



**Ministry of Education  
Knowledge Management and Accountability Division**

**2015/16K-12 Regular Enrolment Audit**

**AUDIT REPORT**

**SCHOOL DISTRICT No. 81 (Fort Nelson)**

## **2015/16 K-12 REGULAR ENROLMENT AUDIT REPORT SCHOOL DISTRICT No. 81 (Fort Nelson)**

### **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 2015/16 school year, boards of education reported a total of 513,312.7280 FTEs in Kindergarten through Grade 12. School District No. 81 (Fort Nelson) reported a total of 771.2500 FTEs or 768 students, including 30 students for English Language Learners (ELL) and 248 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. 81 (Fort Nelson) during the week of (02/15/2016). The school audited was:

- Fort Nelson Secondary School (FNS)

The total enrolment reported by this school on October 2, 2015 was 311.3750 FTEs, of which 278 student files were reviewed.

For Fort Nelson Secondary School's audit, a segment of the students reported in the 2015/16 school year were selected for review. An entry meeting was held with the Superintendent and the 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 the school to review student files, interview staff, and conclude on their observations. The audit team followed a process in the

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.

During the audit, district staff raised concerns around the purpose, procedures and consistency of the various verification processes undertaken by the auditors. The staff were provided with the following as clarification:

- The purpose of the compliance audits is to provide assurance that policy, legislation and directives are being followed, and to ensure the fair and equitable allocation of funding for all school districts. The review processes undertaken by the compliance auditors at Fort Nelson School District were identical to those undertaken in all seven other districts selected for K-12 Regular Enrolment audits during the 2015/16 school year.
- The compliance auditors are mandated to undertake their reviews using consistent processes in all districts, in accordance with Ministry directives.

These related clarifications of the compliance processes were provided to all School Districts on August 28, 2015 and to the Fort Nelson District once again on December 15, 2015 in the audit notification letter.

A combined exit meeting was 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 2015/16 school year. The areas audited were:

- September 30, 2015 enrolment and attendance
- Ordinarily Resident
- School-Age Grade 10-12 Course Claims
- Adult Student Claims
- English Language Learning Supplemental Claims
- Aboriginal Education Supplemental Claims
- 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. One staff member was teaching at the School on a letter of permission with a specified assignment.

### **Observations**

The auditors found that:

- The staff at Fort Nelson Secondary were obliging and worked with the changes to their routines and schedules to assist with the audit process, including committing extra time in support of the audit activities.
- Each request for information or clarification was completed when the evidence was available.

- The students were polite and helpful and added a friendly and welcoming environment at the school.
- The District does not have a policy to verify students are ordinarily resident in B.C. It was stated that they use a District International Policy when students do not have a care card or other proof of B.C. residency. Even though it is stated that the District's International Policy is used, there was no evidence in place to substantiate any documentation for residency. 11 of the 15 students enrolled in English Language Learning did not have any evidence of residency along with their parent/guardian. Districts are required to follow the Ministry directives aligning with the Eligibility of Students for Operating Grant Funding policy when establishing their own policy and/or procedures specific to verification of students, along with their guardians being ordinarily resident in B.C., and therefore eligible for a provincially funded education.
- 1.8750 school-age Grade 10-12 FTEs never attended their registered Post-Secondary Transition option of courses which were scheduled to begin at the start of the school year.
- 3.0000 school-age Grade 10-12 FTEs were claimed for a study block that did not meet the requirements of a support block or a full credit course claim. In accordance with the Form 1701 Instructions, *"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 on courses at another school."* The school offered two different types of study sessions reported as support blocks:
  - Help Center Support Block: these are for students who need more intensive support. Two teachers are available for the eight blocks. An Education Assistant (EA) is assigned full-time to the Help Centre and the two teachers monitor and report on the students. The teachers are not present in the classroom at all times as they go to classrooms to monitor other students. In these situations the EA supervises the students.
  - Library Support Block: these are for students working independently, as support for homework or for students taking Distributed Learning courses. There are a number of staff who are available and the teachers of record are the librarian, principal, vice principal, or the library assistant who is not a teacher (the library assistant tracks the student's Distributed Learning course(s) progress and helps these students submit assignments). There is no formal evaluation; it is the work habits that are recorded on the report card; and attendance is taken by the EA. These students work independently in a small room off the library.
  - Students in Grade 11 and 12 are reported with one or more support blocks as placeholders to augment their timetables to reflect eight courses, representing a 1.0000 FTE funding claim.
- 1.3750 school aged Grade 10-12 FTEs were claimed for Work Experience. There was no verifiable evidence reflecting 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 school registers students for Work Experience 12A and 12B to begin at the same time. These are provided as linear courses both starting in September. At the time of the audit none of the students had started Work Experience 12B and there was no verifiable evidence reflecting the Work Experience requirements.

