Auditing roll returns

This circular is about

The requirements for preparing and submitting accurate roll returns. It includes:

• details of the resourcing audit process
• definitions of students who may be included in roll returns
• documentation schools need to keep to provide a clear audit trail.

This circular replaces

Circular 2007/17 Auditing of Roll Returns.

The action needed is

Comply with the requirements of this circular to ensure that all roll returns are accurate for resourcing purposes.

It is intended for

Boards of trustees, principals and administration staff of state, state-integrated and private schools.

For more information

For more information about completing, submitting and auditing roll returns, refer to:

• The annual Roll Return Guidelines prepared by the Data Collection Unit: www.educationcounts.govt.nz
• Circular 2007/12: Student enrolments
• Circular 2010/19: Electronic Attendance Registers (eAR)
• Circular 2012/01: Eligibility to enrol in New Zealand schools
• Chapter 5 of the Funding, Staffing and Allowances Handbook.

For more information contact the Resourcing Division Contact Centre, Ministry of Education:

Contact Centre
Resourcing Division
Ministry of Education
PO Box 1666
Wellington
Phone 04-463 8383
Fax 04-463 8374
Email resourcing@minedu.govt.nz
Purpose

This circular defines who can and who cannot be counted in a roll return for school resourcing purposes and the documentation required to be kept for resourcing audits.

The importance of roll returns

Schools must submit accurate roll returns to enable correct allocation of school resourcing. The Ministry uses the data from roll returns:

- to calculate boards' operational funding and staffing entitlements
- to support policy analysis and decision-making
- to monitor the outcomes of the New Zealand education system
- for national and international reporting purposes.

Requirements for including students on roll returns

Students who qualify for resourcing

Two fundamental requirements must be met before a student is included on a roll return for resourcing purposes. They are:

1. Except as specified below, the student must be attending the school for tuition on the roll count date, and
2. The student must also meet the eligibility criteria of being a domestic student. (See Circular 2012/01– Eligibility for enrolment in New Zealand schools for detailed definitions).

Exceptions to 1 above:

Schools may include the following students on their roll return for resourcing purposes:

- Students who are absent on the roll count date, but only if the absence is temporary and the student returns to school after the roll count date.
- Students who are temporarily overseas, provided that the school has documentary evidence of their intention to return to the school, and their absence does not exceed 15 consecutive weeks in the current school year.
- Students who are suspended, but only where the suspension has been fixed to finish during the current school year and the school has documentary evidence to show that it is actively involved in the student's reinstatement to the school.
- Students with high health needs who have been admitted to the roll of a regional health school, provided that the school has a letter from the regional health school that confirms the student's admission to their roll.
- Students attending a health camp, but only where the school has documentary evidence from the health camp verifying the student's acceptance of a place at the camp for a specific period.
- Students who attend more than one school are counted on the roll of the school where the majority of the instruction occurs. These students must also be enrolled on ENROL at the school where the majority of instruction occurs. However, boards of trustees may exchange resources to compensate for the time a student spends at another school.
- Students attending an activity centre, but only where the school has copies of the activity centre's attendance record provided on a monthly basis, verifying that the student has been attending for tuition.
• **International exchange students** who are in New Zealand at the time of completing the roll return, but if both parties to the exchange are attending the school on the count date, only one student may be counted.

• Students attending **Secondary Tertiary Programmes**, but only where the correct FTE calculation has been made. For further information see the annual Roll Return Guidelines.

**Students who do not qualify for resourcing**

Schools must **not include** the following students for resourcing purposes in the roll return:

- Students who have enrolled at the school but have not had their first day of attendance for tuition on or before the roll count date.
- Students who have changed schools cannot be included on two different school rolls. Attendance for tuition on the roll count date at a school is the essential criteria.
- Students who have had their last day of attendance for tuition prior to the roll count date, including students that are going through the school's leaving process and may not have enrolled with another school.
- **International fee-paying** students.
- Students who are **temporarily overseas** for more than 15 consecutive weeks.
- Students who are in an **Alternative Education Programmes (AE).**
- Students who are being **home schooled.**
- Students who were **excluded** before the roll count date.

**Part-time students**

Schools must make the correct full time equivalent (FTE) calculation for students studying part-time. Calculate FTE for each student by adding together class contact hours, dividing by 20 and rounding to one decimal point.

Note: all under-16-year-old students must be full-time, except when they attend a Secondary Tertiary Programme (STP). In this case, base the FTE on the number of class contact hours the student spends at school.

