2023 Key Performance Indicator Audit Guideline

Private Institutions Seeking First-Time Approval for the Purposes of OSAP

2023 Key Performance Indicator Collection for Applicants   **Audit Guideline**

Contents

1. Purpose and Application

Appropriate accountability mechanisms are crucial in all sectors within Ontario's postsecondary education system to protect students, ensure accountability, and promote the successful achievement of institutions' objectives. Performance measurement, through the collection of performance indicators, is an important accountability tool.

For private postsecondary institutions in Ontario seeking first-time approval for the purposes of the Ontario Student Assistance Program (OSAP), the Ministry of Colleges and Universities (MCU) has defined two Key Performance Indicators (KPIs) to measure and evaluate:

1. Graduation rate
2. Graduate employment rate

The operating procedure provided to institutions sets out the actions required of institutions to allow a service provider, Forum Research Inc., to collect and calculate two years of graduation rates and graduate employment rates. MCU will use these KPIs in the process of evaluating an institution's application for approval for the purposes of OSAP. To be assessed by MCU for KPI performance, an institution must have at least five students/graduates in the measured overall graduation rate and overall graduate employment rate for each of the two years.

This audit guideline sets out the requirements for conducting an audit of the Graduation Rate Data File and Graduate Employment Rate Data File prepared by private institutions seeking first-time approval for the purposes of OSAP.

The institution forwards these data files to a third-party service provider the institution contracts, Forum Research Inc., which surveys graduates and calculates KPIs.

Before initiating the survey, Forum Research forwards the data files to an independent auditor, contracted by the institution, for review, in accordance with these KPI audit guidelines.

Results of the survey (in which respondents are not identified with personal identifiers such as first and last name), KPI calculations, and the KPI audit are shared with MCU.

2023 Key Performance Indicator Collection for Applicants   **Audit Guideline**

This audit guideline applies to all private institutions in Ontario, including registered private career colleges (PCCs), that are seeking first-time approval for the purposes of OSAP and do not receive direct operating funding from MCU.

2.   Glossary

Key Terms

Auditor: An accountant licensed to practise as a public accountant in the province of Ontario, as defined under the Public Accountancy Act, 2004, whom an applicant institution engages to conduct an audit of the enrolment and graduate data files, as required by MCU.

OSAP-recognized program: A program that meets the following conditions:
- Is at the postsecondary level*
- Provides at least 12 full-time study weeks (over a 15-week period)
- Leads to a diploma, degree, or certificate
- Non-degree programs must be a minimum of 20 hours of instruction per week.

*Postsecondary level excludes education for high school equivalency, academic upgrading below a postsecondary level, English as a second language (ESL), and French as a second language (FSL).

Periods of practical training required for acceptance in a professional corporation or for the practice of a trade or profession (e.g., medical internship/residency, dietetic internship, real estate agent, in-class and practical training of employed apprentices) are also not considered OSAP-recognized programs.

Programs that are not recognized by OSAP are *not* included in this KPI collection. Graduation rate: The percentage of enrolments that started year 1 of an OSAP-recognized program on a full-time basis and graduated at any point within the graduation window (defined at H in the "Related Terms" section below).

Graduation rate =   number of graduates within the graduation window
                                         number of enrolments for the graduation window

More explicitly, the graduation rate is equal to the number of year 1 full-time enrolments that graduated within the graduation window, divided by the number of year 1 full-time enrolments scheduled to graduate within the graduation window.

For institutions that apply for OSAP in calendar year 2020, the graduation window of enrolments concludes in calendar year 2019 or 2018. From this data, a 2018 graduation rate and a 2019 graduation rate will be calculated and compared to 80% of the last two years of average graduation rates for Ontario Colleges of Applied Arts and Technology (public colleges).

<u>Entrant Transfers to Another OSAP-Recognized Program **within** the Institution</u>

For the graduation rate, if an entrant transfers **within the institution** to another program and is given *advanced standing* for the second program, and:
- graduates from the second program within the graduation window of the first program, he or she will count as an enrolment and graduate of the second program; *or*
- does not graduate from the second program or graduates after the graduation window of the first program, he or she will count as an enrolment of the second program.

Entrants who begin two programs within a period specified in the table on page 8 will be recorded twice: once as an entrant of the first program and once as an entrant of the second program.

<u>Transfers-in from another institution who are given Advanced Standing</u>

For the graduation rate files, transfers-in from another institution who are given Advanced Standing are **not to be included in the graduation rate files** because it would be difficult to determine their initial start date at the former institution and graduation window.
For the graduate employment rate file, transfers-in from another institution who graduate from an OSAP recognized program within the period on **page 10 <u>are to be included in the graduate employment rate file.</u>**

Graduate employment rate: The percentage of all graduates of OSAP-recognized programs who were employed (full-time or part-time) at six full months after graduation.

Graduate employment rate = $\dfrac{\text{number of employed graduates at 6 months}}{\text{number of graduates in the labour force at 6 months}}$

More explicitly, the graduate employment rate is equal to the number of employed graduates divided by the number of graduates who, six months after graduation, are employed, are not employed but are seeking employment, and are not employed but have accepted a job that will start shortly.

The Graduate Employment Rate Data File includes all graduates of OSAP-recognized programs who started full-time, part-time, or with advanced standing.

Related Terms

A. **Grace period:** Twenty-five percent of the program duration (e.g., one week for every four weeks of study) up to a maximum of eight weeks from the year 1 start date. Entrants who withdraw during the grace period are *not* included in the calculation of the graduation rate.

