size, more flexibility and/or more teacher time, but were without evidence required to meet an Alternate Education Program claim.
 - For the students reported as receiving supplemental services (including Special Needs, English Language Learning and Aboriginal Education) and enrolled in the Alternate Educational Program, there was limited evidence that the supplemental service(s) is/was in addition to any other program and service for which the student is eligible.
 - All teachers were trained as Case Managers.
 - The majority of designated students had an SLP as well as an IEP.
 - Students in the Alternate Education Program have the opportunity for continuous course completion over two grades to help complete their graduation requirements. These students receive an “I” letter grade in June and continue their learning in September.
- 10,000 school-age non-graduated FTEs claimed for Alternate Education Program funding did not have the evidence of the support/services required in accordance with the [Alternate Education Program Policy](#): *Alternate education programs must satisfy certain requirements to be deemed a type Three facility. If the programs meet those requirements, then their students qualify for 1.0 FTE (full time equivalent) funding to the school district. 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.*
 - For these FTE claimed, there was no evidence of students receiving differentiated instruction, specialized program delivery or enhanced counselling services specific to each students’ needs, nor of individualized defined objectives, recognition of additional services each student required, or what progress was made.
- Four students claimed as receiving an Aboriginal Education Program and/or Service were verified not to have received any services and/or support in accordance with the [Form 1701 Data Collection Instructions](#) and the [K-12 Funding-Aboriginal Education policy](#). In addition it was verified that:
 - The evidence of supplemental service to students in the Aboriginal education program did not contain detailed information or dates. In some instances the activities on the

checklist did not align with other related information such as attendance or approval to attend.

- The District staff undertook extensive work ensuring parents have been contacted in order to opt in or opt out of the service programming to students with evidence some students did not wish to participate.
- A form created to indicate supports are available for students contained general comments without dates.
- On the District Indigenous learning consultation form there was a section for consultation and consent to services. Each form at the high school contained preselected services. There was no corresponding evidence of student service for the categories selected.
- At the Alternate Education Program school the majority of the evidence to support Aboriginal Education supplemental services was during November and December 2017 as the new Aboriginal Education Support worker was not hired until October 24, 2017.
- One student reported as receiving ELL supplemental service had no evidence of service aligned with the [ELL Policy and Guidelines](#).
- 12,000 school-age Grade 10-12 FTEs reported for funding were claimed for Board/Authority Authorized (BAA) courses that had not been approved by the board and were without a specific course outline or an existing curriculum. The [BAA Guidebook](#) states that “Schools must have the approval of their Boards of Education or Independent School Authorities prior to offering a BAA course, regardless of whether the course has already been approved in another jurisdiction” ...and from the [BAA Order](#): “A board may not offer a Board Authorized Course to students as meeting the Minister’s requirements for graduation until the superintendent for the school district and the board have approved the Board Authorized Course in the manner and form required by the Minister. No Board Authorized Course shall be offered for use in a school as meeting the Minister’s requirements for graduation until the board (a) on receipt of a request of the superintendent for that school district, approves the Board Authorized Course, (b) has submitted the required information in the manner and form required by the Minister.” There was no evidence at the time of the audit that the BAA Guidelines, [BAA Policy](#) or related Ministerial Order M285/04 requirements were met. For these BAA course claims there was no curriculum available to verify course content. (Code 2)
 - In addition – as identified in the BAA Guidelines - options that were **not eligible** for Board/Authority authorization are:
 - “Courses with significant overlap with provincial curriculum content: This includes adapted courses, partial versions of Ministry courses, and hybrids of two or more Ministry courses.
 - Remedial courses or those preparatory in nature: For example, a math course designed to help students who have completed Foundations of Mathematics and Pre-calculus 10 that provides review and remediation for them before they enroll in Foundations of Mathematics 11; or a writing course designed to help students develop the skills needed to meet the learning standards of Creative Writing 10.
 - A modified course: For example, a social studies course designed for Grade 10 students with intellectual disabilities with significantly different learning standards from Ministry Social Studies 10.
 - An adapted course: Adaptations are teaching and assessment strategies especially designed to accommodate a student’s needs so they can demonstrate that they are

meeting the learning standards of the curriculum. A student working to meet learning standards of any Grade or course level may be supported through use of adaptation.”