- During the audit the Principal was able to ascertain that all of the students reported in Work Experience 12A were in a work study program at job sites with WorkSafeBC coverage.
- 1,625 school-aged Grade 10-12 FTEs were reported for Independent Directed Studies (IDS) which did not meet the directives of the Independent Directed Studies Policy or as outlined in the Handbook of Procedures for the Graduation Program. 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*”. Further there were no “*procedures of the Board*” that governed the awarding of credit through an IDS. The educational session was run as an extended English 10 class for students who needed extra time to finish their core English curriculum and these sessions were not designed to allow an individual student to “*study one or more learning outcomes in depth, or study more broadly a wide variety of learning outcomes from a single courses*”.
- 2,500 school-aged Grade 10-12 FTEs were reported for an ineligible course. This offering was not an approved Board/Authority Authorized (BAA) option nor was it provided to students under the supervision of, assessed and evaluated by an employee of the Board of Education who is certified by the Teacher Regulation Branch contrary to the *School Act* and the K-12 Funding General Policy. The District confirmed that the required BAA process was not done. The Lifeguard School option was reported as an eight-credit course which was delivered to students with the knowledge of the Board. There was no evidence that the BAA Requirements and Procedures or related Ministerial Order requirements were met.
  - The District offered credit towards graduation and claimed funding for a course, which had not been approved as a Board Authorized course. The Board Authorized Course Order M285/04 says: “*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*...and from the BAA Requirements and Procedures Guidelines: “*Approval Process for Board/Authority Authorized Courses – Schools must have the approval of their Superintendent and Board...prior to offering a BAA course*”.
  - Lifeguard School was taught by a municipal employee. This person undertook all of the instruction and assessment for this course, as well as the supervision of the students.
  - The course outline refers to this course as a Post-Secondary Institution (PSI) course and provided as a career option for students. Offering this as a PSI option does not align with the Recognition of Post-Secondary Transition Programs for Funding Policy. The Municipality is not a post-secondary institution.
- 1,437 school-aged Grade 10-12 FTEs were claimed as four-credit courses for two credit courses. The school staff identified that these were to have reported as two c-edit course claims.
- 1,875 school-aged Grade 10-12 FTEs were claimed for courses entitled Teaching Assistants 11 and/or Teaching Assistants 12 but used, in the school’s terminology, as a “Holding Tank” until students could be placed in a teaching assistant role. Once the students were

placed, this placeholder was to be removed. It was verified that this did not occur in most instances. The school advised that reporting these claims was a clerical error.