B. **Withdrawal:** An entrant who starts year 1 on a full-time basis and withdraws or is expelled within the grace period. A withdrawal is not included in the enrolment count used to calculate graduation rates.

C. **Entrant:** A student who starts year 1 of an OSAP-recognized program on a full-time basis and has not been given advanced standing. Entrants **include** students who withdraw within the grace period and students who remain enrolled after the grace period.

D. **Enrolment:** An entrant who is still enrolled in the same program after the grace period, or a full-time entrant who transferred within the institution to another program and was given *advanced standing* for the second program.

E. **Advanced standing:** Credit given to a student at admission to a program for having already completed one or more of the required courses or study years of the program

F. **Graduate:** A student who started year 1 of an OSAP-recognized program on a full-time or part-time basis, or entered the program with advanced standing, and successfully completed all academic and practicum requirements of an OSAP-recognized program.

G. **Graduation date:** Date that the student successfully completed all required academic and practicum requirements of an OSAP-recognized program. Typically this is the study end date of the final year of the program.

H. **Scheduled program duration:** The duration of the program as described below. The number of weeks is calculated from the scheduled year 1 start date to the scheduled end date of the program. For example, if a program is scheduled from January 2, 2018 to December 31, 2019, regardless of study breaks, the number of weeks would be 104 and the program would be a two-year program. The table below indicates the number of weeks for programs of one to five years.

1 year	12 to 52 weeks from scheduled start to end date
2 years	53 to 104 weeks from scheduled start to end date
3 years	105 to 156 weeks from scheduled start to end date
4 years	157 to 208 weeks from scheduled start to end date
5 years	209 to 260 weeks from scheduled start to end

I. **Graduation window:** The period on the basis of which a student who started year 1 of an OSAP-recognized program on a full-time basis and without advanced standing is assessed for the graduation rate. The graduation window is calculated at roughly 200 percent of the regular scheduled duration for programs of three years or less. For four-year and five-year programs, the graduation window is 7 years.

Note: To accommodate for programs of 27 to 52 weeks in which students may not have access to required courses in every term, the graduation window is one year from the scheduled end date, as indicated in the table below. Institutions and auditors are responsible for ensuring that *all entrants* with the start dates indicated in the table are listed in the Graduation Rate Data File.

Scheduled Program Duration	Graduation Window Closes	2021 and 2022 Graduation Rate Data File Includes All Full-time Year 1 Entrants Who started between:
12 to 26 weeks	Start Date Plus Number of scheduled weeks from start to end multiplied by 2 e.g. the graduation window for a student who started a 15 week program on August 1/13 would close 30 weeks after August 1/13	January 2020 and June 2022
27 to 52 weeks	1 year from scheduled end date	January 2019 and June 2021
2 years	4 years from year 1 start date	January 2017 and December 2018
3 years	6 years from year 1 start date	January 2015 and December 2016
4 years and 5 years	7 years from year 1 start date	January 2014 and December 2015

How does the Graduation Window work?

If, for example, a full-time student started Year 1 of a 2-year program on January 15, 2016, the window for graduation would close January 15, 2020 which is 4 years from the Year 1 Start Date. Because the window for graduation concludes in 2020 that student would be included in the calculation of the 2020 graduation rate. If he/she

graduates at any point before January 15, 2020 he/she is counted as both an enrolment and a graduate. If the student is still enrolled after the grace period and does not graduate before January 15, 2020, the student is counted only an enrolment.

Forum Research is responsible for calculating the date that the entrant's graduation window closes. If an entrant's graduation window closes before 2021 or after 2022, the entrant will not be included in Forum Research's calculation of the 2021 and 2022 graduation rates. It is possible for entrants in programs of 52 weeks or less and the range of start dates indicated in the table above to have a graduation window that closes before 2021 or after 2022.

J. **Graduation Rate Data File:** Data file that the applicant institution submits to Forum Research which includes records for all full-time year 1 entrants in OSAP-recognized programs whose year 1 start dates coincide with those in the preceding table. Entrants whose graduation window finishes during the 2021 or 2022 calendar year will be included in the calculation of the 2021 and 2022 graduation rates.

Records for entrants must be entered in the exact layout outlined in Appendix C.

K. **Graduate employment window:** The 30-month period before the month of the letter of engagement of the auditor. For the respective month of auditor engagement, all graduates of OSAP-recognized programs for the matching 30-month period noted below are to be listed in the Graduate Employment Rate Data File.

Month of Auditor Engagement in 2023	Graduate Employment Window (Period of Graduates for the Graduate Employment Rate Data File)
January	July 2020 to December 2022
February	August 2020 to January 2023
March	September 2020 to February 2023
April	October 2020 to March 2023
May	November 2020 to April 2023
June	December 2020 to May 2023
July	January 2020 to June 2023
August	February 2020 to July 2023
September	March 2020 to August 2023
October	April 2020 to September 2023
November	May 2020 to October 2023
December	June 2020 to November 2023

To maximize the contact rate for the graduate employment survey, institutions are required to list graduates from the 30-month period prior to the month of engaging the auditor instead of 24 months of graduates from 7 months to 30 months ago. The following considerations relate to this requirement:

- o   If there is a delay in starting the graduate employment survey, listing the additional 6 months of graduates will enable Forum Research to contact graduates who have recently reached the point of being out of school for 6 full months. A survey may be delayed for a number of reasons, including a prolonged audit or delayed prepayment to Forum Research.
- o   For the employment survey, graduates who have been out of school for not much longer than 6 full months are typically easier to contact than graduates who have been out of school for longer periods.
- o   Once Forum research has received the finalized Graduation Rate Data File and finalized Graduate Employment Rate Data File from the auditor, and all registration/prepayment arrangements and the OSAP Compliance Unit's review of the audit report have been completed, Forum Research will start surveying graduates who have been out of

school for at least 6 months. The survey will be conducted over a period of about 5 weeks, and graduates will be asked about their status at 6 full months after graduation.

o The most recent 24 months of graduates with employment rate results will be included in each of the 2 years of graduate employment rates.

