



**Ministry of Education
Resource Management Division**

2017/18 Distributed Learning Enrolment Audit

AUDIT REPORT

SCHOOL DISTRICT No. 8 (Kootenay Lake)

Distance Education School of the Kootenays (DESK)

Homelinks-Creston

Homelinks-Slocan

Homelinks-Nelson

Homelinks-Kaslo

2017/18 DISTRIBUTED LEARNING ENROLMENT AUDIT REPORT **SCHOOL DISTRICT No. 8 (Kootenay Lake)**

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 Distributed Learning (DL) 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.

DL programs and courses are alternatives to regular classroom-based instruction for students in Kindergarten to Grade 12 providing a method of instruction that relies primarily on indirect communication between learners and B.C. certified educators, including internet, other electronic-based delivery, teleconferencing, and correspondence. DL takes place when a student is primarily at a distance from the teacher.

Since 2009/10 funding recoveries have been 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.

There are over 60 centres reported as public Distributed Learning schools in the Province totalling 4,090.8125 FTEs as at February 2018 for the 2017/18 school year. The Distance Education School of the Kootenays (DESK), and the Homelinks schools at School District No. 8 (Kootenay Lake) reported a total of 75.3750 FTEs on their February 2018 enrolment.

Purpose

The purpose of the Distributed Learning 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*, current Distributed Learning Agreements, and related Ministry policies.

Description of the Audit Process

A Distributed Learning audit was conducted at DESK and the Homelinks-Creston in School District No. 8 (Kootenay Lake) during the week of May 14, 2018. The total enrolment reported at February 16, 2018 was 75.3750 FTEs, of which 182 student files were reviewed.

A combined entry meeting was held with the Superintendent, the Director of Independent Learning Services/DL Principal, three DL Principals, one Acting DL Principal, the District Principal for Aboriginal Education and two DL Vice-Principals, to review the purpose of the audit and the criteria for funding as outlined in the Form 1701 Instructions. The process of the

audit was reviewed, and the information provided in advance by the Principals about the procedures and processes followed by the schools were discussed. The administrators and the audit team discussed the steps which the auditors would take to ensure effective communication between the auditors and the assigned administrative team.

The audit team were provided with a set of computers for use in accessing the DL data at the DESK DL site while the Homelinks-Creston staff brought their files to the DESK location. Paper records were available for each student included in the audit sample. While DESK initially proposed to have on line access for the file reviews, the computers provided did not have the correct information or access at the onset of the audit, resulting in the use of both paper and electronic formats.

The auditors sought documentation to determine that the courses claimed met the active criteria by the activation submission date and other related Ministry directives. Throughout the audit there were ongoing discussions with DL staff to ensure the audit team members had an understanding of all aspects of the programs. All recommended adjustments were discussed with the staff during the course of the audit, providing every opportunity to locate the necessary documentation.

Two auditors undertook site visits to all four of the Homelinks DL locations situated in Slocan, Creston, Nelson and Kaslo.

A combined exit meeting (including teleconference participation) was held with the Superintendent, Director of Independent Learning Services/DL Principal, two DL Principals, one Acting DL Principal, and two Vice-Principals. At the exit meeting the auditors presented their preliminary results and clarified any outstanding issues.

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

Description of the Program

The DL program in Kootenay Lake School District consists of five sites in four different communities: Slocan, Kaslo, Creston, and Nelson. The larger of the programs are DESK in Nelson and Homelinks-Creston. Both of these DL programs serve Kindergarten to Grade 12 students and adult learners. DESK has an on-site Vice Principal with the Principal having a shared responsibility as Principal of L.V. Rodgers Secondary School in Nelson. DESK accepts local students as well as students from outside the District. The majority of the DESK students are cross-enrolled. In order to ensure compatibility with the DL mode of education, students are only permitted to enroll for a single course with the option to add other courses at a future date. The majority of courses provided through DESK are offered using a Moodle platform. Homelinks-Creston has an on-site Vice Principal. The Principal of Homelinks-Creston is also the Director of Independent Learning Services for the District and generally works off-site. The majority of the Homelinks-Creston students live within the School District with students expected to attend a selection of face-to-face activities with their peers. The majority of courses offered through Homelinks-Creston are paper-based.