- 1.5000 school-aged Grade 10-12 FTEs and 0.5000 non-graduated adult FTEs were reported for a Ministry Authorized Work Experience 12 taught by a teacher with a restricted certificate that did not include authorization to teach Work Experience. No other certified District staff were overseeing or evaluating the students taking this option, nor was there evidence to meet the Work Experience directives.
- 0.2500 school-aged Grade 10-12 FTEs were reported for courses the school verified were claimed in error.
- One Aboriginal Education student was confirmed not to have received any supplemental program and/or support services. The student was undertaking a Post-Secondary Transition Program at a college.
- All files for Aboriginal Education students contained an annual written record of students' self-declarations of Aboriginal Ancestry. The school's current practice is to send home student verification registration forms to the entire school population to confirm student data and also provides an opportunity for students (and their families) to self-identify as being of aboriginal ancestry. The school does not offer an opportunity for students to annually opt in/opt out of the Aboriginal Education program and/or services as a mechanism to verify each Aboriginal Education supplemental student claim.
- The evidence for the provision of Aboriginal Programs and/or Services to students was brief and not dated (except for the year). Examples of the totality of the evidence for individual students (provided for audit purposes) were: "Great first semester", "meeting with mom", "service reminder", "Social Studies 11/English 12 extra help", "seeing counsellor", "reminded of lunch study", "classes good", etc. There was no evidence of students receiving a program leading to knowledge and understanding of Aboriginal language and/or culture; no evidence students were receiving a program intended to assist Aboriginal students to achieve success in school provided with support services by personnel who are familiar with and sensitive to the values, beliefs and needs of the Aboriginal community from which the student comes (in accordance with the reporting directives of Form 1701 P.9-10 specific to eligibility for Aboriginal Education Programs and Services). In this instance only, verification of minimal service provision was done through conversation with the support service staff person.
- 13 students claimed for English Language Learning (ELL) supplemental funding had no documentation to demonstrate requirements related to the provision of services were being met as required in the ELL Policy and Guidelines. There was no evidence of additional services or support provided. ELL supplementary funding is funding in aid of additional services over and above the standard curriculum (including fully funded support blocks or language assistance courses). The directives also require that support services must be in evidence at the time of the September 30<sup>th</sup> claim. For secondary students there must be some evidence of support services in September...service that is deferred entirely to a later time will not be funded (see Form directives 1701 P.8-9). It was verified that:
  - a number of students were reported with support blocks which were incorrectly recognised by the school as ELL assistance. The sessions were part of a funded educational program and not an additional service component.
  - three students were reported as taking an independent study block in the library. Students were verified as able to work independently and two of the students were

working on courses to graduate early. These sessions were incorrectly recognised by the school as ELL assistance.

- there is Educational Assistant (EA) support available for some of the ELL students. As the majority of the students did not appear on the school's EA schedule for semester one or semester two, the teacher responsible for the ELL students provided verbal verification that the ELL students who were not on the list, shared EA support time with identified students if they were in the same class.
- One student was at Northern Lights College; is not attending the school and has no supplemental ELL program.
- During the ELL verification process it was identified that there were school generated "IEP Checklists for ESL and ESD Students" used for ELL. Each dated checklist was completed and clearly identified most of the required ELL criteria for supplemental funding including the requirement for an annual assessment, documentation for current language proficiency, an annual instructional plan to meet the needs of the students, a schedule or list of specialized services, evidence of reported progress in the acquisition of English, and also notes that additional services must be provided. ELL student files did not contain evidence to support these checklists.
- The District has a number of partnerships with Post-Secondary Institutions (PSI) including Northern Lights College, Thompson River University, and New Caledonia College. There are no current agreements. The one agreement provided as evidence was for Northern Lights College and was dated September 2010. There was no attempt to create partnerships with the other institutes; the school was providing opportunities for students without a current agreement prior to enrolling students in their courses contrary to the directives of the Recognition of Post-Secondary Transition Programs for Funding Policy.
  - There was clear evidence that the District pays for the PSI courses in which their students are enrolled.

### **Recommendations**

The auditors recommend that:

- Schools claim only those students who are enrolled and attending as at the Form 1701 Fall cut-off date.
- For all school-age students, schools must retain evidence to verify that courses claimed are eligible for funding.
- For Grade 10-12 school-age students, schools report only those eligible courses that are scheduled on each student's timetable as at the Form 1701 cut-off date, including evidence to verify the eligible Grade 10-12 funded courses.
- All schools reporting support blocks ensure 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 students annual educational program, including those taken in a DL program, plus support blocks cannot exceed eight in total, as identified on P.14 of the Form 1701 Instructions. Each support block is to be equivalent to the 120 hours of instruction of a regular four-credit course, instruction service is provided and documented by a teacher, regular attendance is expected.
- The District ensure that all student claims for Ministry Authorized Work Experience courses meet the requirements including a completed agreement before students begin their