L. **Graduate Employment Rate Data File:** Data file which includes records for all graduates of all OSAP-recognized programs during the graduate employment window that the applicant institution submits to Forum Research. Forum Research uses this data file to contact graduates and conduct the graduate employment survey used to calculate the graduate employment rate.

Records for graduates must be entered in the exact layout outlined in Appendix D.

M. **Key Performance Indicators (KPIs):** The graduation rate and the graduate employment rate, which are collected for the purposes of applying for first-time OSAP approval. The employment survey of graduates will collect information on their employment status at six months after graduation. It will also collect information on the type of employment (e.g., full-time or part-time), income, and whether the employment is related to the subject of the program from which they graduated. From this data, Forum Research will calculate program and institutional outcomes.

3.   Requirements

Institutions are to engage an independent public accountant licensed in the province of Ontario in accordance with the Public Accountancy Act, 2004, to provide an audit report on their Graduation Rate Data File and Graduate Employment Rate Data File.

Institutions will upload both data files in the correct format and the contact information for the auditor to Forum Research via its secure OSAP KPI Guidelines website at http://www.privateapply.ca. Forum Research will provide the auditor with access to the data files via the Auditor's Portal.

Once the auditor is able to provide an audit report without reservation, the auditor will upload the finalized data files and the audit report to Forum Research via the Auditor's Portal.

Audit Requirements

On the basis of the internal records the institution maintains and records and MCU provides to the auditor (see section 5, "Audit Support Data", on page 16), auditors are required to provide MCU with assurance that the final data files forwarded to Forum Research include the following:

1. All entrants of OSAP-recognized programs with start dates as indicated in the table on page 9,
2. All graduates of OSAP-recognized programs as per the graduate employment window on page 11.

Auditors are required to review supporting records of *all students* in both *original data files the institution uploads* and of *all students named in the finalized data files the auditor uploads and provides to Forum Research*, to ensure that the following fields in the data files have been completed correctly:

a. The individual's first and last name
b. The individual's student identification number
c. The vocational program in which the individual was undergoing training, which must meet the criteria for an OSAP-recognized program
d. The individual's entrance date
e. The individual's graduation date

    f.   Students reported to have transferred from one vocational program to another (within the same institution)

    g.   Terms in which the institution reported having no entrants or no graduates in one or more registered programs that meet the definition of OSAP-recognized programs for the period of the graduation window and/or graduate employment window.

Sampling of Graduate Records for Accurate Information

The auditor will check *the greater of* a random sample of *30 graduates* or a random sample of *10 percent of graduates* listed in the original Graduate Employment Rate Data File for accurate recording of the graduates' telephone numbers, and email addresses where applicable, as listed in institution's student files.

If errors are found for more than 5 percent of sampled graduates, the institution is required to re-examine and correct all graduate telephone numbers/email addresses, and the auditor is required to conduct random sampling of the resubmitted file *at the same sampling level* until the error rate is at or below 5 percent.

The graduate employment survey is conducted by telephone; accurate phone numbers and email addresses (in the event that the telephone number has changed) help maximize the survey contact rate.

It is not necessary for auditors to validate all fields included in the enrolment and graduate data files and outlined in the KPI operating procedure.

MCU requires an auditor's opinion regarding items a to g above, as well as the checks on random samples described above.

Auditor to Check Data Format before Upload to the Forum Research Website

Before the auditor uploads the finalized data files to Forum Research's website, the auditor is required to check for proper formatting of data in all fields.

Final Audit Report

An audit report without reservation or qualified items is required for the collection of KPI data, as required for first-time approval for OSAP purposes.

The auditor is required to upload to the Forum Research website the complete audit report in a timely manner after the institution submits the Graduation Rate and Graduate Employment Data Files to Forum Research. The audit report should be uploaded as one PDF document and consist of the following components in the following order:

1. The audit report signed and dated by the independent auditor who performed the audit using the template provided and citing all confirmation numbers for the files that have been audited, including any revised files. See Appendix A for a template of the audit report.
2. If one has been provided to the institution, a copy of the auditor's management recommendation letter.
3. If errors and/or omissions have been detected during the audit process, a summary file of the errors and/or omissions that the auditor detected and the institution corrected (i.e., an error report), along with any documentation pertaining to unusual occurrences or systemic reporting problems. The auditor must ensure that the revised data files contain all of the required corrections and that no other changes to the data files have been made.

If the auditor is unable to provide a report without reservation or qualified items, the auditor is to send to the institution and upload to Forum Research a full written rationale. MCU will provide further direction to the institution after reviewing the matter.

Error Reports/Statements of Omissions or Overstatements

Errors, overstatements, and omissions detected in the Graduation Rate Data File and Graduate Employment Rate Data File are to be identified by the auditor and corrected by the institution working in conjunction with the auditor. The auditor should undertake further investigation to determine whether such errors/omissions are unusual occurrences or are indications of systemic reporting problems.

