

September 15, 2021

## 2020-21 VIRTUAL SCHOOL ENROLMENT AUDIT

### EXECUTIVE SUMMARY:

Internal Audit Management (IAM) performs enrolment audits on an annual basis. Due to pandemic related school closures, IAM did not perform in-person school operational audits, of which enrolment testing is a component for the 2020-21 school year. Instead, IAM focused on enrolment testing of the five virtual schools to meet the enrolment audit requirement.

For the 2020-21 school year, the Ministry of Education (EDU) launched a hybrid model of schooling whereas students could choose between in-person or remote learning. In response, TDSB created four virtual elementary schools, each connected with a Learning Center and one virtual secondary school. Each of the five virtual schools were staffed by dedicated TDSB teachers, principals, vice principals (secondary school) as well as support staff. Approximately 30% of all TDSB students opted to enroll in virtual schools for the 2020-21 school year and as at April 30, 2021, 73,538 students were enrolled in virtual schools. EDU Enrolment Register Instructions for the 2020-21 school year, which included additional instruction related to virtual school attendance, was updated and released in February 2021.

Since the virtual school model in place for the 2020-21 school year will not be offered for the 2021-22 school year as virtual learning will be provided through home schools, IAM adjusted its original objectives to remove process related testing and focus on analysis of prolonged absence reports, related follow up as well as quantifying the theoretical financial impact of enrolment funding claw backs, had the funding stabilization grant not been in place.

We noted that due to the unprecedented situation, no students were retired from virtual elementary or secondary school registers due to prolong absences in the 2020-21 school year. While the risk of claw back of funds by the Ministry of Education for the 2020-21 school year is negated by the Grant for Student Needs Funding Stabilization, the risks associated with not following up on all prolonged absences include health, safety, and non-compliance are still present. It is expected that as virtual schooling transitions to existing schools, virtual and in-person student attendance will be treated identically with respect to absence procedures, thereby reducing the risk identified. This includes contacting parent/guardians, referring the case to attendance counsellors for further follow up as required as well as retaining the appropriate documentation for compliance and audit purposes.

## I. BACKGROUND

Ministry of Education (EDU) funding is based on various criteria and driven, in part, by the number of students enrolled as reported on school enrolment registers. School enrolment is reported twice a school year (October & April) and is subject to EDU audits as outlined in the Enrolment Register Instructions for Elementary and Secondary Schools 2020-21<sup>1</sup>. If EDU audits find over-reporting of enrolment numbers, funding associated with the overstatement is subject to claw back.

Overstatement of enrolment numbers is often related to students who have prolonged absences (>15 days) without valid explanations (i.e. extended vacation, medical leave etc.). These students are to be retired from the school register and thus, should not be included in total enrolment. EDU instructions stipulate that students between the ages of 6 and 17, with absences over 11 days should be referred to an attendance counsellor prior to the 16th day of consecutive absence; if no referral is made, the student should be removed from the school register (however, the school is still responsible for following up).

For the FY2020-21 school year, EDU launched a hybrid model of schooling where students chose between in-person or remote learning. Although the model was mandated to begin in September 2020, the associated Enrolment Register Instructions, which included additional instruction related to virtual school attendance, was not released until February 2021. EDU also required all Ontario school boards to create the infrastructure required to provide dedicated virtual schooling. In response, TDSB created four virtual elementary schools, each connected with a Learning Center and one virtual secondary school. Each of the five virtual schools were staffed by dedicated TDSB teachers, principals, vice principals (secondary school) as well as support staff. Staffing was augmented during the year to manage the number of virtual students enrolled.

Date	Principal	Vice-Principal	Total
Sept 20	26	20	46
Oct 20	27	63	90
Apr 21	38	81	119

Approximately 33% of elementary and 20% of secondary TDSB students opted to enroll in virtual schools for the 2020-21 school year and as at April 30, 2021, 73,538 students were enrolled in virtual schools.

Internal Audit Management (IAM) acknowledges that creating the infrastructure for and managing over 73K students while aiming to provide a smooth online class experience for students, their families, and staff, coupled with the late issuance of EDU instructions was a daunting task. IAM was also informed by Management that staff did their best to address prolonged absences, and in many cases demitted students for non-attendance, however, for a number of reasons, many students with prolonged absences remained on the register. We were also advised that due to the unprecedented situation, the risk of EDU clawing back funding for the school year 2020-21 is offset by the Grant for Student Needs Funding Stabilization (Memorandum 2020 B22: [2020-21 Grants for Student Needs Funding Stabilization](#)). The memo indicates that funding to school boards for the 2020-21 school year will be based on the greater of a) Actual GSN funding or b) GSN projections

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<sup>1</sup> <http://www.edu.gov.on.ca/eng/policyfunding/forms.html>

/ estimates. This essentially creates a 'floor' for funding where the in-year enrolment reporting has minimal impact on the amount of funding received.

