

# AUDIT COMPENDIUM

## Pre-school and general education in municipalities

Audit reports published between 2020 – 2024

September 2025

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## FOREWORD

Dear Reader,

The EUROSAI Working Group on Municipal Audit (WGMA) brings together 27 Supreme Audit Institutions (SAIs) and provides an important forum for cooperation and development in the field of external audit of municipalities. The WGMA acts as a platform for the exchange of good practices and expertise in the field of municipal audits, as well as other related initiatives. By promoting dialogue and cooperation among its members, the WGMA makes a significant contribution to strengthening external audits at local level and promoting good governance.

In order to systematize and analyse the audit work carried out by WGMA members, and to make the results of supreme audit institutions related to municipal audits available to the wider public, WGMA has been publishing audit compendiums since 2020.

The first four editions covered topics related to municipality-owned companies, municipal real estate management, social support for vulnerable groups in municipalities to reduce poverty and social exclusion, and public local transport.

We are pleased to present the fifth edition of the WGMA Audit Compendium, providing an overview of audits focused on ***Pre-school and general education in municipalities*** based on audit reports published between 2020 and 2024. The topic was selected due to its significance and systematic nature of audits carried out by WGMA members. Education significantly shapes a nation's development and local governments participate in this process, although their responsibilities in education systems differ from country to country.

Evaluating the execution of tasks by local governments can contribute to enhancements in educational processes and outcomes, as well as identify areas such as resource limitations, curriculum gaps and staffing concerns. Findings from these assessments may be utilized to refine educational programs, develop more effective strategies and policies, and encourage accountability and transparency among schools and teachers toward parents, governmental bodies; and the general public.

The compendium was developed through the collaborative efforts of 18 member countries: Bosnia and Herzegovina, Bulgaria, Greece, Hungary, Poland, Portugal, Romania, Slovenia, Spain and Turkey – contributed data through a questionnaire survey on the roles and competences of municipalities within their respective education systems; while Austria, Croatia, Estonia, Israel, Latvia, Lithuania, Serbia and Slovakia also submitted results from audit reports and overviews. The preparation of the compendium was coordinated by the SAI of Slovakia.

It is our expectation that the overview provided in this compendium will serve as a valuable resource, for everyone interested in this field, offering significant benefits to supreme audit institutions and contributing to ongoing enhancements in pre-school and general education at the local level.

## EXECUTIVE SUMMARY

Education is one of the most fundamental pillars of development in any society. A modern high-quality education system shapes future professionals and strengthens the economy. In the context of the country, education is a strategic area the development of which determines its overall direction and potential.

Local governments play an irreplaceable role in this process. The competences of municipalities in the field of education differ from country to country, as do the roles of the higher territorial unit and the national level.

The first part of the audit compendium provides a comprehensive overview of the role of a municipality in the educational system across WGMA member states according to levels of education, including age of entry, duration and compulsory schooling. For this purpose, WGMA member SAIs were addressed via a questionnaire. 18 WGMA members participated in the survey.

The second part of the audit compendium summarises the results of audits and overviews of eight SAIs in the field of education, particularly within the municipal competences. These are divided into six main audit areas or categories: skills and development of education, teachers and other staff, schools during the pandemic, school systems and reforms, as well as accessibility and capacities. The last category is dedicated to other audit areas.

The third part of the audit compendium contains detailed information, provided by eight SAIs mentioned above from audits, overviews or other work carried out in the field of education. The information of the SAIs includes: title of the audit/overview, type of the audit, audited period, audit objective, in case of performance audit also the key questions asked, identified main findings, problems or shortcomings, provided recommendations and web access link.

The audit compendium presents the results of performance, compliance and financial audits and other type of products, such as assessments or overviews, published in reports within the period from the years 2020 to 2024.

SAIs carry out their audits in accordance with the International Standards of Supreme Audit Institutions and relevant implementing standards developed at the national level to ensure the quality of audit work and reports.

## PART I – THE ROLE OF MUNICIPALITIES IN PRE-PRIMARY AND GENERAL EDUCATION

Education is one of the pillars of the development of a modern state. High-quality education influences economic growth, a country's competitiveness, and social cohesion among its population.

At the local government level, municipalities play a key role in ensuring the availability and quality of primary, secondary or preschool education. They administer schools, provide technical equipment, support extracurricular activities, and can influence educational policies at the local level.

The amount spent on education often reflects the country's genuine interest in future generations. Inadequate funding leads to undersized schools, overworked teachers, and the declining quality of education. Conversely, adequate and well-thought-out spending can significantly improve educational outcomes, attract quality teachers, and prepare young people for the challenges of today's world.

According to Eurostat data<sup>1</sup>, general government expenditure in the European Union (EU) on education reached 806 billion euros in 2023, representing 4,7 % of GDP. This figure includes costs related to schools, teachers, infrastructure and various types of educational support.

The largest portion, as much as 62,5 % of total expenditure<sup>2</sup>, was allocated to employee compensation, which includes salaries, wages, and social contributions, primarily for teachers. Another 14,2 % was spent on the purchase of goods and services needed for the daily operations of educational institutions. Social benefits outside of standard transfers, e.g. school transport, accounted for 5,9 % of spending. The same share, 5,9 %, was directed toward other current transfers, including payments to private schools.

Capital investments, such as the construction, renovation and modernization of school buildings, made up 8,3 % of the total education budget.

The International Standard Classification of Education (ISCED 2011) classifies the levels of education as follows:

- ISCED 0: Early childhood education ('less than primary' for educational attainment)  
*Refers to any regulated arrangement that provides education and care for children from birth to compulsory primary school age, which may vary in the countries. It consists of ISCED 01: Early childhood educational development (ECED), age range 0-2 years, and ISCED 02: Pre-primary education, age 3 to the start of ISCED 1*
- ISCED 1: Primary education
- ISCED 2: Lower secondary education
- ISCED 3: Upper secondary education
- ISCED 4: Post-secondary non-tertiary education
- ISCED 5: Short-cycle tertiary education
- ISCED 6: Bachelor's or equivalent level
- ISCED 7: Master's or equivalent level
- ISCED 8: Doctoral or equivalent level

A questionnaire on educational competences was sent to all WGMA members. One area of questions concerned the division of responsibilities in the field of education according to levels of education

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<sup>1</sup> [Government expenditure on education - Statistics Explained - Eurostat](#)

<sup>2</sup> [Government expenditure on education - Statistics Explained - Eurostat](#)

between municipalities, higher territorial units and the national level. The second area contained questions on the education system, its duration and the entry age of children into the various levels of education.

According to answers from 18 WGMA member SAIs, in 17 countries the municipalities have some competencies in the field of education. Only in Turkey municipalities have no competencies in the field of education and all levels of educations are covered at the national level.

### What are municipalities responsible for in the field of education?

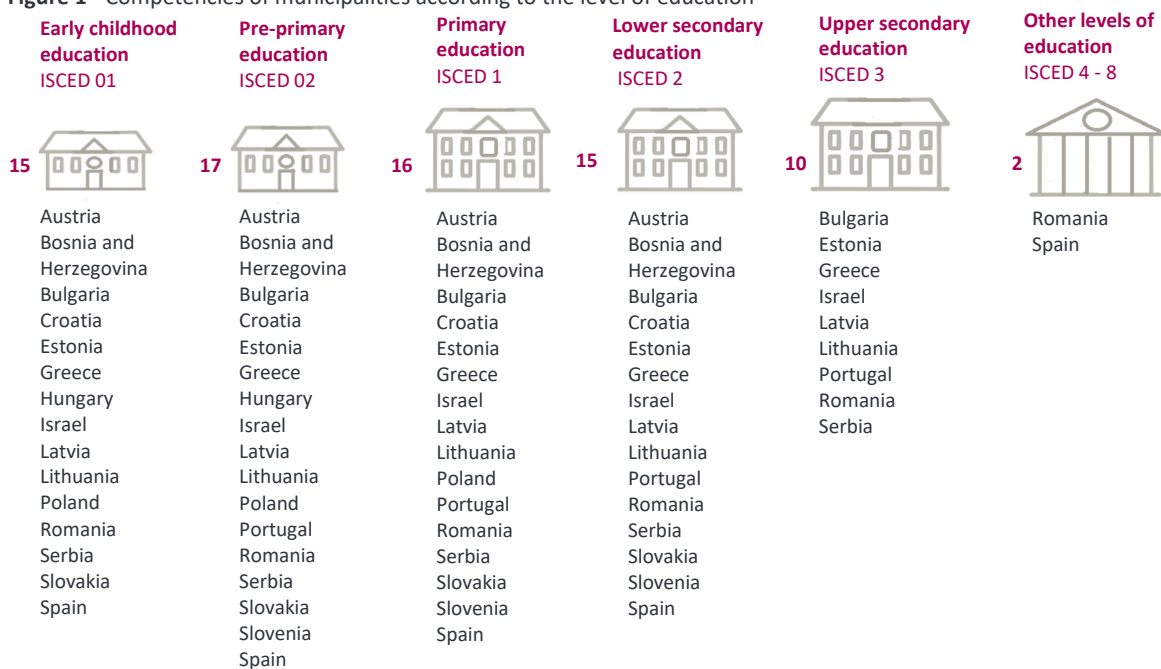
Municipalities provide competencies in the field of education, similar to other areas, either as original or shared. Based on the answers, municipalities generally hold responsibilities for establishing, financing and managing educational facilities. These responsibilities include building maintenance, infrastructure provision, employment of certain staff locally, management of budgets, and organizing conditions for pre-school and compulsory schooling. They also oversee supplementary services such as safety, healthcare, meals, recreation, transport, and support centres that aid children's development. Municipalities often appoint directors for local educational institutions and manage operational aspects like budgeting and resource allocation.

National level or regional authorities typically retain primary responsibility for legislating education policies, setting curricula, financing teaching staff salaries, and overseeing standards and inspections. This division of competencies results in municipalities focusing on operational, infrastructural, and logistical aspects of education, while states govern regulatory, curricular, and fiscal elements related to teaching personnel and program quality.

According to the level of education, municipalities are usually responsible for early childhood education (ISCED 0), primary education (ISCED 1) and lower secondary education (ISCED 2). In Hungary, the municipalities have the competencies only for early childhood education (ISCED 01) and pre-primary education (ISCED 02).

In some countries, nurseries (ISCED 01) are not part of the education system, but rather part of social services or healthcare, for example. Kindergartens in Slovenia combine nurseries and the preschool department under one institution. Competencies of municipalities according to the level of education by countries is shown in Figure 1.

Figure 1 - Competencies of municipalities according to the level of education



Source: data provided by WGMA SAIs

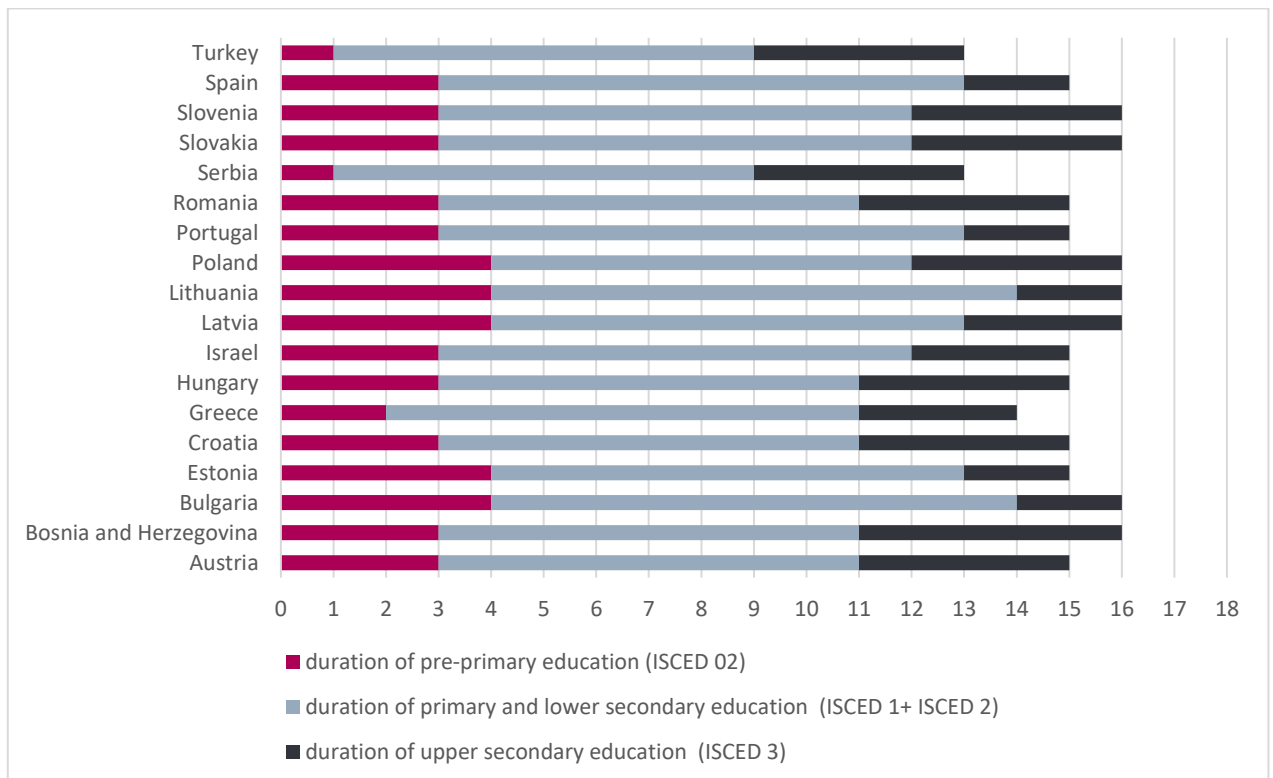
### What does education generally look like in the countries of WGMA members?

Questions concerning the age of entry into the education system or the duration of individual levels of education were also included in the questionnaire.

The most common duration of pre-primary education (ISCED 02) is three years. Duration of primary and lower secondary education (ISCED 1 + ISCED 2) is eight years in most countries and 12 years from primary to the end of secondary education (ISCED 1 + ISCED 2 + ISCED 3). The age at which students typically graduate from secondary school and leave secondary education (ISCED 3) is 18 years in eleven countries and 19 in eight countries.

Duration of education according to levels of education by countries is shown in Figure 2.

**Figure 2** - Duration of education according to levels of education (in years)



Source: data provided by WGMA SAIs

In the majority of countries, the entry age for kindergarten (ISCED 02) is three years. In some cases, children start pre-school education at the age of two or at the age of four and more. In 12 countries pre-primary education is compulsory and its duration varies from one to three years.

The most common entry age for primary education (ISCED 1) is six years, in six countries seven years. Children usually enter upper secondary education (ISCED 3) at the age of 14 (six countries) or 15 (six countries).

## PART II. OVERVIEW OF THE WORK DONE BY THE SAIs

11 countries carried out audits or produced other products relating to pre-school or general education in primary and secondary schools, of these eight provided their results for this compendium. Together these eight countries performed 41 audits or did other work/products, reports of which were published during years 2020 – 2024.

Of all audits, 18 were performance audits, 16 were compliance audits, one financial audit and six other products (assessment/overview/report).

The subject of the audit was diverse and could be divided into six audit areas, as shown in the Figure 3:

Figure 3 - Audit areas in the field of education



The results of audits and overviews carried out by SAIs in the main audit areas relating to education are presented in Table 1. Examples of the main audit findings and recommendations in each audit area are introduced in the text below Table 1.

**Table 1 - Audits and overviews performed by the SAIs by main audit areas**

Type and title of the audit/overview	Main audit areas					
	Skills and development of education	Teachers and other staff	Schools during the pandemic	Accessibility and capacities	School system and reform	Other (budgeting, safety etc.)
<b>Austria – Austrian Court of Audit</b>						
Performance audit Promotion of Reading Skills in Schools	✓					
Performance audit Centralized School-Leaving Examination					✓	✓
Performance audit Higher School of Technology Spengergasse	✓	✓				
Performance audit The Filling of Compulsory School Management Positions in Styria		✓				
Performance audit / follow-up Day Care for Pupils <i>Original report published in 2018, Follow-up Audit published in 2021</i>	✓		✓			✓
Performance audit Early Language Support in Kindergartens	✓	✓				
Performance audit Board of Education		✓			✓	
Performance audit School Operation during the COVID-19 Pandemic			✓			✓
Performance audit Administrative support staff at schools providing general compulsory education		✓				✓
Performance audit 8-Point Plan for Digital Learning	✓					
<b>Croatia – Supreme Audit Office of the Republic of Croatia</b>						
Financial audit Financial Audit Report of Kindergartens for 2020						✓
<b>Estonia - National Audit Office of Estonia</b>						
Other product (overview, assessment, other) Designing the upper secondary school network					✓	
<b>Israel - State Comptroller's Office</b>						
Performance audit Budgeting the Activities of Recognized Non-State Educational Institutions and their Supervision by the Local Authorities						✓
Performance audit Maintenance and Safety of Educational Institutions – Secondary Schools						✓
<b>Latvia - State Audit Office of Latvia</b>						
Performance audit Does the child with special needs have the opportunity to receive an education that meets his or her abilities, needs, and the best interests of the child?				✓	✓	
Performance audit Have the actions taken by the responsible institutions to ensure the renewal and persistence in teaching profession of general education institutions been effective?		✓				
Other product (overview, assessment, other)	✓		✓			

Providing a distance learning process during an emergency						
<b>Lithuania – National Audit Office of Lithuania</b>						
<b>Performance audit</b>						
Do the Changes in Education Determine Pupils’ Better Learning Achievements?	✓	✓			✓	✓
<b>Other product (overview, assessment, other)</b>						
Assessing the need for educators		✓				
<b>Performance audit</b>						
Use of appropriations for education		✓			✓	✓
<b>Serbia - State Audit Institution of the Republic of Serbia</b>						
<b>Compliance audit</b>						
Compliance Audit of the Preschool Institutions relating to public procurement for 2018 and 2019 and employee expenses for 2019 (13 audits carried out in preschool institutions)		✓				✓
<b>Performance audit</b>						
Accessibility and quality of preschool education				✓		
<b>Slovakia - Supreme Audit Office of the Slovak Republic</b>						
<b>Compliance audit</b>						
Expanding the capacities of preschool facilities				✓		✓
<b>Performance audit</b>						
Availability of pre-primary education for children from socially disadvantaged backgrounds at the municipal level				✓		
<b>Compliance audit</b>						
Sports infrastructure at primary schools	✓					✓
<b>Compliance audit</b>						
Support for increasing the capacities of kindergartens				✓		✓
<b>Other product (overview, assessment, other)</b>						
Count on a poor quality textbook - Textbooks for elementary schools	✓					
<b>Other product (overview, assessment, other)</b>						
Together wiser			✓			✓
<b>Other product (overview, assessment, other)</b>						
Shortage of teachers and proficiency of teaching in primary schools (2023) Do we know the true proficiency of primary school teaching? (2024)		✓				

## Main observations and recommendations related to skills and development of education

### Main audit findings (examples)

- The SAI of Austria emphasizes improving reading skills as a key priority for personal and professional development in pupils. Reading promotion in Austrian primary and new secondary schools is insufficient, with boys and disadvantaged groups most at risk. The Federal Ministry lacks a comprehensive strategy and fragmented responsibilities impede effective reading skill enhancements.
- Kindergartens play a vital role in early German language support, yet provincial approaches to language promotion vary significantly. The SAI of Austria recommends coordinated efforts to standardize early language support and to harmonize kindergarten conditions nationwide.
- The Federal Ministry of Education, Science and Research in Austria disbursed 140.88 million euros on the 8-Point Plan, mainly for digital devices aimed at students from fifth grade onward. No standardized initial setup or verified usage was ensured for digital devices. Lower Austrian education board lacked centralized monitoring of classroom device usage and no standards existed for pedagogical digital device use. Teacher digital skills were undocumented, leaving uncertainty about their ability to deliver effective IT-supported lessons
- Over 75% of schools in Slovakia find the Ministry of Education provided mathematics textbooks unsatisfactory, with textbooks in several other subjects also facing strong criticism. Most schools purchase higher quality textbooks funded by parents due to poor Ministry provision. The Ministry

of Education lacks effective feedback systems on textbooks, as 85% of schools have never been asked for their opinions and the ordering portal was widely criticized.

