

**ENROLLMENT AUDIT**

**Of the**

**Iqaluit District Education Authority**

**At**

**The Department of Education**

**June 28, 2018**

## BACKGROUND

The Minister of Education of the Government of Nunavut (GN) requested that an internal audit be conducted on the **Student Educator Ratio (SER)** application for Iqaluit District Education Authority (IDEA). This audit was conducted to assess the results of the number Full-Time-Equivalencies positions and corresponding funding attained with the increased enrollment.

The SER is the number of students who attend a school divided by the number of educators in the institution. For example, a student to educator ratio of 10:1 indicates that there are 10 students for every one educator. To ensure that each education district receives the necessary number of teachers to effectively provide instruction the Education Act requires that Nunavut's SERs stay below the national average. Student educator ratios are calculated by Statistics Canada which is currently set at 13.8 to 1.

For each jurisdiction it compares the number of teachers and support staff to the number of students enrolled. The Department of Education (Department) use the national average SER to determine the number of teachers that we assign to each education district (community). In order to determine the number of educators to student ratio in Nunavut, the Department must define 'educator' in the Nunavut context. The Nunavut formula for the SER implementation includes school principals, vice principals, student support teachers, and teachers, including guidance counselors and librarians. Support staff such as Student Support Assistants, School Community Counsellors, Language Specialists and Learning Coaches, are not considered a part of this calculation. This benefits Nunavummiut by ensuring that we have a healthy ratio of teachers to students in our schools.

Student enrolment which is known as the Full-Time Equivalent or FTE count is a very important factor in this process. The Full-Time Equivalent or FTE count is used from the previous year's data to determine the number of teaching staff assigned to each community. Student enrolment is used to determine the funding provided to each District Education Authority and the number of teaching positions allotted to each community. Because of this, fluctuating student numbers directly affect the SER every year. The final SER for the 2018-19 school year, for example, was based on applying Nunavut SER to the student enrollment of September 2017.

This audit was conducted in two phases. Phase 1 consisted of a meeting between Department officials, Principals from each school within the IDEA and one board member from the IDEA. The purpose of this meeting was to discuss the process revolving the SER formula and the system limitations within the Maplewood system (Attendance Tracking Software). A question and answer period was provided to allow for discussion between all parties.

Phase 2 of the audit consisted of individual detailed audit meetings between the Departments subject matter expert and each principal. The purpose of this was to highlight the differences between the enrollment figures as of September 30<sup>th</sup> 2017 as identified by the Principals and the results identified by the Department in the application of the FTE and funding of schools.

## OBJECTIVES

The objectives of Phase 1 and Phase 2 of the audit were as follows:

- To clearly identify the process in which the Department uses to allocate full-time equivalency positions in schools.
- To determine the difference in enrollment figures identified by the IDEA against the figures determined by the Department as of September 30<sup>th</sup>.
- To provide clear understanding as to the reasons why certain students were not included in the formulation of the 2018-19 FTE count.

## SCOPE AND METHODOLOGY

### Scope

The scope of this audit focused on enrollment figures that formulate the FTE issued by Education during fiscal year 2018-2019. The audit examined enrollment numbers as of September 30<sup>th</sup> 2017.

### Methodology

The methodology applied consisted of the following:

- Interviewing key personnel and officials
- Examining relevant systems and databases
- Examining other documentation deemed relevant to this audit

## CONCLUSIONS

The Department of Education has clearly outlined the process by which the FTE is formulated based on the enrollment from September 30<sup>th</sup> 2017 to the IDEA and the Principals. The Department has identified the students that were not included as part of the formulation of the FTE and has either identified the reason for exclusion or has requested additional information from the Principals to rectify questions surrounding student attendance and enrollment.

The Department bases their enrollment numbers on the results from the month of September. The Department runs multiple reports throughout the succeeding months of September 30<sup>th</sup>, to ensure all information has been accurately uploaded by all schools. The final enrollment data report was retrieved by the Department on November 15<sup>th</sup> 2017 (the internal deadline date set for all schools to have completed attendance/enrolment tasks required). The report also takes into consideration all of the changes in system made by principals between September 30<sup>th</sup> and the date the final report had been retrieved i.e. November 15<sup>th</sup> 2017. In all cases, students identified by the Department were released from the schools in question, prior to the FTE final data report being produced.

## **1. Inuksuk High School**

- a. School FTE Enrollment 418 (Appendix A)
- b. Department FTE Enrollment 400 (Appendix A)

The Department has determined that the 18 students excluded from the September 30<sup>th</sup> 2017 FTE figures were part of the listing of 48 students that maintained a status *Deleted/Withdrawn* within the Maplewood system. When the Department retrieves this report, it does not include any students that are listed in the system with the status of Deleted/Withdrawn. The status Deleted/Withdrawn signals to the Department that the student has been released by the school as they are not attending their institution regardless if the date change was after September 30<sup>th</sup>.