It should be noted that the virtual school model in place for the 2020-21 school year will not be offered for the 2021-22 school year. The new model will offer virtual learning through the students' home or host school and will include live online instruction involving teachers, staff and students from the home school or a group of schools if virtual enrolment is low at individual schools. Based on the online selection form made available to parents/guardians, which had a 71% response rate, the projection for students who will be attending virtual school for the 2021-22 school year is approximately 24k students or 10% of the total student population, compared to the 73k students (30% of student population) in 2020-21.

## **II. OBJECTIVES, SCOPE & POPULATION UNDER REVIEW**

The initial objective of this engagement was to evaluate the process and controls around the accuracy of virtual school enrolment reporting as per the Enrolment Register Instruction for Elementary and Secondary Schools 2020-21 as well as to analyze prolonged absences to determine the effectiveness of absence reporting and the theoretical impact of students who should have been removed from the school register if the stabilization grant was not provided.

The scope of this engagement covered enrolment reporting made by the Board to EDU in October 2020 and April 2021 via Ontario Student Information System (OnSIS) reports for the four virtual elementary schools and quarterly reports for the virtual secondary school. At the time reports were being provided, the Q4 secondary school report was not available, consequently, secondary school analysis is based on data from Q1 to Q3.

Based on the change in virtual school models, IAM acknowledges that observations relating to the processes used in the 2020-21 virtual school model may not be relevant, as the 2021-22 virtual school model will utilize existing school-based attendance recording and reporting mechanisms. Due to this change, IAM adjusted the objective to remove process related testing and focused on the analysis of prolonged absence reports, related follow up as well as quantifying the theoretical financial impact of enrolment funding claw back (had the stabilization grant not been in place).

As at April 30, 2021, the total number of students enrolled in virtual schools was 73,538, allocated as follows:

<b>S. No.</b>	<b>Schools</b>	<b>No. of Students</b>
1.	Virtual Elementary School - LC1	11,892
2.	Virtual Elementary School – LC2	16,276
3.	Virtual Elementary School – LC3	19,855
4.	Virtual Elementary School – LC4	10,374
5.	Virtual Secondary School	15,141
	Total	73,538

### **III. CONTEXT, OBSERVATION, RISK & EXPECTATIONS**

#### **Prolonged Absence Management**

##### **Context:**

The enrolment instructions issued by EDU include prescriptive steps that must be followed to ensure students with prolonged absences remain on the school register. Per EDU, a prolonged absence is defined as the absence of a student for 15 consecutive school days without appropriate supporting documentation. Subsection 21(1) of the Education Act states that children aged 6 – 17 must attend school, unless excused with student attendance being excused by the principal, in accordance with subsection 23(3) of Regulation 298, “Operation of Schools – General.” The parent/guardian of the student (when <18) or the student (when 18+) should submit a letter to the principal, requesting that the student be excused. Common excused absences include vacation, family emergency and medical absences. Medical absences require medical documentation from a regulated health care professional except for COVID-19 related illness.

