EuroSai

VII Kongres Kraków 2008

THEME 2: AUDIT OF SOCIAL PROGRAMMES

AUDIT OF PROGRAMMES IN THE FIELD OF EDUCATION

DISCUSSION PAPER

Tribunal de Contas   **Supreme Chamber of Control**

CONTRIBUTION OF THE PORTUGUESE COURT OF AUDITORS
(TRIBUNAL DE CONTAS)
AND OF THE POLISH SUPREME CHAMBER OF CONTROL

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1. INTRODUCTION

In 2006, the European Supreme Audit Institutions (EUROSAI) Governing Body decided that the *Audit of Social Programmes by SAIs* should be one of the two leading themes of the VII EUROSAI Congress in Krakow, together with *Establishing Audit Quality Management within a SAI* (Theme I)*,* due to be held between 2 and 5 June 2008. The EUROSAI Governing Board decided that discussions on this theme should focus on two specific areas: the field of *Education* (Theme II) and the field of *Professional integration of the disabled* (Theme III).

Education is at the heart of human and social development. The labour market today demands an increasingly high level of skills, leading member states to invest more heavily in the technical training of young people. The focus that has been given to the audit of education is clear across Europe, one might even say that EUROSAI's choice for this theme follows the priority that has generally been accorded to it.

The need for satisfactory education systems is a fundamental factor in the resolution of long-term social problems, because more qualified societies will be more capable of solving employment problems. In this respect, the implementation of effective social education programmes (for example those, which promote equality of access and non-discrimination of young people, adequate training in order to cope with the demands of modern society, and, programmes which improve social inclusion) are of particular importance.

Against this background, external audit within the remit of social education programmes is also an important tool in the pursuit of this objective. By evaluating whether there has been effective use of public money, SAIs can contribute to the debate on whether public needs are being met, which are ultimately those of society's intellectual development.

Within the European Union, the sector of education has been the object, over recent years, of explicit references in documents that define it as one of the main factors which contribute to the progress of populations. To quote some significant examples:

- The *Declaration of Sorbonne*, approved on 25 May 1998, stressed the importance of creating an EU Area dedicated to higher education as the fundamental way to facilitate and promote the movement of EU citizens, and improve the opportunities of employment and global development within the European Union.

- On 19 June 1999, a joint Declaration was signed in Bologna by the European ministers of Higher Education (*Declaration of Bologna*), which not only supported the general principles established in the Declaration of Sorbonne, but also defined commitments among the governments on the coordination of their policies, with the purpose of reaching duly established objectives, no later than the end of the first decade of the third millennium. These objectives are also considered as fundamental to the creation of a European Area of Higher Education.

- The European Council of Lisbon of 23-24 March 2000 also agreed a new strategic goal for the European Union, with a view to strengthening employment, economic reform and social cohesion in the context of a knowledge-based economy (*Lisbon Strategy*): "*to become the most dynamic and competitive knowledge-based economy in the world, capable of sustainable economic growth, with more and better jobs, and greater social cohesion*".[1]

Scope of the discussion paper

This paper, "Audit of Social Programmes in the Field of Education", prepared and presented jointly by the SAIs of Portugal and Poland, falls under the scope of Theme II of the EUROSAI 2008 Congress.

The content of the present document attempts to answer the following questions (based on a questionnaire prepared for this purpose)[2]:

1. *To what extent do SAIs carry out audits in education?*

2. *How do SAIs select education-related audit topics?*

3. *What methods do SAIs use to audit education-related topics?*

4. *How do SAIs report their findings to decision makers and beneficiaries of education-related programmes in order to maximise the audit impact?*

Sharing experiences and learning from each other is considered to be an extremely important role for EUROSAI. SAI activities should actively support social policies in their countries and aim at solving social problems on a European level. Therefore, as far as possible, this paper provides examples of interesting audit practices (indicated by a ✓) and mechanisms used by SAIs who completed the questionnaires.

A List of selected audit themes targeted by SAIs in 2004-2006 is included as an appendix to this report (Appendix 1). The list describes 30 audits carried out by the SAIs of 18 EUROSAI member states, out of a total of 109 audits described in 33 questionnaires. The list presents a large variety of audit themes often featuring atypical and innovative solutions in terms of selection of audit themes and methods.

A complete list of audit themes in the field of education planned by SAIs for 2007-2009 is also attached to this paper for similar reasons (Appendix 2).

Below is a map which shows which countries provided completed questionnaires (in yellow).

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[1] See Conclusions of the Presidency, European Council of Lisbon, 23-24 March 2000, paragraph 5.

[2] Thirty two countries (70% of EUROSAI members) and The European Court of Auditors returned completed questionnaires on theme II.

Structure of the discussion paper

In the paper we present the summarised analysis of the responses provided in the questionnaires by SAIs who completed the questionnaire, and the detailed analysis is shown in Tables 1 to 20 (Appendix 3) of this document. Firstly, we will present a general overview of the education systems and secondly, the summarised results of our analysis of the returned questionnaires.
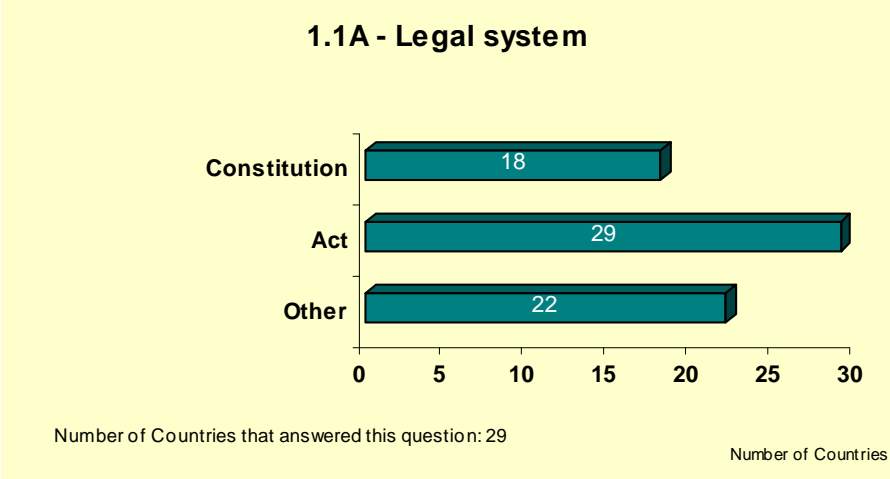
The last part of the document presents a series of discussion points corresponding to the four key questions mentioned above, which loosely correspond to the different stages of the SAI audit process.

The aim of these discussion points is to help the Congress to generate recommendations for SAIs, to assist them to select more useful audit themes, objectives, and audit methods, as well as to help SAIs find ways of conveying audit findings and post-audit recommendations to a wider audience. We hope that these recommendations will ultimately help SAIs to assist their governments to develop more effective long-term social policy actions in the area of education.

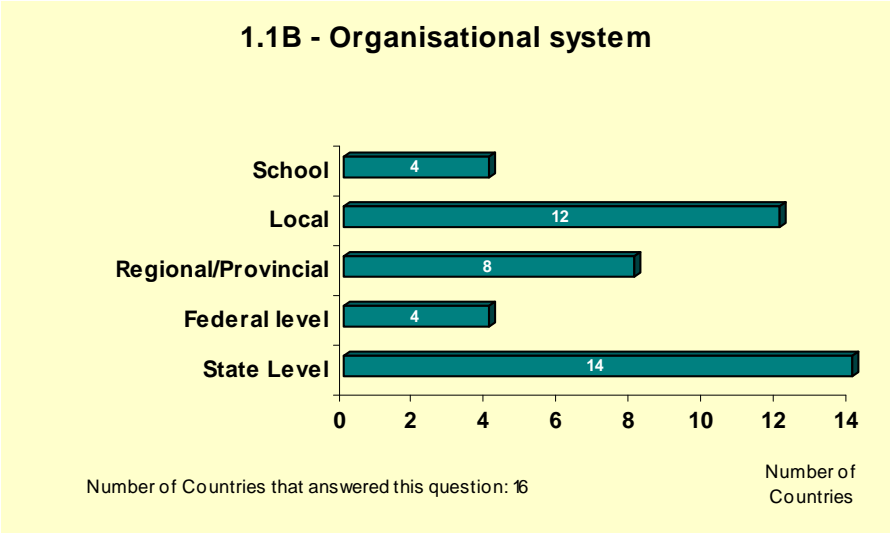## 2. GENERAL OVERVIEW OF EDUCATION SYSTEMS

As far as the Legal Systems governing education in their member states is concerned, 29 countries answered this question. Most of the countries (18) answered that the fundamental and programmatic requirements of their education system are

set out in the Constitution. Responses also explained that member states establish the standards of their education system through Acts, but also make use of other types of legal instruments, such as those defined by their governments to regulate the education system (see graph 1.1A).
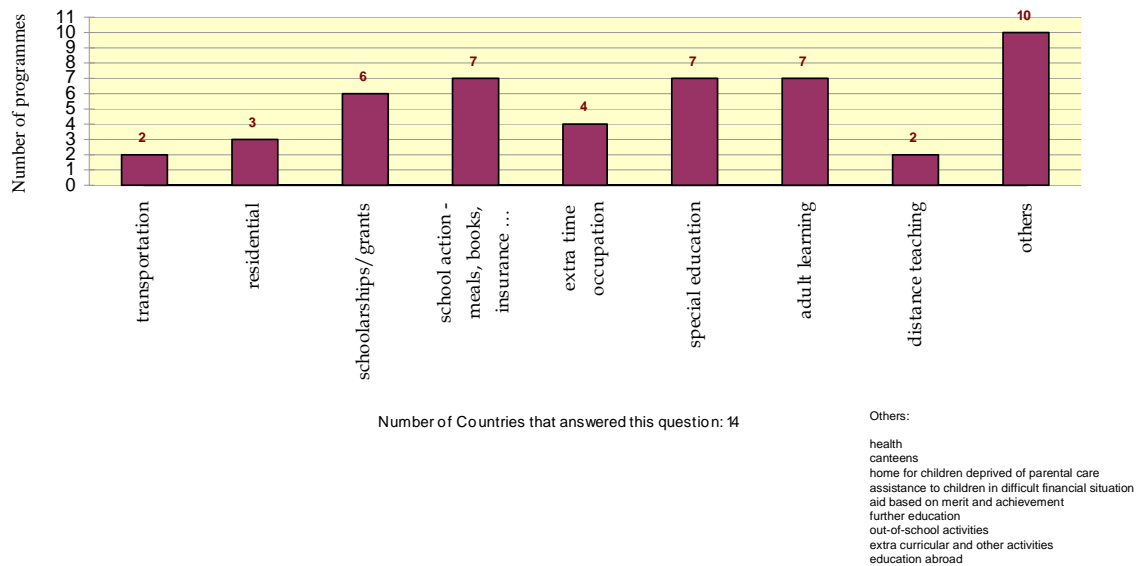
1.1A - Legal system

Category	Number of Countries
Constitution	18
Act	29
Other	22

Number of Countries that answered this question: 29

Number of Countries

With respect to the topic of education system organisation**,** answers were not homogeneous. Nevertheless, it was possible, through the answers of 16 countries (graph 1.1B), to infer that in most of them, the system is essentially managed at member state level (centralised), though a strong organisational autonomy at local and/or regional level also exists.

There are also some countries in which it is the school itself that has the capacity to manage and organize its own teaching system.

1.1B - Organisational system

Category	Number of Countries
School	4
Local	12
Regional/Provincial	8
Federal level	4
State Level	14

Number of Countries that answered this question: 16
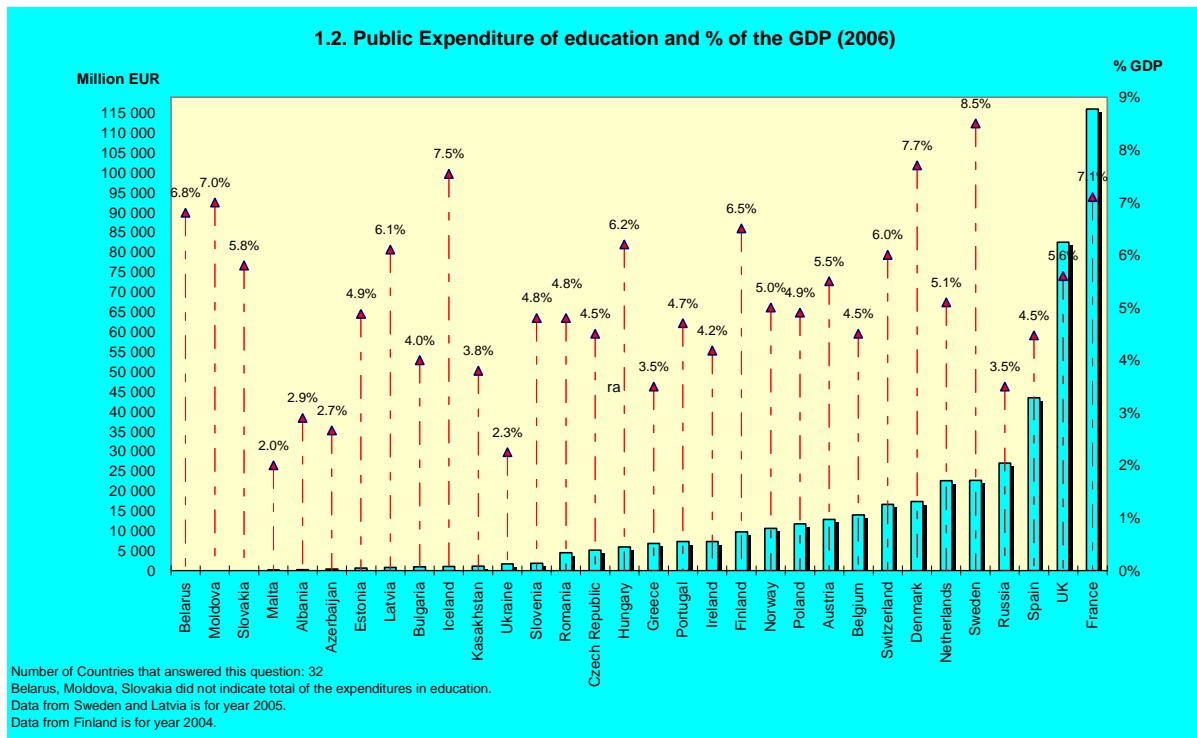
Number of Countries

Only 14 countries answered the question about the nature of government education programmes in a concrete way. Of those answers, it can be seen (graph 1.1C) that they tend to cover the following areas: *school action* (7); *adult learning* (7); *special education* (7) and *scholarships/grants* (6).

1.1C - Social Programmes

Number of Countries that answered this question: 14

Others:
health
canteens
home for children deprived of parental care
assistance to children in difficult financial situation
aid based on merit and achievement
further education
out-of-school activities
extra curricular and other activities
education abroad

With regard to the public expenditure of education and percentage of the Gross Domestic Product (GDP), almost all countries answered this question (32).

Graph 1.2. shows a large disparity of expenditure/investment in education between the different countries, ranging from 94,8 millions of euro (M€) to 116.000 M€. Likewise, it is observed that the percentage of expenditure of the GDP, varies between a minimum of 2% and a maximum of 8.5%.

1.2. Public Expenditure of education and % of the GDP (2006)

Number of Countries that answered this question: 32
Belarus, Moldova, Slovakia did not indicate total of the expenditures in education.
Data from Sweden and Latvia is for year 2005.
Data from Finland is for year 2004.

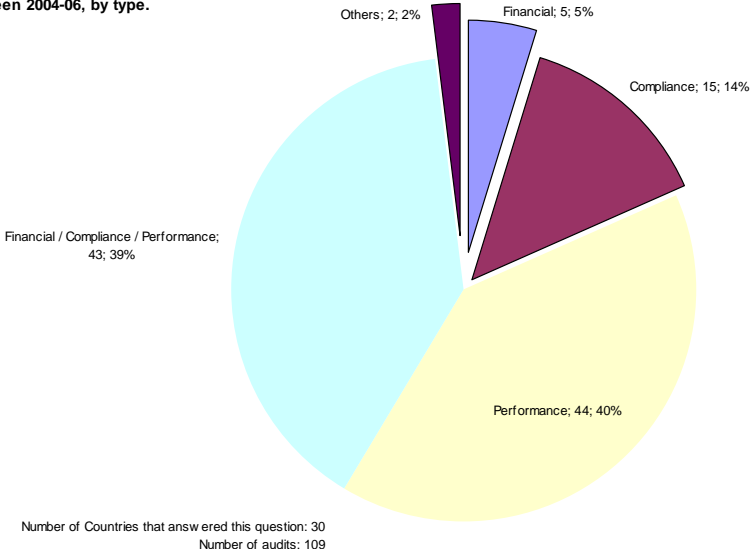## 3. AUDITS PERFORMED AND PLANNED BY SAIS WITHIN THE FIELD OF EDUCATION

To what extent do SAIs carry out audits in education?

