

FTE Enrolment Report of

DOUGLAS COLLEGE

And Independent Practitioners' Review Engagement Report thereon

Year ended March 31, 2020



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 Standards on Assurance Engagements (CSAE) 3000, 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 Practitioners' Reasonable Assurance Report outlines their responsibilities, and opinion on the FTE Enrolment Report.

On behalf of Douglas College:

A handwritten signature in cursive script, appearing to read "Kathy Denton".

Kathy Denton
President & Chief Executive Officer

A handwritten signature in cursive script, appearing to read "K. Takeuchi".

Kayoko Takeuchi
Vice President, Administrative Services & Chief
Financial Officer

June 25, 2020



KPMG LLP
PO Box 10426 777 Dunsmuir Street
Vancouver BC V7Y 1K3
Canada
Telephone (604) 691-3000
Fax (604) 691-3031

INDEPENDENT PRACTITIONERS' REASONABLE ASSURANCE REPORT

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

We have undertaken a reasonable assurance engagement of the accompanying FTE Enrolment Report ("subject matter information") of Douglas College ("the College") for the year ended March 31, 2020.

Management's Responsibility

Management is responsible for the preparation of the subject matter information 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 "applicable criteria").

Management is also responsible for such internal control as management determines necessary to enable the preparation and presentation of the subject matter information that is free from material misstatement, whether due to fraud or error.

Practitioners' Responsibilities

Our responsibility is to express a reasonable assurance opinion on the subject matter information based on the evidence we have obtained. We conducted our reasonable assurance engagement in accordance with Canadian Standards on Assurance Engagements (CSAE) 3000, *Attestation Engagements Other than Audits or Reviews of Historical Financial Information*. This standard requires that we plan and perform this engagement to obtain reasonable assurance about whether the subject matter information is free from material misstatement.

Reasonable assurance is a high level of assurance, but is not a guarantee that an engagement conducted in accordance with this standard will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users of our report.



The nature, timing and extent of procedures performed depends on our professional judgment, including an assessment of the risks of material misstatement, whether due to fraud or error, and involves obtaining evidence about the subject matter information.

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

Practitioners' Independence and Quality Control

We have complied with the relevant rules of professional conduct/code of ethics applicable to the practice of public accounting and related to assurance engagements, issued by various professional accounting bodies, which are founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

The Firm applies Canadian Standard on Quality Control 1, *Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance Engagements* 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.

Opinion

In our opinion, the subject matter information of the College for the year ended March 31, 2020 is prepared, in all material respects, in accordance with the applicable criteria.

Specific Purpose of Subject Matter Information

The subject matter information has been prepared in accordance with the applicable criteria referred to above.

As a result, the subject matter information may not be suitable for another purpose.

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

Vancouver, Canada

June 25, 2020

DOUGLAS COLLEGE

FTE Enrolment Report

Year ended March 31, 2020, with comparative information for 2019

	2020	2019
Business programs:		
Hospitality management	23.5	39.7
Office administration	162.2	162.1
Business continuing education	86.8	110.6
	<u>272.5</u>	<u>312.4</u>
Health and human services programs:		
Child, family and community studies	506.2	520.6
Dental assisting	-	2.9
Dispensing optician	39.9	42.6
General nursing	343.2	342.4
Health care support worker	47.6	45.3
Health information management	18.3	18.0
Hearing instrument practitioner	39.3	39.5
Psychiatric nursing	271.7	265.3
Therapeutic recreation	105.1	101.8
Child, family and community studies continuing education	45.5	49.6
Health continuing education	181.8	161.7
	<u>1,598.6</u>	<u>1,589.7</u>
Performing arts programs:		
Music	134.7	121.3
Performing arts	-	12.0
Performing and fine arts	6.3	4.6
Stagecraft and event technology	31.6	36.8
Theatre	26.8	28.2
Community music school	5.4	5.4
	<u>204.8</u>	<u>208.3</u>
Science programs:		
Physical education and sport science	391.3	410.6
Veterinary technology	50.6	56.1
Sports Institute continuing education	140.8	150.5
	<u>582.7</u>	<u>617.2</u>
University transferable academic programs:		
Arts	1,789.5	1,733.0
Business	1,083.8	1,039.3
Foundations and general studies	1,157.7	1,190.4
Sciences	569.3	535.7
	<u>4,600.3</u>	<u>4,498.4</u>
Development programs:		
Adult basic education	139.0	136.2
Adult special education	109.0	147.1
English language training	38.0	7.8
	<u>286.0</u>	<u>291.1</u>
Contract training	659.9	537.2
Total Domestic FTE	8,204.8	8,054.3
Ministry target	8,374.0	8,354.0
Percentage	98.0%	96.4%
International FTE	3,519.8	3,224.5
Total Domestic and International	<u>11,724.6</u>	<u>11,278.8</u>

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, 2020

1. Domestic FTE calculation:

The domestic FTE calculation prepared is in accordance with the requirements of the Ministry of Advanced Education, Skills and Training (the “Ministry”) 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.

2. International FTE calculation:

The FTE Enrolment 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.