The auditor is then responsible for resubmitting to Forum Research the revised file, which will be considered verification that the auditor has ensured that all necessary corrections have been made and no other changes have been made to the file.

At this time, the auditor is to provide to the institution and upload to Forum Research an audit report containing an error report/statement of omissions or overstatements, along with any documentation pertaining to unusual occurrences or systemic reporting problems. This report should summarize the errors that the auditor identified and the institution corrected (see schedule B in Appendix A for a sample error and omissions report).

Process for Correction of Errors, Omissions, or Overstatements

The auditor must identify and inform the institution about any errors, omissions, or overstatements the auditor detects in the data files, and the institution must resolve them immediately, as described below:

1. The auditor is to identify and inform the institution of the changes/possible changes required to correct errors, omissions, and/or overstatements in the original Graduation Rate Data File and original Graduate Employment Rate Data File (the original files will remain unchanged, and the auditor and institution will update copies of those files with any required changes, as described below).
2. The institution is then to work with the auditor to review and make the changes required to correct errors, omissions, and/or overstatements, and ensure that all issues related to the recording of data have been resolved.
3. When satisfied that the two data files are complete and error free, the auditor will submit a finalized Graduation Rate Data File and a finalized Graduate Employment Rate Data File to Forum Research, generating new file reference numbers for the revised files, and issue an audit report.

A list of the Graduation Rate and Graduate Employment Rate Data Files audited, specifying *original* versus *revised* files and all necessary corrections, must be included in the final audit report the auditor provides to the institution and uploaded to Forum Research. The auditor must ensure that the revised files contain all corrections required. See Appendix A for a sample audit report, including a table in which to list the audited data files and any corrections the institution made during the audit.

Changes to Submitted Data

Submitting an accurate audit of enrolment and graduate data is crucial. Therefore, the institution must report and submit accurate information on students and graduates to Forum Research in a timely manner.

Adjustments by the institution to the Graduation Rate and Graduate Employment Data Files will not be accepted after the auditor has submitted the audit report, except under extraordinary circumstances and only with written authorization from MCU. The institution's key executive – president, chief executive officer, owner, director, or officer – and the institution's auditor must authorize any proposed adjustments the institution requests after the audit has been submitted.

Auditors' Portal

The final audit report should be about exactly the same data as were provided to Forum Research. Using the file reference number, the auditor can access the data files on Forum Research's secure website.

4.   Instructions for Completing the Graduate Employment Rate Data File and Graduation Rate Data File

Applicant institutions are to provide Forum Research with the Graduate Employment Rate Data File and Graduation Rate Data File for each student, in the identified data record format.

Both of these files must be completed in full and will be subject to audit by an independent accountant following their submission to Forum Research, as outlined in this audit guideline, before Forum Research starts to survey graduates.

These files must be in either an Excel or a Comma Separated Values (CSV) file format as described in this section. The Excel file template for the Graduation Rate Data File layout and Graduate Employment Rate Data File layout can be downloaded from Forum Research's OSAP KPI Guidelines website at http://www.privateapply.ca.

All fields are to be completed exactly as required so that Forum Research can import the file directly into its database and into its computer-assisted telephone interview system.

One space must be left between words in a field that contains multiple words.

All year values are four digits.

Regardless of the type of file used, it must conform to the format described below and will be checked during the upload process. Successful uploads will be given a unique confirmation number. Unsuccessful uploads will result in a detailed list of errors.

The data file upload will check for:
•   completion of all mandatory fields;
•   field width;
•   permitted values, range of values, characters, and formats.

Explanation of Certain Fields in the Data Files

Field	Graduate Employment Rate Data File (E) Graduation Rate Data File (G) Both Files (B)
A.1/AA.1 Operating name: Institution name and location. If your institution has more than one location in a city/town, add the street name (e.g., City College – Hamilton – King St.).	**B**
B.1/BB.1 Student ID: A unique student identification number must be provided. The ID number must not exceed 15 characters. If a student identification system is not in place, one must be implemented for this data collection process.	**B**
C.3, C.4/CC.3, CC.4 Scheduled program duration from year 1 start to end date including study breaks: 12 to 52 weeks 2 years to 5 years (see page 7 for more details)	**B**
D.1 Start date year 1: Date that the student started year 1 full-time – start dates are listed in the Graduation Rate Data File	**G**
DD.1 Study start date: Date that graduates listed in the Graduate Employment Rate Data File started the program. (This field recognizes that some graduates may have advanced standing and, for example, may have started	**E**

the program in year 2 rather than year 1 or started year 1 part-time.)	
FF, GG Permanent and/or local addresses: Separate the apartment and street address and the city and province code. Use standard two-letter abbreviations for provinces, territories, and states.	**E**
HH Telephone numbers: Do *not* include hyphens, parentheses, or blank spaces. North American phone numbers must contain 10 digits: the three-digit area code and the seven-digit local number. The "1" prefix for long distance numbers should not be included. Telephone numbers for other countries are to include "011" and the country code, the routing code, and the local number.	**E**
II Email address: If available, enter the email address(es) of the graduate. If a graduate cannot be reached by telephone during the graduate employment survey and an email is recorded, Forum Research will email graduates to ask for a telephone number where he or she can be reached.	**E**
JJ Demographics of graduates: Used to help administer the graduate employment survey. **JJ.1 Gender:** Use 1 for male, 2 for female, and 3 for unknown.	**E**

JJ.2 Language spoken: Use E for English and F for French. Refers to the primary language of communication during their studies. **JJ.3 Additional accommodation required to complete survey:** Use S for sight, H for hearing, and **N** for no additional accommodation required.	