- In some instances, the secondary school used different and varying course code labels to report the non-approved BAA options on student transcripts.
- Where there was content available, it was verified that a selection of the BAA options were based on and significantly overlapped with Ministry authorized courses. At the Secondary school, BAA courses included modified “two credit options” for PE 11 and PE 12, using the Ministry authorized four credit course codes when reporting for credit on the students’ transcripts.
- In the September claim period the District had six non-resident students partnered with six resident students for exchange options. It was verified that the non-resident students were in attendance while the resident student was away on exchange. The District incorrectly reported the non-attending resident student. No adjustment was recommended in this instance as the District did not report the attending non-resident student. The Form 1701 Instructions require those enrolled and in attendance to be reported at the Fall Data Collection date and further to Exchange options (P.2 to 3): “*the non-resident student acts as a placeholder for the funded local student during that student’s absence*” and, in addition “*This exchange must be one in/one out of the same board for the same length of time during the funded school year.*”. Should resident and non-resident students both be in attendance at the September claim date, the resident student is to be reported by the District for funding.
- The District runs a number of Sports Academies that were not aligned with the Ministry requirements. Each Academy’s learning objectives, activities, outcomes and assessment processes are to be developed and provided with the administrative procedures supporting the programs in accordance with Section 82.1 of the [School Act](#) and [Specialty Academy Criteria Regulation](#) BC Regulation 219/08, along with the [School Regulation](#) BC Regulation 265/89 specific to Goods and Services. Section 82.1 of the *School Act* says:
 - (2) *A board may offer a specialty academy if (a) the board has consulted with the parents' advisory council for the school where the board proposes to offer the specialty academy, and (b) the board is of the opinion that there is sufficient demand for the specialty academy.*
 - (3) *A board that offers a specialty academy must (a) make available sufficient instruction for students enrolled in the specialty academy to meet the general requirements for graduation, and (b) continue to offer a standard educational program in the school district.*
 - (4) *Despite section 82, but subject to section 82.4, a board may charge a student enrolled in a specialty academy fees relating to the direct costs incurred by the board in providing the specialty academy that are in addition to the costs of providing a standard educational program.*
 - (5) *On or before July 1 of each school year, a board that offers a specialty academy must (a) establish a schedule of fees to be charged under subsection (4), and (b) make the schedule of fees available to the public.*
 - (6) *Before establishing a schedule of fees under subsection (5), a board must (a) consult with the parents' advisory council for the school where the specialty academy is offered, and (b) obtain the approval of that parents' advisory council for the schedule of fees.*
- Numerous issues regarding the Work Experience 12 (WEX) claims were identified at the time of the audit. There was no verifiable evidence aligned with the required directives of

the [Elective Work Experience Courses and Workplace Safety Policy](#), the [Work Experience Order M237/11](#), or the [Program Guide for Ministry-Authorized Work Experience Courses](#). The District staff advised that the courses were to be run as an educational option throughout the school year and not as a semestered course. Due to the considerable lack of evidence in the majority of WEX claims, the District staff were given the opportunity to align their processes in accordance with the Ministry directives with a follow up review of the WEX claims undertaken on May 8, 2018. Those findings were as follows:

- Class lists for WEX changed significantly since first reviewed in January 2018. A large number of students were removed from the classes for the second semester. It was verified that many students were withdrawn from WEX and there were instances of amended timetables from the double claims for WEX that were reported for funding in the Fall Data Collection period.
- The majority of work placement hours for WEX totalled under 40 hours.
- Students completed a work safety orientation booklet but none of these documents were dated.
- Evidence of student monitoring by District assigned staff was sparse.
- Several Youth Train in Trades (TRN) claims were also aligned with WEX course claims without evidence of the provision of the WEX educational option and without requirements for WEX being undertaken.
- There were numerous instances of duplicating work place hours including:
 - utilizing TRN education hours at post-secondary institutions for WEX claims (as well as evidence of student claimed in 2017/18 for a post-secondary offering of Work Experience to begin in August 2018);
 - recognizing the 30 hours specific to Graduation Transitions (without evidence of WorkSafe BC confirmed in writing by student's employer) as the work placement hours of the Ministry Authorized four-credit WEX claim; and
 - Schools incorrectly used the student's acquisition of various Workforce Training Certificates as part of the WEX hours despite the certificates being random and not aligned with the stated/proposed work placements.
- Many students who had undertaken work placement hours had no evidence of educators establishing a plan for use by the student and employer that articulated the skills and areas of knowledge to be developed during the work placement.
- There was evidence of duplicated WEX claims from the previous school year.
- Students undertaking a Peer Tutoring course also had those course hours used to support a claim for WEX.
- The Workforce Training Certificate (WTC) courses on the students' timetables had not been implemented at the time of the January 2018 audit. With no ability to verify these funded FTEs, the WTC claims in addition to the WEX claims were reviewed as a follow up process on May 8, 2018. Those findings specific to WTC were as follows:
 - As with the WEX claims, the class lists for WTC had changed since January 2018 with a number of students removed from these educational options for the second semester. As indicated above, many students were withdrawn from both the WTC and WEX funded options reported in September 2017.
 - Arrangements were made with the District to hold back over \$100,000 to run a course called "Get Off The Couch" for students to get on-line certificates after graduation. It was stated that this money came from the student claims for WTC.