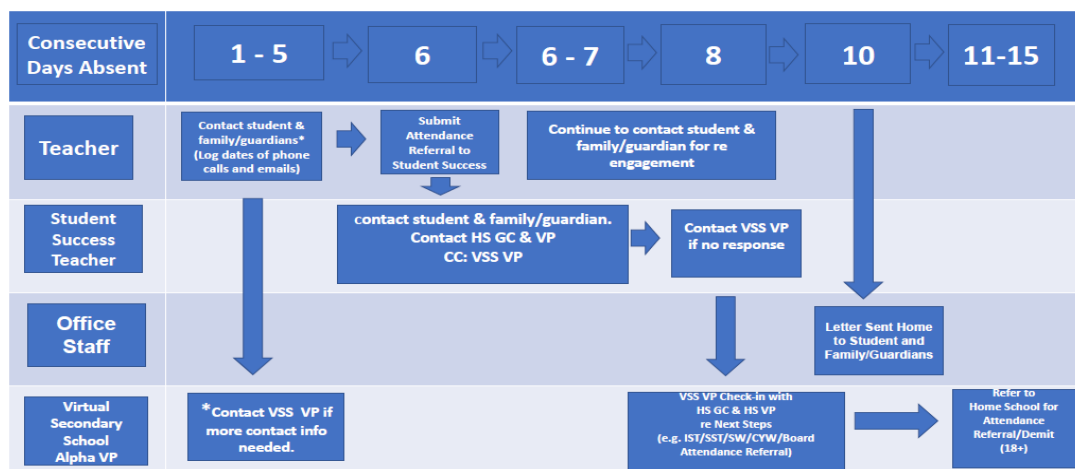
For the student to remain on the school register, the school must provide a program of study for the student and maintain appropriate supporting documentation (i.e. the letter) and the certification by the Principal that a program of study was assigned. If the school does not provide a program of study and the student has been excused from school for more than 15 consecutive school days, the student should be removed from the enrolment register on the day immediately after the last day of attendance (see Appendix A – Procedures of Excused Pupils).

For prolonged absences without supporting documentation, and when the student is between ages 6 – 17, a referral to the school attendance counsellor should be made by prior to the 16th day of consecutive absence. If a referral be made, the student may remain on the register for an additional 15 days, provided that the attendance counsellor has taken the case and established two-way contact with the student or their parent/guardian. If no referral is made, the student should be removed from the enrolment register (See Appendix B – Procedures for Prolonged Absences).

Prolonged Absence reports, displaying students with consecutive absences of 15 days or greater, are available to the Principal and should be reviewed with the appropriate follow-up conducted as outlined in Policy P085 Student Attendance and Safe Arrival, attached as Appendix C which is supported by two Operational Procedures, one for elementary and one for secondary (PR707A & B).

Based on documentation received from the 2020-21 Virtual School Team, the school attendance process outlined key contact dates, however, relies on manual communication and documentation processes.

## Virtual Secondary School Attendance Process Map



### Observations:

Although no longer applicable, a potential root cause of our observations is the manual communication and documentation processes followed by the virtual schools. There was no central system to capture follow-up notes, although the Support Services Team did maintain their own log. The highest risk is the hand-off to students' home or host school for attendance referrals, which must be completed in one school day to avoid removing the student from the register.

IAM compared prolonged absence reports for elementary schools from each learning center for October 2020 and April 2021 to analyze the movement of students from one period to another. Total number of students in the prolong absence reports for April 2021 was 877 (October 2020: 722), out of 58k elementary students.

For the virtual secondary school, there were 88 students in the prolong absence list for Q3 (Q1:81, Q2:54) out of 15k secondary students.

Additional analysis revealed that some students appeared on prolonged absence reports in multiple periods.

<b>Elementary</b>	<b>October 20</b>	<b>April 21</b>
# of students with multiple prolonged absences	N/A	122

<b>Secondary</b>	<b>Q1</b>	<b>Q2</b>	<b>Q3</b>	<b>Q4</b>
# of students with multiple prolonged absences	N/A	11	10	N/A

TDSB requires that students be referred to an attendance counsellor prior to the 16th day of consecutive absence, denoted as a 'C' code in the daily attendance when completed. Additionally, the date contact is made with the student should also be recorded. From our review, of the 877 elementary (April 2021) and 88 secondary (Q3) students with prolonged absences, we noted 780 elementary and 88 secondary students who had a consecutive absence of 16 or more days, requiring attendance counsellor referrals. We also noted that only 11 students in elementary and one student in secondary had the 'Contacted Date' column completed.

IAM also reviewed student referral records maintained in CRM by the Mental Health and Professional Support Services Team and noted that 2,854 cases of virtual school prolonged absences were followed up during the 2020-21 school year. IAM reviewed the CRM listing provided and noted that 159 elementary and 34 secondary students on the April 2021 prolonged absence report had been referred, indicating that these referrals were not updated in the attendance records.