- SAI of Slovakia pointed out that sports infrastructure was insufficiently funded and registered with many gymnasiums missing. Only 27% of schools have expanded physical education due to space and staff shortages.

#### *Main recommendations (examples)*

- The Federal Ministry for Education, Science and Research should, according to the SAI of Austria, reformulate the policy on reading literacy in such a way that it can be easily implemented in practice by all teachers, regardless of their discipline. And also take more structured measures, coordinated with other initiatives, to improve the quality of reading instruction in order to sustainably improve the reading skills of Austrian pupils. Together with regional Boards should assess teachers' digital skills using tools like digi.check to improve training programs.
- The SAI of Slovakia recommended that the Ministry of Education should create a register of sports infrastructure for primary schools, from which data would be drawn for effective and efficient targeting of aid. In cooperation with other public partners, create a financial scheme with the aim of completing the construction of gyms, primarily for fully organized schools. Create tools to eliminate regional differences where more significant state participation is needed.

## **Main observations and recommendations related to teachers and other staff**

#### *Main audit findings (examples)*

- In their audit, the SAI of Latvia identified that the activities carried out by the Ministry of Education and Science have not been effective enough to ensure the training of teachers necessary for the sector and to promote their persistence in the profession together with the founders and managers of educational institutions.
- According to the SAI of Lithuania, the need for teachers is not adequately assessed, pedagogical studies do not provide sufficient training and the effectiveness of teacher attraction measures were not evaluated. Municipalities and schools predicted a greater need for teachers in 2024 - 2025 than national projections suggested. Despite efforts to improve the profession's appeal, teacher shortages continue. Insufficient professional prestige, challenging relations with students and parents, salaries which, despite increases, remain an issue and excessive workloads are among the main deterrents.
- Analytical comment of the SAI of Slovakia revealed that the lack of teachers and the lack of proficiency of teaching may thus be one of the reasons why Slovak pupils perform below average in international comparisons in the long term. The results of the 2021 survey showed that the lack of proficiency of teaching in Slovakia is mainly related to Key Stage 2 in primary schools, with the most problematic subjects being technology, civics, informatics and ethics education. Additionally, in its analytical comment in 2024, revealed that the number of professionally taught lessons is apparently lower than stated by the Ministry of Education.

#### *Main recommendations (examples)*

- The Ministry of Education and Science of Latvia were given, e.g., recommendations to establish an effective system for planning and ensuring the regeneration of teachers. Or to take the necessary actions and set requirements within the scope of their competence so that the founders of educational institutions and educational institutions ensure the balance

of the workload of teachers within the scope of their competence by reaching the average level determined in OECD countries.

- Establish a salary system for teachers that provides teachers with a competitive salary. Determination of a model for the employment of administrative support staff at schools providing general compulsory education and introduce it throughout Austria on a statutory basis.

## **Main observations and recommendations related to schools during the pandemic**

### *Main audit findings (examples)*

- The SAI of Latvia found out that the Ministry purchased goods and services to combat COVID-19 but lacked full assurance on efficient use of funds for distance learning. Some smart devices worth 28,665 euros were not distributed to learners but remained at the disposal of individual local or regional governments.
- The SAI of Austria revealed that the Federal Ministry of Education, Science and Research failed to properly monitor how many antigen tests had been used and how many were left in stock. Two public authorities were responsible for (partial) closures of schools, the activities of which partly overlapped during the pandemic. In one province, decisions on public health measures (such as moving classes online) were left in the hands of school management without any legal basis, even though such decisions could have been made by the school authority.
- In its analytical report, the SAI of Slovakia pointed out that funding for summer schools (for mitigating the impact of the pandemic) tripled in 2021. The findings question the adequacy of the Ministry of Education's actions to mitigate pandemic impacts on pupils' education. Concerns focused especially on pupils severely affected by school closures during anti-pandemic measures. The sufficiency of measures taken for supporting these impacted pupils was uncertain.

### *Main recommendations (examples)*

- Implementing the SAI's of Latvia recommendation will recover 475 euros from unpaid sign language services in the *Tava klase* project.
- The SAI of Austria recommended to establish a framework for cooperation between school authorities and other authorities during crises, with clear procedures and responsibilities both for the necessary measures and external communication. To give schools specific instructions on monitoring and inventory management before materials, such as antigen tests, are procured and delivered.

## **Main observations and recommendations related to school systems and reforms**

### *Main audit findings (examples)*

- The SAI of Estonia revealed that both the Ministry of Education and Research and local authorities agree on reform needs but there was a lack of consensus on implementation. No clear criteria exist for quality and availability, creating disagreement on student place requirements per county. Local governments doubt if adequate student places, transport and accommodation will be provided in state schools. Reform progress has been slow due to conflicting views and shared responsibility between state and local bodies.
- Socioeconomic and geographical factors continue to significantly impact learning outcomes, identified the SAI of Lithuania. Pupil numbers and institutions are decreasing despite increased

funding. Municipal spending per pupil varies significantly, with few allocating extra funds for incomplete classes, limiting equal education quality. Pre-school education is underutilized; many municipalities neglect compulsory education for at-risk children and transportation needs are unmet.

- According to the SAI of Austria, teacher remuneration lacks clarity; only a minority earn targeted salaries due to undefined workloads and inconsistent pay criteria. The Education Reform Act 2017 aimed to establish Boards of Education as mixed public authorities responsible for school legislation enforcement. Despite reorganization, fragmentation of competences persisted, causing difficulties in forming and establishing Boards of Education.

#### *Main recommendations (examples)*

- The SAI of Estonia recommends to the Minister of Education and Research to focus the development of the upper secondary school network on provision of uniform requirements for the quality and availability of general secondary education, to agree on these requirements with local authorities, to ensure the necessary counselling to meet the requirements and to introduce systematic quality supervision (regardless of school ownership).
- Qualified teachers should be encouraged to pursue leadership roles with targeted development to expand the candidate pool in Austria. Medium- and long-term demands for school principals must be assessed considering organizational measures at schools. Evaluation commissions need training, legal support and tools, like evaluation grids, while maintaining their independence.

## **Main observations and recommendations related to accessibility and capacities**

#### *Main audit findings (examples)*

- The conclusions of the SAI of Latvia indicated the indifference and lack of interest of the responsible institutions in solving the issues of children with special needs. The audit identified deficiencies, not only in such basic cases as time spent on important decisions for the child's education, physical access to decision-making places, targeted collection and use of child-relevant information, but also on more serious issues such as boarding schools with unacceptable living conditions which still isolated children from family and society as a whole.
- The SAI of Serbia pointed out that the activities of the competent authorities have contributed to the increase in the coverage of children with preschool education. However, the lack of adequate monitoring, failure to update documents, an ineffective information system and the absence of activities to promote preschool education, threaten the achievement of the targeted coverage by 2030.
- The SAI of Slovakia revealed in its audit that except the limited capacities of the audited municipal kindergartens, there was also a financial barrier to the availability of pre-primary education for children from socially disadvantaged backgrounds. This was represented by formal and informal fees paid in kindergartens by legal representatives, as well as the need to provide the child with other things upon entering kindergarten.

#### *Main recommendations (examples)*

- Based on the audit, the SAI of Latvia suggested enhancing the process of providing Pedagogical Medical Commission opinions to ensure children receive a curriculum that suits their health, abilities and development, with the necessary support provided in a timely manner. It also emphasized the need to improve the process of determining and evaluating support services in educational institutions, ensuring continuity of support for children with special needs throughout their education.

- The SAI of Serbia recommended to the Ministry of Education to propose/prescribe mandatory elements of the Network act; adopt a Network act in local governments that have not done so; ensure the public availability of data from the Unified Education Information System; regularly update the list of verified preschool institutions; harmonize the impact indicators in the new action plan; conduct the planned external evaluation and improve the monitoring system in the verification process.
- The SAI of Slovakia suggested the Parliament oblige the Ministry of Education to present a comprehensive concept of pre-primary education. It should comprehensively address capacity provision, financing, staffing and equipment of kindergartens and, at the same time, specify planned measures for the near future.

## Main observations and recommendations related to other audit subjects

### *Main audit findings (examples)*

- SAI of Israel pointed out in its audits that there was a significant gap in the financial investment per student between local authority schools and Recognized Non-State educational institutions. The investment per student in local authority schools ranged from NIS 1,000 to NIS 6,000, while for RNS students, it ranged from NIS 257 to NIS 2,567 (note: in the year 2020 the average exchange rate euro to NIS was about 3,92). Some local authorities did not transfer the full budget allocations for maintenance to the schools. Many schools had recurring safety deficiencies, such as unprotected doors, unsecured cabinets and electrical hazards.
- In the area of planning and execution of the plan, the SAI of Croatia revealed unbalanced financial plans, missing funding sources in annual work plans, discrepancies between planned and actual expenditures, as well as incomplete work reports.
- The SAI of Serbia identified findings in its audits of pre-school institutions related to public procurement procedure whereby e.g. institutions procured services, goods and works in the amount of at least 6.5 million dinars without conducting a public procurement procedure and there were no reasons for exemption from the application; institutions awarded the contract to the only bidder the bid price of which was higher than the estimated value of the public procurement without providing evidence that the bid price was not higher than the comparable market price and accepted the bid and concluded a public procurement contract even though the bidder did not prove that it met the mandatory conditions.

### *Main recommendations (examples)*

- In the area of regulation and clarification, according to SAI of Israel, the Ministry of Education, in collaboration with the Ministry of Interior, should clarify the rules for local authorities when budgeting Recognized Non-State educational institutions. This includes establishing a supplementary budgeting mechanism to promote equality and transparency.

## PART III. SAI AUDIT/OVERVIEW REPORTS AT A GLANCE

Detailed main audit findings and recommendations, including the results of other work are presented by each SAI in alphabetical order:

### Austria – Austrian Court of Audit (ACA)

#### *Promotion of Reading Skills in Schools*

##### Type of the audit

Performance audit / systemic audit of the topic

##### Audited period / year of report publication

2014 - 2018 / the audit report published in 2020

##### Audit objective

This report

- presents the development of pupils' reading skills
- assesses the objectives and progress with regard to the reading skills of Austrian pupils
- assesses the organisational anchoring of reading promotion in schools and the measures resources used to improve reading skills

The audit was carried out at the level of the responsible ministry, but also at the level of two provinces.

In August 2014, the Ministry launched the “Austrian Framework Reading Plan” project. With the involvement of around 50 experts, a document was created that set out goals and measures for adequate reading promotion – in and beyond the school context.

The German orthography reform of 1996 was a change to German spelling and punctuation that was intended to simplify German orthography. In Austria, it has been in force and binding since 2005.

##### Key questions asked (performance audit)

- Pupils' reading performance over time, characteristics of the at-risk group for reading, differences between girls and boys
- What goals did the Ministry of Education set in terms of reading promotion? Integration into the system of impact orientation?
- Measures to promote reading (e.g. Austrian Framework Reading Plan, literacy) including gender-sensitive reading promotion
- Is there infrastructure that is conducive to pupils' reading skills (e.g. school libraries)?
- Opportunities and resources for internal differentiation with regard to reading promotion
- Further training measures for teachers to promote reading
- What effects did or do the measures have? Are there evaluations?
- Integration of reading promotion into the quality management of schools?
- How are reading and spelling difficulties dealt with in the assessment
-

- How are the measures and projects organised in the Ministry of Education and the Provincial Boards of Education?
- Payments in connection with reading promotion measures 2013 to 2017

### Main findings/problems/shortcomings identified

As regards education, the education system must, in any case, prioritize the added value created for the pupils. With the report *“Promotion of Reading Skills in Schools”*, the ACA provides a comprehensive picture of the situation it encountered with regard to reading skills. Especially in the age of digitalization, reading is, more than ever, a cultural technique that has to be cultivated, and reading literacy is a central skill that is important for the personal and professional development of each and every individual.

The ACA, however, gives poor marks for the promotion of reading skills in primary schools and new secondary schools. For years, international and national studies have pointed to the poor reading skills of Austrian pupils. Furthermore, the following at-risk groups have been identified: boys, who have more reading difficulties than girls, children with migration-background and children whose parents have low education levels themselves. This requires targeted, appropriate and sustainable measures aiming to increase the group of well-performing readers and to reduce the share of underperforming children.

The Federal Ministry of Education, however, failed to establish a comprehensive strategy to enhance reading literacy. On the contrary: many players are involved and school lessons allocated to foster reading skills were reduced in the past. Moreover, school libraries are, in part, still equipped with books based on old spelling rules. Therefore, this raises the question of what is being done, whether enough is being done and whether the right thing is being done.

According to the ACA’s view, the educational system needs structured and coordinated measures to increase the quality of reading education.

### Recommendations provided

The Federal Ministry for Education, Science and Research should

- reformulate the policy on reading literacy in such a way that it can be easily implemented in practice by all teachers, regardless of their discipline
- take more structured measures, coordinated with other initiatives, to improve the quality of reading instruction in order to sustainably improve the reading skills of Austrian pupils
- when revising the curricula for primary and lower secondary schools, ensure that these can be used as a comprehensible and practical basis for specific teaching work
- evaluate the effects of the reductions in weekly hours resulting from the 2003 Ordinance on the Reduction of Hours and the Clarification of Legal Provisions on the basic skills of pupils.

In the further development of the educational standards, the Federal Ministry of Education, Science and Research should ensure that, in addition to national system monitoring, evidence-based support for schools in quality development is still possible. In addition, comparability with the educational standard reviews already carried out should be ensured.

The Board of Education for Lower Austria and Salzburg should designate a contact person for the field of reading to safeguard the development and implementation of content as well as effective control.

### Web Access link (in English or in the national language)

[https://www.rechnungshof.gv.at/rh/home/news/news/news/Reading\\_.html](https://www.rechnungshof.gv.at/rh/home/news/news/news/Reading_.html)

## **Centralized School-Leaving Examination**

### Type of the audit

### Audited period / year of report publication

2014 - 2018 / the audit report published in 2020

### Audit objective

- Description of the objectives, effects and appropriateness of the centralized school-leaving exam
- Description of student performance
- Analysis of the design of the centralized school-leaving exam
- Analysis of the reintegration into the head office and the deployment of personnel
- Description of the expenses for the centralized school-leaving exam

The audit was carried out at the level of the responsible ministry, but also at the level of two provinces.

The centralised school-leaving examination (Matura) or standardised skills-oriented diploma examination and Reifeprüfung (SDRP) at academic secondary schools (AHS) and at colleges for higher vocational education (BHS) was held for the first time in the 2015/2016 academic year. The SDRP introduces greater fairness, the same conditions for all Matura students and easier comparability of examination qualifications for higher education institutions.

### Key questions asked (performance audit)

- Analysis of the design of the centralised school-leaving examination
- Are there any approaches to simplifying the centralised school-leaving examination and its implementation (e.g. IT-based)?
- Have the recommendations on the centralised school-leaving examination from the external evaluation by the Federal Institute for Educational Research, Innovation and Development of the Education System 'away from the test-theoretical approach and towards more practical examples developed by teachers' been implemented?
- Analysis of the core processes in the preparation and implementation of the centralised school-leaving examination
- How has the centralised school-leaving examination been received in schools: by school supervisory authorities, schools (school management and teaching staff) and students?
- Are there standardised surveys of the main stakeholders?
- Are there evaluations of the annual implementation of the centralised school-leaving examination?
- Does the centralized school-leaving examination lead to improved student performance or does it have a levelling down effect?
- How much did/does the Federal Institute for Educational Research, Innovation and Development at the Ministry of Education spend annually on the centralised final examination? Is there potential for cost savings?
- Analysis of the staffing situation in the Ministry of Education with regard to the centralized school-leaving examination – quality assurance and control of sample questions created by teachers

### Main findings/problems/shortcomings identified

A major point of criticism in the report: the data on the results of the centralized school-leaving examination, which was available at the ministry and, even more, incomplete – showed, in particular as regards mathematics, marked fluctuations in the audited period. The ACA therefore recommended

to the Federal Ministry of Education to analyse the causes and to adopt measures for improvement via the Boards of Education.

Furthermore, the report also addresses the fact that male candidates performed clearly better than female candidates. According to the ACA's recommendation, the Federal Ministry of Education should "carry out a comprehensive examination of the gender gap in mathematics in order to be able to counteract this in the long term with suitable measures within its competence (e.g. education, guaranteeing of gender-fair examinations)".

### Recommendations provided

In view of the highly differentiated process steps in item development, their number should be limited to what is absolutely necessary, especially in the area of quality assurance. In particular, the processes should be examined for possible redundancies and a balance should be struck between internal development work and the use of external expertise. Going forward, changes in content should not be introduced at a late stage of the process, as such an approach jeopardises the highly differentiated quality assurance process. An analysis of the test development process should be conducted, taking into account the quantity of items in the individual production steps over a period of at least two years. The findings should be utilized to develop a suitable controlling system for the process.

An evaluation should be carried out to determine the appropriate subjects for which a centralized school-leaving exam should be designed.

The underlying factors for the fluctuating results in mathematics (academic secondary schools) and applied mathematics (vocational colleges) should be analysed. If it turns out that the level of complexity of the exams on consecutive main dates was different, measures should be taken in the interest of fairness and comparability to minimise such deviations.

