

FTE Enrolment Statement of

Vancouver Community College

Year Ended March 31, 2016



Statement of Management Responsibility

The FTE Enrolment Statement has been prepared by management in accordance with the requirements of the Ministry of Advanced Education as set out in its Student FTE Reporting Manual. The integrity and objectivity of this FTE Enrolment Statement are management's responsibility. Management is also responsible for the notes to the FTE Enrolment Statement, and for ensuring that this information is consistent, where appropriate, with the information contained in the FTE Enrolment Statement.

Management is also responsible for implementing and maintaining systems of internal controls. The internal controls are designed to provide reasonable assurance enrolments are properly recorded, and reliable enrolment information is available on a timely basis for preparation of the FTE Enrolment Statement.

The Vancouver Community College Board of Governors is responsible for ensuring that management fulfils its responsibilities for enrolment reporting and internal controls and exercises these responsibilities through the Audit and Finance Committee. The Audit and Finance Committee reviews internal enrolment reports on a quarterly basis and external audited enrolment reports annually.

The external auditors, the Office of the Auditor General of British Columbia conducts an independent examination, in accordance with Canadian auditing standards, and expresses their opinion on the FTE Enrolment Statement. The external auditor has full and free access to the management body of Vancouver Community College and to meet when required. The accompanying Auditor's Report outlines their responsibilities, the scope of their examination and their opinion on the FTE Enrolment Statement.

On behalf of Vancouver Community College

A handwritten signature in black ink, appearing to read "Peter Nunoda", written over a horizontal line.

Dr. Peter Nunoda
President

A handwritten signature in blue ink, appearing to read "Marlene Kowalski", written over a horizontal line.

Marlene Kowalski
Vice President Administration and CFO



INDEPENDENT AUDITOR'S REPORT

To the Board of Governors of Vancouver Community College

I have audited the accompanying FTE Enrolment Statement of Vancouver Community College, for the year ended March 31, 2016, and accompanying notes.

Management's Responsibility for the FTE Enrolment Statement

Vancouver Community College's management is responsible for the preparation of the FTE Enrolment Statement and supporting schedules in accordance with the requirements of the Ministry of Advanced Education as set out in its Student FTE Enrolment Reporting Manual, and for such internal control as management determines is necessary to enable the preparation of the report that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

It is my responsibility to express an opinion about the FTE Enrolment Statement and supporting schedules based on my audit. I conducted my audit in accordance with Canadian Standards on Assurance Engagements (CSAE 3000). Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the enrolment report is free from material misstatement.

The Office of the Auditor General of British Columbia applies the Canadian Standards on Quality Control CSQC 1 and, accordingly, maintains a comprehensive system of quality control, including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements. In this respect, I have complied with the independence and other ethical requirements of the code of professional conduct of the Chartered Professional Accountants of BC, which are founded on fundamental principles of professional behaviour, integrity and due care, professional competence, confidentiality, and objectivity.

My audit involved performing procedures to obtain audit evidence about the amounts and disclosures in the FTE Enrolment Statement. I selected procedures based on my judgement including an assessment of the risks of material misstatement of the FTE Enrolment Statement, whether due to fraud or error. In making those risk assessments, I considered internal control relevant to the entity's preparation of the FTE Enrolment Statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. My audit also included evaluating the appropriateness of reporting policies used and the reasonableness of estimates made by management, as well as evaluating the overall presentation of the FTE Enrolment Statement.

In my view, the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the FTE Enrolment Statement for the year ended March 31, 2016 is presented, in all material respects, in accordance with the requirements of the Ministry of Advanced Education as set out in its Student FTE Enrolment Reporting Manual.

Restriction on Distribution and Use

The FTE Enrolment Statement is prepared for the purpose of compliance with the Student FTE Enrolment Reporting Manual, and therefore may not be suitable for another purpose.

Other Matters

The FTE Enrolment Statement of Vancouver Community College for the year ended March 31, 2015, were audited by another professional accounting firm who expressed an unmodified opinion on those statements on May 27, 2015.

Victoria, British Columbia
June 10, 2016



Russ Jones, FCPA, FCA
Deputy Auditor General



VANCOUVER COMMUNITY COLLEGE

FTE Enrolment Statement

Year Ended: March 31, 2016

	2016	2015
Advanced Education		
Post-Secondary	2,671	2,843
Developmental	968	1,665
Advanced Education Funded FTEs	3,639	4,508
Federal Government - Language Instruction for Newcomers to Canada (LINC)	663	735
Total Ministry of Advanced Education FTE's	4,302	5,243
Total Advanced Education FTEs Target	6,521	6,521
Industry Training Authority	1,432	1,340
International	507	382
Total FTEs	6,241	6,965

See accompanying notes to FTE Enrolment Statement.

Approved on behalf of the Vancouver Community College Board of Governors.



President
Dr. Peter Nunoda



Chair of the Board
Pam Ryan

VANCOUVER COMMUNITY COLLEGE

Notes to FTE Enrolment Statement

Year ended: March 31, 2016

1. Basis of actual Student Full Time Equivalent (FTE) calculation:

The Student FTE Enrolment Reporting Manual (the "Manual"), which was issued in April 2005 by the Ministry of Advanced Education (the "Ministry") and updated in June 2014, was used to calculate student FTE enrolment for all programs. Under the methodology prescribed by the Manual, students' course registrations are first assigned to a program, and FTEs are calculated based on a program divisor.

2. Report presentation:

This enrolment statement reports all student enrolments funded by the Ministry, the Federal Government, under the Language Instruction for Newcomers to Canada (LINC) program, and the Industry Training Authority (ITA) as defined in the Student FTE Enrolment Reporting Manual. This statement also reports on international student enrolments and are shown separately as they are not counted towards meeting Ministry enrolment targets.

3. Post-Secondary and Developmental FTEs:

Post-secondary and Developmental FTE actuals include 13.59 FTEs for students who registered directly through the BCcampus on-line registration system.

4. Contract:

The language and settlement training contract is funded by the Federal Government under the Language Instruction for Newcomers to Canada (LINC) program.

5. Target FTEs:

The Ministry of Advanced Education sets annual FTE targets for provincial and federally funded seats. The Ministry targets were 6,521 FTEs for 2015/2016.

The ITA has a separate accountability framework for enrolment that is not FTE-based. Therefore, the ITA component of the FTE targets is not included.