The remaining three Homelinks DL programs enroll students from Kindergarten to Grade 9. These programs are currently located in local elementary schools and the Principals of each elementary school also administer the DL programs.

Observations

The auditors found that:

- All members of the teaching staff are currently certified with the Teacher Regulation Branch.
- The DL programs were in accordance with the [Distributed Learning-General Policy](#) regarding financial reimbursements to third party providers.
- The District does not currently have a withdrawal policy required in accordance with the [Provincial Letter Grades Order](#).
- The District does not currently have a policy/process regarding the selection of learning resources.
- While the District's DL schools review the DL Policy information specific to reimbursements, the information is inconsistently communicated and there is no process/procedures to ensure consistent practice throughout the various DL schools.
- The District is without Board established Elective Work Experience 12 (WEX) guidelines regarding conduct, supervision, evaluation and participation of students as required by the [Elective Work Experience Courses and Workplace Safety Policy](#), the [Work Experience Order M237/11](#).
- Part of the February data review process was to review the September data ensuring course claims were not duplicated in the February data collection period. During this review it was verified that many of the student claims in both DESK and Homelinks-Creston had issues not aligned with the current DL policies or with the Form 1701 Data Collection Instructions. While no recommended adjustments were made, as these ineligible outcomes were specific to the September claim period, the following was identified:
 - At Homelinks-Creston and DESK students were claimed for the same course in multiple claim periods.
 - At Homelinks-Creston staff cleared all student data in August 2017 and re-populated the information in MyEdBC duplicating funding for a large number of September 2017 student claims.
 - At DESK the staff identified students missing from the MyEdBC data in August 2017. This was the same issue identified during the District's 2014/15 school year DL audit, when all student data had been removed and was re-entered. For the 2017/18 school year, staff re-entered data without a process in place to verify duplication of claims nor were duplicates removed prior to the Form 1701 September data collection period. All re-entered entries were duplicated for the September claim period.
 - At Homelinks-Creston and DESK a large number of September student claims were funded for more courses than were to be undertaken. In some instances this was a direct result of re-populating student data. At DESK there was no definitive explanation as to how students who had been claimed in the 2015/16 and the 2016/17 school years were being claimed again in the 2017/18 school year.
 - At Homelinks-Creston and DESK there were numerous instances where previous student work was used to re-claim a course. The majority of these claims were from the September data collection period. Student work from previous attempts at a course were reused when the student enrolled in the course again.