### Web Access link (in English or in the national language)

[https://www.rechnungshof.gv.at/rh/home/news/news/news/Rechnungshof\\_legte\\_Bericht\\_zur\\_Zentralmatura\\_vor1.html](https://www.rechnungshof.gv.at/rh/home/news/news/news/Rechnungshof_legte_Bericht_zur_Zentralmatura_vor1.html)

## **Higher School of Technology Spengergasse**

### Type of the audit

Performance audit / systemic audit of the topic

### Audited period / year of report publication

2015 - 2018 / the audit report published in 2020

### Audit objective

- assessment of the vocational training program, such as the development of the statistics for students and graduates
- assessment of the organization, the deployment of staff taking into account the actual time spent teaching, the benefits of the research institute for the school and the financial development
- analysis of the effectiveness of the direct administration of the central educational institutions by the Federal Ministry of Education, Science and Research

Higher technical colleges (HTL) are part of the vocational colleges (vocational higher schools – Berufsbildende höhere Schulen–BHS, which are full-time schools from the 9th school year onwards). Pupils are educated in HTLs to acquire higher general and specialised knowledge that qualifies them to pursue a higher profession in a technical or commercial field in the industrial or commercial economy and leads to a university entrance qualification. The training concludes with the school-leaving exam or a diploma.

### Key questions asked (performance audit)

- Is the administration of the central educational institutions by the Ministry appropriate?
- Range of services offered by the school (subject areas, school types)
- Development of pupil and class count
- Deployment of teaching staff
- Organization of school operations (departmental organization)
- Development of expenditure over time, analysis of material expenditure and third-party funds
- Research institute: tasks and task fulfilment, staff deployment, third-party funding

### Main findings/problems/shortcomings identified

The HTL Spengergasse offered a wide range of contemporary training courses. The HTL Spengergasse was also connected to an experimental institute for textiles and IT, i.e. a testing, assessment and further training institute for these areas. The Ministry only had a longer-term strategy for planning and coordinating the range of technical and (art) trade schools in some areas. The ranking criteria for admission to the technical disciplines at HTL Spengergasse did not reflect the specific requirements for the respective training. While the number of students at technical and (art) trade schools across Austria declined slightly, the number of students at HTL Spengergasse increased by around 10 % in the 2015/16 to 2018/19 school years.

There were gender-specific differences at HTL Spengergasse: women preferred art and design, men the technical programs. Neither the HTL Spengergasse nor the Ministry had reliable data on effective teaching time. The amount of class time actually spent on specific subjects was undocumented, as was the rate of missed class time. Neither the school management nor the school supervisory board or the controlling department of the Ministry carried out regular data controlling. The payments made by the Ministry to HTL Spengergasse have increased by around 13% in the last four years and amounted to around EUR 22.2 million in 2018. Although the further education and training of teachers at HTL Spengergasse was recorded several times, none of the records provided a complete overview.

### Recommendations provided

The Federal Ministry of Education, Science and Research should

- promote the development of a long-term strategy across locations and federal states for planning and coordinating the training offered at technical and arts and crafts schools. This should include all subject areas and organisational forms of the technical and arts and crafts school system
- create reliable and uniform data bases for the evaluation of the actual teaching time and provide the schools with detailed evaluation options that take into account all reasons for absence.

The HTL Spengergasse and the Federal Ministry of Education, Science and Research should

- evaluate the distribution of tasks between teachers and administrative staff in order to leverage optimisation potential in the administrative service to relieve the burden on teachers
- reconsider the continuation of the research institute and plan the strategic development of the research institute.

The Federal Ministry of Education, Science and Research should weigh up the pros and cons of the direct subordination of the central teaching institutions to the ministry and include

a comprehensive financial comparison (personnel costs (teaching and administrative staff), investments and material costs) of the central teaching institutions with the federal schools. If necessary, a cost-neutral transfer of the responsibility for the central teaching institutions to the respective Boards of Education would have to be agreed with the affected Boards of Education for Lower Austria and Vienna. In the event of the central teaching institutions being relocated to the Boards of Education, care would have to be taken to ensure that this did not result in an increased demand for teaching staff. Any resources freed up at the central office would have to be used for the core tasks of the ministry and no longer for the operational agendas of the Boards of Education.

#### Web Access link (in English or in the national language)

[https://www.rechnungshof.gv.at/rh/home/news/news/news/Oesterreichs\\_Schulsystem\\_nach\\_wie\\_vor\\_komplex1.html](https://www.rechnungshof.gv.at/rh/home/news/news/news/Oesterreichs_Schulsystem_nach_wie_vor_komplex1.html)

## ***The Filling of Compulsory School Management Positions in Styria***

### Type of the audit

Performance audit / audit in municipalities

### Audited period / year of report publication

2015 - 2020 / the audit report published in 2021

### Audit objective

Assessment of

- the legality
- the process
- the application situation
- the duration of the procedure
- the financial development of the appointment procedures for headteachers of compulsory schools in Styria

This special audit was performed based on a request issued by members of the Provincial Parliament of Styria.

### Key questions asked (performance audit)

Comparative analysis of the appointment procedures before and after the education reform

- Analysis of the appointment procedures for school management at general education (polytechnic schools, primary and secondary schools, special (SEN) schools) and VET schools (e.g. legitimacy, duration, application situation) since 2015 up to the current school year and/or the school years 2015/16 to 2019/20
- Development of the number of school principals for general and vocational schools and analysis with regard to age structure, gender and management span
- Analysis of personnel development measures with regard to leadership qualifications

### Main findings/problems/shortcomings identified

The report “*The Filling of Compulsory School Management Positions in Styria*” concerned the question as to what extent positions of compulsory school managers have been allocated based on party political considerations rather than on objective criteria since 2015.

The report revealed shortcomings in the staffing processes and in the rationale for the selection of staff. Furthermore, the ACA's assessment reveals a shortage of applicants for management positions at compulsory schools. This shortage is becoming increasingly relevant as about half of all school managers in Styria will retire within the next ten years.

### Recommendations provided

Qualified teachers should be proactively encouraged to apply for a leadership role and appropriate staff development measures should be taken to be able to draw from a larger pool of candidates when appointing school management. To do this, the reasons for the low number of applicants would have to be identified in order to take targeted measures based on them.

The medium-term and long-term demand for compulsory school principals should be determined, taking organisational measures at schools into account.

Until a nationwide standardised further training program has been introduced, further training measures for writing coherent expert opinions should be offered to the members of the evaluation commissions, in particular their chairpersons. In addition, the evaluation commissions should be supported by the provision of further tools, e.g. an evaluation grid, or by the provision of legal advice, while maintaining their independent status.

### Web Access link (in English or in the national language)

[https://www.rechnungshof.gv.at/rh/home/news/news/news\\_2/Mangel\\_an\\_Bewerbungen\\_fuer\\_Pflichtschulleitungen\\_in\\_der\\_S.html](https://www.rechnungshof.gv.at/rh/home/news/news/news_2/Mangel_an_Bewerbungen_fuer_Pflichtschulleitungen_in_der_S.html)

## **Day Care for Pupils**

### Type of the audit

Performance audit / systemic audit of the topic

### Audited period / year of report publication

2015 - 2019 / the audit report published in 2021  
Original report published in 2018; Follow-up Audit published in 2021

### Audit objective

The objective of the audit was to assess the status of implementation of recommendations from the preliminary report ‘Day care for schoolchildren’ (published in 2018).

### Key questions asked (performance audit)

Assessment of the extent to which selected recommendations of the report ‘Day-care for pupils’ (published in 2018) have been implemented in relation to:

- the framework conditions and infrastructure
- the scaling up of day-care
- quality and impact aspects
- the financing of day-care
- the assessment of measures taken in the context of the COVID-19 crisis for selected recommendations

### Main findings/problems/shortcomings identified

The report *“Day Care for Pupils; Follow-up Audit”* unveils that full-day care for pupils in schools was provided also during the first lockdown. Fully integrated all-day programs, however, were put on hold until the end of the school year. The Federal Ministry of Education, Science and Research collected, on a daily basis, data on the actual attendance of pupils and teachers at primary and lower secondary schools. However, the respective interest groups failed to conduct a quantitative survey of pupils in all-day care. The Federal Ministry of Education, Science and Research also lacked data on the use of after-school care facilities during the first lockdown.

The effects of the fragmentation of competences in school day care were also clearly evident in the acute phase of the COVID-19 pandemic: although, for example, the Federal Government issued a recommendation to the providers of compulsory general education during the first lockdown, a uniform approach could not be ensured due to the fact that the provinces were in charge of the corresponding implementation. Similarly, the respective stakeholders failed to coordinate their approaches with the non-school sector as regards the care provided for pupils and the assessment of contributions.

### Recommendations provided

The fragmentation of responsibilities in the area of day-care at school would have to be addressed in a solution-oriented manner and in the sense of a holistic approach in the context of a comprehensive education reform.

The needs-based expansion of school day care should be further promoted in order to achieve the lower targets set by the 2019 amendment to the Education Investment Act. In order to achieve comprehensive coverage, particular attention should be paid to the goal of increasing the proportion of locations with school day care.

As part of the further development of school-based day care, possible solutions for holiday care at schools would have to be worked out and, if necessary, efforts would have to be made to amend the legal regulations to enable pupils to be cared for during the holidays as well. In this regard, the use of leisure-time educators in holiday care at the lower levels of secondary academic schools would also have to be considered.

In the course of the further development of school day care, particular focus should be placed on pupils from underprivileged groups.

Consideration should be given to the sustainable financing of all-day school types. In the interest of transparency, the inclusion of school day care in future financial equalisation negotiations should be considered, taking into account the reduction of the complexity of the transfer relationships between the provincial authorities.

### Web Access link (in English or in the national language)

[https://rechnungshof.gv.at/rh/home/home\\_1/home\\_2/Ta-tigkeitsbericht\\_des\\_Rechnungshofes\\_2021\\_ENGLISCH\\_BF.pdf](https://rechnungshof.gv.at/rh/home/home_1/home_2/Ta-tigkeitsbericht_des_Rechnungshofes_2021_ENGLISCH_BF.pdf)

## **Early Language Support in Kindergartens**

### Type of the audit

Performance audit / systemic audit of the topic

### Audited period / year of report publication

2016 - 2019 / the audit report published in 2021

### Audit objective

The audit aimed at assessing the implementation of two agreements pursuant to Article 15a of the Federal Constitutional Law concluded between the Federal Government and the provinces on early language support in institutional childcare facilities for the kindergarten years 2015/16 to 2017/18 (agreement on early language support) and on elementary education for the kindergarten years 2018/19 to 2021/22 (agreement on elementary education). The audit was carried out at the responsible federal ministries and, as examples, in the provinces of Lower Austria and Upper Austria and in two municipalities.

The analysis covered the strategic orientation, including the pedagogical implementation and effectiveness, the legal framework and the care situation, the financial development as well as the quantity and quality of staff deployment in childcare facilities in the area of early language support.

The audit by the Austrian Court of Audit also goes back to the public participation procedure of the Austrian Court of Audit as part of its audit planning.

*Article 15a. Federal Constitutional Act:*

*(1) The Federation and the provinces may conclude agreements among themselves about matters within their respective sphere of competence. The conclusion of such agreements in the name of the Federation is, depending on the subject, incumbent on the Federal Government or the Federal Ministers. Agreements which are to be binding also on the authorities of the federal legislature can be concluded by the Federal Government only with the consent of the National Council. Art. 50 para 3 shall apply accordingly to such resolutions of the National Council; they shall be published in the Federal Law Gazette.*

### Key questions asked (performance audit)

Analysis of the

- constitutionally regulated agreements between the federal government and the federal states on childcare with a focus on early language support, requirements (educational framework plan) and instruments (language assessment) for early language support, evaluations of the impact of early language support measures, interface between kindergarten and primary school; the differences in the state-specific legal frameworks in Lower Austria and Upper Austria (max. group size, training requirements for specialised staff, specialised staff-child ratio, space requirements, use or non-use of assistant staff, tariffs), implementation of the constitutionally regulated agreements;
- staff employed in the childcare facilities: development of the number of staff (if possible) over time, qualification profile of the caregivers, how is the aspect of early language support taken into account in the training, further education and continuing education of the caregivers?
- financial development at the federal level, the levels of Lower Austria and Upper Austria, and the two selected municipalities.

## Assessment of the

- way the federal states of Lower Austria and Upper Austria carry out their tasks with regard to the kindergarten system in terms of planning, organisation, supervision and quality assurance (focus: early language support), guidelines and instruments for early language support in the federal states of Lower Austria and Upper Austria
- way the two selected municipalities carry out their tasks with regard to kindergartens, with a focus on early language support

## Development and analysis of childcare places

### Main findings/problems/shortcomings identified

As places that provide early language support, kindergartens are essential for learning the German language at a very early stage. In order to improve equal opportunities for all children and to reduce the use of resources needed for the promotion of the German language in primary schools, it is in the interest of the Federal Government to reduce the number of children who do not have sufficient command of the German language when entering school. In addition to the everyday support provided in kindergartens to learn the German language, the ACA recommended that provinces should take further measurable action for language promotion.

For the audited period, however, the Federal Government had not issued any concrete specifications. Differences could be observed both as regards the design as well as the extent of language promotion as offered in the provinces of Lower Austria and Upper Austria. While German language support tended to be integrated into the children's everyday lives in Lower Austria, Upper Austria put an increased focus on individual, systematic German language support in small groups. Only the frequency of language support was similar. The ACA therefore recommended to the Federal Ministry of Education, Science and Research to consider the further development of early language support in consultation with the provinces and further linguistic experts. Such a discussion should be initiated in order to bring about an agreement on nationwide uniform criteria in early language support.

In the past years, kindergartens have not only extended their childcare services, but have also increasingly evolved into educational institutions. The ACA pointed to the differing framework conditions in the provinces – both for the kindergarten staff as well as for children and their families. These differences, such as opening times, regulations concerning group sizes, staffing or hygiene, e.g. the mandatory use of masks or the drop-off of children, have become especially evident during the COVID-19 pandemic. The ACA recommended to the Federal Ministry of Education, Science and Research and the provinces to review the different framework conditions in order to support the further evolution of kindergartens into educational institutions.

### Recommendations provided

In future constitutional agreements, the Federal Ministry of Education, Science and Research would have to ensure that all eligible children in the relevant age group are subject to a mandatory language assessment. The results would be used for a needs-based redistribution of the special-purpose funds for early language support between the federal states.

The Federal Ministry of Education, Science and Research should consider the further development of early language support in Austria with the involvement of the provinces and other experts in the field of linguistics, and initiate a discussion to agree on uniform nationwide criteria for early language support.

The decision to continue the financing of early language support via special-purpose grants would be made by the Federal Ministry of Education, Science and Research on the basis of meaningful impact data. When pupils enrol, the Federal Ministry of Education, Science and Research should test models in which kindergarten teachers are involved in assessing language skills. The application

of the measuring instrument for competence analysis – German when starting school and additional models would then have to be evaluated with regard to their coherence with the results of the language level assessment in the last year of kindergarten.

Together with the other provinces, the Federal Ministry for Education, Science and Research, the provinces of Lower Austria and of Upper Austria would also have to address the issue of the different framework conditions in the course of the planned advisory board for elementary education in order to provide the best possible support for the further development of kindergartens into educational institutions.

#### Web Access link (in English or in the national language)

[https://www.rechnungshof.gv.at/rh/home/news/Oesterreichs\\_Kindergaerten\\_Zahlreiche\\_Unterschiede\\_bei\\_Spra.html](https://www.rechnungshof.gv.at/rh/home/news/Oesterreichs_Kindergaerten_Zahlreiche_Unterschiede_bei_Spra.html)

## **Board of Education**

### Type of the audit

Performance audit / systemic audit of the topic

### Audited period / year of report publication

2017 - 2020 / the audit report published in 2023

### Audit objective

Assessment of

- the objectives of the 2017 education reform in relation to the reorganisation of the school authorities and their achievement of objective
- the legal framework of the new organisation of the authorities
- the respective implementation under provincial law and the resulting areas of responsibility of the Boards of Education
- the staffing and selection procedures for management positions in the Boards of Education (first to third management levels)
- financial development and the organisational structures of the Boards of Education and the education regions set up throughout Austria

### Key questions asked (performance audit)

- The expediency of the organisation of the project “*Establishment of the Board of Education*” in the Ministry of Education, the objective of the project, what sub-projects are there? Adherence to the schedule? Involvement of external consultants? Change management?
- How was the 2017 Education Reform Act (federal law) implemented by the implementing laws of the provinces? Which responsibilities were transferred from the provinces to the Boards of Education? Was a president legally appointed and established?
- Assessment of the framework guidelines for the division of business (division into departments and units) and the rules of procedure (authorisation and power of representation) as well as the office regulations of the Boards of Education, to be issued by 31 December 2018. Do the relevant framework guidelines allow for a great deal of leeway in interpretation?

- Are there differences between the provinces in the organisation, the division of business, the rules of procedure and the office regulations of the Boards of Education? Do the relevant framework guidelines allow for a great deal of leeway in interpretation?
- How are the internal audits in the Boards of Education organised? Analysis and assessment of the selection procedure for management positions in the Boards of Education
- How were the staffing levels of the Boards of Education determined? How does the construction of the Board of Education as a mixed federal-provincial authority affect the management of permanent positions (federal employees, provincial employees)?
- Analysis of the consultancy costs incurred since 2018 for the establishment of the Boards of Education in the Ministry of Education, in the provinces and in the provincial school boards

### Main findings/problems/shortcomings identified

One of the main objectives of the Education Reform Act 2017 (Bildungsreformgesetz 2017) was to reorganize the school authorities by establishing the Boards of Education as so-called “mixed public authorities”. The Federation and the provinces created public authorities that were, in principle, responsible for enforcing all legislation pertaining to the school and educational system in the respective province. However, the fundamental problem – i.e. the fragmentation of competences in the school system – was not resolved, which led to numerous problems and challenges for the formation and establishment of the Boards of Education. Even though the Boards of Education Establishment Act (Bildungsdirektionen-Einrichtungsgesetz) defined the Board of Education as the sole authority essentially executing all matters pertaining to the school and educational system, some key matters were excluded from execution by the Boards of Education: agricultural and forestry schooling remained under the responsibility of the Federal Ministry for Agriculture, Forestry, Regions and Water Management and/or the provinces, and the central teacher training institutions remained under the responsibility of the Federal Ministry of Education, Science and Research. The areas of kindergartens and after-school care continued to fall under the competence of the provinces.

In performing their tasks, the Boards of Education were bound by the instructions of the competent federal minister or the provincial government/the competent member of the provincial government, depending on the area of execution. The ACA saw these parallel instruction relationships as problematic and complex, leading to a potential for conflicts of interest and of loyalty concerning the respective other supreme authority at federal or provincial level.

In overarching matters, such as the Board of Education’s internal service, the Directors of Education were bound by the consensual instructions of the competent federal minister and the provincial government/the competent member of the provincial government. This complicated lawful execution. In one instance in spring 2021, the Salzburg Board of Education was given contradictory instructions on the provincial staff members working at the Board of Education, by the Minister of Education on the one hand and the Office of the Salzburg Provincial Government on the other hand.