	<i>Students in Prolong Absence Reports April 2021</i>	<i>Students absent &gt; 16 consecutive days</i>	<i>No. of students matched with CRM Record</i>	<i>Net Students absent &gt; 16 consecutive days</i>	<i>Net Impact @\$11k (elem); \$7.8 (sec) per student</i>
<b>Elementary (April 2021)</b>	<b>877</b>	<b>780</b>	<b>159</b>	<b>621</b>	<b>\$6.7M</b>
<b>Secondary (Q3)</b>	<b>88</b>	<b>88</b>	<b>34</b>	<b>54</b>	<b>\$0.4M</b>

As mentioned previously, the risk of a claw back is negated by the Grant for Student Needs Funding Stabilization (Memorandum 2020 B22), however IAM calculated the approximate amount to allow for quantification, taking into account the CRM data. Students on the school register with prolonged absences of 16 days or greater as of the enrolment count date and should have been removed from the register totaled 621 elementary and 54 secondary (Q3) students. This results in a theoretical funding adjustment if offsetting funding was not available of approximately \$7.1M.

#### **Risks:**

Although the risk of claw back of funding is negated by the offsetting enrolment stabilization funding grant as mentioned above, the risk of not referring students to an attendance counsellor (or recording thereof) remains due to potential health & safety concerns, as well as non-compliance with legislation.

The risk related specifically to virtual school attendance management is expected to be reduced due to the implementation of the new virtual schooling model.

#### **Expectations:**

It is expected that as virtual schooling transitions to brick & mortar schools, virtual and in-person student attendance will be a singular process with respect to follow up procedures. This includes contacting parent/guardians, referring the case to attendance counsellors for further follow up as required as well as retaining the appropriate documentation for compliance and audit purposes. Based on the new delivery model, IAM will conduct enrolment audits as part of school operational audits in the 2021-2022 school year.