For more information about calculating FTE, see the annual Roll Return Guidelines prepared by the Data Management Unit [www.educationcounts.govt.nz](http://www.educationcounts.govt.nz).

**Attendance regulations and the 20 day rule**

It is a requirement under Regulation 11 of the **Education (School Attendance) Regulations 1951** that on the day on which a principal first knows that a student has left the school, the principal shall record the student’s last day of attendance for tuition.

The Ministry considers the record of the last day of attendance for tuition as the student’s leaving date. Completing a leaving clearance form and/or formal withdrawal notice at a later date is simply confirmation the student has left. The last date of attendance is also the basis for determining whether the student will be included in the roll return for resourcing purposes.

Regulation 11 also requires a principal to record a student has left the school when the student has been absent for any period of **20 consecutive school days**, unless the principal has been informed that the student’s absence is only temporary. Schools must keep documentary evidence of such notification for audit.

**Using the NA (not attending) student type**

The NA student type in the school’s student management system (SMS) allows the student to stay on the school roll for administrative purposes, but the student will not be included in the school roll count. Change the student type from regular enrolment (RE) to not attending (NA) in the SMS if a student:

- is absent on the roll count date and is not expected to return.
- does not meet the requirements for being included on a roll return, e.g. a student that is excluded but not yet enrolled at another school.
• is currently not attending your school and you are unsure if he/she is leaving.

**Action required in ENROL (Circular 2007/12)**

It is the principal's responsibility to ensure ENROL is updated as soon as possible. It must be updated within five school days:

- of a student being confirmed as attending the school
- of a student being confirmed as leaving the school
- when a student's eligibility status has changed, or a previous school has not entered the student's eligibility status correctly
- when a student's visa conditions have changed or expired and need updating
- if a student's status changes from international fee paying student to domestic student
- if a student starts attending any offsite centres, including regional health schools, alternative education, activity centres, secondary tertiary programmes, teen parent units, kura teina satellites or special education satellite classes.

**Students attending off-site locations requirements**

(*Education Gazette of 2 April 2001*)

Students attending off-site locations may be included on the roll return for resourcing purposes, if all these conditions are met:

- The school charter has been amended to include the details of the off-site arrangements
- The board record of its authorisation, under Section 71 of the Education Act, for each student to attend an off-site course of education, is available for inspection
- Copies of attendance registers, maintained by off-site providers for each term of the current school year, are available for inspection.

**Students on work experience requirements**

(*Education Gazette of 7 March 2005*)

Students undertaking work experience are to be treated as if they are attending school and the school must be able to provide evidence they are recording and monitoring attendance. The following is required:

- A written document approved by the board, outlining practices to follow regarding work experience for the school’s students
- For students under the age of 16 appropriate written consent from parents or caregivers
- Evidence that the only cost, if any, charged to the student or their family, is for travel to and from the workplace
- A written agreement between each student, the school and the employer that covers the:
  - knowledge and skills to be attained
  - assessment method
  - supervision to be provided to the student
  - student's attendance and hours in the workplace
  - applicability of school rules and workforce rules
  - procedures for early withdrawal (if necessary) from the work experience
  - student is not paid
  - student is not required to join or belong to a union
  - student will not undertake work that is arduous or dangerous in relation to their age or stage of development.
Secondary tertiary programme (STP) student requirements

The Ministry funds schools for the Secondary Tertiary Programme (STP) students using the STP FTE roll return data in a cash-based calculation. STP students must be excluded from:

- regular student roll count
- Māori Language Learning tables.

Schools must not count students enrolled in Secondary Tertiary Programmes as regular students in roll returns. They can still have student type RE, but must also have the correct code in the STP field in the Student Management System (SMS). This allows the SMS to count them as STP students in the roll return. For more information, see the annual Roll Return Guidelines.

Adult student requirements

(Circular 2004/07)

Boards must keep attendance records for all secondary school adult students. These records must show each student’s name, number of class contact hours per week and subjects taken.

Circular 2004/7 Adult Student Enrolment Policy outlines requirements for classes attended by adult students. Specifically, it requires classes to be timetabled the same way as other classes. A fundamental principle of the policy is that adult students attend classes designed for, offered to and attended by, regular students.