The aim of the education reform of 2017 was to establish the Boards of Education in a cost-neutral manner. Due to the organization of the Boards of Education as mixed public authorities, which execute both federal and provincial legislation and are thus made up of two accounting entities, there was no overall financial view. Because of the differing areas of responsibility of the Boards of Education described above and because cost accounting had not yet been introduced at the time of the audit, it was impossible to draw direct comparisons between the provinces. However, in six provinces, there was a trend toward an increase in expenditure and thus a need for additional funds following the establishment of the Boards of Education. The mandatory resource, target and performance plans that had to be drawn up by the Boards of Education were not yet being used effectively as a governance tool. In some cases, they contained incomplete information on the financial resources of the provincial executive and failed to include key figures for assessing the expenditure of the Boards of Education. The governance tools – cost accounting as well as the resource, target and performance plans – should be used in order to achieve cost neutrality by gauging and achieving savings. The projects to establish

the Boards of Education incurred expenditure totalling EUR 1.83 million at federal and provincial level. Expenditure for external advisory services amounting to EUR 1.45 million represented the lion's share of the total expenditure for both the federal project and the provincial projects.

The establishment of the Boards of Education also engendered the reorganization of the educational regions throughout Austria. The province of Burgenland established only one educational region due to its small pupil numbers. Despite large numbers of pupils and teachers, the province of Vienna opted for a governance structure made up of only two educational regions. In the other provinces, the number ranged between two and seven, with Styria being the only province to have seven educational regions. The ACA noted that the school quality managers, the former school inspectors, fulfilled their task in different ways. In urban educational regions, they were responsible for significantly more pupils than in rural areas. The desired cross-school type school supervision had not yet been fully implemented and partly mirrored the structure of the "old" school supervision. Overall, the ACA saw a need for action in order to increase the homogeneity and efficiency of the Board of Education as a mixed public authority.

### Recommendations provided

All provinces should examine the transfer of further tasks to the Boards of Education in their areas of responsibility and implement them if necessary.

The Federal Ministry of Education, Science and Research and the Federal Ministry of Agriculture, Forestry, Regions and Water Management should examine the transfer of tasks to the Boards of Education in their areas of responsibility and implement them if necessary.

The Federal Ministry of Education, Science and Research, all provinces and all Boards of Education should strive for cost neutrality in line with the objective of setting up the Boards of Education.

All Boards of Education should work with the provinces to complete the resource, objective and performance plan, including appendices, completely and correctly, thus ensuring an accurate representation of resources. In addition, the Federal Ministry of Education, Science and Research should develop key figures in the medium term to assess the workload of the Boards of Education when the cost and performance accounting is available, in order to better monitor the goal of increasing effectiveness and efficiency in education administration.

All Boards of Education should work together with the Federal Ministry of Education, Science and Research to clarify the extent to which measures to support organisational change still need to be taken in the presidential and pedagogical service areas in order to ensure that the reforms are supported and adequately implemented by staff.

### Web Access link (in English or in the national language)

[https://www.rechnungshof.gv.at/rh/home/home/2023\\_3\\_Bildungsdirektionen.pdf](https://www.rechnungshof.gv.at/rh/home/home/2023_3_Bildungsdirektionen.pdf)

## **School Operation during the COVID-19 Pandemic**

### Type of the audit

Performance audit / systemic audit of the topic

### Audited period / year of report publication

2020 - 2021 / the audit report published in 2023

## Audit objective

Assessment of

- the legal framework for school operations
- the payments related to the COVID-19 pandemic and their budgetary treatment
- the procurement procedures, the health precautions in schools, in particular the implementation of comprehensive testing, as well as
- the accompanying measures in schools (e.g. for psychosocial health) and the other measures (e.g. public relations and communication)

The ACA audited *“School Operation during the COVID-19 Pandemic”* upon a request of MPs. The audit request covered 19 questions about the procurement procedures of the Federal Ministry of Education, Science and Research in connection with the COVID-19 Pandemic.

## Key questions asked (performance audit)

- Analysis of the health care measures including student and teacher testing (in particular the testing strategies) of the Federal Ministry of Education, Science and Research (BMBWF) in the context of the COVID-19 pandemic
- How were the tests carried out at the schools?
- Have the health regulations been adhered to?
- Analysis of the BMBWF's ICT measures, in particular to maintain and support teaching in the COVID-19 pandemic (excluding measures under DigiSchG)
- Analysis of (other) procurements by the BMBWF relating to the COVID-19 pandemic
- Has the financing of planned measures been brought forward or facilitated under the pretext of the COVID-19 pandemic?
- Assessment of compliance with public procurement law regarding these procurements
- Presentation and assessment of the financing of the measures
- Analysis of shareholder subsidies to the Österreichische Mensen Betriebsgesellschaft mbH in the context of the COVID-19 pandemic

## Main findings/problems/shortcomings identified

When the COVID-19 pandemic started, the Federal Ministry of Education, Science and Research introduced several measures to keep schools operating, through both classroom and distance learning. These were mainly aimed at keeping schools open.

Many new regulations were adopted and others amended in the schools sector, which placed a heavy burden on the authorities concerned.

The Ministry received more than EUR 300 million from the COVID-19 Crisis Management Fund in 2020 and 2021. It spent most of this on antigen and PCR tests for around 1.14 million students.

The Ministry derogated unlawfully from an existing framework agreement by using a negotiated procedure for the first call for tenders for PCR tests. This resulted in a fine of EUR 850,000.

The average cost per antigen and PCR test under the Ministry's testing programs was lower than under other programs. However, performance issues arose with the Ministry's PCR tests in autumn 2021, as well as major quality issues in early 2022.

The Ministry failed to properly monitor how many antigen tests had been used and how many were left in stock. Of the almost one million antigen tests delivered to schools in 2021, only around 64 % were accounted for.

Two public authorities were responsible for (partial) closures of schools: the school authority and the health authority, whose activities partly overlapped during the pandemic. In one province, decisions on public health measures (such as moving classes online) were left in the hands of school

managements without any legal basis, even though such decisions could have been made by the school authority.

#### Recommendations provided

- to establish a framework for cooperation between school authorities and other authorities during crises, with clear procedures and responsibilities both for the necessary measures and external communication
- to use the services of its in-house Procurement Law Department, particularly for complex legal issues, when conducting procurement procedures
- To give schools specific instructions on monitoring and inventory management before materials such as antigen tests are procured and delivered. The use of antigen tests or similar items intended for schools should also be regulated, to ensure they are used only for their intended purpose
- to perform timely cost-benefit analyses of future testing in schools, taking into account all other pandemic management measures as well as international experience
- in tender documentation for complex services such as large-scale PCR testing, the Federal Ministry of Education, Science and Research and the national procurement agency give appropriate weighting to criteria on quality and implementation plans.

#### Web Access link (in English or in the national language)

[https://www.rechnungshof.gv.at/rh/home/home/2023\\_24\\_Schulbetrieb\\_COVID.pdf](https://www.rechnungshof.gv.at/rh/home/home/2023_24_Schulbetrieb_COVID.pdf)

Also available at the Contact Committee's Website in the COVID-19 Compendium:

[https://www.eca.europa.eu/sites/CC/en/Documents/Covid\\_19/SAI-reports/SAI\\_AT\\_schools\\_EN.pdf](https://www.eca.europa.eu/sites/CC/en/Documents/Covid_19/SAI-reports/SAI_AT_schools_EN.pdf)

### **Administrative support staff at schools providing general compulsory education**

#### Type of the audit

Performance audit / systemic audit of the topic

#### Audited period / year of report publication

2017 - 2022 / the audit report published in 2024

#### Audit objective

Evaluation of responsibilities and competences regarding administrative support staff at schools providing general compulsory education.

Especially assessment of

- the need for administrative support staff
- the costs of administrative support staff
- the funding and utilization of the various individual models
- the provision of administrative support staff
- the administrative support staff employed

#### Key questions asked (performance audit)

- Responsibility for administrative support staff, in particular funding
- Consequences of the fragmentation of competencies regarding schools providing general compulsory education
- Analysis of the need for administrative support staff (school size, type of school, etc.)
- Assessment of the models: (processing, scope, costs, utilization)
- Evaluation of alternative models (federal agency)
- Analysis of the support staff deployed: extent, costs, benefits

### Main findings/problems/shortcomings identified

Schools providing general compulsory education in Austria lacked administrative support staff. The federal government and the public employment service initiated a temporary model to ensure the provision of administrative support staff for these school type.

In 2022 a total of 362 full-time equivalents were employed. An online survey conducted by the ACA revealed an overwhelming need for administrative support. Beginning in school year 2022/23 the federal government allocated a maximum of EUR 15 million (two thirds) and the provinces a maximum of EUR 7.50 million (one third) for the provision of administrative support staff at schools providing general compulsory education - a total of 665 full-time equivalents - to disburden school principals. Allocating administrative support to all schools providing general compulsory education in Austria would require 1,024 full-time equivalents per school year.

Nationwide and in three provinces audited there were a total of at least four models regarding the provision of administrative support staff at schools providing general compulsory education.

### Recommendations provided

- Determination of a model for the employment of administrative support staff at schools providing general compulsory education and introduce it throughout Austria on a statutory basis. This model should ensure that equal and needs-based conditions are in place for the provision
- of administrative support throughout Austria.
- Clarifying the legal situation as to whose responsibility it is to provide administrative support staff at schools providing general compulsory education. As a result, a legal basis for the employment of administrative support staff should be established.
- Evaluation which public schools providing general compulsory education were already provided with administrative support staff by the municipalities.
- Monitoring the utilization of the funding resulting from the 2017 Financial Equalization Act and providing this funding-possibility for administrative support staff in the sense of equal treatment for all schools providing general compulsory education
- In view of the high demand for administrative support in schools providing general compulsory education, schools should be specifically informed about all options for obtaining administrative support staff until an Austria-wide model is introduced. This should simplify access to administrative support staff.

### Web Access link (in English or in the national language)

[https://www.rechnungshof.gv.at/rh/home/home/2024\\_14\\_Administration\\_Pflichtschulen.pdf](https://www.rechnungshof.gv.at/rh/home/home/2024_14_Administration_Pflichtschulen.pdf)

## **8-Point Plan for Digital Learning**

### Type of the audit

Performance audit / systemic audit of the topic

### Audited period / year of report publication

2020 - 2023 / the audit report published in 2024

### Audit objective

Evaluating the situation and measures regarding the "8-Point Plan", a program to increase digitalization in schools.

Especially, assessment of the

- initial situation prior issuing the program
- disbursements of digital devices for pupils
- implementation of digital education in lessons
- the analysis of pupils' digital skills

### Key questions asked (performance audit)

In addition to the Federal Ministry of Education, Science and Research, the ACA audited the Lower Austrian and Carinthian Boards of Education. Assessments were made on the

- status of implementation of the 8-Point Plan for digital education
- analysis of the procurement of pupils' devices
- financing from the EU Recovery and Resilience Facility
- problems with delivery
- handling of deductibles
- organization of training and further education of teachers
- benefits of digital education for pupils

### Main findings/problems/shortcomings identified

The Federal Ministry of Education, Science and Research disbursed EUR 140.88 million in connection with the 8-Point Plan. Digital devices accounted for the major part of the costs (EUR 119.67 million). The device initiative aims to provide students with appropriate equipment from fifth grade onwards.

However, the ministry failed to ensure a standardized initial configuration and actual use of the procured digital end devices. For example, the Carinthian Board of Education had a survey carried out to determine whether the classroom devices had been set up in federal schools. Four per cent of the classroom devices in federal schools were not set up until the survey in September 2023. No information could be obtained in the case of a further eleven per cent. Thus, 15 per cent of these classroom devices had not been verifiably activated in Carinthia before the ACA's audit.

The Lower Austrian Board of Education, did not have a centralized overview of the use of classroom devices.

The Federal Ministry of Education, Science and Research did not set standards for the pedagogical use of digital devices. As a result, there were huge discrepancies in digital teaching. Neither the Federal Ministry of Education, Science and Research nor the two audited boards of education were able to produce an overview of teachers' digital skills. Therefore, it remained unclear whether they possessed the necessary skills to deliver high-quality lessons supported by information technology.

For the expansion of the basic school IT infrastructure, the Lower Austrian Board of Education procured

active and passive components with a total contract value of EUR 4.93 million from one company. This does not comply with public procurement regulations. In addition, it commissioned both the consulting and execution services from the same company. Fair competition and the principles of public procurement law were thus jeopardized.

### Recommendations provided

The Federal Ministry of Education, Science and Research should

- set suitable targets and define indicators for important projects in order to monitor the success of the measures
- in the case of projects where delays and cost increases are becoming apparent, alternatives up to a temporary halt of the project should be explored.

The Federal Ministry of Education, Science and Research should work with the Boards of Education to

- set up a central evaluation for the standardized initial configuration and use of the digital end devices. Subsequently, the use of digital devices should be ensured
- should regularly assess the digital skills of pupils at lower secondary level in order to obtain a meaningful data basis. In doing so, it would be necessary to examine whether existing instruments could be used, such as the competence measurement tool digi.check or the national individual competence measurement iKMPLUS.

The Federal Ministry of Education, Science and Research and the Boards of Education for Carinthia and Lower Austria should obtain an overview of teachers' digital skills. Tools such as digi.checkP should be used for this purpose. The results would be used to adapt the further and continuing education programs in the field of digitalisation.

### Web Access link (in English or in the national language)

[https://www.rechnungshof.gv.at/rh/home/news/Meldungen\\_2024/8-Punkte-Plan\\_fuer\\_eine\\_digitale\\_Schule- Auswirkungen\\_auf.html](https://www.rechnungshof.gv.at/rh/home/news/Meldungen_2024/8-Punkte-Plan_fuer_eine_digitale_Schule- Auswirkungen_auf.html)

## Croatia – Supreme Audit Office of the Republic of Croatia

### **Financial Audit Report of Kindergartens**

#### Type of the audit

Financial audit / audit in municipalities

#### Audited period / year of report publication

2020 / the audit report published in 2021

#### Audit objective

1. Verify the truthfulness and reliability of the financial statements
2. Analyse the achievement of revenues and receipts, as well as expenditures and outlays, in accordance with the plan
3. Verify the compliance of operations with laws and other regulations
4. Verify and assess the effectiveness of the use of funds
5. Verify other activities related to the Kindergarten's operations

#### Main findings/problems/shortcomings identified

##### Planning and Execution of the Plan:

Unbalanced financial plans, missing funding sources in annual work plans, discrepancies between planned and actual expenditures, incomplete work reports.

##### Internal Control System:

Unsatisfactory internal control systems leading to various operational irregularities.

##### Accounting and Financial Reporting:

Missing or incomplete analytical records, incorrect expense recording, improper asset and liability recording, lack of depreciation calculation, unreliable accounting documents, inadequate inventory practices, insufficient documentation of off-balance sheet items, non-compliant financial statement notes.

##### Employee Expenses:

Non-harmonization of Rules of Procedure with Collective Agreement, undetermined salary calculation base.

##### Public Procurement:

Incomplete procurement plans, outdated contract registers, missing information in cost lists, excessive use of direct contracting, non-compliance with public procurement principles, inaccurate reporting. Incomplete procurement plans, outdated contract registers, missing information in cost lists, excessive use of direct contracting, non-compliance with public procurement principles, inaccurate reporting.

##### Scope and Internal Organization:

Exceeding the set standard for size and number of groups, requiring further division into smaller groups.

##### Publication of Data on the Website:

Missing work reports, financial plans and other relevant documents on the website.

##### Governing Board Fees:

Unclear documentation regarding the payment of Governing Board fees.

## Recommendations provided

### Planning and Execution of the Plan:

Balance financial plans, include funding sources in annual work plans, ensure accuracy in expenditure recording, improve work report completeness.

### Internal Control System:

Improve self-assessment of internal control systems, focus on preventing errors and ensuring operational regularity.

### Accounting and Financial Reporting:

Maintain proper analytical records, correct expense and asset recording, calculate depreciation, use reliable accounting documents, conduct regular inventories, improve documentation practices, ensure compliance of financial statement notes.

### Employee Expenses:

Harmonize Rules of Procedure with Collective Agreement, determine salary calculation base.

### Public Procurement:

Update procurement plans, maintain contract registers, provide complete information in cost lists, promote market competition, comply with public procurement principles, improve reporting accuracy.

### Scope and Internal Organization:

Harmonize activities with the National Pedagogical Standard for Pre-school Education.

### Publication of Data on the Website:

Publish information on the website according to the Right to Information Act.

### Governing Board Fees:

Re-examine the calculation and payment of Governing Board fees.

## Web Access link (in English or in the national language)

[https://www.revizija.hr/UserDocImages/izvjesca-novo/Revizija%20-%202021/IZVJESCA\\_O\\_OBAVLJENIM\\_REVIZIJAMA/FINANCIJSKE\\_REVIZIJE/PRORA%C4%8CUNSKI\\_KORISNICI\\_LOKALNIH\\_JEDINICA/DJE%C4%8CJI%20VRTI%C4%86%20CVR%C4%8CAK%20VIROVITICA.pdf](https://www.revizija.hr/UserDocImages/izvjesca-novo/Revizija%20-%202021/IZVJESCA_O_OBAVLJENIM_REVIZIJAMA/FINANCIJSKE_REVIZIJE/PRORA%C4%8CUNSKI_KORISNICI_LOKALNIH_JEDINICA/DJE%C4%8CJI%20VRTI%C4%86%20CVR%C4%8CAK%20VIROVITICA.pdf)

[https://www.revizija.hr/UserDocImages/izvjesca-novo/Revizija%20-%202021/IZVJESCA\\_O\\_OBAVLJENIM\\_REVIZIJAMA/FINANCIJSKE\\_REVIZIJE/PRORA%C4%8CUNSKI\\_KORISNICI\\_LOKALNIH\\_JEDINICA/DJE%C4%8CJI%20VRTI%C4%86%20NOVA%20GRADI%C5%A0KA.pdf](https://www.revizija.hr/UserDocImages/izvjesca-novo/Revizija%20-%202021/IZVJESCA_O_OBAVLJENIM_REVIZIJAMA/FINANCIJSKE_REVIZIJE/PRORA%C4%8CUNSKI_KORISNICI_LOKALNIH_JEDINICA/DJE%C4%8CJI%20VRTI%C4%86%20NOVA%20GRADI%C5%A0KA.pdf)

[https://www.revizija.hr/UserDocImages/izvjesca-novo/Revizija%20-%202021/IZVJESCA\\_O\\_OBAVLJENIM\\_REVIZIJAMA/FINANCIJSKE\\_REVIZIJE/PRORA%C4%8CUNSKI\\_KORISNICI\\_LOKALNIH\\_JEDINICA/DJE%C4%8CJI%20VRTI%C4%86%20RADOST,%20SPLIT.pdf](https://www.revizija.hr/UserDocImages/izvjesca-novo/Revizija%20-%202021/IZVJESCA_O_OBAVLJENIM_REVIZIJAMA/FINANCIJSKE_REVIZIJE/PRORA%C4%8CUNSKI_KORISNICI_LOKALNIH_JEDINICA/DJE%C4%8CJI%20VRTI%C4%86%20RADOST,%20SPLIT.pdf)

[https://www.revizija.hr/UserDocImages/izvjesca-novo/Revizija%20-%202021/IZVJESCA\\_O\\_OBAVLJENIM\\_REVIZIJAMA/FINANCIJSKE\\_REVIZIJE/PRORA%C4%8CUNSKI\\_KORISNICI\\_LOKALNIH\\_JEDINICA/DJE%C4%8CJI%20VRTI%C4%86%20RIJEKA.pdf](https://www.revizija.hr/UserDocImages/izvjesca-novo/Revizija%20-%202021/IZVJESCA_O_OBAVLJENIM_REVIZIJAMA/FINANCIJSKE_REVIZIJE/PRORA%C4%8CUNSKI_KORISNICI_LOKALNIH_JEDINICA/DJE%C4%8CJI%20VRTI%C4%86%20RIJEKA.pdf)

[https://www.revizija.hr/UserDocImages/izvjesca-novo/Revizija%20-%202021/IZVJESCA\\_O\\_OBAVLJENIM\\_REVIZIJAMA/FINANCIJSKE\\_REVIZIJE/PRORA%C4%8CUNSKI\\_KORISNICI\\_LOKALNIH\\_JEDINICA/DJE%C4%8CJI%20VRTI%C4%86%20ZEKO,%20SLATINA.pdf](https://www.revizija.hr/UserDocImages/izvjesca-novo/Revizija%20-%202021/IZVJESCA_O_OBAVLJENIM_REVIZIJAMA/FINANCIJSKE_REVIZIJE/PRORA%C4%8CUNSKI_KORISNICI_LOKALNIH_JEDINICA/DJE%C4%8CJI%20VRTI%C4%86%20ZEKO,%20SLATINA.pdf)

## Estonia – National Audit Office of Estonia

### *Designing the upper secondary school network*

#### Type of the audit

Other product (overview, assessment, other) - a complex of performance audit and overview / systemic audit of the topic

#### Audited period / year of report publication

2010 - 2020 / the audit report published in 2022

#### Audit objective

The purpose of the audit was to assess whether the activities of the Ministry of Education and Research have contributed to the reorganization of the upper secondary school network and whether the establishment of state upper secondary schools has achieved the desired results.