Including all the deleted and withdrawn students as part of the headcount would provide a headcount figure of 452. Of the 452, 26 students maintained an attendance rate that did not meet the 40% attendance threshold. Therefore these 26 students were excluded from the enrollment count. The remaining 26 students were identified as below:

- 1. Maintained an attendance rates marginally above the 40% threshold
- 2. Concurrent with other schools i.e. (Students enrolled in multiple schools at the same time)
- 3. Students without timetables i.e. (Students that are marked present in the system automatically every day that do not have a timetable for teachers to mark them as absent)

The Department has requested from the Principal the paper backups of the students that carried an attendance rate marginally above the 40% threshold. Regardless of the findings from the 26 identified students, the Department stands behind the exclusion of these students because they maintain a status within the system of Deleted/Withdrawn. This provides the Department justification to not include these students as part of the enrollment count towards the FTE.

## **2. Aqsarniit Middle School**

- a. School FTE Enrollment 324 (Appendix A)
- b. Department FTE Enrollment 308 (Appendix A)

The IDEA indicated a difference of 16 students between the Departments enrollment and Aqsarniit Middle School (AMS) enrollment. The Department was able to locate 12 students excluded from the September 30<sup>th</sup> 2017 FTE figures. These 12 students maintained a status of Deleted/Withdrawn within the Maplewood system.

The Department was not able to identify the remaining 4 students that IDEA claims should have been included as part of the enrollment towards the FTE figures. The Department has requested AMS to identify the 4 students, to support the Department in investigating further. To this date, the Department has not received any documents supporting the 4 students identified. Regardless of the findings from the 12 identified students, the Department stands behind the exclusion of these students because they maintain a status within the system of Deleted/Withdrawn. This provides the Department justification to not include these students as part of the enrollment count towards the FTE.

### **3. Joamie School**

- a. School Enrollment FTE 240(Appendix A)
- b. Department Enrollment FTE 239.5 (rounded up) (Appendix A)

There was a difference between the school and department totals of 0.5; however, we were able to satisfactorily identify the student represented in the difference. In discussions with the principal at Joamie School, there were no issues identified around the number of students.

### **4. Nakasuk School**

- a. School Enrollment FTE 367 (Appendix A)
- b. Department Enrollment FTE 358 (Appendix A)

The IDEA indicated a difference of 9 students between the Departments enrollment and Nakasuk School enrollment. The Department audit found 34 students who were released from Nakasuk prior to the FTE reporting. The Department believes that 9 of the identified students by the Nakasuk School are part of the 34 identified by the Department. Nakasuk requested a follow up audit meeting, however the Principal was not available.

The Department stands behind the exclusion of these 34 students because they maintain a status within the system of Deleted/Withdrawn. This provides the Department justification to not include these students as part of the enrollment count towards the FTE.

## **REPORTING CHANGES**

### **September 30<sup>th</sup> 2018:**

To accommodate all District Education Authorities and the Commission scolaire francophone du Nunavut, the Department will be adjusting its reporting to include all active students as of September 30<sup>th</sup> 2018. This change in approach will enable the Department to include students the DEAs/CSFN deem as enrolled as of September 30<sup>th</sup> regardless if the students status is changed to Deleted/Withdrawn after September 30<sup>th</sup>, 2018. This will increase the number of students included into the enrollment. This will also include and identify students released from the beginning of school until the date the FTE final data report. This process change is to will enable the Department to identify list information for students released by schools more effectively.

### **Requires Cabinet Approval:**

The Department of Education understands the need for modification towards the application of SER Formula. The Department is currently in the process of consulting with stakeholder in updating the SER Formula to meet the Department's desire for a consistent, predictable and equitable approach to funding school staff that adheres to the legal obligations under the Education Act (the Act) in this area.

## **DISTRIBUTION LIST FOR THE FINAL REPORT**

Honourable David Joanasie, Minister, Department of Education, GN  
Rebecca Mearns, Executive Assistant to Minister, Department of Education, GN  
Pujjuut Kusugak, Deputy Minister, Department of Education, GN  
Heather Moffett, Director of Corporate Services, Department of Education, GN  
Sarah LeBlanc, Manager, Partner Relations, Department of Education, GN  
Ibrahim Suleiman, Controller, Department of Education, GN  
Andy Traub, Manager of Information Technology, Department of Education, GN  
Ross Learn, Specialist of Education Technology Database Management, Department of Finance, GN  
Doug Workman, Chairperson, Iqaluit District Education Authority  
Lynda Gunn, Administrator, Iqaluit District Education Authority

## **AUDIT TEAM**

Ross Learn, Specialist of Education Technology Database Management, Department of Finance, GN  
Ibrahim Suleiman, Controller, Department of Education, GN  
Sarah LeBlanc, Manager, Partner Relations, Department of Education, GN

## Appendix A

### Appendix 1

#### IDEA – Sept. 30/18 School Enrolment Form vs. Dept. of Education Number

##### Nakasuk School

<u>School Enrolment Summary</u>	<u>QSO</u>	<u>Difference</u>
*367	358	-9

##### Joamie School

<u>School Enrolment Summary</u>	<u>QSO</u>	<u>Difference</u>
*240	239.5	-0.5

##### Inuksuk High School

<u>School Enrolment Summary</u>	<u>QSO</u>	<u>Difference</u>
418	400	-18

##### Aqsarniit Middle School

<u>School Enrolment Summary</u>	<u>QSO</u>	<u>Difference</u>
324	308	-16