Completed audits 2004-2006

In the period 2004-2006, the 33 countries carried out, altogether, 109 audits in the sector of education, and there are significant differences in the approaches taken by the different SAIs, both in the number of audits carried out and in the nature of these audits.

Audits were classified according to a typology, i.e., *Performance, Financial, Compliance Audits and also Others, although the latter have only a residual importance* – see graph 1.3A. It can be seen that the majority (40%), corresponded to an absolute value of 44 management audits. A set of integrated audits follow very closely in a mixed classification that includes at the same time elements of the *Financial/Compliance/Performance audits*, with a weight of 39% of the total, which corresponds to 43 audits.

1.3A - Number of audits developed beetween 2004-06, by type.

Others; 2; 2%   Financial; 5; 5%

Compliance; 15; 14%

Financial / Compliance / Performance; 43; 39%

Performance; 44; 40%

Number of Countries that answered this question: 30
Number of audits: 109

With regard to the scope, it is worth noting that the audit scope of the majority of the SAIs was the management and organization of education systems (57 audits), financial procedures (56 audits) followed by the analysis of policies (47 audits). Audits of legal systems and programmes are the least commonly performed (see graph 1.3B).

1.3B - Audit scope

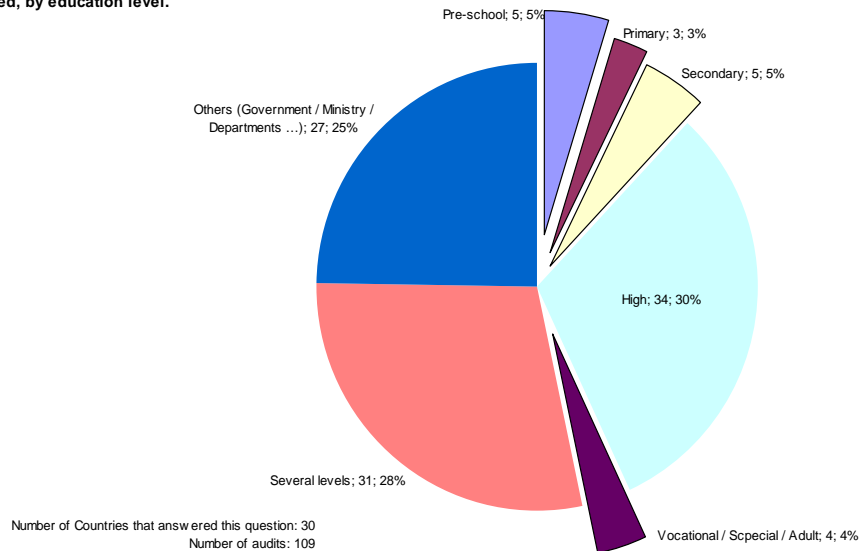Number of Countries that answered this question: 30
Number of audits: 109
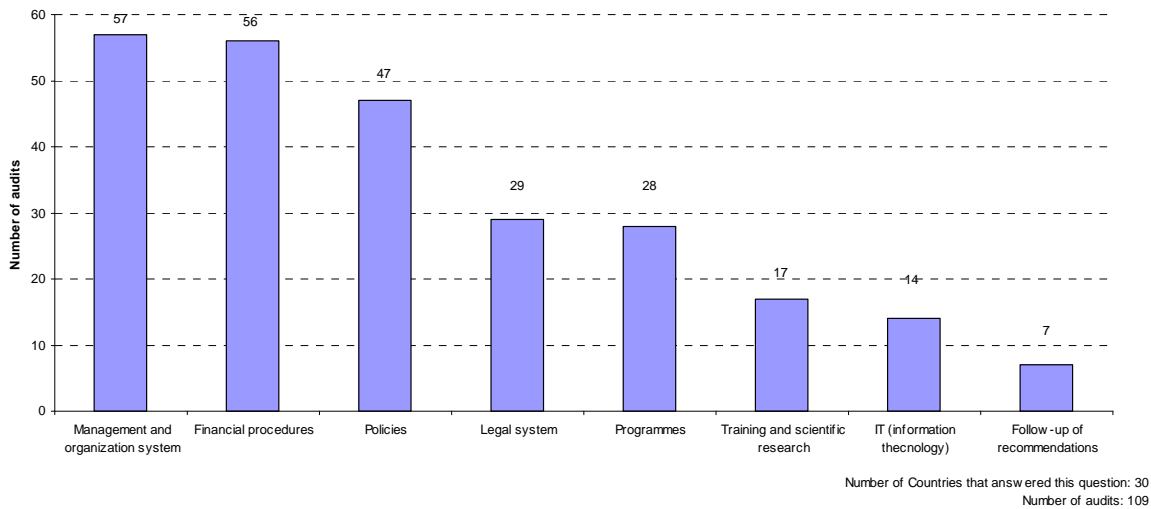
A limited number of member states audit education programmes, which focus on particular educational priorities:

✓ Finland adopted the following education priorities: improving the quality of education and effectiveness of the educational system, eliminating educational exclusion of children and young people and increasing opportunities for adult education.

✓ Romania has carried out audits of government programmes with the following priorities: reforming elementary education, providing logistics to schools by equipping them with computers, and higher education options available to students.

✓ Portugal carries out audits of social and educational support programmes within educational system to help students and pupils in need of financial help. Advice and psychological assistance are also included in the programmes.

In terms of the education level most commonly audited, graph 1.3C shows that almost all countries, with a few exceptions, develop audits focusing on Higher Education, (30% of all audits), corresponding to 34 audits. There are also a significant number of audits of Ministries and Government Departments.

As regards to *Pre-school, Primary and Secondary* education levels, audits are performed by far fewer countries.

7

Pre-school; 5; 5%

Primary; 3; 3%

Secondary; 5; 5%

Others (Government / Ministry / Departments …); 27; 25%

High; 34; 30%

Several levels; 31; 28%

Vocational / Scpecial / Adult; 4; 4%

Number of Countries that answered this question: 30
Number of audits: 109

Education issues at kindergarten level were audited by 17% of SAIs. In most cases geographical availability of kindergarten education and the kindergarten fees as compared to parents' salaries were identified as the areas with the highest risk of irregularity.

✓ The SAI of Poland carried out an audit on access to kindergarten education to evaluate the performance of local communes in terms of ensuring kindergarten education. The audit found that 20% of the communes did not have any kindergarten at all, and that more than half of the children aged 3 to 5 years of age remained beyond the range of access to kindergarten facilities. As a result of the audit, a long-term kindergarten education programme was prepared, which included in particular the diversification of kindergarten organisation models.

The quality of educational activities in kindergartens was audited more rarely.

✓ The UK SAI audit on the quality of childcare in kindergarten education shows that the Education Department dealt with the problem of costs incurred by parents by providing free of charge educational facilities to all children of 3 to 4 years of age with limited daily hours of attendance. As a result of the audit, the Education Department created the National Academy of Parenting Practitioners to train kindergarten tutors.

Audits on primary and secondary schools were carried out by 63% of the SAIs. The areas considered as the most problematic and requiring audit attention included: teaching performance (including computer-assisted teaching), quality of education provided by individual schools, extending learning hours and school drop-out rates of pupils of 15 to18 years of age.

✓ The Hungarian SAI carried out an audit entitled *Changes in the conditions of secondary and higher education* with the participation of the Ministry of Education and local governments. As a result of the audit the following recommendations were issued: publication of school results, gathering data on indicators showing

numbers of students that go on to university, introducing changes to school objectives and funding.

✓ The UK SAI carried out an audit to assess whether efforts by schools to tackle truancy and absence are likely to lead to a sustained increase in attendance. The audit was called *Improving school attendance in England*. Following the audit, the Education Department invested about £11million in electronic registering systems to provide support to over 500 schools with medium and high non-attendance rate. Some positive results have already been observed.

✓ The Ukrainian SAI carried out an audit entitled *Audit of the planning and utilization of the State Budget funds by the Ministry of Education and Science of Ukraine for the general education institutions' automation and computerisation of rural schools..* The audit covered the Ministry and its subordinate units, IT suppliers, local education boards and rural schools. The audit results showed that the programme objectives had not been met. As a result of that failure, every third pupil was deprived of the possibility of becoming computer-literate, less than 30% of rural schools had access to the Internet, and teachers' IT skills were very poor.

✓ The Polish SAI carried out an audit entitled *Support for gifted and talented pupils.* As a result of the audit it was revealed that the issue was recognised neither by the education development strategy nor by any pedagogical supervision. A need to train teachers to work with particularly talented pupils was identified.

Vocational schools were audited by 23% of the SAIs. Most audits focused on the efficiency of practical training against the backdrop of labour market reality. The cooperation between vocational training schools and employers was not audited.

✓ Following an audit of the Estonian SAI entitled *Quality Assurance in vocational education and training* a number of recommendations were formulated: development of an integrated quality monitoring system, accreditation of vocational training bodies, review of educational programmes by entrepreneurs and professional associations, and development of principles for vocational teacher training.

✓ An audit by the Dutch SAI entitled *Special needs pupils in prevocational secondary education* pointed to the challenges of schools in solving difficult problems. A number of recommendations were also addressed to the Ministry of Education, Culture and Science calling for measures aimed at improving teacher competencies by occupational training and creating a network of institutions prepared to help one another to trouble shoot.

Issues of special needs schools were audited by 10% of the SAIs. Quality of education provided and integration of special care pupils were the most frequently audited issues. Access to education for disabled pupils was not audited.

✓ The Estonian SAI audit *Education opportunities of children with special needs* reviewed the procedure of qualifying children for special needs schools, and the issue of the children's further progress after graduation.

Higher education audits were carried out by 70% of SAIs. The following issues were identified as important: effectiveness and quality of education, financial aid to students, and governance and financial management of universities.

✓ The SAI of Iceland carried out an audit entitled *Cost, efficiency and quality of university teaching* which focused on the three following university disciplines: business, law and IT. The audit showed that universities with a greater number of students provided better quality education, and that students attending public universities were more satisfied with the quality of teaching than students attending private universities.

✓ The Spanish SAI's audit report on the *Extremadura University* focused on the following elements: regularity of university activities, integrity of the accounting and reporting systems, compliance with public procurement procedures and effectiveness of the internal control system – these issues were audited against academic education objectives.
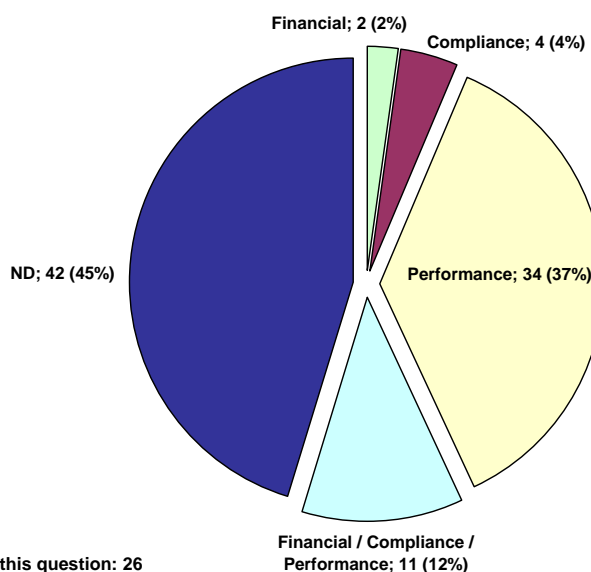
Audits of publicly funded education institutions were carried out by 70% of SAIs. These audits concentrated on the following issues: management of specific education sectors, application of both legal and financial instruments and implementation of government programmes.

✓ The French SAI carried out an audit entitled *Priority educational policy* covering central government administration, local education boards (local representations of the Ministry of National Education) and the issue of cooperation between other ministries and local units. The audit addressed the following questions: is the ministry with its local representation capable of identifying the public priorities and objectives they should aim for?; are they aware of their resources, costs and results?; are they able to determine a relationship between these three components?; is their policy conducive to the coordination of various activities conducted by the State and local authorities?

✓ The Portuguese audit on the scope and forms of management of the Regional Education Board in Lisbon was carried out to assess the internal control system and the compliance of administrative and accounting procedures with applicable laws.

Future planned audits 2007-2009

As far as planned audits are concerned, for the period 2007-2009 (see graph 1.4), 93 audits are planned, by 25 countries and by the European Court of Auditors (ECA), of which nearly half were not described in such a way as to allow us to classify them according to the adopted typology. Nevertheless, we noted that a high percentage (39%) of the total refers to planned performance audits.

1.4 - Number of audits planned for 2007-2009, by type.

Financial; 2 (2%)

Compliance; 4 (4%)

Performance; 34 (37%)

ND; 42 (45%)

Financial / Compliance / Performance; 11 (12%)

Number of Countries that answered this question: 26

The most commonly cited audit themes included: vocational education development programmes, adult education and education of behaviourally challenged young people (including programmes sponsored by the EU) as well as the quality of university education.

✓ The UK SAI plans to carry out a number of audits examining issues such as greater access to higher education and reducing student drop-out rates and how to offer improved access to university education to students from poor social backgrounds.

✓ The SAI of Latvia plans to audit the sector of vocational secondary education and the issue of legal compliance at universities.

✓ The Polish SAI plans *inter alia* to audit adult education against the backdrop of the labour market requirements, and the organisation of special needs education.

4. SELECTION OF AUDIT TOPICS

How do SAIs select education-related audit topics?

Monitoring by the SAI itself is the reason most frequently cited (18 countries) for selecting topics to audit, *irregularities detected through financial audits developed by the SAI itself* is also one of the reasons most frequently mentioned, followed by a *formal request from Parliament.*

It should also be noted that a considerable number of SAIs answered 'Other' as a reason most frequently given, specifying *Parliament decisions, risk analysis* and *materiality* (see graph 2.1).

2.1 - Reasons most frequently taken by SAIs to select topics of audits of social programmes in the field of education
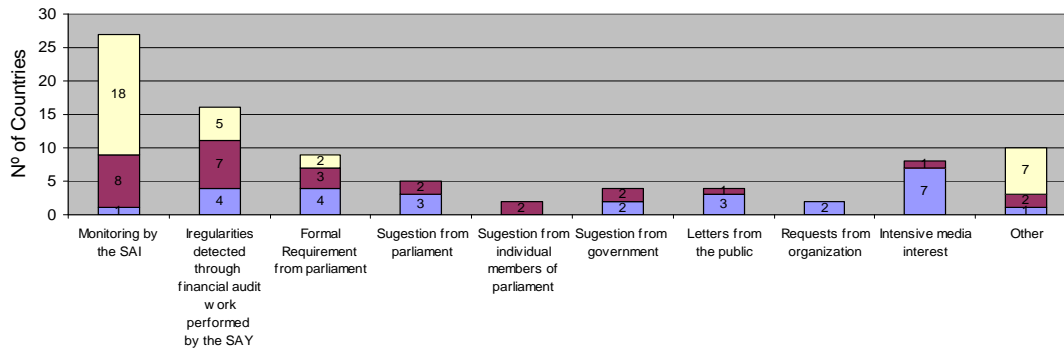
Note:
Several countries give the same level to the diferents itens;
Number of answers: 32.

Other:
•Parliament decisions;
• Analysis of risk and materiality

In the case of financial audit both the subject-matter and audit theme are often determined by fundamental national legislation regulating the SAI mandate. The questionnaires emphasized such obligations, which included in particular issuing opinions on annual financial reports of some specific organisations. When it comes to performance audit, SAIs usually enjoy a greater freedom as to the selection of audit themes. When selecting priority audit themes SAIs believed it was important to take into account Parliament's priority issues, especially issues which were currently of interest to specific parliamentary committees.

✓ The SAI of Finland named the SAI monitoring function as the unique reason for audit theme selection.