The audit examined the activities of the Ministry of Education and Research and local governments in shaping the network of municipal and state-owned general education schools during the period 2010 - 2020. The audit assessed Ministry of Education and Research activities in guiding the process of reorganizing the upper secondary school network and achieving the goals of establishing state upper secondary schools. The audit provided an overview of local government representatives' assessments of the process, current state, results and obstacles in reorganizing the upper secondary school network.

The audit included upper secondary schools owned by the state and local governments, excluding schools for students with special needs (HEV schools), adult upper secondary schools, vocational schools, and private schools.

#### Key questions asked (performance audit)

Main Question:

Has the activity of the Ministry of Education and Research in reorganising the upper secondary school network led to the desired results?

Sub-questions:

- Has the Ministry of Education and Research contributed to the restructuring of the upper secondary school network?
- Has the establishment of state upper secondary schools achieved the expected results?

#### Main findings/problems/shortcomings identified

The school network should evolve in line with changes in the number and location of students. Everyone agrees with that. However, the Ministry of Education and Research (MER) and the local authorities have not reached a consensus on issues of the development of the rest of the upper secondary school network. The MER wants to concentrate education and has established state upper secondary schools in county centres. However, many municipalities continue to run small municipal upper secondary schools because there are no clear criteria for the quality and availability of general secondary education as a basis for continuing or closing schools. In addition, local governments question whether their students would be provided with enough student places in state upper secondary schools and whether well-functioning transport and accommodation would be provided.

In the light of these and other problems, streamlining the upper secondary school network, which has lasted for more than a decade, has become a drifting policy process. In other words, development has been slow, and it is far from certain that it will reach its destination when previous approaches continue to prevail. Redesign of the upper secondary school network is hindered by the different views of the state and local authorities on the future of specific schools and the upper secondary school network as a whole. The solution of the problem is also impeded by diffused responsibility – both the state and local authorities are accountable for the upper secondary school network.

Main audit observations were the following:

1. The need to reform the upper secondary school network has been acknowledged by both the state and local authorities, the goals are in place on paper, but there is a gap between the intentions and their implementation.
2. There are no clear criteria for the quality and availability of general secondary education, which would be the basis for streamlining the upper secondary school network. The MER and local authorities do not have an agreement on how many student places within general secondary education are needed in every county, and how these places will be provided for every pupil interested in obtaining general secondary education in the future.
3. The experience of setting up state upper secondary schools shows that students are satisfied, although some goals such as the occupancy of student places, efficient use of space and compliance with teachers' qualification requirements have not yet been 100 per cent achieved.

### Recommendations provided

The National Audit Office recommends to the Minister of Education and Research:

- to decide which level of government is responsible for offering the opportunity to acquire general secondary education, to agree on the organisation of the transition to the system with one responsible body, to prepare the necessary draft legal enactments and submit them to the Parliament for decision;
- to focus the development of the upper secondary school network on provision of uniform requirements for the quality and availability of general secondary education, to agree on these requirements with local authorities, to ensure the necessary counselling to meet the requirements, and to introduce systematic quality supervision (regardless of school ownership);
- to create a detailed plan for streamlining the upper secondary school network, which includes at least the following: the number and locations of upper secondary schools by counties and local authorities, measures to ensure student places and support services (transport, accommodation), a description of the arrangements for integrating vocational and secondary education and implementing amendments.

### Web Access link (in English or in the national language)

<https://www.riigikontroll.ee/tabid/206/Audit/2549/OtherArea/1/language/et-EE/Default.aspx>

## Israel - State Comptroller's Office

### ***Budgeting the Activities of Recognized Non-State Educational Institutions and their Supervision by the Local Authorities***

#### Type of the audit

Performance audit / systemic audit of the topic

#### Audited period / year of report publication

July - October 2020 / the audit report published in 2021

#### Audit objective

1. To assess budgeting practices of these activities
2. To examine infrastructure of these institutions
3. To monitor fund usage of the budgets transferred by the local authorities
4. To evaluate property allocation for these institutions by the local authorities
5. To check licensing and safety

#### Key questions asked (performance audit)

1. How do local authorities budget for Recognized Non-State (RNS) educational institutions and what is the scope of this budgeting?
2. What is the inventory of buildings and infrastructure used by RNS institutions and are there any gaps or deficiencies?
3. How do local authorities monitor the use of funds transferred to RNS institutions to ensure they are used appropriately?
4. How do local authorities allocate property for the activities of RNS institutions and are these allocations conducted according to proper procedures?
5. What is the licensing status of RNS institutions and are there any safety concerns?

#### Main findings/problems/shortcomings identified

##### Financial Investment Disparities:

There is a significant gap in the financial investment per student between local authority schools and RNS institutions. The investment per student in local authority schools ranged from NIS 1,000 to NIS 6,000, while for RNS students, it ranged from NIS 257 to NIS 2,567 (in the year 2020 the average exchange rate Euro to NIS was about 3.92).

##### Infrastructure Gaps:

Many RNS institutions lack adequate facilities such as sports fields, gyms and computer classrooms. Some institutions use community facilities, but these are not always conveniently located.

##### Unclear Budgeting Guidelines:

There is a lack of clear guidelines for local authorities on how to budget for RNS institutions, leading to inconsistencies and a lack of transparency.

##### Inconsistent Budgeting Practices:

Different local authorities have varied approaches to budgeting RNS institutions. Some did not budget for ancillary services as required and others did not budget at all.

#### Supervision and Monitoring Deficiencies:

Local authorities need to improve their supervision and monitoring of the funds transferred to RNS institutions to ensure they are used appropriately.

#### Property Allocation Issues:

There were deficiencies in how some local authorities allocated real estate to RNS institutions, with some not following proper procedures.

#### Licensing and Safety Concerns:

Only half of the RNS institutions examined had long-term licenses, indicating potential issues with long-term planning and safety.

### **Recommendations provided**

#### Regulation and Clarification:

The Ministry of Education, in collaboration with the Ministry of Interior, should clarify the rules for local authorities when budgeting RNS institutions. This includes establishing a supplementary budgeting mechanism to promote equality and transparency.

#### Approval of Budgeting Policies:

Local authorities should seek approval for their budgeting policies for RNS institutions from their respective councils and ensure compliance with these policies.

#### Improved Supervision:

Local authorities should enhance their supervision and monitoring of the additional budgets transferred to RNS institutions to ensure funds are used for their intended purposes.

#### Address Infrastructure Gaps:

Local authorities should examine and address gaps in the buildings and infrastructure of RNS institutions when planning the deployment of public buildings adjacent to schools.

#### Online Reporting:

The Ministries of Education and Interior should consider implementing an online reporting system for local authorities to report their participation and the participation of school owners in the budgeting of all educational institutions within their territory.

#### **Web Access link (in English or in the national language)**

<https://www.mevaker.gov.il/sites/DigitalLibrary/Documents/2021/Shilton/EN/2021-Shilton-203-Tiktzuv-Taktzir-EN.pdf>

## **Maintenance and Safety of Educational Institutions – Secondary Schools**

#### **Type of the audit**

Performance audit / systemic audit of the topic

#### **Audited period / year of report publication**

May to November 2022 / the audit report published in 2023

### Audit objective

1. To assess the budget allocation by local authorities for school maintenance and its usage.
2. To examine whether local authorities have established procedures for maintaining educational institutions and how responsibilities are divided.
3. To investigate recurring safety issues in schools and assess how effectively local authorities address these hazards.
4. To assess the physical condition of school buildings and facilities, identifying any significant maintenance deficiencies.
5. To evaluate the adequacy of financial aid for summer renovations and how well these renovations meet the schools' needs.
6. To check the safety of access roads and parking areas at schools.
7. To identify safety deficiencies in school laboratories and ensure they are addressed promptly.

### Key questions asked (performance audit)

1. Are local authorities transferring the full budget allocations for school maintenance to the schools and are these allocations determined and distributed?
2. Do local authorities have written procedures for the maintenance of educational institutions and how is the division of responsibility for maintenance work defined?
3. How do local authorities manage and rectify safety deficiencies in schools? Are recurring safety issues being addressed promptly?
4. What are the conditions of the school buildings and facilities?
5. Are there significant maintenance deficiencies such as leaks, dampness and malfunctioning equipment?
6. How adequate is the financial aid provided for summer renovations compared to the actual needs of the schools?
7. Are the access roads and parking areas of schools safe for students and staff?
8. What safety deficiencies exist in school laboratories and how are they being addressed?

### Main findings/problems/shortcomings identified

#### Budget Allocation Issues:

Some local authorities did not transfer the full budget allocations for maintenance to the schools.

#### Lack of Procedures:

Several local authorities lacked written procedures for school maintenance.

#### Safety Deficiencies:

Many schools had recurring safety deficiencies, such as unprotected doors, unsecured cabinets and electrical hazards.

#### Infrastructure Problems:

Schools faced issues like leaking roofs, damp walls, neglected toilets and malfunctioning air conditioners.

#### Inadequate Summer Renovations:

The financial aid provided for summer renovations was insufficient compared to the actual needs of the schools.

#### Access and Parking Hazards:

Some schools had unsafe access roads and parking areas that posed safety risks.

### Recommendations provided

**Regulation and Clarification:** The Ministry of Education, in collaboration with the Ministry of Interior, should clarify the rules for local authorities when budgeting RNS institutions. This includes establishing a supplementary budgeting mechanism to promote equality and transparency.

**Approval of Budgeting Policies:** Local authorities should seek approval for their budgeting policies for RNS institutions from their respective councils and ensure compliance with these policies.

**Improved Supervision:** Local authorities should enhance their supervision and monitoring of the additional budgets transferred to RNS institutions to ensure funds are used for their intended purposes.

**Address Infrastructure Gaps:** Local authorities should examine and address gaps in the buildings and infrastructure of RNS institutions when planning the deployment of public buildings adjacent to schools.

**Online Reporting:** The Ministries of Education and Interior should consider implementing an online reporting system for local authorities to report their participation and the participation of school owners in the budgeting of all educational institutions within their territory.

### Web Access link (in English or in the national language)

<https://library.mevaker.gov.il/sites/DigitalLibrary/Documents/2023/2023-Shilton/EN/2023-Shilton-304-Schools-Taktzir-EN.pdf>

## Latvia – State Audit Office of Latvia

### **■ Does the child with special needs have the opportunity to receive an education that meets his or her abilities, needs and the best interests of the child?**

#### Type of the audit

Performance audit / systemic audit of the topic

#### Audited period / year of report publication

01.01.2017 - 31.12.2019 / the audit report published in 2021

#### Audit objective

The objective of the audit was to assess whether the activities of institutions involved in the development, implementation and supervision of education policy were effective (achieved the policy's set goals) and efficient (whether better results could be achieved using the same resources).

Additionally, the audit aimed to determine whether these activities aligned with the best interests of a child with special needs, meaning they were sufficient (all possible actions that were feasible at the time have been taken) and ensured that the child received an education appropriate to their abilities (the most suitable educational program was implemented) and needs (necessary support measures were provided, the required environment and its adaptations were ensured, and a family-like environment was maintained, including ensuring that the child was not forced to live separately from their family during his/her education).

#### Key questions asked (performance audit)

The audit addressed several key questions, including whether the Pedagogical Medical Commission aligned with the best interests of the child in providing recommendations on special education programs and support measures and if children with special needs had access to the necessary special education in the municipality in which they resided.

It also examined how effectively educational institutions implemented special education programs, whether living in a boarding facility during the school year was in the best interests of children with special needs, and if vocational education programs for young people with special needs met their best interests and goals.

Finally, the report evaluated whether the current oversight model was effective in ensuring the provision of education that aligned with the best interests of children with special needs.

#### Main findings/problems/shortcomings identified

The conclusions indicate the indifference and the lack of interest of the responsible institutions in solving the issues of children with special needs.

The audit identified deficiencies not only in such basic cases as time spent on important decisions for the child's education, physical access to decision-making places, targeted collection and use of child-relevant information, but also on more serious issues such as boarding schools with unacceptable living conditions which still isolated children from family and society as a whole.

The auditors have also found that the vocational education curricula that young people with special

needs can master do not always match their abilities and interests and are often taught just for show and thus do not promote young people's independence and ability to participate in social and work life. Therefore, decisive action at all levels of government is urgently needed to address this area.

### Recommendations provided

Based on the audit findings, the Ministry of Education and Science, as the leading public administration institution in education, has been provided with 17 recommendations.

The audit offers several recommendations to improve the education and support for children with special needs. First, it suggests enhancing the process of providing Pedagogical Medical Commission opinions to ensure children receive a curriculum that suits their health, abilities and development, with necessary support provided in a timely manner. It also emphasizes the need to improve the process of determining and evaluating support services in educational institutions, thereby ensuring continuity of support for children with special needs throughout their education.


The report recommends restricting the use of boarding schools to address social issues within families, ensuring that they are only used when necessary to provide education that matches a child's abilities and needs. In such cases, the report advises specifying the appropriate living conditions and services for different age groups in these facilities.

In terms of vocational education, the audit advocates for the development of curricula that cater to the interests of young people with special needs and meet the needs of potential employers. It also suggests assessing a learner's suitability for their chosen profession before enrolment and providing support for future employment through the State Employment Agency after graduation.

Finally, the audit calls for improvements in the oversight of special education by ensuring that the Ministry of Education and Science has accurate and up-to-date information on the education process and that the activities of boarding schools are properly monitored.

### Web Access link (in English or in the national language)

<https://lrvk.gov.lv/en/audit-summaries/audit-summaries/does-the-child-with-special-needs-have-the-opportunity-to-receive-an-education-that-meets-his-or-her-abilities-needs-and-the-best-interests-of-the-child>

 ***Have the actions taken by the responsible institutions to ensure the renewal and persistence in teaching profession of general education institutions been effective?***

### Type of the audit

Performance audit / systemic audit of the topic

### Audited period / year of report publication

01.01.2018 – 30.06.2023 / the audit report published in 2024

### Audit objective

In the audit, the State Audit Office of Latvia evaluated the process for planning the demand for teachers and ensuring the supply and analysed what improvements could be made to take better care to ensure that teachers stay in the profession.

### Key questions asked (performance audit)

- Has an effective system for planning and ensuring a continuous supply of teachers been established in Latvia?
- Have the conditions been created to support the retention of teachers in primary education, general basic education and general secondary education?

### Main findings/problems/shortcomings identified

The activities carried out by the Ministry of Education and Science together with the founders and managers of educational institutions have not been effective enough to ensure the training of teachers necessary for the sector and to promote that they stay in the profession.

33% of young teachers leave the education sector within the first five years.

Continuous changes in the education system, lack of teaching materials, dissatisfaction with pay and uncertainty of the future (in connection with the planned reforms) are just some of the reasons why the surveyed educators have wanted to terminate their employment during the 2023/2024 academic year.

The financing model "*A student in a local or regional government*" does not provide a clear, transparent calculation of financing and is not based on the evaluation of the work of teachers.

Reorganization of the school network was carried out only "on paper" in some local and regional governments included in the audit sample.

### Recommendations provided

The Ministry of Education and Science was given the following recommendations:

1. Establish an effective system for planning and ensuring the continuous supply of teachers; create a sustainable professional support system in cooperation with local and regional governments.
2. Establish a salary system for teachers that provides teachers with a competitive salary, 28% for primary education teachers and 39% for secondary education teachers above the average salary in the public sector.
3. Perform the necessary actions and set requirements within the scope of their competence so that the founders of educational institutions and educational institutions themselves provide the establishment of a sustainable network of educational institutions in general education within the scope of their competence.
4. Take the necessary actions and set requirements within the scope of their competence so that the founders of educational institutions and educational institutions themselves ensure the balancing of the workload of teachers within the scope of their competence by reaching the average level determined in OECD countries.

### Web Access link (in English or in the national language)

<https://www.lrvk.gov.lv/en/audit-summaries/audit-summaries/have-the-actions-taken-by-the-responsible-institutions-to-ensure-the-renewal-and-persistence-in-teaching-profession-of-general-education-institutions-been-effective>

## **Providing a distance learning process during an emergency**

### Type of the audit

Other product (overview, assessment, other) / systemic audit of the topic

### Audited period / year of report publication

12.03.2020 - 20.06.2020 / the audit report published in 2020

### Audit objective

The key audit matter is the justification and actual expenditure of additional funds allocated to address the consequences of COVID-19.

To provide information on the key audit matter raised in the financial audit *“On the accuracy of the 2020 annual report of Ministry of Education and Science”*, that is, the solidity and actual spending of the requests for additional funds allocated to address the consequences of COVID-19, the State Audit Office performed an audit and drafted an interim report on the actual spending of funding in the amount of 568,368 euros allocated to the Ministry from the State Budget Program *“Contingency Funds”* for the following measures:

1. 203,160 euros for the purchase of smart devices required for the distance learning process;
2. 365,208 euros for the production and distribution of audio-visual content for distance learning on free-to-air television channels and for the development of an Internet platform and digital solutions.