- At Homelinks-Creston and DESK there were numerous occurrences of courses without evidence of five percent substantive student course work prior to a funding claim. At DESK some claims were based on the learning outcomes, while others were based on the teacher's grade book. Most evidence provided as verification of substantive course work was from a printout of the Moodle gradebook. The information provided identified that students were undertaking between five and 14 percent of the course's learning depending on who was teaching the course. In one course, taught by three different teachers, the weighting for the same work differed significantly from 1.6 and 3.0 to 37 percent.
- At Homelinks-Creston one teacher responsible for multiple subjects, recognised activation of student claims without evidence of the required substantive student work. The required process to claim student funding was to provide a claim sheet attached to the course work evidence. There was no indication this process was undertaken with evidence of using the same assignment for four different courses. The assignment did not align with the course plans and did not represent the required minimum five percent of substantive course activities.
- In many instances in both schools, the required course activity was either undated or there were inconsistent dates on different documents for the same information. At DESK there was the added issue of a multitude of different systems (Student Management System [SMS], MyEdBC, Moodle and supporting paper work).
- Homelinks-Creston duplicated course claims for ongoing learning in courses continued from the previous school year. These students were re-claimed for funding in September. The data entry staff member was unaware that students were continuing in the same course and there was no mechanism to check this data. Due to changes in assignments and the addition of new teachers, students continuing their courses was not identified.
- DESK currently offers two BAA Courses: Global and Intercultural Studies 12 and Global and Intercultural Experiences 12. Both four credit courses are delivered by the District's International Education staff – not the DESK staff. The majority of learning in these courses is provided at District high schools. All course claims reported by DESK were made in September without evidence to meet the DL Active Policy requirements. Students participate in fieldtrips and events with International students. The majority of the work is face-to-face with some individual and group activities that require students to work online.
- Homelinks-Creston uses two versions of the Ministry Authorized Physical and Health Education (PE) 10 course with students claimed for both courses in successive claim periods. There was no difference as both courses were PE 10 and were not separate and distinct educational options.
- Homelinks-Creston currently offers two shop classes which are face-to-face educational options undertaken by students at the local secondary school. Students were enrolled through the DL School for Metal Work in the September claim period and Carpentry in the February claim period. While the DL school has purchased the teacher time using the DL school's allocation of funds, the educational option is not provided primarily at a distance and does not meet the definition of distributed learning which relies primarily on indirect communication between learners and educators, including internet or other electronic-based delivery, teleconferencing or correspondence.
- While Homelinks-Creston utilizes the Independent Directed Studies (IDS) educational option as a strategy for offering creative solutions for student instruction, the related IDS

requirements and substantiation of the IDS process was not evident. In these instances 20 percent of the stated activity was designated to preparing the IDS course plan which was used as part of the substantive course work. Preparing the IDS plan is not part of the course plan. Another 30 percent of the course's stated activity was labelled as self-assessment. Students do decide on what they want to learn by speaking to their teacher but are tasked with writing their own course outlines. This course outline activity was incorrectly used as part of the substantive course work and there was no evidence of alignment with any Ministry Authorized or Board/Authority Approved (BAA) course learning outcomes in the plan. Students selected the number of elective credits the IDS option was to represent and this is reviewed by the teacher without evidence of how student work corresponded to the number of credits selected. These IDS options did not meet Ministry guidelines nor was there alignment with the [Graduation Program Order](#) (M302/04) which says: "*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.

- At Homelinks-Creston the Student Learning Plans (SLPs) are created in June of the previous school year as a means to determine staffing for the following school year. Most students are signed up for a full course load at that time. There were many discrepancies between the SLP created in June and the courses claimed for funding in September including instances where students choose new options but the SLPs were never updated.
- Homelinks-Creston offers WEX courses to a few students. WEX was scheduled to be undertaken over the summer and was claimed in September with an in-school orientation provided. In each case the students did not engage in their WEX course after the initial planning was done. There was no evidence of duly signed Work Experience Agreement forms, nor was there evidence students were at sites where WorkSafeBC coverage was in place, or that school personnel monitored students in accordance with Board guidelines.
- At DESK there were instances where the only evaluation used for the substantive student course work was done using electronic marking versus teacher assessment. Student data for Moodle courses demonstrating substantive student course activity of at least five percent was often done with a combination of computer generated marking and teacher evaluated assignments. In some instances the only evidence entered in the teacher's records was based on the computer generated outcomes. The DL Active Policy requires that the substantive student course activity is submitted to the teacher. The activities must have been evaluated by the teacher, entered in the teacher's records and dated on or before the date the student became active. The gradebook or other tracking system must contain a dated record of the teacher's evaluation of the student's performance on the course activities. Where gradebooks or tracking systems do not support dated entries, then alternative dated information is required such as logs, copies of students' substantive course activity or copies of teachers' dated observation, feedback and marking details.
- At DESK the enrolment process is available on their website. Students fill in the enrolment form and select online the courses they want to take. These documents do not identify or retain the date nor the ability to append the parent/student signatures. In accordance with the DL Active Policy requirements for Grade 10 to 12 student claims a current course selection/enrolment form must list the distributed learning courses reported for funding. The

forms must list each eligible course that is reported for funding and is to be dated and signed by the student or parent or both.

