

FTE Enrolment Report of

**DOUGLAS COLLEGE**

Year ended March 31, 2018



## STATEMENT OF MANAGEMENT RESPONSIBILITY

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

Management is also responsible for implementing and maintaining a system of internal controls to provide reasonable assurance that reliable enrolment information is produced. 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 Report.

The Douglas College Board is responsible for ensuring that management fulfills its responsibilities for enrolment reporting and internal control and exercises these responsibilities through the Audit and Finance Committee. The Audit and Finance Committee reviews internal enrolment reports on a semesterly basis and external audited enrolment reports yearly.

The external auditors, KPMG LLP, conduct an independent examination, in accordance with Canadian generally accepted auditing standards, and express their opinion on the FTE Enrolment Report. The external auditor has full and free access to management of Douglas College and meets when required. The accompanying independent Auditors' Report outlines their responsibilities, and opinion on the FTE Enrolment Report.

On behalf of Douglas College:

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

Kathy Denton  
President

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

Tracey Szirth  
Vice President, Administrative Services &  
Chief Financial Officer

June 28, 2018



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## **INDEPENDENT PRACTITIONER'S REASONABLE ASSURANCE REPORT**

To the Board of Douglas College and to the Minister of Advanced Education, Skills and Training,  
Province of British Columbia

We were engaged by Douglas College to provide a reasonable assurance conclusion on Douglas College's FTE Enrolment Report for the period ended March 31, 2018 (the 'Enrolment Report'), and the accompanying management's statement thereon, a copy of which is attached to this report, as to whether Douglas College's statement that the FTE's are prepared, in all material respects, in accordance with the requirements of the Ministry of Advanced Education, Skills and Training as set out in its Student FTE Enrolment Reporting Manual for Institutions in the BC Post-Secondary Central Data Warehouse effective April 1, 2005 and as last modified in April 2018 (the 'Criteria') is fairly stated.

### *Management's Responsibility*

Management is responsible for preparing and presenting the Enrolment Report that is free from material misstatement, in accordance with the Criteria, and for the information contained therein. This responsibility includes designing, implementing and maintaining internal control relevant to the preparation and presentation of the Enrolment Report that are free from material misstatement whether due to fraud or error, applying the Criteria, making estimates and judgments that are reasonable in the circumstances and for maintaining adequate records in relation to the Enrolment Report.

Management also is responsible for preventing and detecting fraud and for identifying and ensuring that the entity complies with laws and regulations applicable to its activities.

Management is responsible for ensuring that staff involved with the preparation and presentation of the Enrolment Report are properly trained, information systems are properly updated and that the reports encompass any changes in reporting.

### *Practitioners' Responsibility*

Our responsibility is to examine the Enrolment Report prepared by Douglas College and to report thereon in the form of an independent reasonable assurance conclusion based on the evidence obtained. We conducted our engagement in accordance with Canadian Standard on Assurance Engagements (CSAE) 3000 *Assurance Engagements Other Than Audits or Reviews of Historical Financial Information* issued by the Canadian Auditing and Assurance Standards Board. That standard requires that we plan and perform our procedures to obtain reasonable assurance about whether the Enrolment Report is properly prepared, in all material respects, in accordance with the requirements set out in the Criteria.



The firm applies Canadian Standard on Quality Control 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.

We have complied with the relevant rules of professional conduct applicable to the practice of public accounting and related to assurance engagements which are founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the Enrolment Report, whether due to fraud or error.

In making those risk assessments, we have considered internal control relevant to the preparation and presentation of the Enrolment Report in order to design assurance procedures that are appropriate in the circumstances, but not for the purposes of expressing a conclusion as to the effectiveness of Douglas College's internal control over the preparation and presentation of the Enrolment Report. Our engagement also included obtaining an understanding of the compilation of enrolment information by enquiry of management and reference to the Criteria, comparison of the underlying data in the Enrolment Report to the sources from which it was obtained and re-computation of the calculations in the Enrolment Report. Reasonable assurance is less than absolute assurance.

### **Conclusion**

Our conclusion has been formed on the basis of, and is subject to, the matters outlined in this report.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

In our opinion, Douglas College's statement that the FTE Enrolment Report for the period ended March 31, 2018 has been properly prepared, in all material respects, in accordance with the Criteria is fairly stated.

### **Restriction on Distribution and Use of Our Report**

This independent reasonable assurance report is intended solely for Douglas College and the Minister of Advanced Education, Skills and Training. It should not be distributed to or used by parties other than Douglas College and the Minister of Advanced Education, Skills and Training.

A handwritten signature in black ink that reads 'KPMG LLP'. The signature is written in a cursive, slightly slanted style. Below the signature is a horizontal line that starts under the 'K' and ends under the 'P', with a small upward tick at the end.

Chartered Professional Accountants

Burnaby, Canada

June 28, 2018

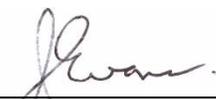
# DOUGLAS COLLEGE

## FTE Enrolment Report

Year ended March 31, 2018, with comparative information for 2017

	2018	2017
Business programs:		
Hospitality management	51.9	60.9
Office administration	199.1	201.4
Business continuing education	95.5	106.7
	346.5	369.0
Health and human services programs:		
Child, family and community studies	503.2	514.8
Dental assisting	25.4	27.1
Dispensing optician	48.6	45.5
General nursing	341.9	352.7
Health care support worker	45.6	50.3
Health information management	28.6	30.9
Hearing instrument practitioner	22.1	-
Psychiatric nursing	264.8	244.4
Therapeutic recreation	115.2	117.0
Child, family and community studies continuing education	29.4	43.6
Health continuing education	162.5	173.9
	1,587.3	1,600.2
Performing arts programs:		
Music	117.2	101.4
Performing arts	10.1	14.8
Performing and fine arts	4.7	7.0
Stagecraft and event technology	27.1	32.9
Theatre	28.4	38.6
Community music school	6.0	9.1
	193.5	203.8
Science programs:		
Physical education and sport science	422.6	399.9
Veterinary technology	54.2	55.0
Sports Institute continuing education	152.5	141.5
	629.3	596.4
Training Group	547.1	478.7
University transferable academic programs:		
Arts	1,116.2	1,088.9
Business	824.5	873.0
Computing studies and information systems	181.9	154.7
Criminology	560.1	536.2
Foundations and general studies	1,303.7	1,343.9
Sciences	536.9	554.3
	4,523.3	4,551.0
Development programs:		
Adult basic education	133.9	134.7
Adult special education	152.2	157.9
	286.1	292.6
Total Domestic countable FTE	8,113.1	8,091.7
Ministry target	8,354.0	8,354.0
Percentage	97.1%	96.9%
International education FTE	2,603.6	1,942.9
Total Domestic and International	10,716.7	10,034.6

See accompanying notes to the FTE Enrolment Report.

  
College Board Chair

  
Vice President, Administrative Services &  
Chief Financial Officer

# DOUGLAS COLLEGE

Notes to FTE Enrolment Report

Year ended March 31, 2018

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**1. Basis of actual FTE calculation:**

The FTE calculation is in accordance with the Student FTE Enrolment Reporting Manual as updated in April 2018 by the Ministry of Advanced Education, Skills and Training (the “Ministry”).

**2. International education:**

This report includes enrolments for international students. These enrolments, calculated based on course credits or class hours, are shown separately as they are not counted towards the target established by the Ministry.

**3. Comparative information:**

Certain comparative information has been reclassified to conform with the current year’s FTE Enrolment Report presentation.