- For a selection of students scheduled to take WTC in the second semester, there was no evidence of any certificate completion.
- Many students had obtained one certificate with the funding claim representing four credits.
- For several students reported for funding in September 2017, it was verified these students would begin their WTC course in September 2018 at Selkirk College.
- All students were claimed for WTC in September 2017 even though there was not a current agreement with Selkirk College or any other training provider.
- All students filled out a ‘Graduation Transitions Part 1’ form which was also recognised as part of the FTE claim for WEX and WTC. Each of these forms was done on the same date – September 29, 2017. Most students either left the section about certification choice blank or indicated they did not know. The remainder of the students picked one of the two programs listed: firefighting or hospitality.
- The school advised that they attempted to capture as many students for this course as possible, yet subsequent to the September claim date many of these students were removed from the course and there were no dates as to when the withdrawals occurred.
- Students had already obtained certificate credit prior to starting a WTC course with a selection of these dated in 2016 and 2017, before the planned course start in February 2018. Many of the certificates were the same ones used again for WEX credit.
- As WTC is a new option for the school, processes in accordance with the [WTC Program guide](#) were not implemented nor was there evidence in place to support these claims. The standards say: *It is expected that school districts and school-based administrators will make provisions for staff to:*
 - *monitor all students participating in WTC12, regardless of how long it takes the student to complete the certificates that are being claimed for credit.*
 - *Staff are expected to ensure that the certificate course meets the following general standards:*
 1. *For any certificate to be considered for inclusion in this course, it must be part of the student’s personalized learning plan leading to graduation and a specific career.*
 2. *Workforce training certificate instruction must match the interests and abilities of each student.*
 3. *Educators will provide each student with an understanding of expectations concerning workforce training certificate instruction before instruction begins (e.g., differences in behavioural expectations between school and the training provider).*
 4. *Certificates must be recognized by the organization, industry, or sector to increase employability for the student within the sector.*
 5. *Certificate training must be provided by a recognized training authority or a legitimate sector organization.*
- During the review and aligned with the guidelines, the following was identified:
 - Student plans were vague and listed multiple careers students might be interested in contrary to the WTC guide;
 - Without a required plan, there was no ability to align the workforce training certificate with the interests and abilities of each student;
 - There was no evidence that a certified educator was providing any educational oversight nor was there any evidence of an understanding of the expectations concerning the upcoming workforce training certificate required standards; and

- All WTC claims reviewed were either through partnership with Selkirk College or undertaken solely by the student through the various institutions' online certification access.
- Planning 10 courses reported by the high school are currently run through an on-line at a distance format and the teachers associated with the programs evaluate but do not teach the course. The students use a remodeled Moodle course as the curriculum for Planning 10. Students do the projects and the work at home, then hand in projects for assessment. The teachers mark and report on this course.
- The District does not currently have a Withdrawal Policy. In accordance with the [Provincial Letter Grades Order](#) MO192/94, all withdrawals are to be done according to the policy of the board, and upon request of the parent of the student or, when appropriate, the student, the principal, vice principal or director of instruction in charge of a school may grant permission to a student to withdraw from a course or subject.

Recommendations

The auditors recommend that:

- The District refrain from reporting educational options until processes and procedures aligned with the respective Ministry directives are in place and there is assurance that the educational options reported for funding will be provided to students.
- The District staff be required to undertake a Ministry sanctioned WEX workshop to ensure schools provide the required educational option in accordance with all Ministry directives including evidence to verify the claims meet the Ministry guidelines. In accordance with the directives specific to the Ministry Authorized Work Experience 12A and 12B, the Ministerial Order defines *"Work Study Program"* as *Work Experience at a Standard Work Site*; and *"Work Site Employer"* means an Employer that is subject to the Workers' Compensation Act, including an Employer who is not-for-profit or a community service organization *"Standard Work Site"* as 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. The Elective Work Experience policy says: *This policy clarifies elective work experience courses that extend beyond the 30 hours of work experience and/or community service required for graduation, and provides important information about Workers' Compensation Board (WCB) coverage. In order to be reported as a Ministry-authorized work experience course, the work experience must be supported and monitored by the school and consist of authentic workplace experiences. Elective work experience courses are monitored by schools and usually offered as part of a career program. They go beyond the work experience or community service component required by Graduation Transitions. Those involved in work experience electives must follow required steps to address workplace safety for students. In most cases, Ministry-authorized work experience consists of school-arranged, non-paid placements. Exceptions include Secondary School Apprenticeship, other industry-training work programs, and individual situations in which a student's paid employment coincides with the student's career plans and is supported and monitored by the school.*