- The students at DESK receive printouts from SMS as their report card. There was no evidence DESK follows the [Student Progress Report Order](#). In some instances teachers sent a written comment through Google Docs or via email to parents. There was no evidence of the assignment of letter grades until the student completed the course with that information placed on student transcripts and not provided to students or their parents.
- At DESK the verification of adult graduation status is currently done by self-declaration only. There was no corroboration undertaken by the DL staff. The DL staff indicated that in the future the verification of transcripts will be part of the registration process and this data will be placed in student files.
- At DESK a non-resident student fee paying student was also reported for funding.
- For several students in the elementary program at DESK there was no evidence of engagement three weeks after the students became active. Many of the students reported for the February claim period were not engaged in the program. Most of these students returned to brick and mortar schools. In accordance with the DL Active Policy verification of the student's active participation in the educational program must be in evidence three weeks after the timeline dates listed in the Form 1701 Instructions. Evidence includes dated examples of student work, assessment data and teacher gradebook or other tracking system entries.
 - The teachers in the Kindergarten to Grade 9 program shared multiple illustrations of difficulties encountered with the available technology. Teachers indicated that they must rely on their cell phones to receive materials and to connect with students and parents. This has led to related issues of storing and accessing student data.
 - Teachers use a standardized SLP form for the elementary program; one for Kindergarten to Grade 7 and one for Grades 8 to 9. Changes and adaptations are reportedly made as required.
 - The staff explained that elementary students are not enrolled until initial assignments are done as part of learning plan design and a diagnostic assessment is used to determine where the student is academically. While these assessments are utilized as evidence the student was active, the diagnostic information used to create an SLP is not aligned with the requirements per the DL Active Policy. The SLP is to refer to the curriculum learnings standards and/or outcomes in the Guide for the program or course(s) or both; required areas of student for the program or course(s) or both; the teacher's plan for providing learning activities; learning resources being used to complete the program or course(s) or both; and, assessment strategies and standards of performance expected of the student. Yet, the DESK K-7 Student Learning Plan initial assignment states: *"please ensure that you have done the language and math-based initial assignments provided with your registration package to the best of your abilities. These must be sent in within three weeks of your registration. This is a Ministry requirement and provides a snapshot of your starting point only."* Student work is not part of the enrolment process.
 - As the School uses a common template for their SLPs, the dates written in the SLP for February start up were the same ones used for September and October. The SLPs examined for February showed little if any evidence of changes to reflect the timelines or needs of the individual students.
 - Teacher evaluation and involvement was difficult to ascertain as the teachers kept some assessment notes but not a gradebook. The evidence of the teacher assessment is sent

back to parents and copies are not retained as evidence of student active attendance involvement in the elementary program.

- **Site Visits to The Four Homelinks Programs:** Two members of the audit team made site visits to the four Homelinks programs at Slocan, Creston, Nelson and Kaslo. All programs followed District procedures in student registration, enrollment and financial reimbursements.
 - It was observed that the Homelinks programs are working to meet the needs of the diverse cultural makeup of the various communities they serve and are valued by the parents and students.
 - There was a discrepancy in terms of the understanding the teacher's role and teacher's leadership responsibilities demonstrated throughout the Homelinks programs. The Homelinks Parent Information Form brochure, used in each site, refers to the teacher position as the "liaison teacher". This wording and the related observations indicated that some parents view this shared leadership role between parents and the teacher differently. This has led to some confusion for parents who viewed the teacher in an auxiliary role as opposed to their defined role for leading the educational process. In accordance with the District's DL Agreement's Standards, there needs to be some clarity established through the published documentation and conversations with parents which defines a clear delineation of the roles and responsibilities of teachers and parents in a DL school.
 - There was no evidence of a consistent approach on assessment and tracking practices in the four schools. Teachers marked student work but there were varying practices regarding the method of assessment, the tracking of student marks, and the retention of records. The approach in each school was based on a process determined by the teacher rather than a consistent District developed set of guidelines for student evaluation as well as tracking and the retention of records in all Homelinks programs.
 - The four Home Links programs provide a blend of face-to-face, on line and home-based programs. Activity days and class sessions are highly valued by parents, students and teachers and provide valuable learning opportunities.
 - **Homelinks-Slocan:**
 - All student registration forms were completed but not entered into MyEdBC until the student was active.
 - There was evidence the teacher maintains regular contact with parents through face-to-face meetings on activity days, emails and telephone calls.
 - Student activity and participation was well tracked as were contacts with parents.
 - The SLP was jointly prepared by the parent and the teacher but lacking evidence of the teacher taking leadership in the preparation of SLPs and recommended learning resources.
 - The teacher indicated that direct assignments and chapter tests are not provided to students and there was limited evidence of what the teacher used for supporting information when tracking student progress and the preparation of progress reporting.