✓ The European Court of Auditors indicated the three most important reasons for audit theme selection were: irregularities revealed during financial audits conducted by SAIs, sampling-based checks included in DAS (Declaration of Assurance) audits, audit activities revision and risk assessment.

Some SAIs ranked as top position other reasons for audit theme selection which were not listed in the questionnaire. The SAI of Belarus indicated the reason for an audit was the order given by the head of state. Bulgaria pointed to the fields not audited before and programmes with the biggest public budgets. The SAI of Norway – risk assessment. The SAI of Malta – the policy and the strategy of the SAI. The SAI of Moldova – order given by the parliament.

With regard to the sources of data used by the SAIs to plan their audits, as can be seen in graph 2.2, *statistical information* is the source used by most of the countries (31), followed by *the general media* (25 countries) and *published survey data* (24 countries).

2.2 - Sources of data necessary to develop audits

Nº of
Countries

| total |
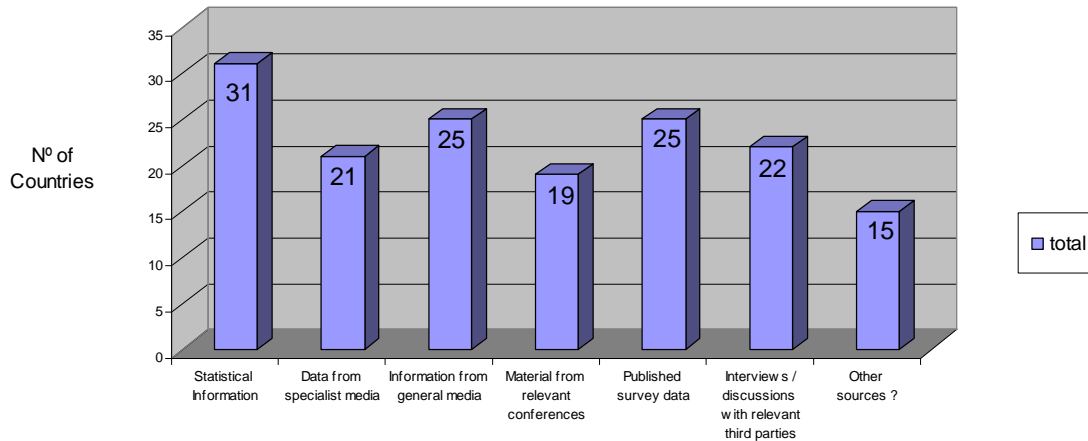
Note:
Number of answers: 32.

Other:
• Parliamentary debates;
• legislation;
• reports from other SAIs.

Furthermore, 14 surveys identified other sources of information used in the preparation of audits, namely: auditee's activity reports, findings of previous audits, research reports, scientific articles, parliamentary publications, legislative acts and government administration documents.

As regards to the most commonly used criteria for evaluating education-related issues, *compliance/legality* is considered by the majority of the SAIs (18) as the most important one, followed by *effectiveness* (8 SAIs) (see graph 2.3).

2.3 - Most commonly used criteria for evaluating education-related issues

N.° of countries

Order of importance

- 1 Most important
- 2
- 3
- 4 Less improtant
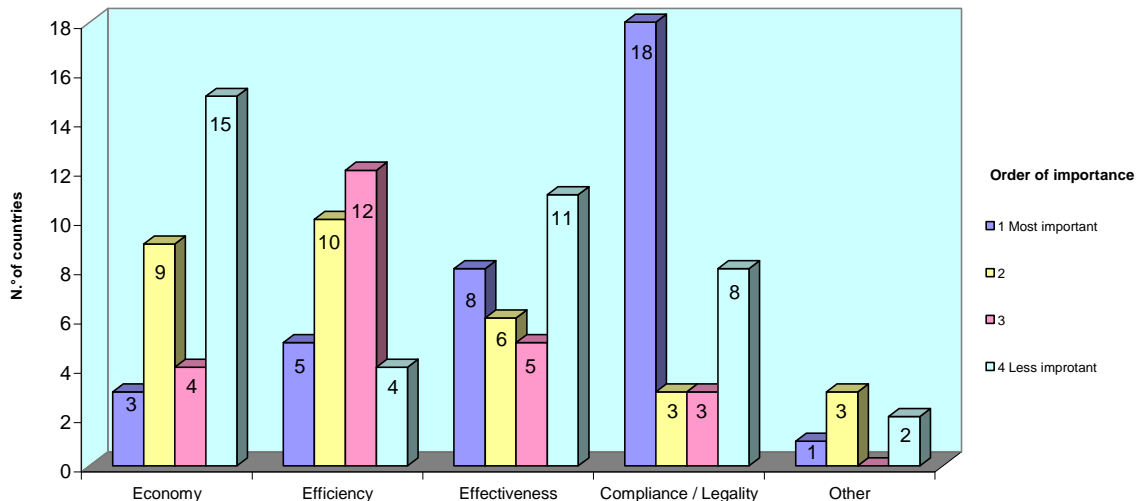
Note:
Number of answers: 32

Other:
• Financial audit;
• Performacne audit
• Comprehensive audit

The SAIs of France, Spain, Ukraine treat all the criteria (legality, effectiveness, efficiency and economy) on a par with one another. The SAI of Greece only uses the legality criterion.

As far as risk types and factors are concerned, the most important one for selecting topics of audits is considered by the majority of SAIs (28 countries) to be the *materiality* of resources allocated to programmes.

A need for a more effective use of public money and their appropriate allocation in line with specific education priorities was given some emphasis. In the second place some other typical symptoms of ineffective allocation of education budgets were identified (high rates of drop-out due to bad school results, high unemployment rate among some profiles of graduates, tendency towards overrunning of standard education time-frames in higher education, low average education level).

On the other hand, 26 SAIs consider that the *lack of performance indicators and of measures of evaluation of programmes* also to be an important risk factor (see graph 2.4).

2.4 – Risk, types and factors, considered by SAIs to be the most important in selecting topics of audits of social programmes in the field of education
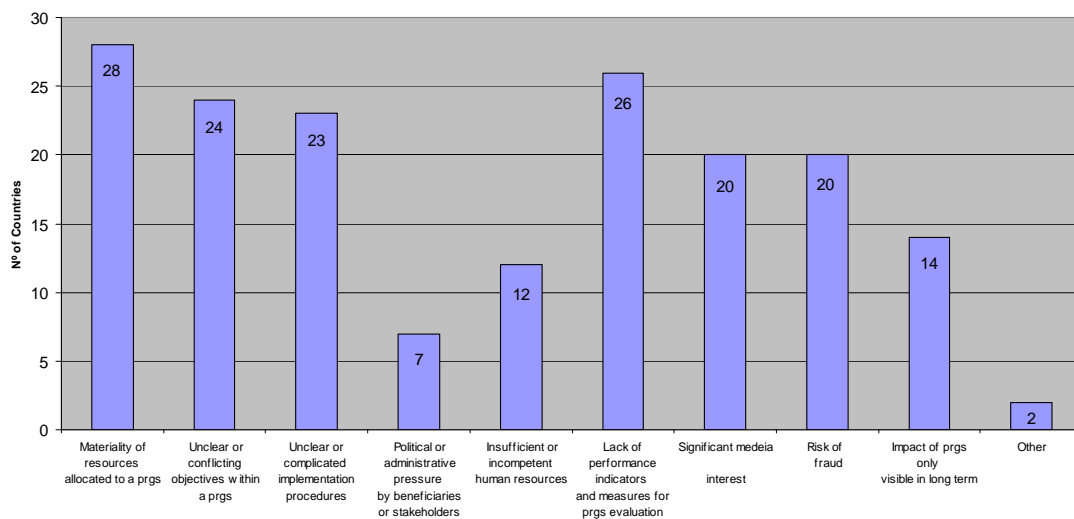
Note:
Number of answers: 32.

Other:
• Significant society interest
• Matter of topical interest

✓ As a result of an audit focusing on educational policy priorities, the SAI of France found out that objectives were not clearly set out and educational policy priorities did not cover certain areas where very patent needs existed. Moreover, performance evaluation was found to be insufficient.

The analysis of the questionnaires proves the similarity of issues selected for audit. Therefore, performing more partner or parallel audits in the future between EU countries could be a proposal for the Congress to consider.

- ✓ The SAI of Slovakia provided examples of joint audits conducted together with the SAI of Poland, including performance audits on labour, social care and family offices, which are in charge of preparing potential employees for the labour market, through national projects.

- ✓ The SAI of Belgium also provided evidence of joint audits: audit of quality assurance assessment in higher education carried out together with the SAI of the Netherlands.

5. METHODS USED IN EDUCATION-RELATED AUDITS

What methods do SAIs use to audit education-related topics?

Most SAIs (87.5%) consider that there are no substantial differences, in terms of adopted methodology, between the audits of the Education sector and those of other sectors. In fact, 28 countries answered accordingly, and only 4 countries said that there were differences (see graph 3.1).

- ✓ The ECA considers the measurement and evaluation of results in social policy more problematic due to the need to evaluate 'softer' results (qualitative evidence) and long-term effects, which can be difficult to measure by applying standard audit criteria.

3.1 - Methods used by SAIs in audits of social programmes in the field of education

(4); 12,50%

(28); 87,50%

Yes
No
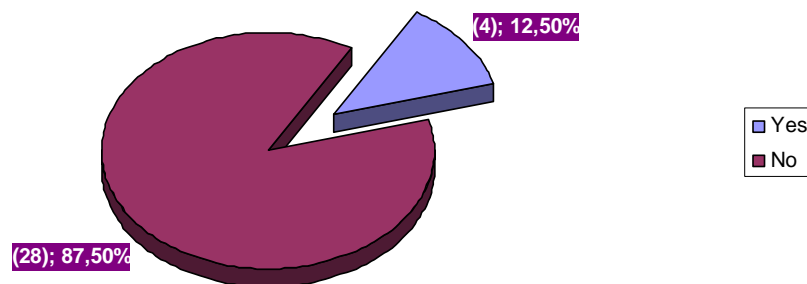
Note:
Number of answers: 32.

As for the methods adopted in the audit of the education sector (graph 3.2), it can be seen that all the SAIs (32) adopt *document review* as an audit method. *Interviews* came in the second position (27 SAIs), followed by two other methods (26 countries, in each case): *surveys* and *review of internal audit work*.

In social audits on education, to gather and analyse evidence, various methods normally applied in social sciences can be used. SAIs selected appropriate audit techniques in order to ensure key study questions are answered:

✓ In its audit on the *cost effectiveness and quality of higher education* the SAI of Iceland used the following methods: examining student satisfaction levels (survey of opinions of current students), remuneration of graduates (survey among 2003 and 2005 graduates), correlation between the studies taken and graduate jobs obtained (survey among 2003 and 2005 graduates).

✓ In its audit: *Advanced vocational education and training,* the Swedish SAI used, *inter alia*, answers to the questionnaires sent to respondents and interviews with education services providers.
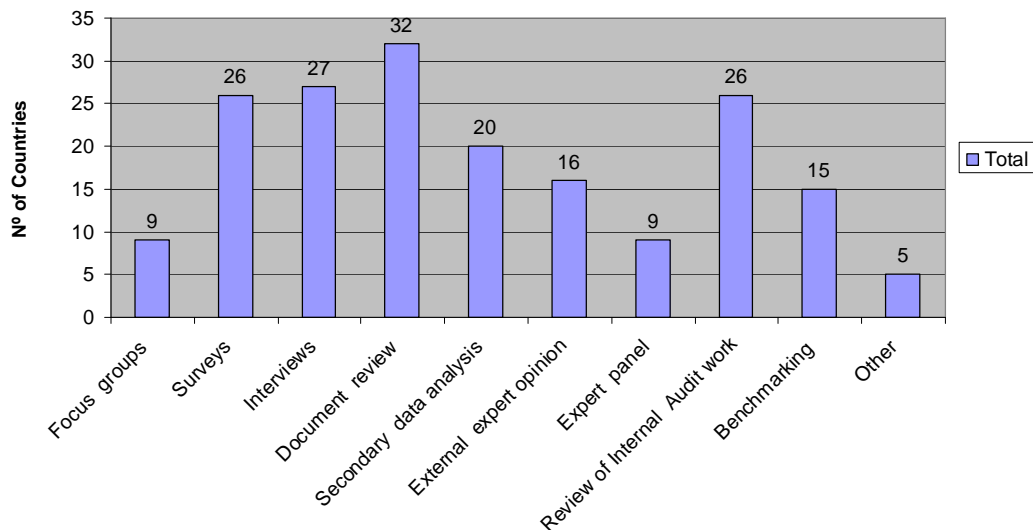
3.2 - Methods used by SAIs in audits of social programmes in the field of education

Note:
Number of answers: 32.

Other:
• Examination of regulations, random sampling, targeted research based on coherence indicators;
• Data analyses from the state registries or data banks;
•Questionnaires.

Focus groups, (i.e. a group of persons that have a common experience, invited to make qualitative interpretation and evaluation of the audit facts collected), may play a significant role in auditing the quality of education services provided by schools and educational facilities. According to the questionnaires the method was used by SAIs of eight countries and ECA (i.e. 28% of respondents).

Expert panels can help to obtain integral, objective and proper audit evidence for the achievement of the audit objective. An expert can have the following characteristics: a specialist knowledge and appropriate skills, independence vis-à-vis the audited entity, objectivity of his/her work. Eight SAIs and ECA (28% of respondents) used experts panels in education audits.

Benchmarking is used by 14 SAIs and ECA (50% of respondents).

- ✓ The Austrian SAI provided information that it uses international benchmarking in brain storming new ideas, and transferring best practices.

- ✓ The Bulgarian SAI described the benefits of international benchmarking which include objectivity, consistency of evaluations and a possibility of monitoring international tendencies. The application of international benchmarking enables better evaluation of advantages and disadvantages of the Bulgarian educational system and its adaptation to the European education environment.

SAIs consider it important to take into account opinions of beneficiaries, which will require special techniques. The main ways that SAIs gather information is shown in graph 3.3, and includes:

- ▪ *Public opinion surveys*: 13 countries;

- ▪ *Open invitations to contact the SAI*: 10 countries;

- ▪ *Focus group discussions*: 10 countries;

- ▪ *Internet forum discussions*: 5 countries.

A significant number of SAIs (17) described 'other' ways of gathering information, citing for example making direct contact with interest groups and stakeholders, and analysis of educational expenditure. Respondents also emphasized the importance of using different and appropriate means of communicating with beneficiaries to gather information.

3.3 - Ways of gathering information by SAIs from beneficiaries about implementation of social programmes in the field of education
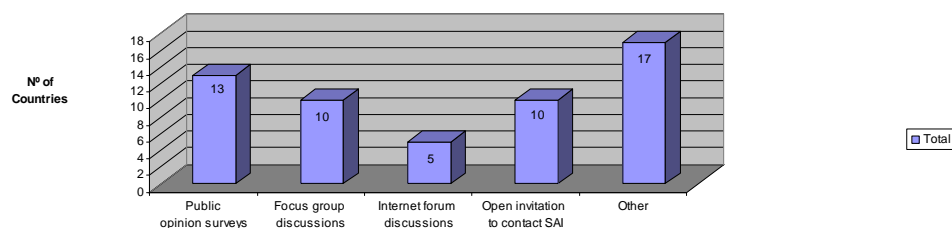
Note:
Number of answers: 31.

Other:
• Contacts with interest groups, stakeholders;
•Analysis of educational expenditure;
•Press, Internet, Radio and television publications, scientific research and expert opinions.

- ✓ The Danish SAI gathers information from academic experts and recognised authorities in specific sectors.

- ✓ The Finish SAI in its audit: *Employment effects of labour market training* evaluated the effectiveness of training programmes concerning the labour market, using non-linear econometric models: a group of 8000 unemployed was surveyed; 1700 of them took part in training programmes. It was concluded that the training programme had an insignificant impact on employment prospects and

was an expensive way of supporting employment; training courses of longer duration were more effective than those of shorter duration; hence improvement of training programmes was recommended by the SAI.

Two main methods for gathering evidence on public opinions can be distinguished in the audits presented in the questionnaires: qualitative and quantitative. The qualitative methods included interviews, discussions in focus groups or expert panels, whereas the quantitative methods involved surveys based on standardised questionnaires, permitting the evaluation of a range of facts, opinions and attitudes.

The majority of SAIs use performance indicators in their analysis, and most of them also develop evaluations on the basis of indicators set out in relevant policy, legal or other documents. In fact, 26 SAIs are grouped in this case, as can be seen in graph 3.4 1B.