The Adult Student Enrolment Policy requires that:

- Adult students must, for a minimum of 60% of their overall course load, be attending classes that will result in NZQA qualifications.
- Adult students must be attending classes with comparable secondary students.
- Classes attended by adult students must be available, suitable and appropriately time-tabled for comparable secondary students.
- Enrolment processes (including fees) must be identical to those for comparable secondary students.

Any adult student claimed on a roll return who does not meet the Adult Student Enrolment Policy requirements will be removed from the school’s resourcing.

Resourcing audit process

The Ministry carries out resourcing audits each year to verify whether:

- schools have accurately stated the number of students attending the school on the roll count date
- the students are eligible for Ministry of Education resourcing.

The four main objectives of a resourcing audit are to:

- verify that each student in the roll return is enrolled and attending the school for tuition on the roll count day
- verify student funding eligibility as a domestic student (circular 2012/01 has detailed definitions)
- verify the Maori Language Resourcing claimed in the roll return
- review the school’s student attendance management.

Resourcing audit process changes

There has been a change to how the Ministry verifies the accuracy of school roll returns.

The first step of verifying a school’s roll return can be completed off-site using electronic attendance data from schools that use an electronic attendance register.
This verification involves comparing the school’s electronic attendance data with the school’s roll return information. Once the off-site verification has been completed, if there are any variances, we contact the school. This may or may not involve a resourcing auditor visit.

**Attendance management reviews**

The purpose of the attendance management review is to establish whether a school’s attendance processes provide the required information to generate accurate roll returns and allow for the timely and effective management of student attendance. See Circular 2010/19 Electronic Attendance Registers for more information.

**Roll, staffing and funding adjustments**

If the resourcing auditor determines the school roll has been under or over stated, the school’s funding and staffing entitlements will be adjusted to the audited roll.

You can use funding and staffing calculators to estimate any changes an audit adjustment may make to bulk operating grants and staffing entitlements. The funding and staffing calculators are available at [www.fundingcalc.minedu.govt.nz](http://www.fundingcalc.minedu.govt.nz).

**Appeals**

The board of trustees can appeal any audit finding in the audit report. Boards have 20 working days from the written report date to lodge an appeal. Address the appeal letter to: The Manager, Monitoring, Resourcing Division, Ministry of Education, PO Box 1666, Wellington 6140.

**Roll return documentation**

Roll returns must be accurate and schools must keep documentation to support the information provided in the roll return for audit purposes.

If the Ministry believes the person responsible for preparing the roll return has falsified school records, the Ministry may lay a complaint with the Police or take legal action.

All schools must ensure the following documentation is accurately prepared and retained, and available to the Ministry’s resourcing auditors when the school roll returns are audited.

**Attendance registers**

All schools must keep:

- E19/1 manual attendance registers for the current school year, or
- A print-out of the electronic attendance registers (eAR Audit Term Attendance Register report) for every class/group at the end of each term.

**Schools submitting roll returns from approved SMS**

Schools using an approved SMS (student management system) must keep:

- A full school audit roll printed at the same time as the roll return submitted to the Ministry of Education
- Audit class lists completed manually by class/subject teachers. The audit class list requirements are in the roll return flyer issued with each roll return.

**Schools submitting manual roll returns**

If your school completes roll returns manually, you must keep:

- An alphabetical listing of all students attending the school on the roll return date and showing the form (class, whānau) groups they are allocated to.
- Class lists, as at the roll return date, so auditors can cross reference with names on class registers to establish the attendance status of each student.
Additional documentation for audit

Ministry auditors may also need:

- For schools receiving Māori Language Resourcing, a listing of all students in a te reo Māori or immersion class, in levels 1 to 4b at the roll return date.
- Details (including attendance) of adult students and their courses.
- A listing of the students in years 11, 12 and 13 showing details of their courses.
- For schools with students attending off-site or at satellite schools (e.g., alternative education, activity centres, trades academy, work experience, Gateway), a copy of the relevant agreements and attendance records from the off-site provider.
- For schools with Secondary Tertiary Programme (STP) students, a list showing details (name, funding year level, FTE) of Y11-13 students who are taking Secondary Tertiary Programmes.
- All working papers used to prepare roll returns.

On-site resourcing audit visit

If your school is having an on-site resourcing visit, please have available:

- student enrolment and leaving documents for domestic and international students. This includes verification of eligibility documentation, e.g. birth certificates and visas.
- school attendance guidelines/handbooks.
- a computer with access to the school’s SMS, including full access to the electronic attendance records (eAR).

Issued by

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