Graduation Rate Data File Fields	Width	Check
Section A: School ID (all fields mandatory)		
A.1 Operating name	80	At least 1 character
Section B: Student ID (all fields mandatory)		
B.1 Student ID	15	Unique
B.2 Family name	40	At least 1 character
B.3 Given name	40	At least 1 character
Section C: Program of instruction (all fields mandatory unless noted otherwise)		
C.1 Program name	105	At least 1 character
C.2 Program code (internal to your institution)	15	At least 1 character
C.3 Scheduled study weeks of 1-year program (12 to 52 weeks; leave blank if 2 to 5-year program)	2	# – range check: 12 to 52
C.4 Scheduled study years of 2 to 5-year program (2 to 5 years; leave blank if 1-year program)	1	# – range check: 2 to 5
Section D: Start date year 1 (all fields mandatory)		
D.1 Start date year (yyyy)	4	yyyy
D.2 Start date month and day (mmdd)	4	mmdd
Section E: Withdrawal date (mandatory only if withdrew)		
E.1 Withdrawal date year (yyyy)	4	yyyy – if not blank, complete E.2
E.2 Withdrawal date month and day (mmdd)	4	mmdd – if not blank, complete E.1

Section F: Graduation Status and Date of Graduation
(F1 is mandatory for all; F2 and F3 are mandatory for graduates)

(F4, F5, and F6 are mandatory *only if* F1 = N *and* transferred to another program – otherwise leave blank)

(F6 and F7 are mandatory *only if* graduated from program F5 – otherwise leave blank)

F.1 Graduated from program in C.1	1	(Y/N)
F.2 Graduation date year (yyyy)	4	yyyy – leave blank if F.1 is N
F.3 Graduation date month and day (mmdd)	4	mmdd – leave blank if F.1 is N
F.4 If F1 = N and transferred to a program, enter T	1	leave blank if F.1 is Y
F.5 If F4 = T, enter name of program	105	Alpha – leave blank if F.4 is not T
F.6 If graduated from program F5, enter graduation year	4	yyyy – if not blank, complete F.7
F.7 If graduated from program F5, enter graduation date	4	mmdd – if not blank, complete F.6

Graduate Employment Rate Data File Fields	Width	Check
Section AA: School ID (all fields mandatory)		
AA.1 Operating name on application	80	At least 1 character
Section BB: Graduate ID (all fields mandatory)		
BB.1 Student ID (mandatory)	15	Unique
BB.2 Family name	40	At least 1 character
BB.3 Given name	40	At least 1 character
Section CC: Program of graduation (all fields mandatory unless noted otherwise)		
CC.1 Program name	105	At least 1 character
CC.2 Program code (internal to your institution)	15	At least 1 character
CC.3 Scheduled study weeks of 1-year programs (12 to 52 weeks; leave blank if 2- to 5-year program)	2	# – range check: 12 to 52
CC.4 Scheduled study years of 2- to 5-year programs (2 to 5 years; leave blank if 1-year program)	1	# – range check: 2 to 5
Section DD: Study start date (all fields mandatory)		
DD.1 Start date year	4	yyyy
DD.2 Start date month and day (mmdd)	4	mmdd
Section EE: Graduation Date (all fields mandatory)		
EE.1 Graduation date year (yyyy)	4	yyyy
EE.2 Graduation date month and day (mmdd)	4	mmdd
Section FF: Permanent address (all fields mandatory except apartment number)		
FF.1 Permanent apartment number	5	–
FF.2 Permanent street address	35	At least 1 digit
FF.3 Permanent town/city	30	At least 1

FF.4 Permanent province/state (list)	2	Country based
FF.5 Permanent postal/zip code (alphanumeric)	10	Country based
FF.6 Permanent country (CA = Canada, US = United States, OT = other than CA or US)	2	CA, US, OT

Section GG: Local address (if different from permanent; if same as permanent, leave blank)

GG.1 Local apartment number	5	–
GG.2 Local street address	35	At least 1 digit
GG.3 Local town/city	30	At least 1 digit
GG.4 Local province	2	Country based
GG.5 Local postal code (alphanumeric)	10	Country based
GG.6 Country code (CA = Canada, US = United States, OT = other than CA or US)	2	CA, US, OT

Section HH: Telephone numbers (one number mandatory, 10 digits minimum)

HH.1 Permanent phone number	15	If entered, minumum 10 digits
HH.2 Local phone number (if different from permanent)	15	If entered, minumum 10 digits
HH.3 Other phone number (if available)	15	If entered, minumum 10 digits

Section II: Email addresses (if available; if not available, leave blank)

II.1 Primary email address	40	@
II.2 Secondary email address	40	@

Section JJ: Demographics (all fields mandatory)

JJ.1 Gender (M = male, F = female, U = unknown)	1	M, F, U
JJ.2 Language spoken (E = English, F = French)	1	E, F

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JJ.3 Additional accommodation required to do the survey (S = sight, H = hearing, N = none)	1	S, H, N

5. Audit Support Data

Any information the institution provides to MCU under the Ministry of Colleges and Universities Act, 1990, including its regulations and amendments, the Private Career Colleges Act, 2005, and/or any other legislation related to the administration of postsecondary education in Ontario, MCU may provide to the auditor. The auditor can use such information to assure that the institution has provided accurate records and data.

The information MCU provides to the auditor may include, but is not limited to:
1. audited financial statements of the applicant institution;
2. a list of OSAP-recognized registered PCC programs.