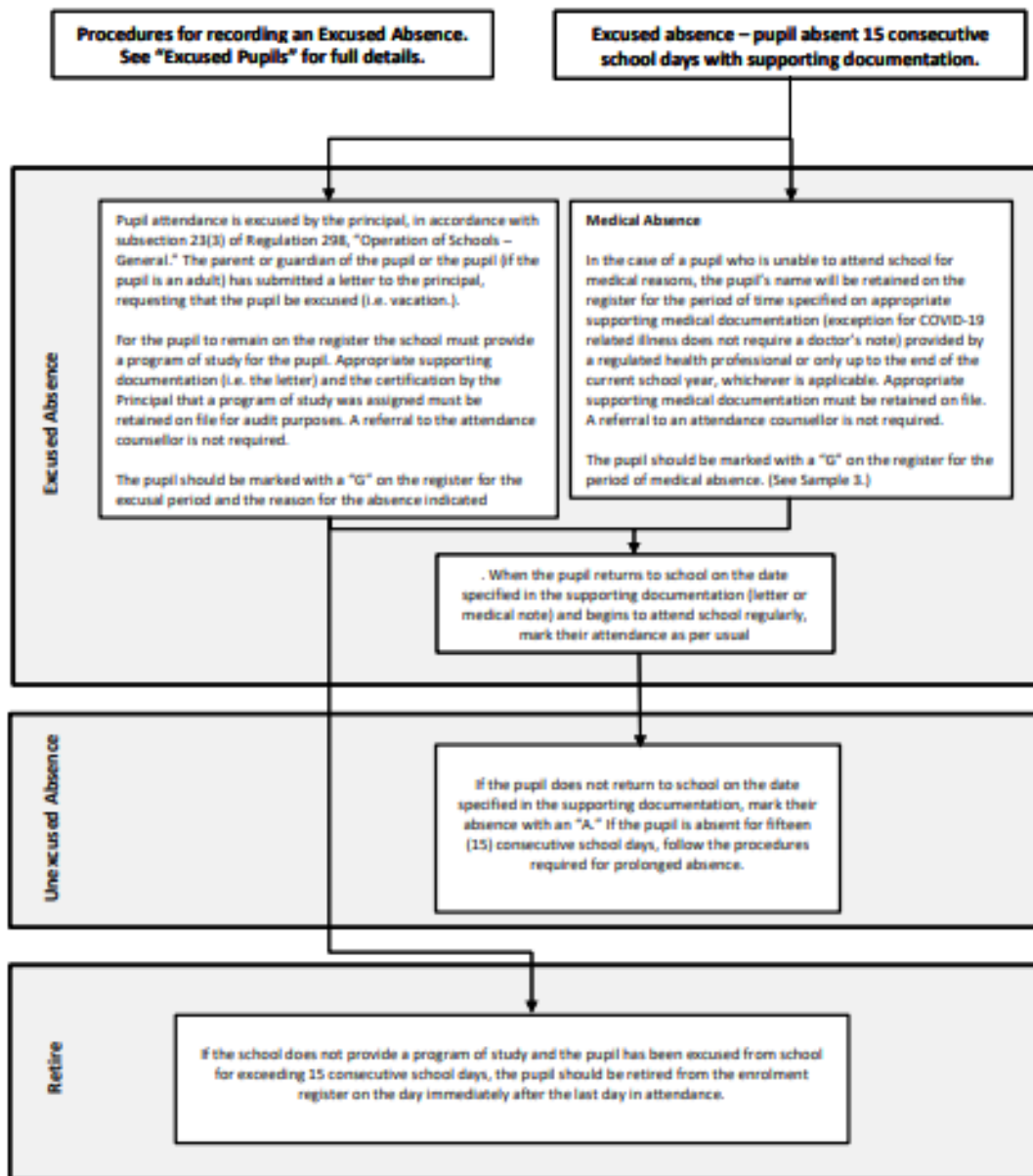
#### **IV. CONCLUSION**

IAM would like to thank school management including Superintendents, Mental Health & Professional Support Services, Information Technology & Information Management as well as the Planning department for their support during this engagement. IAM looks forward to the new virtual schooling model and is available to assist in any query or to provide additional information needed by senior management regarding this engagement.



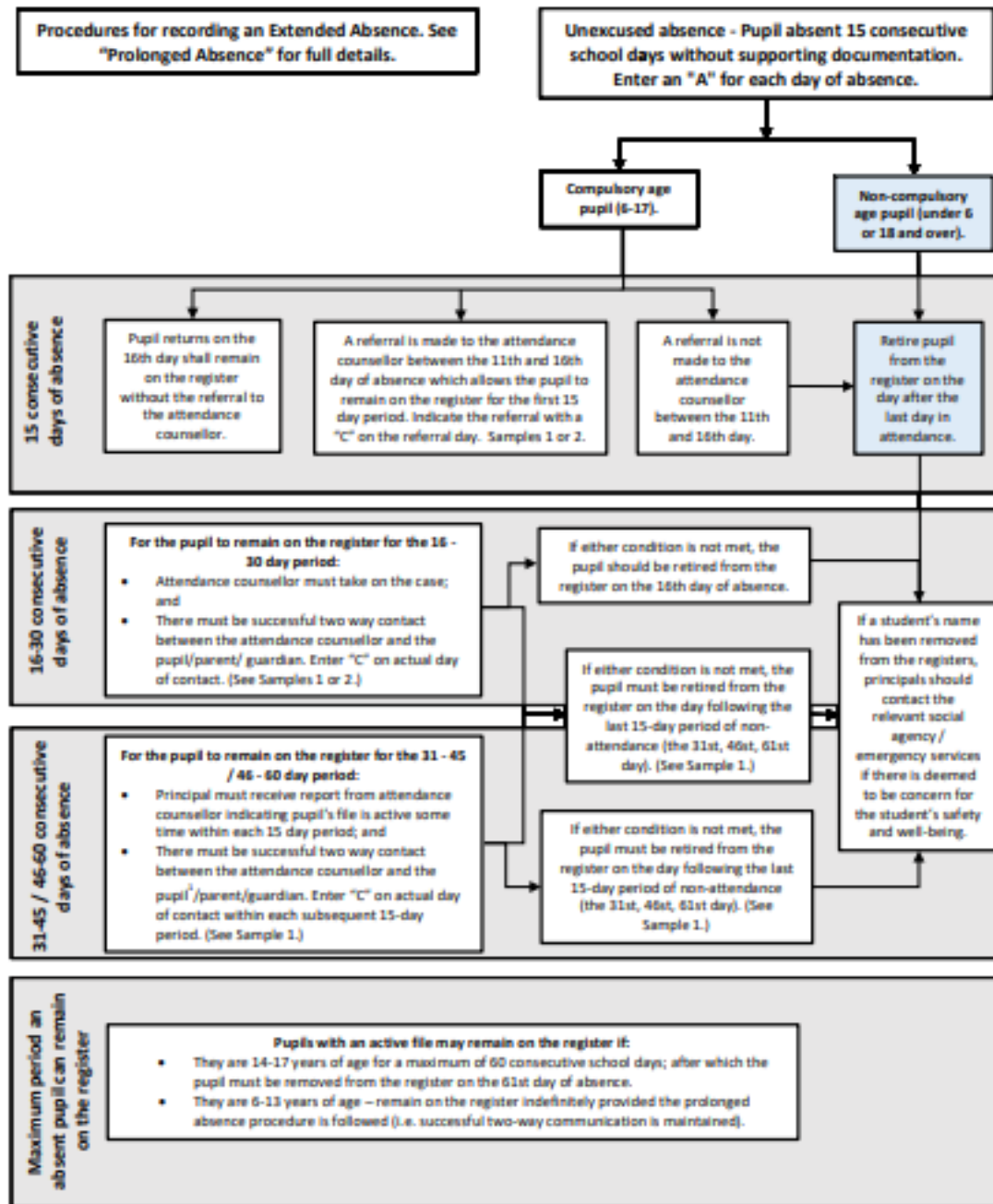
## Appendix A – Procedures of Excused Pupils