- **Homelinks-Nelson**
 - The parents and teacher expressed concern with delays in sending out learning resources and other materials to students/parents.
 - There was evidence that the teacher maintains regular contact with parents through face-to-face meetings on activity days, emails, home visits and telephone calls. The teacher maintains a comprehensive website for parents and students.
 - While there was evidence of the teacher marking student work, there was no evidence that showed progress in ongoing assignments as no gradebook is maintained.
- **Homelinks-Kaslo**
 - The teacher works collaboratively with parents and provides leadership in educational programming and the provision of resources. The School has a well-stocked resource library that is actively used by parents.
 - Student work is maintained in portfolios and parents provide a summary of learning activities completed each month. The teacher provides on-going feedback on work submitted. Evidence of student assessment and tracking of student progress was not observed. Evidence of on-going assessment and evaluation needs to be maintained by the teacher to record student progress as the teacher does not maintain a gradebook.
 - The SLP is prepared by the teacher in June and presented to the parent in September with assembled resources. The progress reports, completed three times annually, are based on the monthly parent summaries, student work and the teacher's assessment. The teacher presented a new format for evaluation next year which includes reports based on learning outcomes.
- **Homelinks-Creston**
 - There was evidence that teachers at both elementary and secondary levels maintain regular contact with parents through face-to-face meetings on activity days, emails and telephone calls.
 - Teachers were observed to lead all instructional programs in consultation with parents.
 - Homelinks-Creston provides a blend of face-to-face, on line and home-based programs with activity days and class sessions. While the District's DL Agreement defines distributed learning as "*a method of instruction that relies primarily on indirect communication between learners and educators, including internet or other electronic-based delivery, teleconferencing or correspondence*", the Homelinks-Creston program does not meet this definition.

Audit Sample Findings

The auditors found that:

- 0.3750 Grade 10-12 school-age FTEs were enrolled in fewer courses than claimed. There was no evidence to meet the participation criteria of the DL Active Policy. The Policy says: "*The Ministry will only fund boards of education for distributed learning when specific criteria related to active participation are met.*"

- 1.3750 Grade 10-12 school-age FTEs were claimed for a DL course provided by a District high school, not provided by the reporting DL centre and without evidence to meet the DL Active Policy requirements. In addition to not meeting the DL Active Policy Requirements, the Form 1701 Instructions for DL schools states *“Report only the courses taken at your school.”*
- 0.1250 Graduated Adult FTE for a non-resident fee payer was claimed for funding.
- 4.0000 Kindergarten to Grade 9 FTEs and 1.0000 Grade 10-12 school-age FTEs were not active in the program. There was no evidence that the student was active as required by the DL Active Policy and in accordance with Form 1701 Instructions.
- 0.1250 Grade 10-12 school-age FTEs were reported for a course claimed during the September claim period. In accordance with the Form 1701 Instructions: *“While completion of the courses’ learning outcomes may be over a number of registration periods, only one course is undertaken and therefor eligible for only one funding claim”*. The [DL Funding Policy](#) also states that: *“For boards to be eligible for funding for the same DL course taken in the same DL school by Grade 10-12 students (including adults) the following conditions must be met:*
 - *The student must have been previously reported as failed (through course completion), or as course completed and wanting to improve their mark or withdrawn from that course.*
 - *If a student has withdrawn from a course or did not complete a course, there must be a record of student inactivity for two DL enrolment counts, with a corresponding record of attempts made by the DL school to contact the student for that course.”*
- 1.0000 Grade 10-12 school-age and 0.1250 non-graduated adult FTEs were claimed for funding of an IDS educational option where the substantive course work presented was the actual process to create a course plan. The DL Active policy identifies substantive student activities as the assignments/work requirements outlined in the course plan’s standards/outcomes.
- 0.6250 Grade 10 to 12 school-age and 0.1250 non-graduated adult FTEs were reported using course work from a previous claim period.