3.4.1A – Use of performance indicators by SAIs in audits of social programmes in the field of education
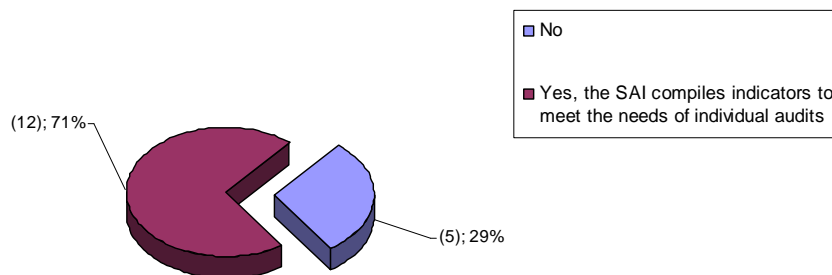
Note:
Number of answers: 32.

3.4.1B – Use of performance indicators by SAIs in audits of social programmes in the field of education
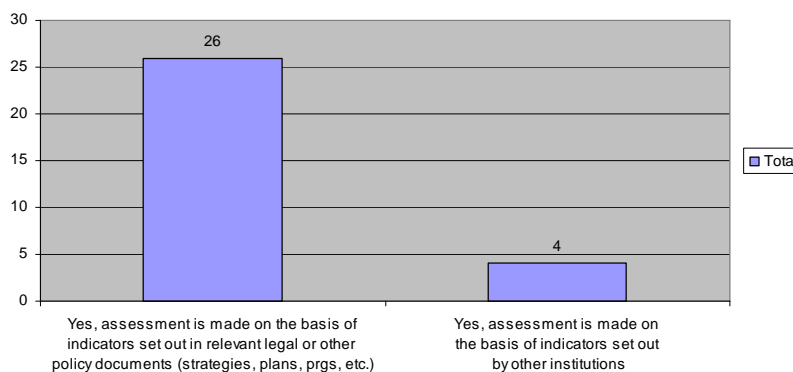
Note:
Number of answers: 32.

Within this context, it should be noted that the most commonly used performance indicators,– which means that each one of them was used in more than 20 audits, according to the answers– include the following[3]:

- *Education rate* (number of people that study at a certain level of education) – used in more than 40 audits;

- *Evaluation, implementation/objectives, outcomes, policies* – used in more than 25 audits;

- *Success* (positive qualification); number of graduations *versus* other indicators – used in more than 20 audits;

- *Number of teachers versus* other indicators – used in more than 20 audits.

There were many examples of SAIs adopting available performance indicators they deemed adequate for evaluating the audited activities, which were used for audit purposes after verifying their completeness and accuracy. Taking into account specific features of social programmes in education, it is important to improve methods of evaluating the activities audited by applying measurable and comparable indicators for the achievement of objectives set out in these programmes. Examples of indicators used by SAIs are mentioned below:

✓ In its audit: *Organisation and effectiveness of the School Inspectorate* , the Austrian SAI took, as a performance indicator, the implementation of the General Guideline on school inspection published by the Ministry of Education.

✓ The Portuguese SAI listed the following indicators used in social audits in education: the number of teachers per class, the proportion of pupils and students receiving financial support for education, the amount of funds allocated for a given form of financial assistance for pupils and students.

Many SAIs provided examples of audits and indicators used by audited entities to evaluate the efficiency and effectiveness of the programmes implemented. Where necessary, audits involved experts, which resulted in specific recommendations to improve indicators used to support government decisions and to strengthen programme management and evaluation.

Almost 50% of SAIs (12) developed their own indicators for the purposes of particular audits:

✓ In its audit of the Scientific Research Fund, the Bulgarian SAI used, in addition to the indicators laid down in legal acts and programmes, more than 20 indicators for expenditure on research and effects thereof, developed for this particular audit (e.g. efficiency of research – relation of income to expenditure, the number of patents, the number of licences, expenditure from the Fund on scientific research as part of the total spending on science, the number of market-oriented research projects).

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[3] Source – responses provided to Appendix 1 of the questionnaire.

✓ In its audit *of education in primary and lower secondary schools*, the Norwegian SAI used the following indicators: professional competencies of teachers, municipality spending and the system of monitoring and evaluation. The audit concluded that teachers did not have the necessary competencies to educate pupils in the way adjusted to individual needs and in many schools the organisation and provision of education was not evaluated. In addition, it was pointed out that differences in municipalities' spending had an impact on the quality of children's education at different schools.

While developing its own indicators, the SAI takes the risk of going beyond its powers, potentially entering the political area. There is also a risk of losing credibility, if the indicators developed later turn out to be inappropriate and imprecise. Four SAIs declared that they carried out evaluations based on the indicators developed by other institutions.

✓ The Dutch SAI lists inspectorates, boards of education, certifying and accrediting institutions.

✓ The Danish SAI mentions international surveys and comparative analysis of audited schools.

In most cases, the performance indicators adopted*,* chosen by the SAIs, are not based on any particular one of the so-called three *Es (economy, efficiency and effectiveness)*. Nevertheless, nearly 40% of the SAIs identify indicators, separately, for each one of the three audit criteria, while 11% say that indicators are specified but only with regard to one or two of the criteria (see graph 3.4.2).

3.4.2 – Use of performance indicators by SAIs in audits of social programmes in the field of education

Legend:
- Yes, we identify separate indicators for each the three audit criteria
- Yes, but we only develop indicators for one or two of the criteria
- No, we don't refer specifically to the three Es when developing appropriate indicators

(15); 55,56%
(11); 40,74%
(3); 11,11%
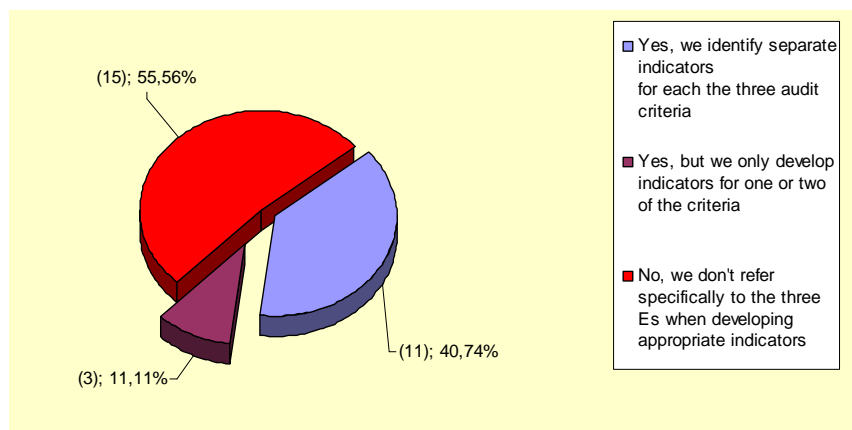
Note:
Number of answers: 29.

✓ The SAI of Iceland used a number of interesting and atypical indicators in audits of efficiency, quality of teaching and scientific research in tertiary schools. For example, PhD students as a percentage of the number of students, the relationship between the number of scientific articles published and the number of

scientific staff, the relationship between the number of scientific staff (doctors) and the total number of scientific staff.

✓ In its questionnaire ECA declared that its staff are not involved in developing indicators, but they analyse the existing indicators (of output, result and impact) used in various structural programmes (in vocational training audit they are mainly effectiveness indicators) and then compare, if possible, the results of particular programmes.

Nearly 78% of the SAIs (corresponding to 25 countries – see graph 3.5.) reveal a reasonable level of closeness with the audited entities, 28 SAIs (see graph 3.6.) described performing *joint work with other audit bodies* (including internal audit bodies); and 21 countries, as shown in graph 3.7 perform *international benchmarking occasionally.*

3.5 - Working contacts of SAI with audited entities

Distant;(2); 6%

Very close ; (5); 16%

Close; (25); 78%
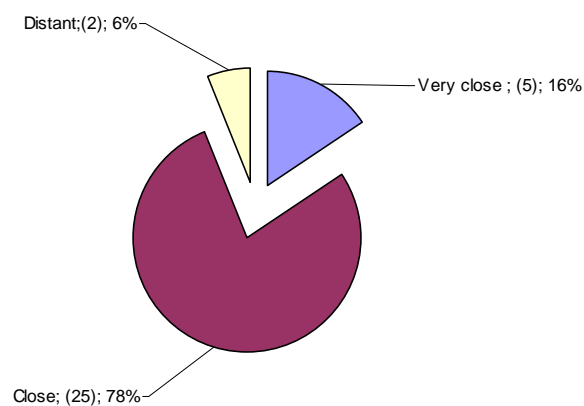
Note:
Number of answers: 32.

Most SAIs feel that close relations are useful in education audits. However, audit objectivity and integrity must be ensured. The participation of auditee representatives in the audit preparation enables greater familiarity with the circumstances of the audited items and the proposed solutions facilitate the formulation of post-audit conclusions. Throughout the entire audit, contact with auditee representatives should be maintained. This will ensure a constant flow of information on audit progress and understanding between auditors and auditee representatives. With closer working arrangements the objective of the audit and the acceptance of post-audit conclusions and recommendations, is more likely to be achieved.

✓ The Bulgarian SAI expressed an interesting opinion that it cooperates with audited entities on a constant basis – information on planning semi-annual and annual audits is provided. The audit programme is drawn up in cooperation with the auditee's management board. A constructive dialogue is carried out with the

management board during the audit and, additionally, major issues are discussed and facts and circumstances described in audit findings are clarified.

3.6 - Cooperation of SAI with other audit bodies
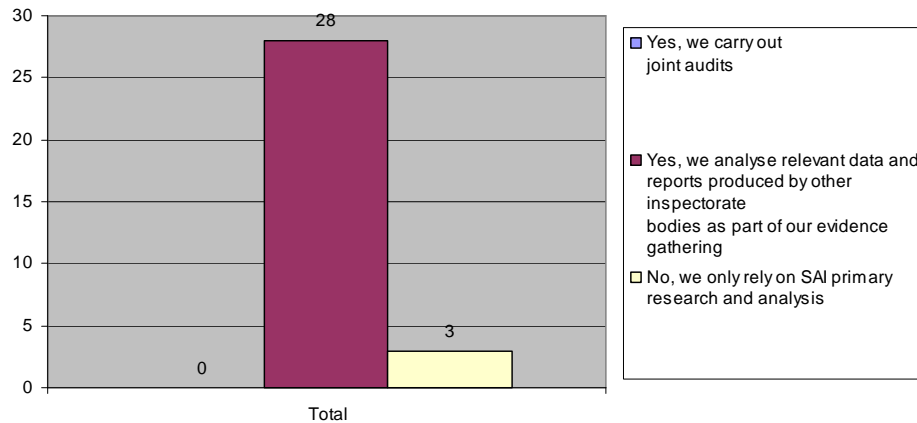
Note:
Number of answers: 31.

The Belarusian, Kazakhstani, Moldovan and Russian SAIs provided information on joint audits with other institutions (specialists from government audit bodies or internal audit representatives).

Through effective audit activities, and by sharing experiences with other audit institutions, e.g. during audits conducted jointly, the SAI can have a greater impact on the effectiveness of internal and inspection audits:

✓ As a result of it's audit: *Support for gifted and talented pupils*, the Polish SAI requested that this theme be included in the plans of school inspections by chief education officers.

✓ Arising from the Estonian audit on the quality of vocational education and training, the state authorities introduced accreditation of vocational education facilities and periodical inspections.

✓ The UK audit: *Improving poorly performing schools* recommended that the Ministry introduces a risk-based approach to the selection of schools subject to inspection.

SAIs suggested that cooperation with other audit institutions and use of their reports can help decrease the number of SAI employees needed to perform an audit task. In addition, this reduces the risk of duplication of audit activities and minimises the engagement of the auditee employees in audit, enabling them to focus on their core work.

Yes,
regularly; (5);
15,63%

Yes,
occasionally; (21);
65,63%

No,
never; (6); 18,75%

- □ No, never
- ■ Yes, occasionally
- □ Yes, regularly
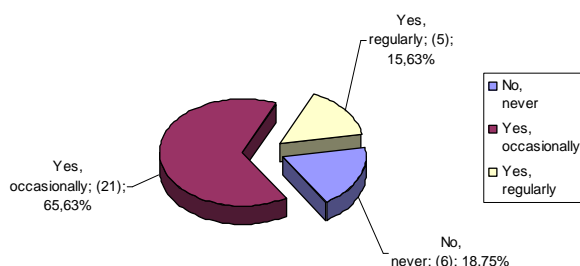
Note:
Number of answers: 32.

✓ The Swiss SAI conducts audits of annual financial reports drawn up by the Federal Institutes of Technology. These audits were limited to regularity and legality aspects. Curricula of studies and educational programmes were not audited. Cantonal tertiary schools are acquainted with the well-developed system of benchmarking analysis based on numerous criteria and indicators which are of great help to the students while taking decision on the tertiary school selection. Both Federal Institutes of Technology in Zurich and Lausanne are subject to regular peer reviews conducted by foreign experts.

6. REPORTING/COMMUNICATION OF AUDIT FINDINGS AND RECOMMENDATIONS

How do SAIs report their findings to decision makers and beneficiaries of education-related programmes in order to maximise the audit impact?

Almost all SAIs that answered this question referred to *publication on the Internet* (30 SAIs) as being the method they generally use to report findings and recommendations of their audit reports.

Printing the report in *hard copy format* is also widely used, and also reporting the findings *in the press*. In addition, but to a lesser extent, SAIs use *press conferences* and *interviews* (see graph 4.1).

4.1 - Methods and ways of communicating audit findings and recommendations by SAIs
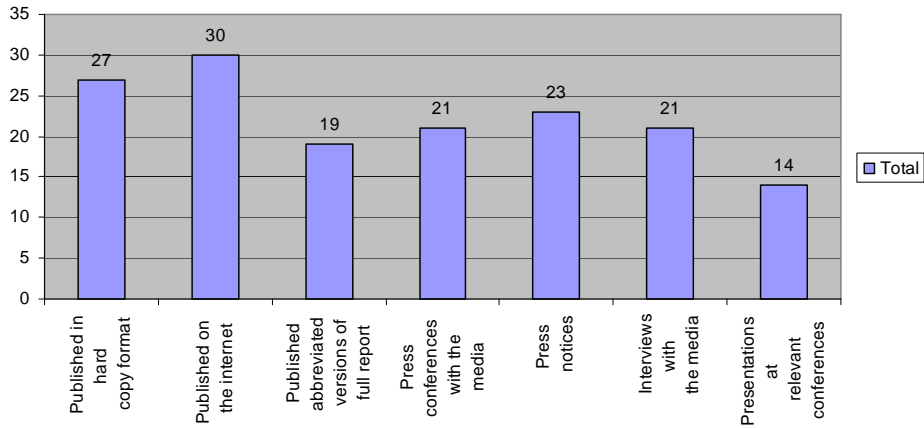
•Other:
• Articles in various publications, SAI,s performance;
• in case of detected irregularities the PIFCA are informed;
• Good practice guides.

The most common addressees of the audit reports performed by the SAIs are *Parliament*, (which is mentioned by almost all of the SAIs: 31 in 33) and the *audited entities* (mentioned by 30 SAIs- see graph 4.2).

4.2 - Addressees of audits reports performed by SAIs
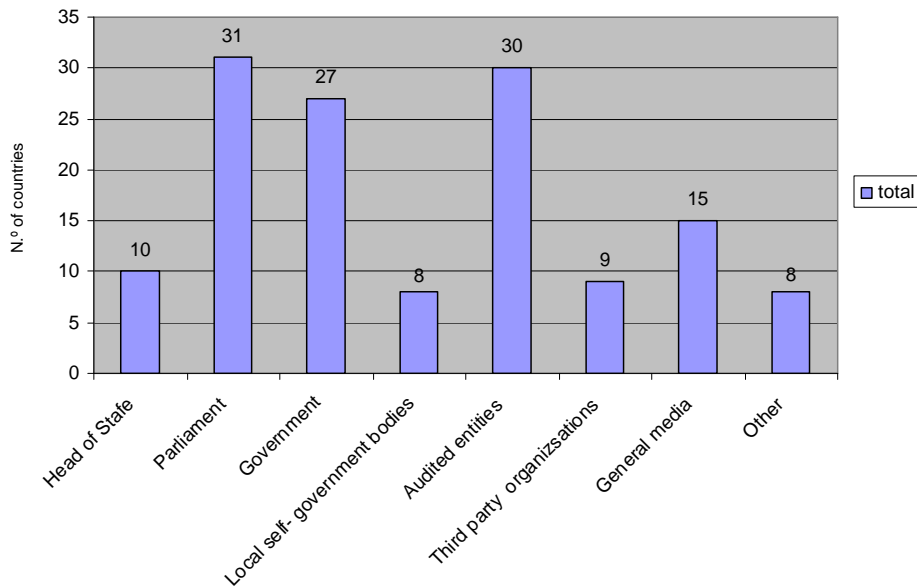
Other:
• The Public Accounts Committee;
•Autonomous Communities;
•School principals, governors, …

Spanish, Bulgarian, Belgian, Slovenian, Czech and UK SAIs deliver their reports to other entities interested in the issue in question, and the Ukrainian SAI sends their reports to the relevant inspectorate body.