- work study program, as well as ensuring there is evidence students are covered by WorkSafeBC (or individual personal insurance in the case of Career Simulations).
- The school ensure students on work placements are monitored in accordance with Ministry directives and that the monitoring activities have evidence this verification process occurs.
  - To offer Ministry Authorized Work Experience 12A and 12B (WEX) courses to their students, there must be Board established guidelines regarding conduct, supervision, evaluation and participation of the students.
  - The District ensure that only eligible student FTEs are reported for WEX and that the students are receiving an educational program and instructional component in accordance with all Ministry directives related to WEX, including evidence of this to verify those claims.
  - When reporting non-graduated adults for WEX funding claims ensure the directives for Work Experience are met. Recognition of current or past work can be used for credit recognition through a prior learning assessment (PLA) but are not funding eligible for those non-graduate adult students undertaking the Adult Graduation program. Fees can be charged for adult PLAs.
- The District immediately develop a policy and or procedures to ensure students are eligible for funding claims. All Boards of Education must ensure students are ordinarily resident in B.C. to be eligible for provincial funding. During the audit it was verified that the District has no policy and/or procedures in place to undertake this verification.
  - The school must discontinue the use of "Holding Tank Courses" as placeholders and report only those eligible courses in which the student is enrolled and attending at the Data Collection claim date and ensure the related reporting directives of Form 1701 Student Data Collection Instructions are met.
  - The District ensure the accuracy of all FTE claims before remitting for funding, including the verification of:
    - the course credit value and that these courses are reported in accordance with the Number of Courses Leading to Graduation segment of the Form 1701 Data Collection instructions.
    - student timetables and student attendance
    - verification of residency in B.C. by their schools.
  - The District ensure that teachers employed on a letter of permission are restricted only to those courses recognized in the letter permission.
  - The District align their procedures to ensure that all teachers offering instruction, supervision and assessment of students are employees of the Board of Education and who are certified by the Teacher Regulation Branch. (See: School Regulation 265/89, Sec.4- Duties of a teacher, School Act Section 17 to 20, the K-12 Funding- General Policy as well as the Teacher Regulation Branch website).
  - The District ensure that no Board Authorized (BAA) courses are offered and claimed for funding until processes in accordance with the Ministry's directives are met.
  - The District ensure there is a current agreement with those partnered post-secondary institutions that are providing educational options to school-age students and whose related course claims are reported annually for funding.



- The District 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, including:
  - evidence that ELL support services are in place at the time of the September 30<sup>th</sup> claim
  - there is an annual English Language proficiency assessment, dated after September 30 of the previous school year
  - the specialized ELL services are provided for each student and that they are documented in a list or schedule
  - there is evidence that the student's progress in the acquisition of their ELL proficiency is regularly reported to the parents
- The District and schools refrain from reporting students as receiving a supplemental service unless the services are separate and distinct from a funded educational program. Courses claimed for funding do not represent supplemental service. Supplemental services are in addition to that which is available to the general student population.
- 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.
- The District ensure that there is evidence of the additional Aboriginal Educational Program services provided to each student claimed including verification of a planned continuum of learning experiences and/or support services throughout the year.
- Students and parents be made aware they have the choice to opt in/out of the Aboriginal programs/services on an annual school year basis.
- A return audit be scheduled to ensure the recommendations in accordance with Ministry directives are put into practice.
- The Ministry of Education adjust the District's FTE funding by a reduction of \$131,919, in accordance with the following table:

School	FTEs					Headcount		Funding Adjustment
	October 2nd Enrolment Adjustment	Alternate Program Adjustment	Grade10 to 12 Course Adjustment	Adult Education Adjustment	Int'l/Out-of-Province School-Age Adjustment	English Language Learning/Dialect Adjustment	Aboriginal Education Adjustment	
Fort Nelson Secondary	0.0000	0.0000	-15.4375	-0.5000	0.0000	-13.0	-1.0	(\$131,919)
Sub-Total	0.0000	0.0000	-15.4375	-0.5000	0.0000	-13.0	-1.0	(\$131,919)
Enrolment Decline								N/A
Total	0.0000	0.0000	-15.4375	-0.5000	0.0000	-13.0	-1.0	(\$131,919)

**Auditors' Comments**

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

**Knowledge Management and Accountability Division  
Ministry of Education  
February 25, 2016**

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