Recommendations

The auditors recommend that:

- As all student withdrawals are to be undertaken in accordance with the policy of the Board, the District create a withdrawal policy consistent with the requirements of the Provincial Letter Grades Order.
- In order to meet the requirements when offering Work Experience 12, the District develop Board authorized guidelines regarding conduct, supervision, evaluation and participation of students in all school-arranged work placements as required by Ministry Work Experience directives.
- The District ensure that all schools offering Work Experience options are aware of the requirements of these Ministry authorized courses including implementation and adherence to Board established guidelines regarding conduct, supervision, evaluation and participation of eligible students. Staff must align their procedures and practices ensuring recognition of eligible work placements, awareness and adherence to the various standards for authentic work experience, use of paid work experience, monitoring students on their work study program, and assessing and evaluating students.
- The District and DL staff ensure that no funding claims are submitted for students who have

not met the requirements of the DL Active Policy

- The DL staff ensure that student courses are claimed for the funding period during which they meet the DL Active Policy criteria and in accordance with the reporting directives of the Form 1701 Instructions. In instances where the timelines are not followed, there must be evidence to verify the course was not previously claimed along with an explanation of why Form 1701 directives were not followed.
- The District ensure only eligible students are claimed for funding. International and Out-of-Province individuals are non-resident and are not to be claimed for funding.
- The District ensure only eligible student FTEs are claimed for the funding and that the total number of course claims matches the number of courses in which the student meets the attendance requirements in accordance with the Form 1701 directives.
- The DL schools must ensure the accuracy of all funding claims including confirming course work from a previous school year is not used and track student claims to verify there is no duplication of courses.
- If Independent Directed Study (IDS) educational options are to be offered to eligible students, the District must establish guidelines which govern the procedures by which credit through an IDS can be granted and ensure all staff are aware of the responsibilities and directives to provide this type of learning opportunity in accordance with Ministry directives.
- The District ensure that the schools implement a process to effectively track student claims from the time of registration until they are reported verifying claims are eligible for funding in accordance with the Form 1701 Instructions and related DL Policies.
- The District ensure all DL staff are aware of the DL active requirement specific to substantive student course activity including ensuring the activity represents a minimum of five percent of the course's learning activities; activities are to be clearly linked to the learning outcomes of each course; activities must be evaluated by the teacher and entered in the teacher's records; and, dated on or before the student met the active criteria for each Grade 10 to 12 course to be reported for funding.
- The District amend DESK's current process of using computer generated marking for courses as evidence of substantive student course activity. The teacher must be directly involved in leading the DL courses and communicating with the students. As identified in the DL Active Policy, evidence is required that the substantive student course activity is submitted to the teacher, the gradebook or other tracking system contain a dated record of the teacher's evaluation of the student's performance on the course activities; and, a sample of the substantive student course activity for the courses reported for funding and a copy of teacher's observations, feedback and marking details for the activity are readily available.
- The DL staff ensure the on-going learning in a course is reported for funding once regardless of the number of terms/years the student takes to complete the outcomes.
- The District ensures that the roles of the teacher and parent in the Homelinks Programs be clearly defined as recommended in the District's [2014/15 Distributed Learning Enrolment Audit Report](#): *"The District must develop guidelines regarding the clear delineation of the roles and responsibilities of teachers and parents and that this information is consistently shared with parents. Including:*
 - *the teacher's leadership role in the preparation of Student Learning Plans and recommended learning resources.*
 - *the teacher's role in directing the learning activities and providing curriculum."*
- The District develop guidelines that provide a consistent approach to student evaluation, tracking and the retention of records in all Homelinks programs and that assessment

information on student progress is in accordance with Ministry directives.