✓ Following its audit on the *professional education and training of teachers,* the Austrian SAI published recommendations concerning the creation of instruments for assessing the effectiveness of teacher education and training based on teachers' work with particular classes and pupil attainment at schools, as well as the establishment of a database to record all forms of professional teacher training. The recommendations were submitted to the federal schools authorities as well as to institutions and schools providing professional training for teachers.

Frequently, the reported addressees of audit reports were parliamentary committees which examine financial management aspects in particular sectors of public administration. They may be interested exclusively in the utilisation of funds in the past or they may need information on how realistic current government plans are. Regardless of the differences between particular member states, the parliamentary committees play a special role in specifying audit requirements and exerting pressure on audit institutions in order to receive the documents and data on specific issues. With this in mind, SAIs believe it to be important to submit audit reports to decision makers – addressees who have the final say on implementation of post-audit recommendations.

Other significant addressees of audit reports included the mass media- the most important link connecting audit findings with the general public, as very few audit report readers do not work for public institutions. Social scientists and academic researchers are also important recipients, as audit reports can be the source of information used to support their research.

Almost all SAIs (31) referred to the monitoring of the implementation of audit recommendations as the method for assessment of the impact of their work, and a significant number (26) mentioned the *review of the legal/policy changes* connected with the audit recommendations.

The value of public money, saved as a result of the SAI work, is referred to by only 11 SAIs as a means of assessing the impact of audits (see graph 4.3).

4.3 - Assessment of the effects of the audits performed by SAIs
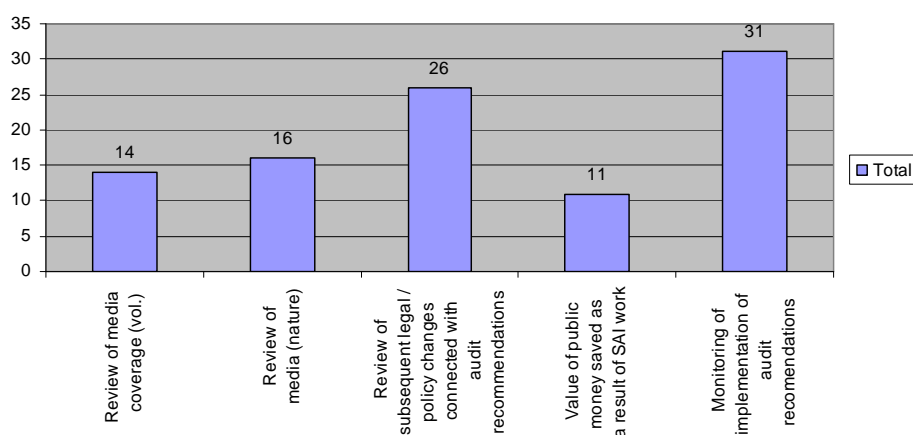
Note:
Number of answers: 32.

With the purpose of generating interest in their reports, and as shown in graph 4.4, the majority of the SAIs (29) refer to the use of *accessible language.* A significant number of SAIs (28) use *graphics* and *short summaries of key findings/recommendations ("executive summary").*

4.4 - SAIs activities to make audits reports more accessible for recipients of these reports
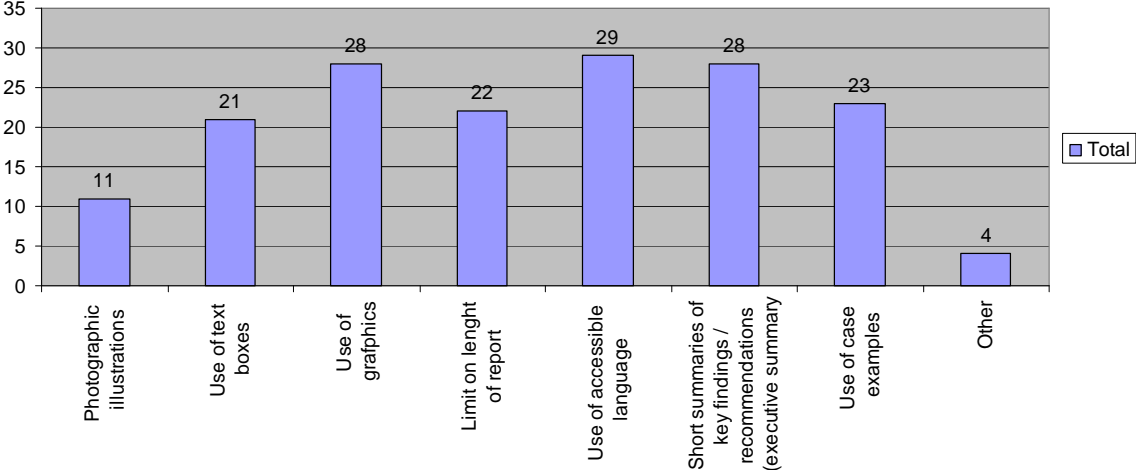
Note:
Number of answers: 33.

Other:
• **Use of annexes, mainly to show numerical data**;
• **Regularity Audits**;
• **Annexes to main report.**

According to the information gathered, many SAI report addressees are readers overburdened with texts who do not have time to carefully read the whole text of the report. They often leaf through documents to have a general overview of the report and then select the fragments that they want to read. While leafing through, they mainly focus on the pages with the table of contents, titles, summaries, synthesis, summarising paragraphs and underlined findings, conclusions and recommendations; distinctive elements such as tables, charts, maps, photographs and information in boxes. Given the above, SAIs attach great importance to presenting information on audit results in a clear, easy-to-understand and transparent way.

Lastly, as regards the methods used for ensuring added value (see graph 4.5), through audits in the area of education, it should be noted that the SAIs generally *suggest changes to the legal rules and regulations* (31 SAIs), *disseminate good practices* through case examples (20 SAIs) and *bring new data* to a topic area.

4.5 - Ensuring added value by SAIs in audits in the field of education

Bar chart showing: By disseminating good practice through case examples = 20; By bringing new data to a topic area = 16; By suggesting changes to legal rules / regulations = 31; Other = 6. Legend: total.
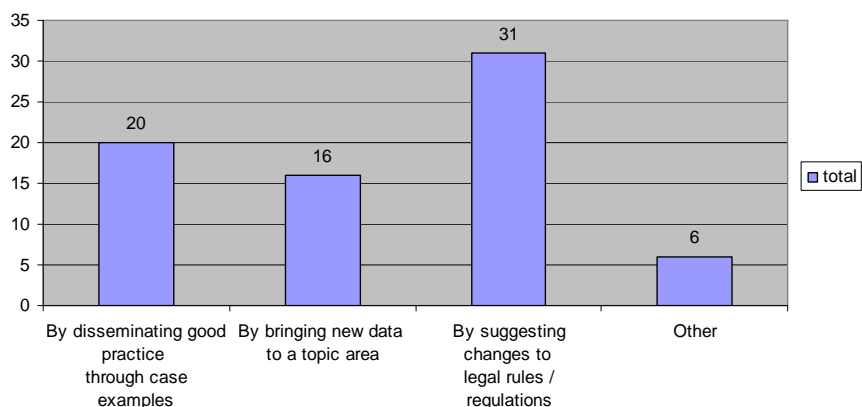
Note:
Number of answers: 33.

Other:
• **SCI**;
• **Various education issues on the public agenda with our performance audits;**
• **Follow up strategy.**

Some examples of value added resulting from the audits done by SAIs have been provided below (based on information provided in Appendix 1, column: audit impact):

✓ As a result of the Bulgarian SAI's audit aimed at improving the quality of higher and vocational education, additional requirements for improving the methodology of evaluation and accreditation were laid down and the register of accredited tertiary schools was created.

✓ Arising out of the Estonian SAI's audit: *Education opportunities for children with special needs,* special teaching aids were developed. The State started refurbishing schools for children with special needs.

✓ Resulting from the Irish SAI's audit on initiatives aimed at reducing the impact, on education opportunities, of social and economic deprivation, the Department of Education and Science embarked on the consolidation process by introducing a new programme *Ensuring Equal Opportunities in Schools* as from 2006.

✓ As a result of the Ukrainian SAI's audit: *Planning and utilization of State Budget Funds by the Ministry of Education and Science of Ukraine for the general education institutions' automation and computerisation of rural schools*, the legal basis for creating and implementing software teaching aids (the system for improving IT teachers' skills is being implemented) was reformed.

With regard to the findings resulting from SAI work, it is worth noting that the most commonly identified irregularities/weaknesses (considering the selection criteria as those that refer to more than 20 audits) concerned the following areas[4]:

▪ public procurement, considering procedures, tasks and instructions: found in more than 50 audits;

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[4] Source: responses provided to Appendices 1 and 3 of the questionnaire.

- planning (weaknesses in strategic planning: in nearly 40 audits);

- financial and budgetary level: in nearly 40 audits;

- assessment, implementation plans and/or coordination procedures: also in nearly 40 audits;

- objectives and outcomes: in more than 30 audits;

- quality and performance indicators: in nearly 30 audits;

- Information Technology, data, statistics and information issues: in nearly 30 audits;

- supervision and internal control (weaknesses): in nearly 30 audits;

- supervision by the public inspectorate bodies and governmental bodies: in more than 20 audits.

7. SUMMARY OF PAPER FINDINGS

On the basis of the previously mentioned findings, resulting from the analysis of the answers of the 33 SAIs to the questionnaire, the following conclusions about SAI audits in the field of education may be drawn:

1. Legal systems and expenditure.	• The fundamental and programmatic norms of most countries are set out in the Constitution; • The investment in Education ranges from 94,8 M€ to 116.000 M€ in the different countries, and the expenditure of the GDP varies between a minimum of 2% and a maximum of 8.5%;
2. Audits carried out in education.	• In the period 2004-2006, 109 audits were performed, and 93 are planned for the period 2007-2009; • The audit scope of most of the audits carried out was the financial procedures and the review of policies, and audits were particularly focused on Higher Education;
3. Selection of education-related topics.	• The most commonly used sources of information for selecting the audit topics is the follow-up that is made by the SAI itself, along with the statistical information available; • Compliance/legality and economy and efficiency are the most commonly used criteria for evaluating education-related issues ;
4. Methods used in education-related audits.	• In terms of the methodologies adopted there are no substantial differences between the audits performed in the area of Education and in other areas;

	• All SAIs use document review as a key audit method, and a majority gather information through public opinion surveys;
5. Reporting of the findings to decision makers and beneficiaries of education-related programmes in order to maximise the audit impact.	• The Internet is the most commonly used medium to report SAI findings and recommendations; • The Parliament, the audited entities and the Government are the main addressees of the outcomes of SAI work; • The evaluation of the impact of SAI work is made essentially through the monitoring of the implementation of the recommendations; • The recommendations aimed at changing rules and regulations, as well as the dissemination of good practices are the main methods used to maximize the impact of audits.

8. DISCUSSION POINTS

The Congress is invited to consider the following questions regarding audits in the field of education:

Scope of audits	1. What factors are considered to be of most importance in guiding the scope of an SAI's audit work in the sector of education?
	
	2. In order to evaluate the effectiveness of government education interventions and the extent to which they meet social needs and expectations, could a focus on the following issues be helpful:
	  • Barriers to pre-school education opportunities (kindergarten)?
	  • The quality of teaching at different levels of education?
	  • Education of people with special needs, including the disabled, the unemployed, and those convicted of a crime?
	  • The quality of higher education provision, management of higher education bodies and provision of financial support to students?
	
	3. What types of audits are particularly useful in auditing the impact of education interventions?

Selection of audit topics	1. What are the most frequently used sources of information for planning education audits?
	2. To what extent do the following factors increase the risk to value for money of education programmes, and the risk of irregularities being discovered :
	• The amount of public money allocated to the programme?
	• Complex management structures and arrangements (lack of clarity in segregation of duties and responsibilities)?
	• Incomplete or imprecise laws/ legal acts?
	• Lack of performance evaluation indicators?
	3. To what extent could SAIs do joint/ parallel audits and what would be the benefits of exchanging information gathered during such audits?
Methods used for conducting audits	1. Which methods are helpful in audits on education related topics, and, in particular, how useful are the following methods during these audits: surveys, focus groups, expert panels and benchmarking?
	2. How can the use of quantitative comparable performance indicators (used on a national and international level) contribute to the evaluation of the effectiveness of education programmes?
	3. How important is the closeness of the working relationship between the auditor and auditee in ensuring information exchange and achievement of audit objectives?
Methods used for communicating audit findings and recommendations	1. Other than the internet, what means of communicating audit findings to stakeholders are worth using?
	2. Which stakeholders should be informed of audit findings and recommendations?
	3. To what extent should SAIs monitor the implementation of audit recommendations?
	4. How can SAIs ensure audits in the field of education deliver added value?

List of selected audits delivered by SAIs in 2004-2006

Audit type	Audit scope and objectives	Type and number of audited entities (sample selection)	Key performance indicators used in audit	Key audit findings	Key audit recommendations	Audit impact(s)	Link to audit report
1	2	3	4	5	6	7	8
AUSTRIA - In-service Teacher Education and Training (2007 [1])							
Regularity and performance, efficiency and effectiveness	Evaluation of the effectiveness of in-service teacher education and training and its impact on the quality of teaching and on pupils' scholastic achievements	In-service teacher training institutions and schools	Type and number of education and training measures	· One third of all teachers at secondary higher academic and vocational schools engaged in further education and training intensively, moderately respectively not at all · The federal school authorities had no data on the further education behaviour of teachers; · In-service education and training institutions did not record data consistently; · Content and quality of training events was criticised by school heads and by teachers; · The impact of in-service education and training on teaching was not evaluated.	· Develop instruments to evaluate the effectiveness of in-service education and training in terms of teachers' specific classroom work or pupils' scholastic achievements; · Build a database to record all in-service education and training activities of teachers	Recommendations will be considered in the re-organisation of in-service education and training of teachers	www.rechnungshof.gv.at/fileadmin/downloads/Teilberichte/Bund/Bund_2007_04/Bund_2007_04_Bd4_5.pdf

1	2	3	4	5	6	7	8
AUSTRIA - Organisation and Effectiveness of the School Inspectorate (2007)							
Regularity and performance, efficiency and effectiveness	Evaluation of the implementation of the General Instruction on School Inspections issued by the Ministry of Education	Questionnaire-based surveys within the ministries, 9 regional school boards and some 1000 district school boards, further enquiries at the Ministry of Education and in 4 provinces	Implementation of the General Instruction on School Inspections issued by the Ministry of Education	* A lack of strategic objectives defined by the ministry, and the strict separation of responsibilities between secondary general and vocational schools render it difficult for the school inspectorate to act in a uniform approach. * The profile of tasks was not complemented by specific instructions. * The Province School Boards failed to specify operative goals and to implement steering measures. * Schools could not engage in self-evaluation on account of lacking school programmes.	* Improve cooperation within the Ministry of Education to enhance the effectiveness of the school inspectorate. * Determine strategic aims for the school inspectorate; * Improve regional educational planning * Enshrine school programmes in law.	* The implementation of some recommendations was agreed.	www.rechnungshof.gv.at/fileadmin/downloads/Berichte/Berichte_bis_2006/Kaernten/K_rnten_2005_01/Kaernten_2005_01.pdf

