



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

2017/18 K-12 Regular Enrolment Audit

AUDIT REPORT

SCHOOL DISTRICT No. 22 (Vernon)

2017/18 K-12 REGULAR ENROLMENT AUDIT REPORT SCHOOL DISTRICT No. 22 (Vernon)

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. 22 (Vernon) reported a total of 8,384.7188 FTEs or 8,524 students, including 51 students for English Language Learners (ELL) and 1,198 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. 22 (Vernon) during the week of February 5, 2018. The schools audited were:

- Alternative Learning Program
- Open Door Alternate School
- Vernon Community School

The total enrolment reported by these schools on September 29, 2017 was 179.0000 FTEs, of which 178 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, District Staff and

the Principals 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 give 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. In instances where the information being provided continued to lack the evidence required to verify funding claims, the team paused the process in order to hold meetings with Principals and/or the Director of Student Services. The discussions during these meetings focused on the need to present evidence of alternate education program services unique to the needs of each student reported for funding.

An exit meeting was held with the Principals, the Director of Student Services and the Superintendent. At this exit meeting the auditors presented their preliminary results and observations. The Director of Student Services then presented the team with records that had not been provided during the course of the audit. The team indicated that it would review this additional information and take any new evidence into account prior to submitting the outcomes to the Ministry.

The District continued to submit additional information subsequent to the conclusion of the exit meeting.

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

- September 29, 2017 enrolment and attendance
- Ordinarily Resident
- Alternate Education Programs
- Aboriginal Education Supplemental Claims
- 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;

- 19,000 school-age FTEs claimed for funding were not enrolled and/or in attendance as at September 29, 2017.
- 2,000 school-age FTEs lacked evidence to verify that the student was ordinarily resident in B.C. in accordance with the K-12 Funding – General Policy which states: *“To be eligible for provincial funding, Boards of Education must ensure that students are ordinarily resident in BC (and where applicable) with their parent or legal guardian.”*
- 15 students reported 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. Form 1701 Instructions (P.10) states that for each student claimed there must be *“evidence that the Aboriginal Education Programs and services provide a continuum of substantive learning*

experiences and/or support services throughout the school year”. Students who did receive Aboriginal Support Services did so in the absence of a plan for delivery of the program.

- The District recently established four schools reported as Alternate Education Programs - Type 3 Facilities. Upon review it was determined that for the majority of student claims three of the four schools had limited evidence aligned with the Alternate Education Program Policy at the time of the audit. In many instances, there was difficulty obtaining the necessary evidence to verify students were receiving support services in addition to those provided in a traditional school.
 - The District Screening and Referral Policy and its associated processes were well developed, clarifying referrals were to be made according to the policy. Yet many of the students enrolled in the Alternative Learning Program School and Open-Door Alternate School had evidence of self-referral. The Principal of the Vernon Community School advised that referrals came through the District Screening Committee while the school’s website identified direct application by new students or inter-school transfer requests for in-district students.
 - Student Learning Plans (SLPs) were based on student responses to standard questions posed during an intake interview. The information generated was not consistently used to develop objectives for the student, the additional services to be provided, measurement of progress made, nor transition plans to be followed.
 - The Individual Education Plans (IEPs) did not consistently contain the information and planning processes necessary to meet the Special Education guidelines.
 - It was unclear whether a selection of services presented in evidence were designed to meet the needs of individual students or were opportunities for learning or supports students could choose to undertake.
 - At the time of the audit it was verified that the Open Door Alternate School enrolled students who were attempting to achieve graduation; were enrolled in one or two courses; attending when their work schedule or other responsibilities allowed; recorded their own attendance; and, took courses on-line with teacher assistance when needed. As this facility is also housed with the District’s Continuing Education Centre there were challenges differentiating between the Alternate Education Program and a Continuing Education Program.
 - While reviewing the Vernon Community School FTE claims, it was recognized that the students, eligible for program and not course based funding, were receiving an educational program. For the secondary FTEs reported by Vernon Community School, the initial evidence presented was that of alternative programming to deliver educational programs to students. Further investigation identified additional services in SLPs which did make reference to curricular support for students.
- The District’s Alternate Education Programs do not have a consistent process to verify the Form 1701 claims; ensuring students are attending and receiving required services aligned with the Alternate Education Program Policy’s operation of a Type 3 Facility. Required service provision for the school-age non-graduated students must meet the requirements of the [Alternate Education School Program Policy](#). 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. The policy states...“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 Learning Plan that clearly defines the objectives for the student, additional services provided as required, progress made, and any transition plans; 3) An exit strategy to facilitate the students transition either back into regular school system, continuing education centre, graduation, or to work and to post-secondary training and education; and 4) Evidence of additional services as required by the student population”.

There must be evidence each student receives differentiated instruction, specialized program delivery or enhanced counselling services specific to the students’ needs not available in a traditional school environment, including individualized clearly defined objectives, recognition of additional services required, what progress is/was made, and transition plans/exit strategies.

Recommendations

The auditors recommend that:

- Schools claim only those students who are enrolled and attending as at the Data Collection claim date.
- The District report for funding only those students who are verified as ordinarily resident in British Columbia.
- 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 and that only those students provided with Aboriginal Education support programs and/or services in accordance with Ministry directives are reported for supplemental funding.
- 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 general District’s school student population.
- The Alternate Education Program schools 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 claimed 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 Programs’ 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 Schools ensuring these plans align with the special education guidelines.
- The District review the systems used by all Alternate Education Program Schools 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 the process of referral of students to the Alternate Education Programs is consistent with the District screening process and procedures.
- The District investigate the current practice of optional “drop-in” or group learning opportunities within Alternate Education Programs to ensure alignment with the educational offerings identified in the Alternate Education Program Policy with evidence to verify students receive support services designed to meet their individual educational, social or emotional needs.
- The District undertake a review of the operational processes of the Open Door Alternate School to determine whether this school meets the requirements of the Alternate Education School Program Policy.
- The Alternate Education Program schools be required to undertake a Ministry sanctioned workshop and a return audit be scheduled to ensure the audit outcomes and recommendations in accordance with Ministry directives are put into practice, including student service provision specific to the Alternate Education Program policy.

Auditors’ Comments

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