- The District ensure that all Homelinks students are correctly entered into MyEdBC and only claimed for funding once the DL Active criteria for attendance has been met.
- The District ensure that all DL course offerings are delivered in accordance with definition of Distributed Learning.
- All elementary student claims must meet the DL Active Policy attendance requirements prior to a funding claim and that the DL Program staff retain the evidence to support each claim.
- The District find solutions for their DL Programs’ digital enrolment processes to generate a required course selection/enrolment form that retains/indicates all dates, documented evidence of parent/student signatures or endorsements, and the list of claimed eligible course(s) that meet the DL Active Policy requirements.
- The District ensure DESK student progress reporting is in accordance with the Student Progress Report Order.
- Each DL Program review the learning outcomes and the related assignments used to ensure Grade 10 to 12 and cross-enrolled Grade 8 and 9 students have completed a minimum of five percent of the learning outcomes including evidence as specified in the DL Active Policy.
- The DL Programs be scheduled for a return audit to determine that the above findings have been implemented to ensure only eligible claims aligned with Ministry directives and in accordance with the DL Active Policy are made by the District.
- The Ministry of Education adjust the District’s FTE funding by a reduction of \$41,093 in accordance with the following table:

	Total FTEs Sampled	Recommended FTE Adjustments	Net Adjusted FTE	Funding Adjustment
K-9 Students				
School-Age Non-Graduate				
February	23.0000	-4.0000	19.0000	(\$12,200)
Grade 10-12 Students				
School-Age (non-graduated & graduated)				
February	23.6250	-4.5000	19.1250	(\$27,450)
Non-Graduated Adults				
February	3.8750	-0.2500	3.6250	(\$1,154)
Graduated Adults				
February	1.1250	-0.1250	1.0000	(\$289)
Total FTE Adjustments:		-8.8750		(\$41,093)

(See Appendices for further details)

Auditors' Comments

The auditors wish to express their appreciation to the District staff for their cooperation during the audit.

APPENDIX A
KINDERGARTEN TO GRADE 9 ENROLMENT ADJUSTMENTS (SCHOOL-AGE)

School	PEN	Name	FTE Reported	Audited Adjustment	Net FTE	Reason Code
DESK	129342648	DREW, BRENNAN EDWARD KILGOUR	1.0000	-1.0000	0.0000	6
DESK	130687973	MESZAROS, SAMUEL BRIAN	1.0000	-1.0000	0.0000	6
DESK	129530275	SPITLER, FOREST EVAN	1.0000	-1.0000	0.0000	6
DESK	127664589	WESTERGREEN, BENJI SYDNEY	1.0000	-1.0000	0.0000	6
TOTAL			4.0000	-4.0000	0.0000	

APPENDIX B
GRADE 10-12 ENROLMENT ADJUSTMENTS (SCHOOL-AGE)