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[1] Year of publication

1	2	3	4	5	6	7	8
BELGIUM - Sectorial scientific research performed by the Flemish high school institutions (2006)							
Regularity and efficiency	Audit on the contribution of universities and high schools to sectorial scientific research (=research complementing the policy preparation). Audit of the need determination in terms of research by the Flemish Community and the award of research contracts.	- 6 universities and 7 high schools - All public departments and ten government agencies	- Compliance with the regulation - Coordination policy and follow up by universities and high schools (correct decision responsibilities, correct instructions) - Share of the contribution of universities and high school institutions to the sectorial scientific research required by the Flemish Community - Coordination and procedures used by the Flemish Community for determining its needs in terms of sectorial scientific research	- Lack of coordination and follow up policy at universities and high schools - limited contribution of universities and high schools to sectorial scientific research required by the Flemish Community - Fragmented policy of the Flemish Community in terms of its need determination as regards to research - Limited knowledge of tender rules at government level	- More coordinating and boosting policy of universities and high schools - More structured determination of the needs by the Community in terms of research	- Limited initiatives for a better documentation of the award of contracts	www.rekenhof.be www.vlaamsparlement.be

1	2	3	4	5	6	7	8
BULGARIA - Function 'Education', directed to enhancement of the Higher Education and Training Quality" for the period 2003-2004 (2004)							
Performance	**Audit scope:** Subject to the audit is the Quality management system of higher education on national and institutional level. The audit comprises the activity of the following organizations for the period 2003-2004: 1. Ministry of Education and Science (Directorates, National Institute of Education – Centre for Higher Education, Human	Ministry of Education and Science	1. Level of harmonization of the national legislation with the tendencies in the main European Acts; 2.Adopted and implemented strategic goals and priorities of the national policy for higher education; 3. Assessment results and accreditation to higher education; 4.International recognition, convertibility and competitiveness of the higher education – introducing a system of educational credits, students' mobility, PhD students, teachers, elaborating a system for the improvement of the professional realization	1.The legislation has been harmonized with the European Union acquis to a great extent and no material violations were detected. 2.The Ministry of Education and Science has not adopted Higher Education Development Strategy. 3.The Council of Ministers has not approved the number of PhD students and foreign students enrolled at the higher education institutions. 4. National Evaluation and Accreditation Agency carries out institutional and programme accreditation. Some amendments have been made in the Bulgarian legislation for evaluation and accreditation during the audited period in compliance with the European practices and expectations. 5. The National Evaluation and	**To the Minister of Education and Science** 1. The Ministry of Education and Science to elaborate and adopt Higher Education Development Strategy. 2. To organize and maintain register of the academy staff of higher education institutions, as well as registries for students and PhD students. 3. The Ministry of Education and Science to undertake the measures necessary for the provision of additional financing of the sub-programme "Erasmus" 4. To be elaborated a common methodology for allocation of the funds per a student, as the allowance is being formed on the base of the differentiated norms for professional branches. 5. To be elaborated and adopted functional characteristics of the units at the Ministry of Education and Science. **To the Chairman of the National Evaluation and Accreditation Agency:**	1. Higher Education Development Strategy is being elaborated with the participation of the Academic community, higher education institutions' management and the Rector's Conference 2. A register of the accredited higher education institutions and for their academic staff was developed. 3. Measures were undertaken for the provision of the additional funding of the participants in the programme "Erasmus, by searching sources of financing from Directorate "National Fund" at the Ministry of Education and Science and from the relevant higher education institution included in the	www.bulnao.government.bg

Resource Development Centre, Centre "Competitive Teaching and Management System of Higher Education"). 2. National Agency for Evaluation and Accreditation 3. Higher Education Institutions: University of Chemical Technology and Metallurgy – Sofia, Technical University of Sofia, Rousse University – "Angel Kanchev", **Audit objectives**: - Analysis and evaluation of the Quality management system of higher education and training (organization and interrelations, planning activities, procedures, implementation, resources and control), based on certain criteria; -to provide the auditees' management with the audit results and to make recommendations for the management system of higher education.		and career development of higher education specialists. 5. Labour market's realization of the students graduated higher education, allocation – to fields of realization within a year after the graduation. 6. Internal system for quality assurance of education and training in higher education institutions. 7. Resource security of the quality management activities. 8. Information a security of the quality management system of higher education – higher education institutions' registries, academic staff and students and PhD students graduated. Introducing a public rating system of higher education institutions. 9. Control of the quality management system for higher education.	Accreditation Agency does not have elaborated criteria and procedures for post accreditation monitoring and control on the application of internal system for quality assessment of the education and academic staff, as well as the implementation of the recommendations made by the Accreditation Board in the evaluation and accreditation. 6. The National Agency for assessment of distant learning has not elaborated criteria. 7. A common approach is not set out for the higher education institutions' financing aiming at a reasonable allocation of the subsidy for students' education in the different courses of the higher education. 8. The maintenance formula for higher education institution remains unchanged and not related with the development of science and the market orientation of education. 9. Subsidizing of the higher education institutions depends on the number of the trained students. 10. The informational security system of the activities does not ensure its effective functioning. 11. Control of the higher education quality is not carried out, with the exception of those higher education institutions certified with ISO 9001:2000. 12. There is no active public rating system of higher education institutions in Bulgaria. 13. The lack of functional characteristics of the directorates at the Ministry is a prerequisite for bad coordination and interactions among them.	1. To carry out a current control of the Agency for the observance of the legislation, regulating the quality management of higher education and the institutional accreditation in compliance with the European practices and expectations. 2. Higher education institutions to maintain database for the students' professional realization after their graduation. This information to be taken into account in the development of the new curriculum and programmes and the majors proposed. 3. In the development of projects for opening of new higher education institutions and majors, clear mechanisms to be defined for formulation, analysis and evaluation of the society's needs at a national and regional level. 4. To be elaborated criteria for the evaluation of distant learning 5. To be paid attention to the realization and maintenance of the contacts and relations with companies and preparation of the vocational and practical competences of the graduating students. 6. The temporary reimbursement of higher education institutions' funds with open procedures for evaluation and accreditation, that are not to be finished till the end of the relevant year by the National Evaluation and Accreditation Agency, should be done after the permission of the Ministry of Education and Science. 7. to develop criteria and procedures for post- accreditation monitoring and control on the application of the internal quality management system of the education and the academic staff. 8. to carry out post- accreditation monitoring and control on the implementation of the recommendations made by the Accreditation Council	programme. 4. A common methodology for allocation of the allowance funds per a student is being developed. 5. The organization, the order, the functions of the organizational structures at the Ministry of Education and Science are defined by the changes in the Regulation of the Ministry 1. Additional requirements were established for the improvement of the methodology for evaluation and accreditation. 5. Programmes for expert groups' visits in higher education institutions were standardized through the establishment of the mandatory meetings. 6. The temporary reimbursement of high education institutions' funds with open procedures for accreditation, that are not to be finished till the end of the year, was stopped. 7. Criteria and procedures for post- accreditation monitoring and control were developed.	

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DANIA - Multi-year accord for the Ministry of Culture's educational institutions 2003-2006 (2006)							
Regularity and performance	Evaluation of the management of the multi-year financial agreement by the Danish Ministry of Culture. The audit assessed the implementation and follow-up on the agreement as well as the ministry's ability to motivate the educational institutions to be efficient and effective.	16 schools, e.g. architect schools, music academies and design schools.	Correct funding and goal setting for the 16 institutions. Yearly reports for implementation of the overall political objectives in the accord. Benchmarking of the institutions.	The funding and goal setting for the institutions met with requirements were satisfactory. The ministry did not report about the overall implementation of the accord during the period. The ministry did not use benchmarking to ensure efficiency and effectiveness.	Improve the implementation of the overall objectives in future accords. Improve the use of benchmarking.	The ministry will improve the coherence between the overall objectives and the goals set by the institutions. The ministry will in the future use key figures in the benchmarking of the institutions.	http://www.ft.dk/doc.aspx?/samling/20061/MENU/Statsrevisorerne.htm

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ESTONIA - Education opportunities of children with special needs (2006 r.)							
Performance	The objective was to analyze the educational opportunities of children with special needs in order to assess whether the created opportunities take the special needs of the children into account and allow them to manage in life later. The audit focused on the admission of children with special needs to the school, the educational conditions in the school and their future after obtaining the basic education.	There were different sample selections for different parts of the audit. Audit questionnaire was sent to all comprehensive schools (615 schools), analysis about working and studying after the basic school encompassed all graduates with special need in the period 2002-2005 (2743 persons), case studies were conducted in 10 schools.	• Conditions for children with special needs in different types of schools and classes. • Number of children continuing studying or working after finishing the basic compulsory education in different types of schools and classes.	• There is no agreement on which children to consider as children with special needs and the exact number of these children is unknown. • A large portion of children with special needs is not dealt with at the right time. • The educational conditions need improvement. • A fifth of the people having the capacity for work, who have obtained basic education at a special needs school or class, do not study or work. • All in all the audit confirmed that in comparison with the special needs schools the ordinary schools have not been able to offer similar conditions for attending to more difficult and specific special needs. Students with a disability who have obtained basic education on the basis of the national curriculum for basic and upper secondary schools have achieved the best results in an ordinary class of an ordinary school as a result of which the studies of the students who have standard intellect in ordinary schools should be supported.	• To develop clear definitions of the special needs and the classifier for determining the substance and scope of various special needs, involving experts and practitioners. • To determine the obligations of the parties for noticing the children with special needs and implementation of the support systems as soon as possible. • To develop solutions for organisation of the provision and financing of the treatment and rehabilitation services in the special needs schools. • To work out solutions for compilation and dissemination of teaching resources (textbooks and other teaching aids) adjusted for the children with special needs and necessary for acquisition of the subjects complying with all the national curricula. • To update the minimum staff requirements.	The audit is too recent for expecting major changes. Many discussions have been organized to find solutions. Special teaching materials have been developed. The state has started to renovate special schools.	www.riigikontroll.ee

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ESTONIA - Quality assurance in vocational education and training (2005)							
Performance	The aim of the audit was to analyze the bottlenecks in the quality of vocational education and training, by evaluating the quality assurance activities of the Ministry of Education and Research as well as the concrete action taken in vocational schools.	12 vocational schools	Satisfaction and involvement of entrepreneurs as the targeted output and outcome of vocational training and quality assurance.	• Vocational education needs a more integrated and cohesive approach to quality assurance. • Government-commissioned education does not always meet entrepreneurs' expectations. • Entrepreneurs know better what the students should be capable of doing after graduation. • The proportion of practical training to studies, the technical equipment available in training facilities and the contribution of entrepreneurs is rather uneven. • One cannot rely on the qualifications and up-to-date practical skills of instructors.	• Develop an integrated quality assurance system. • Introduce the accreditation of vocational education institutions or their curricula (consider the need for national curricula, legislate periodic inspections by the state, specify the role and responsibility of school boards in the management of vocational education institutions). • Improve the quality of data collection so as to better plan for government-commissioned education and measures to reduce the number of students discontinuing their studies and to set up a regular feedback system for the monitoring of the employability of graduates and the evaluations and expectations of entrepreneurs. • Discontinue the practice of advertising fields of study under misleading names; clarify the need for government-commissioned education or invite enrolments in broader subject fields so that schools could not produce professionals not needed in the labour market. • Review and revise the system of "prior approval" of curricula by entrepreneurs and professional associations. • Set requirements for the material basis of vocational schools by vocational areas. • Continue to make the qualification system for teachers in vocational education more flexible. Specify in detail the further training of vocational teachers.	There have been major developments in vocational education and training in recent years: more emphasis has been put on control and inspection, special attention has been paid to the involvement of entrepreneurs, the organisation and financing of practical training has been specified, vocational qualification system has been integrated with the graduation exams of the vocational schools etc.	www.riig ikontroll. ee

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ESTONIA - Functions and Performance of Special Schools (2004)							
Performance	The audit concentrated on the referral of children to special schools, education work conducted in such schools and the later progress made by children having emerged from such	It included all special schools (three schools with over 165 pupils).	The rate of studying, working and punishment for delinquency after finishing the special school.	• Referral to a special school is time-consuming and cumbersome. • Children with very different background are referred to special schools. • Education and studies at special schools fail to consider the needs of a child. • Systematic follow-up caretaking is lacking.	• Special schools with different orientation should be established, categorising the children on the basis of their age and severity of behavioural problems. • The process for referral to a special school needs to be accelerated by reducing the bureaucracy and assuring preferential hearing of applications for referral to special schools. • The structure of special schools should be adjusted to implement contemporary, result-	There have been some action plans for improving the referral system and situation in special schools but none of them have been enacted yet. The state has invested in renovating the school for improving the	www.riig ikontroll. ee

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	schools.			• The performance of special school system is rather poor. 65% of the former students of special schools have been punished for delinquency, 80% are not working and 60% not studying.	oriented teaching and education work and provision of appropriate living conditions. • A position for a social worker should be created at special schools to contribute to the re-socialisation of special school students.	material conditions.	

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FINLAND - Employment effects of labour market training (2005)							
Performance	To assess the effectiveness of labour market training programs.	Ministry of Labour, regional and local employment authorities	With a sample of about 8000 unemployed, of which about 1700 attended training programs, we estimated the effects of these programs using nonlinear econometric models.	On average, attending a training program has had a modest effect on a person's employment prospects. The chance of finding a job has increased by 5 percentage points. Courses of longer duration have been more beneficial than those of brief duration.	The effectiveness of training programs must be improved. At present these programs are a fairly expensive way of promoting employment.	A follow-up study has not yet been done.	www.vtv .fi

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FRANCE - The priority educational policy (2006 r.)							
performance	Evaluation of a public policy. The scope of the audit included the central administration, the regional (the rectorates) levels and oversight of other ministries and local entities cooperation. The objective of the Court was to appreciate if the ministry and its local services knew how to identify the priority public they were aiming for and their targets, if they knew the means , their cost and the results they had got, if they were able to establish a correlation between these different elements and, at least, appreciate if an actual leading policy existed to coordinate the various operations of the State and of the local authorities.	8 academies, 24scholar establishments 11 communes, 6 regions, with the cooperation of the CRC (Regional chambers of accounting).		· The Court has noticed that the objectives are not clearly defined, that the map of the priority educational policy forgets some areas with very harsh difficulties that the important public expenditure is not entirely suitable for the situation that the evaluation of the results is not sufficient. · There were some important corrections after the référé was sent to the ministry, but a lot of work has to be done so that the system is more effective and efficient .	·	One "référé" (question to a minister with copy to the Parliament and copy of the answer) and publication of the suites in the Public report of feb.2006 with new recommendations.	www.cc omptes. fr

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HUNGARY - Changes in the conditions of secondary education (2004)							
Performance	• To see how institutions of secondary education can fulfil personnel-related and	Ministry of Education 24 local governments 25 institutions 1400 students interviewed by	Public education expenditures, total local government budget	The system of maturity exams is currently under transformation as part of efforts to modernise secondary education. This transformation of the final exam and the improvement of foreign language and IT training serve successful inclusion both in higher education and in the social distribution of work. No significant changes have taken place at local direction, i.e. at the local governments who maintain the institutions. Smaller local governments are	Ensure the publicity of performance measurement results at institution level, publish results. Collect data on the	Mandatory publishing of student performance measurement and educational	www.as z.hu

	material requirements set by society and applicable laws. • To see what preconditions need to be provided for in relation to preparations for the two-level maturity exam, see how the maintaining organisations can help and what assistance is provided from the central budget. • To see what measures have been taken to improve the quality of information technology education and to achieve a breakthrough in the teaching of foreign languages.	way of a questionnaire	expenditures Funding won through tendering /total budget revenue Total number of lessons supplied/ Total number of lessons to be supplied as per the curriculum. Number of overtime hours/total number of lessons supplied Institutions required to report on professional performance/All institutions Teachers qualified to teach a specific subject /number of teachers teaching classes in that specific subject Availability of instruments and equipment required by law.	unable to fulfil their strategic planning and directional duties due to their inadequate professional background. The financial information system of public finances does not enable the separate tracking of expenditures that relate to secondary education. Therefore, it is impossible to carry out a profitability analysis of financial expenditures broken down per type of schooling and levels of education. There are significant differences in the budget supply of the audited institutions. We found schools where the local government in charge did not provide funding even for the mandatory number of lessons which is a breaching of the budget act. Due to the decrease in real value of available funds, the circumstances of operation deteriorated at some institutions in the audited period. Tender funds which make up nearly 80% and 33% of external funding for language and IT training respectively significantly contributed to equipment purchases. The central budget provides normative support dedicated to a special use to help teachers prepare for the advanced-level maturity exam. Yet the preparation of the related courses was a time-consuming effort which caused problems with the late launch of the courses. Depending on their budget and available human resources, individual institutions may deviate from the number of lessons recommended in the frame curricula. The number of language lessons provided in the 2003/2004 school year was 65% higher than that recommended in the frame curriculum. Responding to parent and student demands, 83% of funding local governments allowed the launch of intensive language classes. Due to competition among institutions for enrolling students, most of these local government decisions were not preceded by a profitability calculation. The lack of language teachers, a formerly general issue is less of a problem now. Yet it was still visible in small cities, in Budapest and in the vocational secondary schools. The weight of IT training in the educational programme of individual schools varies, yet the number of IT lessons is higher everywhere than recommended in the frame curriculum. At the audited institutions, the number of lessons supplied was 2.3 times higher than in the frame curriculum at an average. Nevertheless, students thought the time available for this subject was insufficient, especially in respect of practical training. Only 40% of institutions reported lack of equipment for IT training which made up 8.3% of total asset shortages. Yet the usability rate of half of the existing PCs was below 30%. Outdated equipment also hinders the applicability of up-to-date programmes. The staffing conditions of IT training are more favourable than that of language training. Overtime hours incurred by IT training made up only 6% of total overtime. Although the standardised evaluation and examination procedure in public education has not evolved yet, some progress has been made on certain elements thereof. Since the 2001/2002 school year, repeated measurements are applied to check if students comply with the basic skill requirements of the subject. Institutions are not required to publish the results of student performance measurements therefore most schools did not inform either their funding local governments or parents about these measurements. Mandatory reporting of institutions on professional matters is still not a systematic, standardised and locally regulated procedure.	admission rate of secondary school graduates to universities and colleges; make this data available to schools. Revise and change the outdated specialised task scheme in order to enable funding local governments to report per type and level of training. At institutions run by local governments which are subject to ministerial action or where a professional audit is to take place following an escalation by the institution or by its funding local government, it should be examined if the local government provides for the funding of the minimum number of lessons required by the act on public education and if the funding and operation of the institutions comply with statutory requirements.	performance assessment results per school. Mandatory breakdown of budget appropriations per level of education / training in the accounting records.	