MCU will make such information available to the auditor once MCU has received the auditor's letter of engagement (see Appendix B for a sample letter).

6. Summary of Responsibilities

Postsecondary Institutions

The institution is responsible for:
- providing all necessary information to Forum Research as specified in this audit guideline and *2023 Key Performance Indicator Operating Procedure: Private Institutions Seeking First-time Approval for the Purposes of OSAP* (the operating procedure);
- providing complete and accurate lists of entrants and graduates to Forum Research, and updating those lists to correct any errors or omissions;
- contracting an independent accountant to audit the Graduation Rate and Graduate Employment Rate Data Files (and add to the lists any missing entrants or graduates, and correct incorrect information) after the data files have been provided to Forum Research;
- providing an auditor's letter of engagement to MCU at the time the institution engages the independent auditor;
- ensuring that all necessary corrections are made, if applicable, following receipt of an audit report with reservation;
- paying Forum Research for KPI collection and calculation;
- paying the auditor for the KPI audit;
- working with MCU and Forum Research to address issues and make recommendations concerning future administration of the application process.

Independent Auditor

The auditor is responsible for:
- providing assurance to MCU and Forum Research that the Graduation Rate and Graduate Employment Rate Data Files have been provided without errors, omissions, or overstatements according to the instructions provided in this audit guideline;
- uploading the finalized data files to Forum Research once an audit report without reservation has been prepared;
- uploading the necessary documents to Forum Research, including, if applicable, an audit report without reservation, auditor's notes and recommendations to management, and a report of errors, omissions, and corrections;

- identifying any errors, omissions, or overstatements in the institution's reported enrolment and graduate activity and working with the institution to make any and all necessary changes to correct them;
- ensuring, if applicable, that the finalized Graduation Rate and Graduate Employment Rate Data Files contain all the required corrections and that no additional changes have been made.

Forum Research Inc.

Forum Research is responsible for:
- building and maintaining its [OSAP KPI Guidelines website,](http://www.privateapply.ca) http://www.privateapply.ca;
- providing the institution access to that website to enable Graduation Rate and Graduate Employment Rate Data Files to be uploaded;
- providing the independent auditor access to the uploaded data files via the Auditor's Portal;
- receiving finalized Graduation Rate and Graduate Employment Rate Data Files, and the final audit report without reservation from the independent auditor;
- using the information provided in the Graduate Employment Rate Data File to conduct the survey of graduates to calculate the respective graduate employment rates;
- notifying the institution of any hard-to-find graduates, according to the process outlined in the 2020 Key Performance Indicator Operating Procedure;
- using the information provided in the Graduation Rate Data File to calculate the graduation rates;
- providing a final report to the institution and to MCU, containing no information that would identify graduates, of the graduation rate and graduate employment rate.

Appendices

Appendix A: Audit Report Template
Appendix B: Sample Auditor's Letter of Engagement
Appendix C: Graduation Rate Data File Record Layout
Appendix D: Graduate Employment Rate Data File Record Layout
Appendix E: Service Provider's Contact Information

Appendix A: Audit Report Template

To the Ministry of Colleges and Universities:

We have audited *[name of private institution]*'s compliance with Graduation Rate and Graduate Employment Rate Data Files reporting requirements, including *[name of private institution]*'s reporting of all entrants and graduates for the graduation window and the graduate employment window, for the periods, as set out under the applicable *2020 Key Performance Indicator Operating Procedure: Private Institutions Seeking First-Time Approval for the Purposes of OSAP* (the operating procedure) and *2020 Key Performance Indicator Audit Guideline: Private Institutions Seeking First-Time Approval for the Purposes of OSAP* (the audit guideline). Compliance with these documents is the responsibility of the management of the private institution. Our responsibility is to express an opinion on the compliance of the private institution in reporting its enrolment and graduate data based on our audit.

Our audit was conducted in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance of whether the reported enrolment and graduate data, as listed in schedule A, complied with the reporting requirements set out in the applicable operating procedure and audit guideline. Such an audit includes examining, on a test basis, evidence supporting compliance, evaluating the overall compliance with these criteria, and, where applicable, assessing the accounting principles used and significant estimates made by management.

In our opinion, *[name of private institution]* for the period ended *[fiscal year end date]* is in compliance, in all material respects, with enrolment and graduate reporting requirements set out in the applicable operating procedure and audit guideline.

City ....…

(Signed) ....   Date …………………………….
Licensed Public Accountant

SCHEDULE A: AUDITED FILES SAMPLED

Audited Files (Reference File Numbers)	File Status (Original "O" versus, Revised "R" but not yet finalized, versus Finalized "F")	Further Information / Summary of Corrections

Note: For every institution, the auditor will review an original Graduation Rate Data File and an original Graduate Employment Rate Data File. These two original files will remain unchanged on the Forum Research website. A finalized version of these files, with all necessary corrections (i.e., changes, additions, deletions) will also be on the Forum Research website. Even if the original two files did not require corrections, there would also be two finalized files. There may also be revised files that predate the finalized files.

Below are examples of reference file numbers for an audit report and Graduation Rate and Graduate Employment Rate Data Files uploaded to the Forum Research website in 2014. The first number (9) is a unique number Forum Research assigned to the institution, followed by numbers for the year, month, date, hour, minute, and second when the upload was done.