School	PEN	Name	FTE Reported	Audited Adjustment	Net FTE	Reason Code
Creston	137509733	ADAMS, NOELLE DAWN	0.1250	-0.1250	0.0000	1
Creston	124887043	BLACKMORE, JERON JAYCE	0.2500	-0.1250	0.1250	6
Creston	123350357	BLACKMORE, SHELBY LARENA	0.2500	-0.2500	0.0000	5
Creston	121139802	CANNON, BRICE ERIC ASHTON	0.1250	-0.1250	0.0000	1
Creston	123136186	CUTHBERT, JUSTIS KENNETH	0.2500	-0.1250	0.1250	1
Creston	123146342	EARL, GUNNER COLT	0.1250	-0.1250	0.0000	1
Creston	126826312	GREAVETTE, CALEB ROBERT	0.1250	-0.1250	0.0000	1
Creston	123350555	JESSOP, DESTINY NICOLE	0.2500	-0.1250	0.1250	1
Creston	128400439	JOHNSON, DIANA JOY	0.8750	-0.6250	0.2500	3
Creston	124121617	MACKRELL, MICK HENRY DOUGLAS	0.1250	-0.1250	0.0000	4
Creston	126869361	MCBLAIN, GAVIN BEN	0.1250	-0.1250	0.0000	1
Creston	123731275	MCRAE, NOLAN ALDEN	0.1250	-0.1250	0.0000	6
Creston	127356632	MORGAN, BILLY FRANCIS	0.1250	-0.1250	0.0000	1
Creston	124880907	PELTZER, KRISTIAN ANTHONY HANS	0.1250	-0.1250	0.0000	1
Creston	123518763	SOROKE, ALLYSSA PATRICIA	0.1250	-0.1250	0.0000	1
Creston	126879360	SOROKE, DAYNA DAWN	0.1250	-0.1250	0.0000	1
Creston	121967368	STEED, BONNIE LEANNE	0.5000	-0.3750	0.1250	3
Desk	130455785	BATTH, RAUNAK	0.2500	-0.1250	0.1250	7
Desk	127389617	BLACKMORE, RILEY AMELIA	0.2500	-0.1250	0.1250	5
Desk	121834543	DALSTROM, MICHAEL JAMES	0.2500	-0.1250	0.1250	4
Desk	123566424	FOY, EZRA CHERUB TEICHROEB	0.1250	-0.1250	0.0000	6
Desk	130663669	GACKLE, KADA DANELLE	0.3750	-0.1250	0.2500	6
Desk	127305191	HOLMAN, FREYA ANNA-MAE	0.1250	-0.1250	0.0000	6
Desk	123649303	HRADIL-KASSECKERT, BEN FRANCIS	0.1250	-0.1250	0.0000	5
Desk	134113604	LEE, CONY - MINKYUNG	0.2500	-0.1250	0.1250	6
Desk	127187201	MIDDLEBROOK, HAILEY SHANE	0.1250	-0.1250	0.0000	6
Desk	124777756	SMITH, NICOLE DENISE	0.1250	-0.1250	0.0000	6
Desk	127081594	ST THOMAS, JAKE LYNDON	0.2500	-0.1250	0.1250	4

**APPENDIX B
GRADE 10-12 ENROLMENT ADJUSTMENTS (SCHOOL-AGE)**

School	PEN	Name	FTE Reported	Audited Adjustment	Net FTE	Reason Code
Desk	123648040	TROMANS, KEANU GREGORY	0.2500	-0.1250	0.1250	5
TOTAL			6.2500	-4.5000	1.7500	

**APPENDIX C
NON-GRADUATED ADULT ENROLMENT ADJUSTMENTS**

School	PEN	Name	FTE Reported	Audited Adjustment	Net FTE	Reason Code
Creston	117383810	BLACKMORE, LYDIA MARLENE	0.1250	-0.1250	0.0000	3
Desk	128732914	ZHAN, ANDY	0.1250	-0.1250	0.0000	5
TOTAL			0.2500	-0.2500	0.0000	

**APPENDIX D
GRADUATED ADULT ENROLMENT ADJUSTMENTS**

School	PEN	Name	FTE Reported	Audited Adjustment	Net FTE	Reason Code
DESK	107940017	CRANE, ASHALA MICHELLE	0.1250	-0.1250	0.0000	2
TOTAL			0.1250	-0.1250	0.0000	

Reason Codes:

1. Course not taken through reporting DL school
2. Fee paying student claimed for funding
3. IDS – no evidence to meet DL Active Policy requirements
4. Taking fewer courses than claimed
5. Course work from a previous school year used to claim a course
6. No evidence to meet the DL Active Policy requirements
7. Duplicate claim