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ICELAND - Higher education – Study offerings and student numbers (2004)							
Performance	Evaluation of how the Ministry of education, as the main funder of higher education in the country, manages the higher education sector with regard to study offerings and student numbers The scope of the audit included assessing the policy instruments, laws and regulations, financial mechanisms etc. which the ministry uses to manage the sector.	Ministry of Education		No formal official policy on study offerings and student numbers is made Accreditation of study programmes is not based on explicit quality requirements	The Ministry of Education should enact formal policy on the higher education sector with clearly formulated and measureable aims The ministry should formulate explicit quality requirements for universities and make accreditation of study programmes conditional upon the fulfillment of these. The feasibility of making a formal distinction between different university-level educational institutions should be examined, e.g. in relation to postgraduate study and research. Requirements and funding would then be based on such classification. There is reason to consider some degree of performance-related funding for university-level teaching, for which the systems employed in the Netherlands and Norway could serve as comparative models.	Not yet measured but follow-up study will be done in November 2007	http://www.rikisend.is/files/skyrslur_2004/namsframbod.pdf

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ICELAND - Háskóli Íslands (2005)							
Performance	Evaluation of finances, efficiency and quality of teaching and research at the University of Iceland	University of Iceland	FTE students/ enrolled students ratio Revenue per FTE student Studtent/staff ratio Doctoral students as a proportion of student body Published articles/academic staff ratio Citations/published article ratio Number of doctoral degrees/inhabitants ratio	The University of Iceland is run in a relatively cost-effective manner compared with equivalent European universities, and its performance in many areas of teaching and research is also fairly high. Despite its low costs, the University of Iceland has achieved good results in many other areas, e.g. the number of undergraduate and postgraduate degrees awarded. International comparison also shows that the university's scientific and medical faculty staff have a high output of papers published in foreign, peer-reviewed journals. In addition, the number of doctorate students at the university soared from 36 in 2000 to 107 in 2004. As expected, however, doctorate programmes have yet to bear full fruit. In 2003, the university awarded 9 doctorate degrees, but to achieve the Nordic average it would have had to award 64 such degrees. Growing student numbers are putting pressure on the university's finances.	The university needs to take action to strengthen its financial situaton. It has several options in this regard. First, it could adapt its operations to fit its current financial situation, e.g. by limiting student intake to its teaching budget, and develop its postgraduate programmes and research at a slower pace. Second, it could make further attempts to restrain costs and streamline operations, e.g. by reducing or even discontinuing the teaching of certain subjects, further limiting students' access to some subjects and stepping up student progress requirements. Third, an assessment must be made of whether the university's revenues can be increased, either through more Treasury funding or university fees and increased grants, thereby enabling its continued development at the rate of the past few years. Obviously, the legislative and executive branches are the decision-makers in this respect. It is important for the University of Iceland to formulate – as soon as possible and in co-operation with Parliament and the Government – a clear strategy for the university's future development, its activities and goals in the current and future competitive environment. In this context, decisions need to be made regarding various key questions, such as the university's legal form and organisational structure, prospective teaching and research budgets, possible university fees and student-intake limits. Lastly, the Office finds that it is important to review the division of responsibilities in the university's central management, strengthen its financial control and give it greater responsibility for its staff's pay structures.	Not yet measured, follow-up study will be done in 2008.	http://www.rikisend.is/files/skyrslur_2005/haskolinn.pdf

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ICELAND - Cost, efficiency and quality of university teaching (2007)							
Performance	Evaluation of cost, efficiency and quality of teching in three university disciplines (business studies, law and computer science)	4 Icelandic universities (UI, RU, UA, UB) and 4 foreign universities.	**Cost:** Cost/FTE student ratio Student/academic staff ratio **Academic standing:** Publications/academic staff ratio Academic staff with PhD/academic staff ratio **Efficiency:** Cost/graduated students ratio Academic staff/graduated students ratio **Only business studies:** Student satisfaction (opinion poll among current students) Wages of graduated students (poll among students graduated in 2003 and 2005) Coordination between studies and current job of graduated students (poll among students graduated in 2003 and 2005)	In general, the schools with more students, UI and RU, show better comparative results than the smaller universities, UA and BU. The cost per FTE student was lowest at UI, which also had the strongest academic standing. This school was also most efficient in two of the three disciplines. RU was the highest ranked in two areas and ended in second place seven times. UA and BU were usually some way behind. A point of interest was that student dropouts were generally fewer in the private universities than in the state-operated schools, and their students were also more content with teaching, facilities and services. Business studies departments were found to be some way behind their counterparts abroad with regard to their academic standing and efficiency. The most telling aspect in this regard is that universities abroad have a higher proportion of permanent academic staff with doctorates, and more students graduate per member of staff.	Ways must be found to reduce the number of students dropping out of courses in state-funded universities. The ministry should consider changing the system for allocation of funds for teaching and introduce some degree of performance-related funding, i.e. to tie payments to the number of graduated students. The authorities also need to set minimum requirements for university teachers' education levels and research activity levels. It is important that the educational authorities take a clearer position than they have to date regarding spending on university teaching, and take into account the benefits of study programmes to the national interest and more advantageous distribution of teaching between schools.	Not yet measured. Follow-up study will be done in 2010.	http://www.rikisend.is/files/skyrslur_2007/haskolakennsla_2007.pdf

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IRELAND - Value for Money Examination Educational Disadvantage Initiatives (2006)							
Value for Money Examination	The examination covered all disadvantage initiatives operated at primary school level. The focus of the examination was on measures designed to combat the effects of economic and social impediments to education. It did not examine the education of persons with special educational needs. The examination set out to establish 1. how resources were targeted, allocated and applied 2. what is being done	1. Department of Education & Science and other relevant bodies 2. Twenty schools designated as being most disadvantaged from a population of 189 schools in receipt of funding	1. The efficiency of the targeting of resources by the Department of Education & Science 2. The outcomes of decisions made at local level on how resources provided have been applied 3. The extent to which specific initiatives have worked well 4. The extent to which disadvantage has been addressed in schools while providing the optimum learning environment 5. How the schools based initiatives have been co-ordinated with broader based initiatives to tackle disadvantage	1. Resources were too widely spread with three quarters of schools benefiting 2. 84% of resources were provided in the form of teachers and liaison coordinators 3. Lack of consistency in the criteria used to determine eligibility for the various programmes 4. Uncertainty regarding the reliability of data used to allocate funding 5. Some programmes were not available in schools with high levels	1. Any revised basis for allocating resources should ensure the most disadvantaged pupils benefit proportionately from their use 2. Alternative data collection methods need to be explored / more stringent validation put in place 3. There is a need to review the selection process applied to individual pupils 4. There should be some forum to exchange experiences on what	1. The Department of Education & Science has begun a consolidation process with the introduction of a new programme called Delivering Equality of Opportunity in Schools Programme (DEIS) from 2006 onwards 2. The Department now accept that • a more cohesive and integrated approach is needed to	www.audgen.irlgov.ie

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	to address the consequences of disadvantage and identify opportunities for improved practice *the extent to which the effectiveness of the initiatives was being evaluated*	under initiatives 3. Twenty co-ordinators with responsibility for delivering programmes 4. Five clusters of disadvantaged schools in the Schools Completion Programme	6. The arrangements for monitoring and evaluating the success of initiatives by reference to levels of literacy, numeracy and attendance 7. Whether relevant performance targets were selected and monitored 8. Whether arrangements were in place for collection, analysis and review of performance information	of disadvantage 6. The national assessment found that literacy standards had not changed overall since 1980 7. Numeracy levels in disadvantaged schools were low relative to schools generally 8. Schools visited were applying resources in an innovative fashion.	worked well so that the lessons learned can be shared and applied more widely. 5. There is a need for greater co-ordination and joined up approaches among the agencies and personnel involved in addressing educational disadvantage	tackle disadvantage • more effective targeting of resources is needed to meet the needs of disadvantaged pupils • there is a need to enhance and strengthen data for the purposes of identifying disadvantage	

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NORWEY - The Office of the Auditor General's investigation of education in primary and lower secondary schools (2006)							
Performance	Looking at the extent to which conditions have been created to enable tuition to be carried out in line with the provisions stated in the Education Act and to clarify how the education is monitored at municipal and governmental level. Whether conditions have been created to enable tuition to be carried out in a sufficiently defensible way. Whether the school owner have sufficient information about the schools to be able to judge whether the schools have a sufficient offer of tuition. How the ministry attend to their overall responsibility for tuition in primary and lower secondary schools	576 public schools, primary and lower secondary, from all regions. Ca 17% of all the schools Ministry, municipalities	Teachers' expertise Municipalities expenditure Systems for monitoring and assessment	Lack of teachers' expertise regarding organising and facilitate tuition for individual needs, resulting in many pupils not receiving the appropriate education Disparities in municipalities' expenditure on equipment and materials, resulting in large differences in pupils' learning conditions Many schools do not assess whether the tuition is well enough organised, facilitated and performed. Deficiencies in municipal systems for assessing and monitoring schools.	OAGN do not issue recommendations in the reports	A reform in 2006 on the quality of primary and secondary education. The foremost objective of the reform is to improve the schools' prerequisites for providing individual pupils with specially-adapted tuition.	http://www.riksrevisjonen.no

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POLAND - Support for gifted and talented pupils (2007)							
Regularity and performance	Evaluation of performance by the Minister of Education and directors of state schools, resulting from the Education	Ministry of Education (MEN), National Association: Polish Children's Fund (Stowarzyszenie Krajowe Fundusz na	Indicator of gifted and talented pupils eligible for individual forms of classes (nationwide and at level of audited schools). Number and proportion of pupils with accelerated	Decreased number of pupils with accelerated learning (decrease nationwide by 27.2%) and with individual learning programme (decrease nationwide by 17.1%) in school years 2004/2005 and 2005/2006. Only 10% of pupils with above-average intellectual predispositions was enrolled in	Issues of support for gifted and talented pupils should be taken into account in teaching supervision plans and in assessing education	The MEN's audit plan was supplemented with audits on effectiveness of teaching supervision by chief education officers.	www.nik.gov.pl

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| | System Act in the field of support for gifted and talented pupils. | Rzecz Dzieci),

74 state schools (25 primary schools, 24 gymnasia and 25 post-gymnasium schools). | learning or with individual learning programme (nationwide level, in individual voivodeships (regions) and types of schools).

Number of scholarships for gifted and talented pupils awarded by the President of the Council of Ministers and by the Minister of Education in subsequent years under auditing. | individual forms of classes nationwide. In audited schools this indicator was 6.6%.

In subsequent years under auditing, number of scholarship holders of the President of the Council of Ministers decreased by 1130 (almost 20 %) and of the Minister of Education by 7 (2.2 %).

Issues of educating gifted and talented pupils were not included in analyses and assessment of education system, both at central level and in most audited schools. | system.
Training for teachers should be undertaken in wider scope, related to improving professional qualifications and skills in teaching gifted and talented pupils. | Chief education officers received recommendations to analyse periodically actions of schools in view of working with gifted and talented pupils. | |

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POLAND - Scope of pre-school education (2004)							
Regularity and performance	Evaluation of how communes (gmina) realize their tasks in providing pre-school education. The scope of the audit included: the status, structure, scope and funding of pre-schools in a commune and supervision of the commune over operations of pre-schools.	40 communes, incl. 24 rural communes	Number of children aged 3-6 covered by pre-school education versus population of children at the pre-school age. The above indicator is for rural and municipal communes	The scope covered children aged 3-6 in audited communes and was only 60.2 % (average indicator in EU countries was 80%) More than half of children aged 3-5 in audited communes was outside the scope of pre-school education In 20% of communes there was no pre-school Irregularities in subsidizing private pre-schools (in 54% of communes) Unsatisfactory supervision over activity of pre-schools (in 80% of communes)	Each commune should have at least one state pre-school Communes should use to larger degree their powers as for financial and administrative issues Grants should be ensured for private pre-schools	Development of a multi-annual pre-school education programme Implementation of diversified organisational forms for state pre-schools	www.nik.gov.pl

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PORTUGAL - Scope and types Lisbon's Regional Direction of Education- management of 2004 (2005)							
Regularity	-Evaluation of the internal control system. - Compliance of administrative and accounting procedures with the rules and regulations. -Special Analisys of transfers to private entities and co-peratives.	-Sample comprises 53 of 613 processes representing 52,2% of the total amount of financial support provided to particular and co-operative schools, and also to 51 municipalities from 4 districts. -Sample comprises: -8 of 14 contracts that have a similar formula of financial help for students accordingly with the costs of maintenance and functioning of public schools of an equivalent degree, representing 73,4 % of the amounts transferred. -13 out of 230 contracts that consider special conditions regarding the frequency of private schools that are not parts in the above contracts, representing 21,1% of the amounts transferred -13 out of 230 contracts aimed at stimulating and supporting	-Rendering of accounts by particular and co-operative schools -Evaluation of the correct use of financial support provided -	-The majority of the particular and co-operative schools who are beneficiaries of financial support do not render accounts as determined by law. - A significant part of the financial support provided was not used for the proposed	-To assume the necessary changes in legislation to assure that schools render accounts referring to the period they received financial support (Wich is normally coincident with the school year), and to impose that obligation to schools. - To assure that contracts are celebrated and executed in the beginning of each school year as to avoid	Still in evaluation	www..tcontas.pt

		the introduction of new classes in public schools such as music and dance representing 19,3% of the amounts transferred. - 22 out of 289 aimed at supporting families with children attending pre-school education representing 19,3% of the amounts transferred. - 4 out of 60 contracts aimed at providing free school education from 6 to 18 students with special needs.		purposes. - In some cases, advanced payments were made without legal basis.	advanced payments which are illegal. - To assure that schools are not in debt with taxes and other contributions as a condition for receiving financial help.		