- **Audit Report File**
  9-AUDITREPORT-2014-10-15-11-08-04
- **Institution Uploaded Original Graduate Employment Rate Data File**
  9-EMPLOYMENT-2014-07-24-14-28-52
- **Auditor Uploaded Final Graduate Employment Rate Data File**
  9-EMPLOYMENT-AUDITED-2014-09-07-15-54-17
- **Institution Uploaded Original Graduation Rate Data File**
  9-GRADUATION-2014-07-28-10-19-57
- **Auditor Uploaded Final Graduation Rate Data File**
  9-GRADUATION-AUDITED-2014-09-28-12-05-17

SCHEDULE B: ERRORS AND OMISSIONS REPORT FOR THE GRADUATION RATE AND GRADUATE EMPLOYMENT RATE DATA FILES

Item	Field	Count
	Findings for the Graduation Rate Data File	
1 A	Number of entrants on original Graduation Rate Data File	
1 B	Number of programs on original Graduation Rate Data File	
1 C	Number of entrants with 1 or more content errors on original Graduation Rate Data File	
1 D	Number of entrants included in error on original Graduation Rate Data File and deleted from corrected finalized file	
1 E	Number of missing entrants added to corrected finalized Graduation Rate Data File	
1 F	Number of missing programs with entrants added to corrected finalized Graduation Rate Data File	
1 G	Number of entrants on corrected finalized Graduation Rate Data File	
1 H	Number of programs on corrected finalized Graduation Rate Data File	
1 I	Number of entrants recorded as graduates on original Graduation Rate Data File	
1 J	Number of graduates in corrected finalized Graduation Rate Data File	
	Findings for the Graduate Employment Rate Data File	
2 A	Number of graduates on the original Graduate Employment Rate Data File	
2 B	Number of graduates on the finalized Graduate Employment Rate Data File	
2 C	Number of graduates missing from the original Graduate Employment Rate Data File	
2 D	Number of students on the original Graduate Employment Rate Data File that did not meet the definition of *graduate* for the file	
2 E	Number of graduates on the finalized Graduate Employment Rate Data File that required corrections to the original information	
2 F	Number of graduates sampled for correct recording of the graduate's telephone number and email address where applicable (see page 13 of the audit guideline for minimum sample size)	
2 G	Number of sampled graduates with errors in the recording of graduate's telephone number or email address	

Note: Before beginning the graduate employment survey and tabulating the graduation rates, Forum Research will conduct a check on the number of entrants who are recorded as graduates in the Graduation Rate Data File.

The errors and omissions report is not limited to the fields in the table above and should include all auditor's notes and findings for errors, in addition to the count fields in that table.

Appendix B: Sample Auditor's Letter of Engagement

[Date]

[Address to client (i.e., the person appointing the public accountant). The letter may be addressed to the attention of the CEO or other authorized client representative.]

Dear *[client's name]*

The purpose of this letter is to confirm our mutual understanding of the terms of our engagement to perform, and report on the results of, specified auditing procedures relating to *[name of institution]*'s reporting of enrolment and graduate information and will cover the following location:

[List location(s) with exact addresses.]

OUR RESPONSIBILITIES

We will perform the auditing procedures specified in the Ministry of Colleges and Universities (MCU) document *2023 Key Performance Indicator Audit Guideline: Private Institutions Seeking First-Time Approval for the Purposes of OSAP* (the audit guideline) for your institution for periods specified in *2023 Key Performance Indicator Operating Procedure: Private Institutions Seeking First-Time Approval for the Purposes of OSAP* (the operating procedure). MCU requires the performance of these specified auditing procedures and this report.

In performing this engagement, we will comply with Canadian auditing standards as set out in the *Chartered Professional Accountants Canada Handbook* while conducting these specified auditing procedures.

Our report will be addressed to *[title of appropriate person, group]* of *[name of institution],* Forum Research Inc., and MCU. All of our findings as a result of applying the specified auditing procedures referred to above, including any exceptions, deficiencies/errors, and omissions we detect, regardless of their nature, size, or frequency, will be set out in our report or appendices to it, in a format acceptable to MCU.

One of the underlying principles of our profession is a duty of confidentiality with respect to client affairs. Accordingly, we will not provide any third party, other than MCU, with information regarding *[name of institution]* unless required to do so by lawful authority or our profession's rules of professional conduct. In particular, we recognize that MCU is subject to the Freedom of Information and Protection of Privacy Act. The institution and its officers and employees are bound by the Personal Information Protection and Electronic Documents Act, 2000. Confidentiality agreements concerning documents to which we will have access in the course of performing the specified procedures have been signed. Accordingly, we undertake to keep information contained in such documents confidential.

MANAGEMENT'S RESPONSIBILITIES

Responsibility for overall compliance with "the operating procedure" and "the audit guideline" rests with management of the institution. In particular, management is responsible for implementing policies and procedures to prevent and detect errors and misrepresentation. It is recognized that, because of inherent limitations in controls, even well-designed and effectively operating policies and procedures may not prevent and detect all errors or instances of misrepresentation.

In addition, management is responsible for making available to us, on request, all information that we require, including all student records and related information, and knowledgeable personnel to whom we may direct enquiries, and for providing us with written representations concerning enrolments.

Management agrees that our report is for use solely in connection with *[name of institution]*'s reporting of KPI data as required in related documents for the period specified in our report.

ATTACHED STANDARD TERMS AND CONDITIONS

The attached standard terms and conditions form part of our mutual understanding of the terms of our engagement. (**Note:** Public accountants would attach terms and conditions related to matters such as timely performance of the service, right to terminate services, fees, expenses, billing arrangements, taxes, ownership of working papers, indemnification, and survival of terms.)