- The District create guidelines consistent with the requirements for Work Experience, including the stated Standards for Educators.
- The District ensure that only eligible student FTEs are claimed for WEX and that the students are receiving an educational program with the instructional component in accordance with all Ministry directives including evidence of District staff monitoring students on work placements.
- To ensure appropriate WEX directives are undertaken, the District consider offering these courses in the semester students intend to take the work placements.
- The District ensure student workhours undertaken prior to the start of WEX are not used for the work placement portion of the course. Should the District choose not to follow the Ministry Authorized WEX directives, at the discretion of educators, students could be awarded credit in accordance with school determinates but these educational options are not eligible for funding.
- The District ensure that only eligible student FTEs are claimed for WTC and that the students are receiving an educational program with the evidence that components specific to expectations and standards outlined in the Workforce Training Certificates Program Guide are in place to verify the claims.
- For WTC certificates these must be part of the student's personalized learning plan, and the certificates need to lead to graduation and a specific career.
- The District create a process to ensure that educators are provided with support/training to understand the expectations concerning the upcoming workforce training certificate instruction to students.
- The District explore more options for offering a variety of certificate training programs/instruction in order to find relevant matches for the student's individual interests, abilities and career aspirations.
- All District created academies must align with the Ministry directives before being offered as educational options.
- The District create a Withdrawal Policy consistent with the requirements of the [Provincial Letter Grades Order](#).
- For Grade 10-12 school-age students, schools report only eligible courses, including evidence to verify the Grade 10-12 funded courses.
- The secondary schools ensure the accuracy of the reported courses including verification that no duplicate claims are made.
- The District ensure that no courses are offered as BAA options and claimed for funding until approved in accordance with the Ministry's directives, including submitting the BAA Course Form for newly-developed courses to the Ministry.
- The District immediately undertake the required processes to create eligible BAA options previously reported for funding and provided to students including: SHIFT10 and SHIFT12, Navigator10, Strength Training Enhancement11 and Strength Training Enhancement12, Peer Tutoring12, Business Applications11 and Business Applications12, Hockey10, Hockey12, Hockey Fitness12, Hockey Skills12, International Cuisine12.
- The District refrain from reporting FTE claims not aligned with the requirements of the Alternate Education School Program Policy and ensure that students reported as receiving an Alternate Education School Program have evidence of the service in addition to what is provided to the traditional schools' general student population.

- The Alternate Education Program school amend their current practice of routinely reporting students until it has been verified that only those individuals who are in attendance and scheduled for the appropriate service provisions specific to a Type 3 facility are reported at the Data Collection date. As a Type 3 facility, the Alternate Education Program must identify service provision for each school-age non-graduated student reported, including who is/will provide the service, as well as evidence of when the services have/will be provided.
- The District review the criteria for the Alternate Education Program’s SLPs to ensure each one meets the requirements stated in the Alternate Education Program Policy. These plans must contain objectives for the student, additional services to be provided to the student, progress made towards the student’s goals, and specific transition plans.
- The District review the process for the development of IEPs for designated special needs students enrolled in Alternate Education Program School ensuring these plans align with the special education guidelines.
- The District review the process/procedures used by the Alternate Education Program School to record the provision of support services to students in order to track those services and to verify that the service provision requirement of the Alternate Education Program Policy is being met.
- The District ensure alignment with the educational offerings identified in the Alternate Education Program Policy with evidence to verify students receive support services designed to meet their individual educational, social or emotional needs.
- The Alternate Education Program schools be required to undertake a Ministry sanctioned workshop to ensure Ministry directives are put into practice, including student service provision specific to the Alternate Education Program policy.
- The District ensure that only those students provided with Aboriginal Education support programs and/or services in accordance with the Form 1701 Instructions and the [K-12 Funding – Aboriginal Education](#) policy directives are reported for supplemental funding.
- The District ensure that a plan for the delivery of aboriginal education programs/services are in evidence at the time of the Data Collection claim date.
- The District ensure there is a current agreement with Selkirk College as well as any other post-secondary institution providing eligible third party educational options to students reported for third-party funding claims.
- All schools offering Exchange Programs adhere to the directives and reporting requirements for “Exchange Students” found in the Form 1701 Instructions and the [Eligibility of Students for Operating Grant Funding Policy](#).
- The District schools ensure that the requirements for supplementary ELL funding as set out in the Form 1701 Instructions and [ELL Policy and Guidelines](#) are met before each student is reported for this 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.