(From EDU Enrolment Instructions: [http://www.edu.gov.on.ca/eng/document/forms/enrol/enrolment\\_register\\_instructions.pdf](http://www.edu.gov.on.ca/eng/document/forms/enrol/enrolment_register_instructions.pdf))



## Appendix B – Procedures for Prolonged Absences

(From EDU Enrolment Instructions: [http://www.edu.gov.on.ca/eng/document/forms/enrol/enrolment\\_register\\_instructions.pdf](http://www.edu.gov.on.ca/eng/document/forms/enrol/enrolment_register_instructions.pdf))





# Toronto District School Board

Policy P085

Title: **STUDENT ATTENDANCE AND SAFE ARRIVAL**

Adopted: June 18, 2014

Revised:

Reviewed:

Authorization: Board

## **1.0 OBJECTIVE**

- 1.1 To comply with the *Education Act*, and related Ministry of Education policies in respect of student attendance in order to maximize students' academic success and well-being.
- 1.2 To establish intervention strategies and best practices to address problematic and prolonged absenteeism, and lateness.

## **2.0 RESPONSIBILITY**

Director and Associate Director(s)

## **3.0 DEFINITIONS**

*Problematic absence* refers to patterns and/or frequencies of absences that can impede student learning, achievement, and well-being. It may also include absences that occur on certain days or occasions (e.g., tests), or that may result from suspected bullying, anxiety, or other emotional or physical factors.

*Prolonged absence* refers to an absence of at least fifteen consecutive school days.

## **4.0 POLICY**

- 4.1 The intervention strategies and best practices used to encourage regular attendance and punctuality shall apply to all students who are enrolled in a school operated by the Board. The obligation of a registered pupil to attend school applies even if the pupil is not of compulsory school age (see subsection 21(4) of the *Education Act*).
- 4.2 The Toronto District School Board recognizes that regular attendance is essential to the safety, academic success, and well-being of all students.
- 4.3 The Toronto District School Board acknowledges the legal responsibility of students and their parent(s)/guardian(s) to ensure attendance and punctuality.

- 4.4 The Toronto District School Board will report, track, and monitor student absences and lateness.
- 4.5 The Toronto District School Board will address problematic and prolonged absences, and lateness, through timely measures or interventions by principals, guidance counsellors, classroom teachers, social workers, and other appropriate staff employed at the school or in central departments.

## **5.0 INSTITUTIONAL ACCOUNTABILITY**

- 5.1 The Principal is responsible for ensuring that the attendance of students is reported, tracked, and monitored.
- 5.2 The Principal is responsible for communicating and coordinating the attendance procedures, expectation, and office protocols to staff and the school community.
- 5.3 Central Staff will work with the Principal and the appropriate Superintendent of Education to provide support in respect of any attendance-related matter that is referred to the Central Department. Designated Central Staff are authorized to fill the role of School Attendance Counsellors under the *Education Act* and may enforce attendance in accordance with the *Act*.

## **6.0 SPECIFIC DIRECTIVES**

The Director has authority to issue operational procedures to implement this policy.

## **7.0 REFERENCE DOCUMENTS**

*Education Act*, Section 21

*Child and Family Services Act*, Section 72

Policy/Program Memorandum No. 123 Safe Arrivals  
Ministry Enrolment Register Instructions for Elementary and Secondary Schools  
Operational Procedure PR707A: Student Attendance and Safe Arrival Procedures (Elementary)  
Operational Procedure PR707B: Student Attendance and Safe Arrival Procedures (Secondary)  
Operational Procedure PR554 SCH Home Instruction  
Board Policy P085: Student Attendance and Safe Arrival