### Main findings/problems/shortcomings identified

The Ministry has ensured the purchase of the necessary goods and services to overcome the COVID-19 crisis and prevent its consequences, however, the audit did not provide sufficient assurance whether the Ministry's actions with the state budget funds to ensure distance learning were economical and efficient in all cases due to the following:

1. At least 295 smart devices worth 28,665 euros purchased by the Ministry were not handed over to learners, but remained at the disposal of individual local or regional governments;
2. A payment of 475 euros was made for unreceived sign language interpretation for 13 lectures in the project *“Tava klase”* (Your class).

### Recommendations provided

The audit provided one recommendation, the implementation of which would result in the recovery of the state budget funds of 475 euros, which had been paid for non-received sign language interpretation for 13 lectures within the project *“Tava klase”*.

### Web Access link (in English or in the national language)

<https://lrvk.gov.lv/en/audit-summaries/audit-summaries/providing-a-distance-learning-process-during-an-emergency>

## Lithuania – National Audit Office of Lithuania

### ***Do the Changes in Education Determine Pupils' Better Learning Achievements?***

#### Type of the audit

Performance audit / systemic audit of the topic

#### Audited period / year of report publication

2016 – 2019, but we have also used data from previous years and 2020 to perform a more accurate assessment / the audit report published in 2020

#### Audit objective

The objective of the audit was to assess whether progress in pre-school and general education is ensured. We chose to assess it according to the indicator of quality assessment of education – pupils' educational achievements.

#### Key questions asked (performance audit)

Key audit questions:

- whether the use of funds of educational institutions is effective
- whether educational activities are organised in order to improve pupils' learning achievements in a balanced way
- whether educational employees are remunerated in compliance with the requirements of legal acts

#### Main findings/problems/shortcomings identified

The progress of pre-school and general education is not sufficient. The number of pupils and educational institutions is decreasing, funding for education is growing, but the gap between the learning achievements of pupils growing in a favourable and unfavourable social, economic and cultural environment and attending urban and rural schools has not significantly decreased. Results from PISA, TIMSS, PUPP and NMPP show that pupils' learning achievements have remained unchanged. Socioeconomic and geographical factors continue to significantly impact learning outcomes.

Among municipalities, the share of expenditure per pupil for school maintenance differed up to 4.3 times, and less than a third of municipalities allocated additional funding for incomplete classes, failing to ensure equal quality education.

There were no measures in the country to reduce the gap and to ensure equal quality education. The "quality basket" project was initiated, but its results are yet to be seen. Pre-school education remains insufficiently exploited: 62% of assessed municipalities did not intend compulsory pre-school education for any child at social risk and 64% of children needing transportation to pre-school were not transported.

Not all schools monitor the individual progress of pupils, are adequately equipped with modern tools, or provide necessary support. The pupil-to-computer ratio remains high (5:1 on average, 9:1 in some schools) and only 12 out of 57 schools have natural science laboratories. Schools do not always provide consultation opportunities and pupils who live far from school are often unable to attend after-school

consultations.

Improved legal provisions on the remuneration of educators do not sufficiently ensure clarity and transparency in their application. While additional funding and legal changes aimed to increase teachers' salaries to EUR 1,289 (including taxes) in 2020, only 35% of teachers in general education schools earned this amount, as it required a full-time workload. More than 65% of teachers work less or more than full-time, but current regulations do not define workload structures and over 45% of audited schools lack clear internal criteria for remuneration decisions.

### Recommendations provided

A total of 17 recommendations were issued to the Ministry of Education, Science and Sport: 14 focused on improving the regulation of teachers' workload and remuneration, all of which have been implemented.

The remaining three aimed to reduce disparities in pupil's achievement. Progress has been made, including the elimination of combined 5th–8th grade classes and the introduction of measures to leverage early childhood education in narrowing achievement gaps and ensuring preschool access for children in remote areas.

Two recommendations related to addressing achievement disparities are still in progress, as their implementation deadline has not yet passed—monitoring is ongoing. While the recommended measures have been implemented, the expected impact has yet to materialize. The results of the international PISA assessment are awaited and the monitoring of recommendations remains ongoing.

### Web Access link (in English or in the national language)

<https://www.valstybeskontrolle.lt/EN/Product/23936/do-the-changes-in-education-determine-pupils-better-learning-achievements>

## **Assessing the need for educators**

### Type of the audit

Other product (overview, assessment, other) / systemic audit of the topic

### Audited period / year of report publication

The period 2020 - 2022 was assessed. To assess changes, we have used data from the previous year and 2023 / the audit report was published in 2023

### Audit objective

The objective of the assessment is to provide structured information on the identification of the need for teachers and the measures taken to attract and train them.

### Key questions asked (performance audit)

Key assessment questions:

- is the need for teachers determined/identified in the country
- does the state and municipalities implement measures to attract and train teachers
- are different forms of teacher training used

### Main findings/problems/shortcomings identified

The need for teachers is not adequately assessed, pedagogical studies do not provide sufficient training, and the effectiveness of teacher attraction measures is not evaluated.

Teacher demand assessments at different levels yield varying results. Government forecasts lack key data, making them unreliable for determining state-funded study places. Municipalities and schools predict a greater need for teachers in 2024-2025 than national projections suggest, particularly in pre-primary, special and STEM subjects. Schools do not consistently register vacancies, causing a mismatch between job seekers and demand. Without precise national forecasts and prioritization of specializations, the shortage persists.

Despite efforts to improve the profession's appeal, teacher shortages continue. Low prestige, difficult relations with students and parents, low pay, and excessive workload are key deterrents. Municipalities compete for existing teachers instead of attracting new ones. Teacher salaries have increased, but younger teachers earn significantly less than the national average and employment conditions vary, with many teachers either underemployed or overloaded. Schools increasingly hire unqualified individuals who must obtain qualifications within two years.

Since 2018, teacher training has been centralized, but its impact remains unassessed. State support for pedagogical studies has not influenced specialization choices and dropouts are increasing. Nearly half of graduates do not work in schools. Professional pedagogy and retraining programs provide faster, more flexible pathways but face declining enrolment and high dropout rates. Expanding these programs is crucial to addressing teacher shortages.

### Web Access link (in English or in the national language)

<https://www.valstybeskontrole.lt/EN/Product/24192/assessing-the-need-for-educators>

## **Use of appropriations for education**

### Type of the audit

Performance audit / systemic audit of the topic

### Audited period / year of report publication

2022-2023, data from previous years and 2024 may be used to assess developments / the audit report published in 2024

### Audit objective

The objective of the audit is to assess whether the commitments made by the actors in the education system regarding the remuneration of teachers and other pedagogical staff are properly implemented and whether the grant for education needs is being rationally used.

### Key questions asked (performance audit)

Key audit questions:

- whether the institutions have adopted and are implementing plans for the management of the network of educational establishments that meet the established requirements
- whether educational establishments use the salary fund in such a way as to fulfil the State's salary obligations
- whether training money in the form of a special targeted grant from the State budget is used for the purpose for which it was intended

### Main findings/problems/shortcomings identified

The school network has been restructured, reducing the number of general education schools from 971 to 917 between 2020 and 2023, but it remains inefficient. In 2023, 30 schools had fewer than 100 pupils, and 11 municipalities had classes below the required minimum of 8 pupils. Some municipalities are exempt from funding small classes, while others contribute inconsistently, with one not contributing at all and four covering only 7 – 61 % of the required amount. Schools bypass merging recommendations by temporarily transferring students on paper or merging unrelated primary classes. Overcrowding remains an issue, with 98 schools exceeding class size limits, mainly in Vilnius and Kaunas.

In 2023, the government committed to raising teachers' salaries to 122 % of the national average, with a further increase to 130% planned for 2024. However, in 2023, salaries increased by only 10,7 %, reaching 112% of the national average—falling short of the target. In the audited schools, 72 % of teachers earned below the published average and 32 % received less than the national average salary. Municipal contributions varied from 0,1 % to 10,4 %, with one municipality not contributing at all, leading to salary disparities.

Municipalities distribute about 24 % of training funds, but 58 did not set allocation criteria and 17 lacked deadlines for redistribution. In 2022 - 2023, EUR 7 million in unused grants was returned due to vacancies, sick leave and strikes. Some funds were misused, including EUR 110,800 in 36 schools for non-educational expenses such as furniture and repairs. The Ministry of Education, Science and Sport does not produce an annual summary analysis, making it difficult to verify proper fund allocation.

### Recommendations provided

The recommendations were not included in the report; however, they were formally submitted in writing to the leadership of the Ministry of Education, Science and Sport. Recommendations were related to the assessment of the efficiency of the educational institution network and educational performance when allocating special targeted grants to municipalities.

### Web Access link (in English or in the national language)

<https://www.valstybeskontrole.lt/EN/Product/24243/use-of-appropriations-for-education>

## Serbia – State Audit Institution of the Republic of Serbia

### ■ *Compliance Audit of the Preschool Institutions relating to public procurement for 2018 and 2019 and employee expenses for 2019*

#### Type of the audit

Compliance audit / audit in municipalities

#### Audited period / year of report publication

Public procurement from 1.1.2018 to 31.12.2019, employee expenses from 1.1. to 31.12.2019 / the audit reports published in 2020

#### Audit objective and subject

The objective of the audit was to provide an opinion on the compliance of the audited entity's operations with the regulations governing the audit area - public procurement and employee expenses.

The subject of the audit was the compliance of operations of the Preschool Institutions, which relates to:

1. public procurement and
2. employee expenses in 2019 (salaries, allowances and benefits of employees, social contributions borne by the employer, benefits in kind, social benefits to employees, reimbursement of employee costs and employee bonuses and other special expenses)

Audits were carried out in 13 preschool institutions.

#### Main findings/problems/shortcomings identified and recommendations provided

Preschool institution	Main findings	Recommendations
"Leptirić" Lajkovac	<p>The preschool institution conducted two public procurement procedures and:</p> <ol style="list-style-type: none"> <li>1. in addition to the certificate from the Faculty of Forestry and the international certification for wood from sustainable forests - FSC CoC standard, the tender documentation required the bidder to submit ISO certificates that were not directly related to the subject of the procurement and</li> <li>2. after the public procurement procedure, it awarded the contract, and the selected bidder did not prove that the additional condition regarding the required staff capacity had been met.</li> </ol> <p>The entity assumed obligations and made payments for the purchase of lignite coal in 2019 in the amount of 0.55 million dinars,</p>	<ul style="list-style-type: none"> <li>• to implement public procurement in accordance with the provisions of the Public Procurement Law;</li> <li>• to calculate and pay salaries in accordance with regulations;</li> <li>• to adopt general acts regulating the field of employment relations into line with the law.</li> </ul>

	<p>without conducting a public procurement procedure.</p> <p>The entity calculated and paid 1.5 million dinars for a total of 3,330 overtime hours and employees were not issued decisions on the reasons and duration of overtime work before the start of overtime work.</p> <p>The entity overcalculated and paid an amount of 156 thousand dinars, because when calculating salaries for January and February, it increased the basis for calculating overtime pay by 126%.</p> <p>The entity paid 201 thousand dinars by applying the increased basis for calculating past work and overtime pay on a public holiday.</p>	
<p>"Maslacak" Sjenica</p>	<p>Preschool Institution "Maslacak" Sjenica, during the implementation of public procurement procedures for goods and services, awarded the contract to the only bidder whose bid price was higher than the estimated value of the public procurement without providing evidence that the bid price was not higher than the comparable market price and accepted the bid and concluded a public procurement contract even though the bidder did not prove that it met the mandatory conditions.</p> <p>Preschool Institution "Maslacak" Sjenica procured goods, works and services without conducting a public procurement procedure. Due to the incorrectly applied base, Preschool Institution "Maslacak" Sjenica incurred expenses for salaries, allowances, fees and social contributions in an amount higher than prescribed by 3.4 million dinars.</p>	<p>We issued six recommendations to the management of the Preschool Institution, namely:</p> <ul style="list-style-type: none"> <li>• to assume obligations and execute expenditures and expenses in accordance with the provisions of the Public Procurement Law and</li> <li>• to calculate and pay employee expenses in accordance with legal regulations.</li> </ul>
<p>"Naša radost" Bujanovac</p>	<p>In 2018 and 2019, the Preschool Institution "Naša radost":</p> <ol style="list-style-type: none"> <li>1. procured goods without conducting a public procurement procedure;</li> <li>2. adopted decisions to initiate, conduct public procurement procedures and conclude public procurement contracts without providing the entire amount of funds in the budget, i.e. the financial plan, for the obligations assumed by public procurement contracts; and</li> <li>3. conducted public procurement procedures without complying with the procedures prescribed by the Public Procurement Law.</li> </ol>	<p>We have issued three recommendations to the responsible persons of the Preschool Institution, which are aimed at:</p> <ul style="list-style-type: none"> <li>• assuming obligations and executing expenditures in accordance with the Law on Public Procurement and</li> <li>• calculating and paying expenses for employees in accordance with applicable legal and other regulations.</li> </ul>

	<p>By applying the wrong basis for calculating and paying employee benefits and by incorrectly calculating and paying assistance to employees, the Preschool Institution "Naša radost" Bujanovac assumed obligations and made expenses for employees on grounds that were not in accordance with applicable legal and other regulations.</p>	
"Poletarac" Merošin	<p>In 2018 and 2019, the preschool institution "Poletarac" in Merošina purchased goods without conducting a public procurement procedure in the total amount of at least 1.54 million dinars.</p> <p>By applying incorrectly determined coefficients and incorrectly calculated salary compensation, the preschool institution "Poletarac" in Merošina incurred expenses for employees in the amount of at least 245 thousand dinars more than the prescribed amount.</p>	<p>We issued five recommendations to the management of the Preschool Institution, namely:</p> <ul style="list-style-type: none"> <li>• to assume obligations in accordance with the provisions of the Public Procurement Law and</li> <li>• to calculate and pay employee expenses in accordance with regulations.</li> </ul>
"Bajka" Ivanjica	<p>In 2018 and 2019, the Preschool Institution "Bajka" Ivanjica planned and implemented public procurement procedures in which:</p> <ol style="list-style-type: none"> <li>1. the public procurement plan did not include procurements to which the Public Procurement Law does not apply;</li> <li>2. blank bills of exchange were not obtained in accordance with the concluded contracts;</li> <li>3. Instructions to bidders on how to prepare a bid, Decisions on the formation of the commission, Minutes on the opening of bids and Decisions on initiating the procedure were not fully prepared in accordance with the Public Procurement Law;</li> <li>4. there is no monitoring of implementation based on concluded contracts in financial accounting.</li> </ol>	<p>We issued the following recommendations to the management of the Preschool Institution:</p> <ul style="list-style-type: none"> <li>• when planning procurement, they should comply with the adopted internal acts,</li> <li>• they should conduct the public procurement procedure in accordance with the provisions of the Public Procurement Law, and</li> <li>• they should ensure adequate monitoring of the implementation of concluded contracts.</li> </ul>
"Mladost" Bačka Palanka	<p>In 2018, the preschool institution "Mladost" Bačka Palanka purchased and paid for the service of felling and removing trees in the amount of 78 thousand dinars, without ensuring that the contracted price was not higher than the comparable market price.</p> <p>Due to the higher coefficients established for two employees than those prescribed, the preschool institution "Mladost" Bačka Palanka assumed obligations and incurred expenses by 71 thousand dinars more.</p>	<p>We issued four recommendations to the responsible persons of the Preschool Institution aimed at:</p> <ul style="list-style-type: none"> <li>• carrying out procurement of goods, services and works in accordance with the Law on Public Procurement,</li> <li>• calculating and paying employee expenses in accordance with legal regulations.</li> </ul>

<p>"Pčelica" Negotin</p>	<p>After the expiration of the contract, the preschool institution "Pčelica" adopted a Decision on amending the contract, which increases the value of the contract by 234 thousand dinars due to the increase in the scope of the subject of public procurement, without specifying the objective reasons for amending the contract in the tender documentation and the public procurement contract, which is not in accordance with Article 115, paragraph 2 of the Public Procurement Law and Article 57 of the Budget System Law.</p> <p>The preschool institution "Pčelica" did not plan, in its Decision on the Budget of the Municipality of Negotin for 2019, the amount of funds for salaries in accordance with the Instructions for the Preparation of the Local Government Budget for 2019 with projections for 2020 and 2021, because it planned it by 14% more than the execution in 2018.</p>	<p>We recommended to the management of the Preschool Institution that:</p> <ul style="list-style-type: none"> <li>• they implement changes to the contract under the conditions and in the manner prescribed by the Law on Public Procurement and</li> <li>• they plan the amount of funds for salaries in the financial plan and in the Budget Decision based on the Instructions for Preparing the Local Government Budget.</li> </ul>
<p>"Prva radost" in Žitorađe,</p>	<p>The preschool institution "Prva radost" in Žitorađa purchased goods worth 0.24 million dinars without conducting a public procurement procedure, did not act in accordance with the Law on Public Procurement in 2018 and 2019 when conducting procedures with a contracted value of 7.82 million dinars, and did not publish all amendments to the Public Procurement Plan on the Public Procurement Portal.</p> <p>When calculating and paying salaries to employees, the preschool institution "Prva radost" in Žitorađa overpaid salaries and social contributions at the expense of the employer in the amount of 1.32 million dinars, incorrectly calculated past work for the minimum wage in the amount of 0.05 million dinars, and incorrectly calculated and paid salary compensation for absences from work on holidays that are non-working days and for annual leave in an amount that we could not determine during the audit process.</p>	<p>We issued four recommendations to the responsible persons of the Preschool Institution aimed at:</p> <ul style="list-style-type: none"> <li>• implementing public procurement procedures in accordance with the provisions of the Public Procurement Law;</li> <li>• calculating and paying employee expenses in accordance with legal regulations.</li> </ul>
<p>"Galeb" Petrovac na Mlavi</p>	<p>In 2018 and 2019, the preschool institution "Galeb" procured goods and services without conducting a public procurement procedure.</p> <p>During the implementation of public procurement procedures, the preschool institution "Galeb" concluded contracts without specifying the trademark in the tender documentation without using the word "or equivalent", the Decision on the establishment</p>	<p>We recommended to the management of the Preschool Institution that they assume obligations and execute expenditures in accordance with the provisions of the Public Procurement Law.</p>