MCU APPROVAL OF ENGAGEMENT

We understand that this engagement is subject to approval by MCU. Also, we understand that we will not proceed with this audit until such approval is given.

OTHER MATTERS

Any additional services that you may request and we agree to provide will be the subject of separate written arrangements.

This engagement contract will continue in force for subsequent engagements unless amended by the mutual consent of ourselves and *[name of institution]*.

If the services outlined in this letter of engagement are in accordance with your requirements, and if the above terms are acceptable to you, please have one copy of this contract signed in the space provided below and return it to us.

Yours very truly,

_____

[Signature]　　　　　　　　　　　　　　　　　　　　　　　　　　*[Date]*
[Name of public accountant and public accountant's licence number]
[Telephone number and email address of public accountant]

The services and terms set forth in this contract are agreed to.

[Name of institution]

Signed by:

_____

[Signature]　　　　　　　　　　　　　　　　　　　　　　　　　　*[Date]*
[Name]
[Title]
[Telephone number and email address]

Appendix C: Graduation Rate Data File Record Layout

Field	Length (characters)	Position
A. Operating name 1) Operating name	80	1–80

B. Student Identification
    1) Student identification number
    2) Family name
    3) Given name
	Up to 15
	40
	40
		81–95
		96–135
		136–175

C. Program of instruction
    1) Program name
    2) Program code (internal to your institution)
    3) Program duration 1 year (12 to 52 weeks; enter number of weeks, otherwise leave blank)
    4) Program duration 2 to 5 years (enter 2 to 5, otherwise leave blank)
	105
	15
	2
	
	1
		176–280
		281–295
		296–297
		
		298

D. Start date in year 1
    1) Calendar year (e.g., 2010)
    2) Starting month and day (mmdd, e.g., 0331)
	4
	4
		299–303
		304–307

E. Withdrawal date
    1) Calendar year (e.g., 2010)
    2) Withdrawal month and day (mmdd, e.g., 0415)
	4
	4
		308–311
		312–315

F. Graduation status (all entrants) and graduation date (If applicable)
    1) Graduated from program of instruction (Y/N)
    2) Calendar year of graduation (yyyy)
    3) Graduation date month and day (mmdd)
    4) If F1 = N and transferred to a program, enter T (otherwise leave blank)
    5) If F4 = T, enter name of program (otherwise leave blank)
    6) If F4 = T and graduated from F5, enter calendar year of graduation (yyyy)
    7) If F6 completed, enter month and day (mmdd)
	1
	4
	4
	1
	105
	4
	4
		316
		317–320
		321–324
		325
		326–430
		431–434
		435–438

Note: If a student was an entrant of more than one program with a year 1 start date that coincides with the start dates shown on page 9, enter the student information for each program of entrance.

Appendix D: Graduate Employment Rate Data File Record Layout

Field	Length (characters)	Position
AA. Operating name 1) Operating name as listed by Institution on application	80	1–80

BB. Graduate identification
   1) Student identification number
   2) Family name
   3) Given name
	Up to 15
	40
	40
		81–95
		96–135
		136–175

CC. Program of graduation
   1) Program name
   2) Program code (internal to your institution)
   3) Program duration 1 year (12 to 52 weeks; enter number of weeks)
   4) Program duration 2 years to 5 years (enter 2 to 5, otherwise leave blank)
	105
	15
	2
	1
		169–273
		274–288
		289–290
		291

DD. Study start date in program
   1) Calendar year (e.g., 2000)
   2) Starting month and day (mmdd, e.g., 0331)
	4
	4
		292–295
		296–299

EE. Graduation date
   1) Calendar year (yyyy)
   2) Graduation date month and day (mmdd)
	4
	4
		300–303
		304–307

FF. Permanent address
   1) Permanent apartment number
   2) Permanent street address
   3) Permanent town/city
   4) Permanent province/state
   5) Permanent postal/zip code
   6) Permanent country (CA = Canada, US = United States, OT = other)
	5
	35
	30
	2
	10
	2
		308–312
		313–347
		348–377
		378–379
		380–389
		390–391

GG. Local address
   1) Local apartment number
   2) Local street address
   3) Local town/city
   4) Local province/state
   5) Local postal/zip code
   6) Local country (CA, US, OT)
	5
	35
	30
	2
	10
	2
		392–396
		397–431
		432–461
		462–463
		464–473
		474–475

HH. Telephone numbers
   1) Primary telephone number
   2) Secondary telephone number
   3) Other telephone number (if available)
	15
	15
	15
		476–490
		491–505
		506–520

II: Email addresses
  1) Primary email address
  2) Secondary email address
	40
	40
		521–560
		561–600

JJ. Demographics
  1) Gender (1 = male, 2 = female, 3 = unknown)
  2) Language spoken (E = English, F = French)
  3) Additional accommodation required (S = sight, H = hearing, N = none)
	1
	1
	1
		601
		602
		603

Note: If a student graduated from more than one OSAP-recognized program within the 30-month graduate employment window for the employment survey (see page 10), the graduate would be recorded for each program of graduation.

Appendix E: Service Provider's Contact Information

For more information on the Graduation Rate Data File, Graduate Employment Rate Data File, or survey processes, contact:

Lorne Bozinoff, PhD
President
Forum Research Inc.
180 Bloor Street, Suite 1400
Toronto, ON M5S 2V6

Telephone: 1-866-206-7660
Website: http://www.forumresearch.com
OSAP KPI Guidelines website: http://www.privateapply.ca

For more information on KPIs and the audit process, contact the MCU OSAP Compliance Officer assigned to your institution.