	<p>of the Public Procurement Commission did not appoint deputy members of the Commission, the Decision on initiating the public procurement procedure was made before the Financial Plan of the Institution for the following year was adopted, the Decision on initiating public procurement does not contain an appropriation, i.e. a position from the Decision on the Budget of the Municipality of Petrovac na Mlavi, i.e. a position from the Financial Plan of the Institution.</p>	
<p>"Naša Radost" Kovin</p>	<p>In 2018 and 2019, the preschool institution "Naša Radost" Kovin conducted public procurement procedures in which:</p> <ol style="list-style-type: none"> <li>1. bidders or suppliers did not submit financial security;</li> <li>2. they concluded public procurement contracts that, due to the nature of the expenses, required payment over several years in a manner that was not in accordance with the regulations;</li> <li>3. they did not publish Decisions on the award of public procurement contracts and notices of concluded contracts.</li> </ol> <p>In 2019, the preschool institution "Naša Radost" Kovin procured goods without conducting a public procurement procedure.</p> <p>In 2019, the preschool institution "Naša Radost", Kovin, paid salaries, allowances and benefits to employees and social contributions at the expense of the employer in excess of 419 thousand dinars, due to the application of incorrect coefficients and incorrect calculation of past work.</p>	<p>We recommended to the responsible persons of the Preschool Institution to:</p> <ul style="list-style-type: none"> <li>• plan, implement and conclude public procurement contracts in accordance with the Law on Public Procurement,</li> <li>• assume obligations and execute expenditures and expenses in accordance with the Law on Public Procurement,</li> <li>• establish employment relationships in accordance with regulations, and</li> <li>• calculate and pay salaries, allowances, bonuses and rewards to employees in accordance with the law.</li> </ul>
<p>"Biseri" Trstenik</p>	<p>In 2018 and 2019, the preschool institution "Biseri" Trstenik:</p> <ol style="list-style-type: none"> <li>1. procured services, goods and works in the amount of at least 6.5 million dinars without conducting a public procurement procedure, and there were no reasons for exemption from the application of the Public Procurement Law;</li> <li>2. set additional conditions for participation in the public procurement procedure and concluded contracts with a total value of 15.3 million dinars, which are not in accordance with the Public Procurement Law;</li> <li>3. conducted three low-value public procurement procedures in the amount of 7.3 million dinars instead of conducting open procedures and in two procedures, contracts were awarded to suppliers whose bids</li> </ol>	<p>We recommended to the responsible persons of the Preschool Institution:</p> <ul style="list-style-type: none"> <li>• to carry out the procurement of goods, services and works, planning and implementation of public procurement procedures in accordance with the provisions of the Public Procurement Law and</li> <li>• to calculate and pay employee expenses in accordance with legal regulations.</li> </ul>

	<p>should have been rejected due to significant deficiencies;</p> <p>4. amended public procurement contracts, but no decisions on amendment were made.</p> <p>By applying incorrectly determined increased coefficients, as well as by incorrectly paying jubilee bonuses to employees, the Preschool Institution "Biseri" assumed obligations and incurred expenses for employees that were not in accordance with applicable legal and other regulations in the amount of at least 0.3 million dinars.</p>	
<p>"Pčelica" Apatin</p>	<p>Preschool institution "Pčelica" Apatin, in a revised public procurement procedure, stipulated an obligation for the bidder to have certain ISO certificates, which limits competition and is not logically related to the subject of the public procurement, as it is not directly related to the subject of the procurement and its execution.</p> <p>Preschool institution "Pčelica" Apatin calculated and paid employee expenses (salaries, allowances and benefits of employees, social contributions borne by the employer, benefits in kind, social benefits to employees, compensation for employee expenses and awards to employees and other special expenses) in accordance with the regulations.</p>	<p>We recommended to the responsible persons of the Preschool Institution that the tender documentation and model contracts, as integral parts thereof, be prepared in accordance with the provisions of the Public Procurement Law.</p>
<p>"Bambi" Bačka Topola</p>	<p>The preschool institution "Bambi" Bačka Topola:</p> <ol style="list-style-type: none"> <li>1. assumed obligations and incurred expenses for the purchase of furniture and hygiene products in the amount of 1.43 million dinars, without a previously conducted public procurement procedure;</li> <li>2. concluded a contract and accepted the bidder's offer (delivery of bread and pastries) without the bidder submitting evidence proving the fulfilment of additional conditions (a photocopy of a valid certificate of application of the HACCP standard) as proof that the products were produced in accordance with the aforementioned standard;</li> <li>3. determined conditions in the tender documentation as additional conditions for participation in the public procurement procedure in the part of business and personnel capacity, which are not logically related to the subject of the public procurement and are discriminatory;</li> </ol>	<p>We recommended to the responsible persons of the Preschool Institution:</p> <ul style="list-style-type: none"> <li>• to implement public procurement procedures in accordance with the provisions of the Law on Public Procurement;</li> <li>• to assume obligations and execute expenditures and expenses in accordance with the provisions of the Law on Public Procurement;</li> <li>• not to increase expenses for salaries of employees due to incorrectly determined time spent at work;</li> <li>• not to create expenses for solidarity aid without a legal basis.</li> </ul>

	<p>4. By the decision on the formation of the public procurement commission, it did not appoint deputy members of the commission and</p> <p>5. It did not appoint a person with appropriate professional education in the field from which the public procurement is subject as a member of the commission.</p> <p>The preschool institution "Bambi" Bačka Topola did not align the maximum number of employees for a fixed term with the prescribed number in accordance with the Law on the Method of Determining the Maximum Number of Employees in the Public Sector.</p> <p>The preschool institution "Bambi" Bačka Topola did not make expenditures for salaries to employees in 2019 in accordance with the regulations, due to incorrectly determined time spent at work.</p>	
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## **Accessibility and quality of preschool education**

### Type of the audit

Performance audit / systemic audit of the topic

### Audited period / year of report publication

1.1.2021 - 31.12.2023 / the audit report published in 2024

### Audit objective

The aim of the audit was to assess the effectiveness of measures taken by the competent authorities to enable accessible and high-quality preschool education.

The subject of the audit was the measures and activities undertaken by the competent authorities, the adopted acts and the records kept, in order to establish an adequate system of preschool education in the Republic of Serbia.

The subject of the audit was also information and documentation from other stakeholders, indicating the state and potential improvements in the field of preschool education. The source of information was a number of preschool institutions, as well as all 145 local government units.

The audit covered the operations of the competent authorities in 2021, 2022 and 2023. The acts adopted, i.e. the activities undertaken before and after the specified period, were also reviewed, due to their importance for the subject of the audit. In accordance with their responsibilities, we conducted a more detailed investigation at: the Ministry of Education, the Provincial Secretariat for Education, Regulations, Administration and National Minorities - National Communities, the City of Belgrade, the City of Niš and the City of Kragujevac.

### Key questions asked (performance audit)

1. Have the activities undertaken by the competent authorities led to a greater coverage of children in preschool education?
2. Have the competent authorities ensured equal and appropriate quality of preschool education services?
3. To what extent has an effective system of supervision over the performance of preschool education activities been established?

### Main findings/problems/shortcomings identified

1. The activities of the competent authorities have contributed to the increase in the coverage of children with preschool education. However, the lack of adequate monitoring, failure to update documents, an ineffective information system and the absence of activities to promote preschool education threaten the achievement of the targeted coverage by 2030.
2. The competent authorities have undertaken significant activities to improve the quality of preschool education, but it is necessary to further improve the system for evaluating the quality of work of preschool institutions, as well as to provide the public with insight into its results.
3. In order to make the system of inspection supervision over preschool institutions more efficient, certain improvements are needed, including updating the list of verified institutions by the competent sector of the Ministry of Education, control over unregistered entities and improving access to information in the Unified Education Information System.

### Recommendations provided

SAI issued a total of 23 recommendations to the auditees:

#### To the Ministry of Education to:

propose/prescribe mandatory elements of the Network act; adopt a Network act in local governments that have not done so; ensure the public availability of data from the Unified Education Information System; regularly update the list of verified preschool institutions; harmonize the effect indicators in the new action plan; conduct the planned external evaluation and improve the monitoring system in the verification process.

#### To the Provincial Secretariat for Education to:

ensure a substantive check of data entry into the Unified Education Information System and improve the monitoring system in the verification process.

#### To the City of Belgrade to:

update the act on the Network of public preschool institutions; promote inclusive preschool education; inform parents about children who are ready for the preparatory preschool program and provide accessible preschool education for children aged six to 12 months. The City of Niš is required to: update the act on the Network of public preschool institutions; promote inclusive preschool education; determine the economic cost of preschool education; inform parents about children who have reached the age of the preparatory preschool program; conduct inspection supervision over unregistered entities and ensure accessible preschool education for children aged six to 12 months. The City of Kragujevac is required to: inform parents about children who have reached the age of the preparatory preschool program and conduct inspection supervision over unregistered entities.

## Slovakia – Supreme Audit Office of the Slovak Republic

### *Expanding the capacities of preschool facilities*

#### Type of the audit

Compliance audit / audit in municipalities

#### Audited period / year of report publication

2015 - 2019 / the audit report published in 2021

#### Audit objective

The purpose of the audit was to provide information on the participation of children in pre-primary education in the context of the construction of kindergarten infrastructure. At the same time, to highlight the status of the fulfilment of the set objectives of the projects and subsidies examined.

The subject of the audit were 12 projects related to expanding the capacity of kindergartens in the Košice Region, as this region had the lowest percentage of children enrolled in pre-primary education. Several criteria were taken into account when selecting the sample, such as the date of project completion, the amount and use of financial aid, the capacity of the supported infrastructure and the source of funding.

The audited entities were six municipalities that received funding from European sources through the Integrated Regional Operational Program and the Human Resources Operational Program. In addition, six municipalities with projects financed by a state subsidy through the Ministry of Education were audited.

#### Main findings/problems/shortcomings identified

The audit pointed out the fragmentation of financing of new kindergarten capacities, which also had an impact on the different setting of the conditions for applying for a financial contribution, such as the amount of subsidy per created place, the maximum amount of support, the duration of project sustainability. A low rate of drawing contracted funds was also found in Europrojects, averaging 52 %. The contractual conditions for drawing and accounting for funds were simpler and more understandable in state subsidies. However, in Europrojects it was possible to obtain a significantly higher amount of funds.

The audit focused not only on the implementation of projects, but especially on their sustainability. Deficiencies were found in the determination and evaluation of measurable project indicators due to the formal approach of municipalities. The actual occupancy of kindergartens was also verified. While the capacity of the audited kindergartens was increased by the municipalities from the original 463 places to 911, their actual occupancy reached an average of 76 %, even though in the project applications the cities and municipalities pointed to a high number of pending applications for admission of children to kindergarten. This deficiency was most pronounced in one municipality, where the kindergarten was expanded almost sixfold from the original 24 places to 140. However, the actual occupancy reached only 22 %.

11 projects were found to have failed to comply with contractual conditions and applicable legislation. The most deficiencies were identified in the control of public procurement. Their number and administrative complexity jeopardised the achievement of timetables. There were also shortcomings in compliance with the Accounting Act, the Financial Control Act and the Freedom of Information Act. Schools' charters of establishment did not contain the mandatory elements.

A serious finding was the set-up of control mechanisms in municipalities where, after the completion

of projects, the chief auditors did not carry out a single check on the efficiency and effectiveness of the use of public resources or the fulfilment of measurable indicators.

An amendment to the Education Act has made pre-primary education compulsory for five-year-olds from this year. One of the prerequisites for the successful implementation of the measure is sufficient kindergarten capacity. These are increasing, but not fast enough. Regional disparities persist, which require greater state involvement. Investments in early childhood education have a higher return than investments made later in life.

The audit considers that projects for the expansion of kindergartens with European and state funding in municipalities are good practice. The aid was targeted, without it the local authorities would not have been able to make the investments from their own resources in most cases. This problem will be exacerbated in the coming period due to the decrease in revenue to their budgets as a result of the spread of the Covid-19 pandemic.

However, the optimization of kindergartens should take into account the expected development of the number of children in a targeted manner and should not lead to an excessively oversized network of pre-school establishments. The audit has shown such a practice in one case. It is important to take into account regional differences and the distortion of the system resulting from the enrolment of children from marginalised groups.

### Recommendations provided

On the basis of the identified shortcomings, the SAO SR recommends to cover the financial schemes for the expansion of kindergartens in one place, to make the control mechanisms more effective and to simplify the complexity of the projects. It considers it crucial to refine the measurable indicators, monitor the actual occupancy of the created kindergarten capacities and take measures to maximize the use of the allocated European funds. Their implementation will contribute to the improvement of the set system of kindergarten expansion in Slovakia.

The SAO SR warns that if the identified shortcomings are not corrected, the problem of insufficient capacities to achieve full enrolment of five-year-old children and consequently the placement of younger children in kindergartens will persist, which will continue to place Slovakia among the lagging countries within the EU. In addition to capacity building in pre-primary education, the issue of state financial support for kindergartens is also coming to the fore. Considering the issue of pre-primary education as a matter for the municipality alone is insufficient and broader state participation in ensuring that kindergartens fulfil society-wide tasks is essential.

In view of the above-mentioned findings, the solution of which should contribute to a more efficient management of public resources, the SAO SR proposes that the Committee on Education, Science, Youth and Sport of the National Assembly of the Slovak Republic:

- recommend to the Ministry of Education to comprehensively analyse the capacities of kindergartens and their actual use and subsequently adopt instruments to reduce regional disparities in the enrolment of children in kindergartens,
- recommend to the Ministry of Education, in cooperation with the Ministry of Investments, Regional Development and Informatization, to develop a financial scheme to ensure the stabilization of the network of kindergartens.

### Web Access link (in English or in the national language)

<https://www.nku.gov.sk/documents/33855/590548/96670-0-110.pdf/31122ac6-04ab-51d5-b734-cc7777b967a8?t=1699826642919>

## **■ Availability of pre-primary education for children from socially disadvantaged backgrounds at the municipal level**

### **Type of the audit**

Performance audit / audit in municipalities

### **Audited period / year of report publication**

2021 / the audit report published in 2021

### **Audit objective**

The purpose of the audit was to verify the availability of pre-primary education in municipalities for children from socially disadvantaged backgrounds and the participation of municipalities in its provision with the aim of increasing the number of children enrolled in kindergartens.

The subject of the audit was to verify the capacity, geographical and financial availability of pre-primary education, as well as the readiness of municipalities and their kindergartens to educate children from socially disadvantaged backgrounds.

The audited entities were nine municipalities in the Banská Bystrica region. The selected municipalities belonged mainly to the districts with the highest registered unemployment rate in the region and a high number of recipients of material assistance.

At the time of the audit, two municipalities did not have any kindergartens on their territory. In the case of these municipalities, the audit focused mainly on creating conditions for the fulfilment of mandatory pre-primary education, geographical accessibility, or the efforts of the municipalities to build their own kindergartens.

### **Key questions asked (performance audit)**

Main question:

Is pre-primary education available to all children from socially disadvantaged backgrounds?

Sub-questions:

- Do the kindergartens in the municipality have sufficient capacity for all 3-5 year old children (capacity inaccessibility)?
- Are kindergartens in the village inaccessible to children due to their location (geographical inaccessibility), especially for those living in communities on the outskirts of villages or outside the village?
- Are kindergartens financially inaccessible for children from socially disadvantaged backgrounds?
- Are there other barriers to the participation of children from socially disadvantaged backgrounds in pre-primary education?

### **Main findings/problems/shortcomings identified**

The basic prerequisite for the availability of pre-primary education is sufficient kindergarten capacity. The capacities of kindergartens in the audited municipalities were sufficient to admit children with compulsory pre-primary education, whose number in kindergartens increased in the 2021/2022 school year. However, due to the increased interest of these children in kindergartens, they were not sufficient for younger children, whose number in kindergartens decreased. The situation was more pronounced in the audited municipalities, which mostly had only a one-class kindergarten, mainly occupied by children fulfilling compulsory pre-primary education. On the other hand, kindergartens recorded only a minimal number of rejected applications for admission to kindergarten, which,

however, may not reflect the actual interest of parents in kindergarten. Reasons for not submitting an application for admission to kindergarten in the municipalities were, for example, parents' preliminary awareness of kindergarten capacities or financial reasons.

To build the capacity of kindergartens and provide inclusive teams, municipal revenues are not sufficient, but additional external resources are needed. The audited entities also responded to the need for capacity expansion and increased interest in children with compulsory pre-primary education by participating in national projects. However, they have not yet been able to expand the capacity of their kindergartens, e.g. due to increased prices of construction of kindergartens. The audit identified the dependence of the building of kindergarten capacities in municipalities on external sources of funding, in particular European Union sources.

This was also the case for the funding of support staff and inclusive kindergarten teams, which were not funded from their own revenues in any of the kindergartens in the municipalities audited. The presence of teaching assistants, professional staff or parent assistants in kindergartens is not eligible and depended on the interest and activity of the kindergartens in order to obtain resources for their financing. The presence of the above-mentioned staff was, according to the kindergartens, beneficial. Every kindergarten should now be able to provide the conditions for inclusive education. Such education consistently fulfils the idea of equality of opportunity for all, equality of access to education and ultimately to ensure consistent social inclusion.

The availability and quality of pre-primary education is also influenced by the fees paid in kindergartens and the way it is financed. In addition to the limited capacities of the municipal and city kindergartens audited, there was also a financial barrier to the availability of pre-primary education for children from socially disadvantaged backgrounds, represented by formal and informal fees paid in kindergartens by legal representatives, as well as the need to provide other things for the child when entering kindergarten. Some municipalities, especially those with a higher proportion of Roma residents, decided to cover the costs of education and training or meals for the parents of the children in the kindergarten.

The main source of funding for kindergartens is share of the personal income tax revenue, which is also remitted on the basis of the number of children in kindergartens in the municipality and, from 2021, on the basis of the number of children with special educational needs in kindergartens. The pitfalls of this method of financing pre-primary education are the dependence of the amount of the share transferred to municipalities from the share tax on the development of the economy or legislative changes and the non-binding nature of their use by municipalities and to finance pre-primary education.

The audit also identified a number of systemic deficiencies resulting from the legislative set-up, which in practice do not allow the expected benefits to be achieved. Examples of this are the transport allowance, which can be used only partially by children from socially disadvantaged backgrounds, as well as by other children, or the notification of non-fulfilment of the legal representative's obligation to register the child for compulsory pre-primary education. The current system of monitoring the fulfilment of this obligation may not be able to identify children not registered for compulsory pre-primary education in the case of municipalities without a kindergarten and without an agreement on the catchment area.

### Recommendations provided

The SAO SR recommended:

- when implementing the prepared legal entitlement to a place in kindergarten for children aged 4 and later 3 years, to establish the effectiveness of this entitlement only after sufficient kindergarten capacity has been created to fulfil this entitlement.
- to regulate in the legislation the notification of the fulfilment of compulsory pre-primary education in another municipality not to the respective catchment kindergarten, but directly to the municipality and at the same time to establish the obligation for municipalities to notify

the non-fulfilment of the obligation of the legal representatives to register the child for the fulfilment of this education to the competent state administration authority.

- to pay attention to and motivate legal representatives of children, especially those from socially disadvantaged backgrounds, to ensure proper attendance of children with compulsory pre-primary education in kindergarten, e.g. by raising awareness of the importance of pre-primary education at the national level or through claimable financial contributions.
- to introduce normative or similar financing of kindergartens for children with compulsory pre-primary education and, following the introduction of legal entitlement to a place in kindergarten, also for younger children.
- to introduce a system to identify special educational needs with an emphasis on children from socially disadvantaged backgrounds in order to improve their educational conditions.
- to introduce a legal and predictable entitlement to funding for teaching assistants and other professional staff according to the needs of kindergartens.

The SAO SR suggested to the Parliament to oblige the Ministry of Education to present a comprehensive concept of pre-primary education. It should comprehensively address capacity provision, financing, staffing and equipment of kindergartens, and at the same time specify the planned measures for the near future.

#### Web Access link (in English or in the national language)

<https://www.nku.gov.sk/documents/33855/590548/96782-0-110.pdf/602bd0de-f443-1205-e50c-2338e75fd035?t=1699827846821>

## **Sports infrastructure at primary schools**

### Type of the audit

Compliance audit / audit in municipalities

### Audited period / year of report publication

2018 - 2021 / the audit report published in 2022

### Audit objective

The purpose of the audit was to examine the provision of the renewal of the sports infrastructure of primary schools by the municipality and its usability for the promotion and development of sport.

The municipalities were audited on measures relating to the renewal of the sports infrastructure of primary schools and their financial provision. The use of funds earmarked for sports infrastructure from the Ministry of Education through subsidies intended for the development of pupils' education and training in the field of physical and sport education in the form of the completion, reconstruction or construction of a new gymnasium was audited.

In primary schools, the condition and use of sports infrastructure was analysed.

The audit was carried out nationwide in 53 audited entities. Of these, 23 municipalities that were recipients of subsidies from the Ministry of Education were audited. Subsequently, the usability of the sports infrastructure in 30 primary schools was audited both within and outside the teaching process. Seven of these primary schools did not have a gymnasium.

### Main findings/problems/shortcomings identified

There is no comprehensive register of primary school sports infrastructure at state level, nor is there a central register of subsidies for sport from all sources. Registers would contribute to increased transparency and efficiency, and would serve to prioritize the funding of the necessary sports infrastructure.

According to the Education Act and the State Education Programs, all fully organised schools should have had gymnasiums built, which has not happened. Most gyms are absent in the Košice and Prešov regions.

The municipality's property policy regarding the continuous renewal of sports infrastructure was not included in strategic documents and was not based on the property passportization.

Local governments, as owners of sports infrastructure, have not solved the problem of financing the construction or reconstruction either from their own or external sources for a long time, thus increasing the investment debt.

Insufficient set-up of the internal control system for the use of subsidies.

State subsidies earmarked for the co-financing of the construction or reconstruction of gymnasiums represented a significant source for the acquisition and appreciation of municipal assets. Their amount per subsidy is insufficient at the current price level of building materials.

The creation of modern facilities for teaching physical education and sports education in primary schools has a motivating effect on children, they are used for club activities and consequently by the public.

Only 27% of primary schools took the opportunity to extend physical education and sport classes, citing space conditions and lack of qualified teaching staff as a problem.

- In primary schools in the Slovak Republic, a significantly lower proportion of the total compulsory teaching time is devoted to physical and sport education, lagging behind the OECD average as well as the V4 countries.

### Recommendations provided

Children should have full-fledged physical education and sports education in primary schools. Investment in education and health should be a priority for the state and local governments. The SAO SR recommends that the Ministry of Education:

1. create a register of sports infrastructure for primary schools, from which data would be drawn for effective and efficient targeting of aid
2. in cooperation with other public partners, create a financial scheme with the aim of completing the construction of gyms, primarily for fully organized schools. Create tools to eliminate regional differences where more significant state participation is needed
3. initiate an adjustment of the primary school financing system with a focus on operational standards so that it can create sufficient financial resources.

### Web Access link (in English or in the national language)

<https://www.nku.gov.sk/documents/33855/189570/96863-0-110.pdf/e6feab35-83f7-142b-50c3-b52f5fae5451?t=1698020616604>

## **Support for increasing the capacities of kindergartens**

### Type of the audit

Compliance audit / systemic audit of the topic

### Audited period / year of report publication

2020 – 2023 / the audit report published in 2025

### Audit objective and subject

The audit examined two calls for increasing the capacity of schools from the Integrated Regional Operational Program (IROP) 2014 - 2020, as well as the selection and implementation of the selected projects.

The audit was carried out at the managing authority (MA), seven intermediate bodies (IMB) and 15 beneficiaries implementing EU projects. The audit covered the creation and launch of calls, the correctness and effectiveness of the functioning of the management and control system, the allocation of funds, the fulfilment of obligations under the delegation agreements between the MA and the IMB, the causes and effects of the unequal setting of financial conditions for the regions of the Slovak Republic, the methods of implementation of projects and their real results. The success rate of unsupported applications and non-completed projects from IROP in the Recovery and Resilience Plan (RRP) call was compared.

### Main findings/problems/shortcomings identified

#### At managing authority for IROP - Ministry of Investments, Regional Development and Informatization of the Slovak Republic (MIRDI SR):

- prolongation of the decision-making process on applications (over 100 days) and further non-compliance with deadlines in the individual processes of implementation of applicants' projects, despite the approaching end of the programming period
- threat to the independence of the peer review - mass notification of the applications awarded to the evaluators
- incorrect setting of the conditions for the calls in 2021 and 2022 (low vs. no expenditure limit per 1 place)
- over-contracting, signing of contracts not covered by EU funds and burden on the state budget
- insufficient definition of exclusion criteria for assessing barrier-free solutions for nursery projects, delegating the decision to evaluators = inconsistent approach in peer review and approval
- non-compliance with data and document publication obligations in information monitoring system; missing final reports of calls
- insufficient coordination and complementarity between IROP and RRP. Applicants/beneficiaries with projects worth EUR 14 million has transferred from IROP to RRP
- inconsistent data in the planning and reporting of operational program results.

#### At intermediate bodies for IROP - Self-Governing Regions:

- non-compliance with deadlines in the performance of the tasks of the IMB, e.g. in the performance of public procurement control; processing of monitoring reports; processing of the applications for a non-refundable financial contribution and setting incorrect deadlines for applicants
- insufficient control of payment requests and subsequent reimbursement of unrealised parts of the project of the municipality of Most pri Bratislave - failure to identify breach of financial discipline by the beneficiary of the non-refundable financial contribution
- insufficient control of expert evaluations of projects (approved projects without debarring elements).

In cities and municipalities (recipients of non-refundable financial contributions implementing kindergarten projects):

- violation of the obligation to ensure barrier-free solutions for kindergartens - insufficiently implemented elements or insufficient solutions in projects
- reimbursement of unimplemented parts of the kindergarten playground project to the contractor - violation of the contract and the Act on Public Administration Budgetary Rules, which gives rise to suspicion of illegal action
- failure to comply with the deadlines set by the contract and the management system, e.g. late notification of changes in the statutory bodies, submission of a payment request, changes to the start of project implementation, registration of the right to real estate
- errors in accounting for assets or expenses; errors in the selection and contracting of suppliers.

### Recommendations provided

The Supreme Audit Office of the Slovak Republic (SAO SR) recommends that the Committee of the National Assembly of the Slovak Republic for Education, Science, Youth, Sports and Tourism oblige the central state administration bodies:

MIRDI SR, Government Office

to submit for discussion to the Committee the results of the meetings of the Steering Committee for Coordination and Ensuring Synergistic Effects between European Union Funds, European Structural and Investment Funds, the Recovery and Resilience Mechanism and other EU and Slovak support instruments, in view of the proven problems in coordination and competing among calls announced from various EU support instruments, the conditions of which are defined by different ministries.

Ministry of Education of the Slovak Republic and MIRDI SR

to submit a joint report on the fulfilment of the capacities of kindergartens in the Slovak Republic in relation to the prepared plans in the field of pre-primary education, as well as the fulfilment of the objectives implemented by EU fund projects.

### Web Access link (in English or in the national language)

<https://www.nku.gov.sk/documents/33855/1318343/Podpora%2Bzvy%25C5%25A1ovania%2Bkapac%25C3%25ADt%2Bmatersk%25C3%25BDch%2B%25C5%25A1k%25C3%25B4l.pdf/59c36cd2-095c-59ad-a232-afae285e3b5c?version=1.0&t=1736325248738&download=true&objectDefinitionExternalReferenceCode=0a586fbb-bee8-6ca3-0c03-df872452b8c7&objectEntryExternalReferenceCode=6ab889a2-a92b-02d1-50ca-d8ed976dd180>

## **Count on a poor quality textbook - Textbooks for elementary schools**

### Type of the audit

Other product (overview, assessment, other)

### Year of report publication

The analytical report published in 2020

### Audit objective

Slovakia achieved poor results regarding the quality of textbooks for elementary schools both in TALIS 2013 and TALIS 2018 surveys. This is in line with the findings of various audit and analytical activities done by SAO SR. As these activities consistently pointed to the insufficiency of textbooks provision system, the SAO SR decided to analyse it in more detail. The SAO SR prepared a questionnaire and sent it to a statistically representative sample of elementary schools. The survey was conducted during April– May 2020 and facilitated collection of a complex set of quantitative and qualitative data.

### Main findings/problems/shortcomings identified and Recommendations provided

Key findings of the survey:

- More than 3/4 of the addressed schools considered the textbooks for mathematics as unsatisfactory and often unsystematically written.
- Besides mathematics, also textbooks for some other subjects were highly criticized, namely those for Slovak language and literature, informatics and geography.
- Almost 75% of schools are aware of textbooks that are available on market and are of higher quality in comparison to textbooks provided by the Ministry of Education.
- Due to the poor quality of textbooks provided to schools by the Ministry of Education, majority of schools used other sources to obtain them. Hence, 86% of schools used financial support from parents of pupils to buy textbooks of higher quality.
- The Ministry of Education hasn't been performing any effective and systematic process of gathering feedback on textbooks – 85% schools has never been asked by any relevant authority about their opinion on textbooks.
- There were also complaints about the portal for textbooks ordering run by the Ministry of Education. Many schools considered it not to be flexible enough. Only 13% of schools agreed with the current system, in which the Ministry of Education selects and distributes textbooks to schools. Over 70% of schools would prefer a system that allows them to choose textbooks freely.
- It also happened that deliveries of textbooks ordered by schools were delayed or did not arrive in the ordered quantity, so that teachers and students did not have them at the beginning of the school year.

In summer 2020, the Ministry of Education changed its approach to the textbooks provision system. The new system will allow schools to choose textbooks from much wider variety of available alternatives since the 2020/2021 school year. It is important to stress that the survey was conducted before this change and thus does not reflect it. The SAO SR welcomes the new approach, but it should have been done much sooner. In addition, the SAO SR recommends ensuring that the delivery of ordered textbooks is on time. If any of ordered textbooks are not going to be delivered, the schools should be informed about this situation as soon as possible.

### Web Access link (in English or in the national language)

<https://www.nku.gov.sk/documents/47557/51350/Po%C4%8D%C3%ADtajte%20s%20%28ne%29kvalitnou%20u%C4%8Debnicou.pdf/e61dcfb4-7997-485e-14a1-44e3b08541ef?t=1691400870580>

## **Together wiser**

### Type of the audit

Other product (overview, assessment, other)

### Year of report publication

The analytical report published in 2021

### Audit objective

After more than a year since the first confirmed case of a new coronavirus in Slovakia and months of strict anti-pandemic measures, in April 2021 children began to gradually return to schools. Slovakia was one of the countries with the longest (fully or partially) closed schools in the EU, with many pupils not participating in distance/online education. The SAO SR considers mitigating the effects of the pandemic on the education of pupils to be a key challenge and therefore welcomes the efforts and planned activities of the Ministry of Education, but at the same time identifies space for increasing their scope and targeting.

As one of the measures to mitigate the negative impact of the pandemic on the education and upbringing of pupils, the Ministry of Education launched the Together Wiser development project in March 2021. The declared goal of the project was to support primary schools and special primary schools, which were to create conditions for improving the knowledge and skills of pupils at risk of school failure / with insufficient distance education through quality and affordable tutoring during the months of April to June. The Ministry of Education has set aside a total of EUR 1,480,000 for this purpose. As the Ministry of Education does not have data on the involvement of pupils in distance education at the level of individual schools, our analysis focuses on pupils from socially disadvantaged backgrounds (SDB) as those with a higher probability of not participating in (online) distance education and at risk of school failure.

### Main findings/problems/shortcomings identified and recommendations provided

Supported schools represent 20 % of the total number of 2,306 primary and special primary schools and are attended by 12,625 pupils from SDB (38 % of their total number). Of the schools with a high proportion of pupils from SDB (more than 30 %), 36 % were involved in the project.

Using data on the planned numbers of tutored pupils at the level of individual schools, we estimate the maximum number of tutored pupils from SDB at the level of 9,850 pupils, which would represent 30 % of their total number. The project would cover this number of disadvantaged pupils only if the supported schools tutored the maximum number of their disadvantaged pupils, which would mean that the tutored pupils would change completely every month. If the pupils were changed as little as possible, there would be 5,734 tutored pupils from SDB (17 % of their total number). The exact number of pupils from SDB covered by tutoring cannot be calculated. The Ministry of Education did not collect data on the planned numbers of tutored pupils belonging to this category, nor on the number of unique pupils who will take part in tutoring (it only has data on the planned numbers of tutored pupils in individual months). Moreover, even if the maximum number of disadvantaged pupils were tutored, it would be tutoring for one month, which from the point of its effectiveness appears to be insufficient.

Another measure to mitigate the effects of the pandemic on pupils' education is financial support for primary schools in organizing summer schools. The Ministry of Education has allocated approximately 3 times higher funds for this year's summer schools in primary schools than in 2020 (EUR 375,800 in 2020 versus EUR 1,114,000 in 2021). The CVA estimated that last year at least 92 % of children who did not learn online during distance learning did not go to summer schools. Analysts also calculated that a summer school for 20 % of offline pupils would cost about 7 to 12 times last

year's amount depending on its duration and for 100 % of offline pupils 37 to 62 times last year's amount. In addition, the tutoring of primary school pupils by university students took place as a joint initiative of the National Institute for Education in Slovak Republic and universities. Despite its undoubted suitability, the program has managed to cover only 1,132 pupils since its launch in October 2020.

These findings raise questions whether the Ministry of Education's actions aimed at mitigating the negative impact of a pandemic on pupils' education are adequate and sufficient, especially for those pupils who have been particularly affected by anti-pandemic measures in the form of closed schools.

#### Web Access link (in English or in the national language)

[https://www.nku.gov.sk/documents/47557/51335/Together\\_Wiser.pdf/e38dd534-99ca-18f4-a27b-1704ae5e6e9b?t=1691397096552](https://www.nku.gov.sk/documents/47557/51335/Together_Wiser.pdf/e38dd534-99ca-18f4-a27b-1704ae5e6e9b?t=1691397096552)

### **Shortage of teachers and proficiency of teaching in primary schools / Do we know the true proficiency of primary school teaching?**

#### Type of the audit

Other product (overview, assessment, other)

#### Year of report publication

The analytical report published in 2023 and 2024

#### Main findings/problems/shortcomings identified and recommendations provided

SAO SR in his analytical comment in 2023 revealed:

Teacher shortages are a problem in most developed countries, including Slovakia. The SAO SR has already warned about it in 2019, but the situation in schools has not yet been improved. The demand for teachers is growing every year and the problem will get worse in the coming years.

The (lack of) enough teachers is closely related to the professionalism of teaching and the quality of education. The lack of teachers and the lack of proficiency of teaching may thus be one of the reasons why Slovak pupils perform below average in international comparisons in the long term.

The results of the 2021 survey show that the lack of proficiency of teaching in Slovakia is mainly related to Key Stage 2 in primary schools, with the most problematic subjects being technology, civics, informatics and ethics education. These four subjects account for a quarter or more of the hours taught unprofessionally in all regions, the only exception being civics in Bratislava.

In addition to keeping teachers in the school system, it is essential to ensure that there are enough of them. However, the number of graduates from most teacher education programs is declining. The reason for the underproduction of teachers is the low attractiveness of the teaching profession, which in this case is reflected in the fact that only a relatively small proportion of the students admitted actually enrol. In many cases, if students are admitted to other fields of study, they opt for a non-teaching course.

The lack of interest in studying pedagogical majors is confirmed by the data for Comenius University in Bratislava - on average, only 37 % of the expected number of students enrolled in teaching study programs in 2022, while in the case of computer science it was only 14 %.

The education policy maker, which is the Ministry of Education, can be inspired by recommendations from the literature or good practice from abroad when dealing with the problem of teacher shortages.

In Slovakia, it could help:

- earmarking funding for recruitment, retention and development of teachers in struggling schools and regions
- creating data systems to track and predict teacher supply and demand
- teacher pay comparable to other university-educated employees
- high-quality training and support available for beginning teachers and time and support for professional learning and collaboration
- benefits for teachers in struggling schools and regions, such as higher pay, transportation allowances, or housing provision
- scholarships for students in selected teacher education programs.

Additionally, in his analytical comment in 2024 revealed that the number of professionally taught lessons is apparently lower than stated by the Ministry of Education. The proficiency of teaching staff has been surveyed by the Ministry of Education on a regular annual basis since September 2021. The State School Inspectorate (SSI) also examines the proficiency of teaching as part of comprehensive inspections. When comparing its findings with the Ministry of Education's data, the SAO SR identified a discrepancy that suggests the actual teaching proficiency is lower than the Ministry reports.

In the school year 2022/2023, the Inspectorate carried out 83 comprehensive inspections of schools, and a comparison with the Ministry of Education's data shows that the proficiency of teaching, as detected by the State School Inspectorate, is lower in the case of 70 schools than reported by the Ministry. According to the school inspection data, 89,4 % of lessons are taught professionally at the first level, but the schools inspected reported 6 percentage points more. At the second level, the difference between the Department's and the inspection's figures was almost 9 percentage points. One primary school reported data to the Department that corresponded to teaching proficiency at 100 %, but the reality found by the school inspection was 33,3 %.

There are indications that the cause of the identified discrepancy is due to erroneous or false data in the information system obtained directly from schools. In fact, the current system setup may incentivise the reporting of false data. If the teaching proficiency is below 70 %, the Ministry of Education will reduce the amount of funding allocated to the school founder. At the same time, the accuracy of the reported data is not checked in any way. Technical explanations such as the specific sample of schools or the time mismatch between data collections, not appear to be the cause of the identified discrepancy.

**Web Access link (in English or in the national language)**

2023: [NEDOSTATOK UČITEĽOV A ODBORNOSŤ VÝUČBY NA ZÁKLADNÝCH ŠKOLÁCH](#)

2024: [POZNÁME SKUTOČNÚ ODBORNOSŤ VYUČOVANIA NA ZÁKLADNÝCH ŠKOLÁCH?](#)