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PORTUGAL - AUDIT FINDINGS IN SCHOOL`S FINANCIAL ADMINISTRATION- SOCIAL ACTION SERVICES-(2005)							
Regularity	-Verify the practice of autonomy in higher education and the management and compliance of scholar legal regulations.	Sample comprising the analysis of data from audits performed in 59 management units, Representing 37 vertical scholar groupings and 22 singular schools.	-Compliance audits referring to expense, revenue, financial management,	-65% of children attending grouping integrated nursery schools had access to scholar meals service.	- Municipalities should transfer social action funds to the administrative boards avoiding informal deliveries to teachers.	Still in evaluation	www..tcontas.pt
	Analysis of the financial administration reform implementation.		General procedures and internal control systems. Management account analysis considering primarily the revenue.	-58% of students who attended grouped integrated basic schooling of 1st cycle institutions had access to scholar messes.	- Municipalities should pay the cost of meals in pre-school and 1st cycle of basic schooling when students use the services of existent in the 2nd and 3rd cycles and secondary schools		
	-Evaluate the existing structures and human resources in view of the necessary adjustments to adopt the official accounting plan for education.			- All the students from the 2nd and 3rd cycles of basic schooling and the secondary schooling had access to scholar messes in their respective school (98%) or in other schools (3%).	-The accounting and management of social action funds should be transferred integrally to the management units.		
	- Management audit concerning: how objectives and priorities are settled how is the organization			- Local entities (municipalities) supported the cost of meals services in all intervened nursery schools making the service available trough their direct action (34%) or by transferring their management to the unities management boards (58%) or directly to schools (8%) Municipalities provided meal services to all the schools included in the 1st cycle of basic schooling by the direct management of messes (42%) or by transferring it to management unities administrative boards or	- Social action procedures should be revised as to be adapted to the growing use of IT systems by the schools and to consider the different sources of financing.		

1	2	3	4	5	6	7	8
	evaluated The analysis of internal controls To promote management practices compatible with economy, efficacy and efficiency principles		the schools (5%). The regional education boards provided meal services to all the schools included in the 2nd and 3rd cycle				

1	2	3	4	5	6	7	8

SPAIN - Audit Report of Extremadura University (2006)

1	2	3	4	5	6	7	8
Regularity and Performance	Objectives: - Accomplishment of University's activities to the Regulations - Representatively of accounts. - Analysis of accounting management - Analysis of the internal control system and verification of the accomplishment of the procedures. - Public procurement procedures (accomplishment to regulations) - Evaluation of the economic- financial management in the assessment of the objective of university education. Scope: - Analysis of accounts. Exercise 2003. - Analysis of the organisation, the internal control and its procedures. - Analysis of educational management.	The University of Extremadura, which includes 41 teaching Departments	- Rate of teaching and investigative staff of each Dep. Per student - Total Dep. Staff per student - Investment expenditure per total expenditure - Composition of financial sources - Fixed assets /current assets - Income/expenditure of investigative projects - Students/teacher - Graduated students/ equivalent students	- Absence of strategic planning - Not every document included in the national public accountancy chart is produced. - Lack of follow-up and evaluation for investigation projects	- Development of analytical accounting systems		www.tcu.es

1	2	3	4	5	6	7	8

SWEDEN - Advanced vocational education and training (2006)

1	2	3	4	5	6	7	8
Performance	The auditees were The Government & The National, responsible agency2 Focus on dis-tribution of contributions for Advanced vocational education & training (AVET)	Questionnaire to 83 respond. (51 answered). Inter-views with 5 per-formers of edu-cation. Document studies of a ran-domed sample choice of applica-tions	Rate of em-ployed after finalised edu-cation.	Bad conditions for the assessment of the labour market. The base for priori-ties is not clear. Bad transparence into the system. Insufficient follow up & evaluation.	Formally SNAO's Board put the PA report aside.	Performance	www.riksrevisionen.se

1	2	3	4	5	6	7	8

THE NETHERLANDS - Going to School Together (2006)

1	2	3	4	5	6	7	8
Performance	The policy known as Going to School Together (WSNS), which was laid down in the Primary Education Act (1998), seeks to integrate pupils with special needs into mainstream primary schools. The idea is to	Field survey of 20 consortia and 60 schools. Examination of 237 school	The Minister regards the percentage of pupils attending special primary schools as an important indicator of the success or	We concluded that primary schools are not yet managing to provide all pupils with tailor-made support. They are increasingly able to identify pupils with special needs and are much readier to provide support, but lack the resources and time to do so. The	We recommended integration of the various policies aimed at pupils with special	The Minister indicated that she would incorporate the conclusions, which she partly	www.rekenkamer.nl

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[2] The Agency for Advanced vocational Education and Training (Myndigheten för kvalificerad yrkesutbildning)

	provide tailor-made support, enabling pupils to follow a continuous learning pathway geared to their potential. The policy was also inspired by financial considerations. The budget could no longer cope with the steadily increasing number of pupils attending special schools, a relatively costly system funded on the basis of pupil numbers. WSNS was devised as an alternative. In 1999, supplementary expenditure on special education was frozen and transformed into a fixed special needs budget for designated pupils at both special and mainstream schools. Both types of schools joined forces in regional consortia (248 at present) to provide a coherent package of special needs support. We audited the execution and the results of the WSNS policy.	files on pupils with special needs.	otherwise of WSNS. For a long time it was the sole indicator, but the Minister recently added the following performance indicators: the percentage of schools able to cope with pupils of mixed ability (to be established by the Inspectorate), the number of pupils on waiting lists for special primary schools and the quality of special needs provision. On the basis of these factors, the Minister believes that WSNS is proving increasingly successful.	implementation of WSNS is not being properly monitored. The Inspectorate has no formal powers to scrutinise the functioning of consortia. It establishes whether they have submitted special needs plans, but does not examine their substance or check whether they have been implemented. Moreover, it does not ascertain whether all pupils in mainstream schools are receiving the support they need. The Ministry of Education, Culture and Science has failed to indicate satisfactorily what is expected of primary schools and consortia where it comes to requirements applied to special needs support. Furthermore, no limits are applied to such support. Support within mainstream schools is funded from various budgets, without establishing any link to prescribed activities or target groups.	needs, and a move towards general, rather than specific policy. We also recommended that the Ministry of Education, Culture and Science take more account of substance in inspections and improve accountability.	endorsed, in the general evaluation of WSNS scheduled to be the subject of a parliamentary committee meeting with members of government in early 2005. The outcome of this meeting and talks with the field would determine future policy.	

1	2	3	4	5	6	7	8
THE NETHERLANDS - Special needs pupils in prevocational secondary education (2005)							
Performance	Central question was: do pupils get the (extra) help they need? An evaluation of the special needs programme for pupils in pre-vocational secondary education.	18 regional coordinating units and municipalities; 36 schools (management and teachers).	Individual help programmes; special facilities in schools and/or municipalities.	Schools do not have sufficient information to tailor support adequately to the available budget, or to ascertain the resources needed to meet demand for this type of support. Many schools indicate that they lack the necessary funds, especially in the case of pupils with serious problems. However, they are unable to back this up with management information. One of the reasons for this lack of insight is the absence of an adequate student monitoring system for VMBO pupils with special needs. Teachers also often need different, more specialised skills now that their pupils include children with special needs who would formerly have been taught in special schools. As yet, not all teachers possess these skills. There is often no joined-up regional network of services geared to the	It is recommended that the Minister of Education, Culture and Science ascertain whether VMBO schools have succeeded in recruiting sufficient specialist staff to meet pupils' special needs and, if so, whether they can guarantee that they will retain sufficient expertise. It is recommended that the Minister take measures, if necessary, in consultation with teacher training institutes. The Court of Audit recommends that the Minister draw up satisfactory agreements with the other ministers concerned (the Ministers of Health, Welfare and Sport, of Justice, of the Interior and Kingdom Relations, and of Social Affairs and Employment) on the division of tasks and competences in order to achieve a joined-up network. Moreover, it recommends that in the process, the Minister create the possibility of appointing a case manager in individual cases. Case managers would have to be given sufficient powers to make cross-disciplinary agreements with a variety of care providers in the case of pupils with serious problems.	The Minister was largely able to endorse the Court of Audit's conclusions and recommendations. She agreed, for instance, on the need to equip teachers with the right skills, the importance of creating a joined-up network of services and the need for accountability. She also agreed that the basic qualification was not something that all pupils could achieve.	www.rekenkamer.nl

1	2	3	4	5	6	7	8
				training and supervision of young people. As a result, schools are all too frequently confronted with pupil problems that they are not equipped to deal with, simply because these pupils cannot be provided for elsewhere within the network of care services.	The Minister needs to make clear how the regional consortia and schools, in line with results-based policy, should provide insight into the targets set, the results to be achieved, the financial resources needed and actual achievements. Schools must be made aware that policy freedom goes hand-in-hand with an obligation to provide a transparent account of what has been achieved with the available resources.		

1	2	3	4	5	6	7	8
THE NETHERLANDS - Reducing the number of early school leavers (2006)							
Performance	We considered: - whether the social problem the government wants to resolve has been reduced or whether a social need has been met; - whether the policy's contribution to achieving the goal was clear; - whether the ministers remained within their financial budgets; - whether the policy information that the ministers submitted to the House of Representatives was adequate; - whether the relationship between funds, outputs and effects was sufficiently underpinned.	None (only the Ministry of Education, Culture and Science).	Availability and quality of policy information.	The government has not yet fully succeeded in providing the House of Representatives with all relevant information of sufficient quality to effectively fulfil its duty of control. It was virtually impossible to say what contribution government policy made to resolving the social problems addressed by that policy. It cannot be calculated from the budget memoranda for 2004, 2005 and 2006 how much money is available for policy on early school leavers. Nor can it be determined from the central government annual financial report or other sources how much money has been spent on this policy. There was no thorough underpinning of the relationship between funds, measures and desired effects. Furthermore, there was no acceptable evaluation programme to provide an ex post insight into the presumed relationship.	We recommend that the government and the House of Representatives reach agreement on reviewing policy priorities, first with regard to the formulation of goals, the relationship between funds, outputs and intended effects, the achievement of goals and the quality of the steering and accounting information.	The Minister of Education, Culture and Science indicated he would adopt most of our recommendations.	www.re kenkam er.nl

1	2	3	4	5	6	7	8
UKRAINE - Audit of the planning and utilization of the State Budget funds by the Ministry of Education and Science of Ukraine for the general education institutions' automation, computerization of the rural schools (2004)							
Regularity audit and Performance audit	The main audit objective is to determine the state of the Government Program on computerization of the rural schools implementation by the Ministry of Education and Science. The audit covers the financial resources spent on the computerization of the rural schools including the	Ministry of Education and Science, its subordinated organizations, computer suppliers, Regional departments on education, rural general educational institutions	Provision of the rural schools with the computers (the number of computers provided to the pupils in the framework of the program on computer disciplines study). Targeted supplies	The Program on automation of the general educational institutions, computerization of the rural schools for 2002-2003 approved by the Decree of the Cabinet of Ministers of Ukraine foreseen: - establishing of the computer network with the dedicated channel	The analysis of the rural schools ensuring with the computer hardware since 1999 (from this period the rural schools began to receive the computers for the State Budget funds) showed that in the case of delivery 4 computers in 1 rural school all rural schools (6807) would be completed with the computer hardware to October 2004. But practically only 1948 rural schools were provided with the computers due to the delivery of 9 computers to 1 rural school. This prohibited from receiving basic computer skills every third	Program on automation of the general educational institutions, computerization of the rural schools was brought to conformity with the National Program on automation that assisted to the additional control over its implementation. The control over the	www.ac- rada.go v.ua/ach amber

study of following topics: - is the need in the computers for the rural schools defined in conformity with the number of pupils? - do the rural schools provide themselves with the computers? - production and use of the software tools (interactive educational tools). - providing the schools with the high qualified teachers on informatics.	(cross-audits were carried out more than in 40 educational institutions in 3 Ukrainian Regions).	of the computers to the rural schools. Adequacy of the specialization of the rural teachers on informatics with the qualifying requirements.	and Internet. - providing the 2257 rural schools with the computer hardware. - Internet networking of the 2560 rural general educational institutions. Besides, the Ministry of Education and Science had to solve the problem of the rural schools ensuring with the high qualified teachers on informatics as well as solve the technological problems of the Internet networking in the distant districts.	pupil of the rural schools. During 2001-2003 only 697 (27,2%) rural schools were engaged to the Internet instead of 2560 scheduled by the Program. 676 computer hardware was set in the educational institutions that were not rural schools (every fourth computer hardware). The pedagogical software for the interactive study of the school disciplines were produced and replicated without approbation (study of the expediency their use in the training). Practically, the rural teachers didn't use pedagogical software due to the inadequate level of their knowledge on informatics.	targeted supplies of the computer classes was strengthened. The legal base of the production and implementation of the pedagogical software tools to the educational process was elaborated and approved. The system of the teacher retraining on informatics is implementing.	

1	2	3	4	5	6	7	8
UNITED KINGDOM - Department for Education and Skills – Connexions Service for all young people (2004)							
Value for Money	Examine the progress made by Connexions to achieving its target to reduce the number of 16-18 year olds not in education, employment or training (NEET) by 10% and wider objectives. Analyse the effectiveness of partnerships.	Department for Education and Skills Connexions	Number of young people (16-18 year olds) who are NEET	• The percentage of young people who are NEET is falling and Connexions are on track to meet the target. • Connexions are making good progress in improving the way that young people receive advice and guidance. • There is a risk young people are not getting the services they require due to lack of clarity over the role of schools and Connexions in providing career advice.	The Department should: • encourage partnerships to set local targets; • use data to assess best levels of intervention needed for young people; • assess whether schools have capacity to provide adequate career services; • set a target time frame for Personal Advisors to complete training; • revise approach to funding partnerships; and • develop performance indicators for partnerships. The partnerships should: • continue to share data and adopt best practice; • work with schools to ensure the role of Personal Advisors is clear. Partners should: • encourage staff to cooperate with Connexions partnerships.	• Connexions are being subsumed by children's trusts, with local authorities being responsible and accountable for planning and commissioning integrated youth services.	http://www.nao.org.uk/publications/nao_reports/03-04/0304484.pdf

1	2	3	4	5	6	7	8
UNITED KINGDOM - Improving school attendance in England (2005)							
Value for Money	Assessment of whether efforts to tackle truancy and absence are likely to lead to a sustained increase in attendance.	Department for Education and Skills Surveyed 900 (737) primary and secondary head teachers and 79 (57) local authority education welfare services. Visited 5 primary schools and 12 secondary schools.	Attendance rate % (number of pupils attending as a percentage of all pupils)	• Total attendance is improving. • A minority of schools have absence rates much higher than their local authority averages. • Some variations in absence can be explained by contextual factors (e.g. number of free school meals) and academic attainment. • Variations in absence reflect the type of school. • Good Ofsted assessments are linked to lower absence.	For Department, local authorities and schools: • maintain emphasis on improving attendance; and • develop strategies to change negative parental attitudes. For Department and LAs: • help schools develop their curriculum to suit pupils; • improve data collection. For Department: • encourage schools to introduce electronic registration; • focus attention on unauthorised absence of primary school pupils; • evaluate the contribution of initiatives to improve attendance; • encourage LAs to review their education welfare services; and • Ofsted to use inspections to improve attendance.	• The Department has given schools more advice on effective attendance practice. • Department invested around £11 million on e-registration systems to support 530 secondary schools with high unauthorised absence rates, which demonstrated a positive impact. • Absence has increased but this may partly reflect an improvement in recording. We are monitoring long-term trends.	http://www.nao.org.uk/publications/nao_reports/04-05/0405212.pdf

1	2	3	4	5	6	7	8
UNITED KINGDOM - Improving poorly performing schools in England (2006)							
Value for Money	Examine: • The different types of poorly performing schools and the numbers in each; • How schools, local authorities and the Department judge school performance; • The record of local authorities in detecting and helping schools in decline; and	Department for Education and Skills Visited 14 poorly performing schools.	Number of schools found by Ofsted to be performing poorly Pupil attainment, including measures adjusting for school and pupil characteristics	• Over 1,500 schools are performing poorly but numbers are falling. • Turning a school around takes time and can be expensive. • Certain problems are common in poorly performing schools including ineffective leadership, weak governance, poor teaching standards, lack of external support and challenging circumstances. • Some local authorities give insufficient support to schools at risk. • Lessons can be learned from	The Department and local authorities need to: • Combine efforts to identify schools at risk and intervene before they fail. The Department should: • Give poorly performing schools priority; and • Assess potential of a poorly performing school to improve The Department and Ofsted should: • Introduce a risk based approach to selecting	• Education and Inspections Act 2006 provisions to turn schools around more quickly; power for local authorities to require a school to take a partner for school improvement. • Department looking to introduce statutory guidance for local authorities. • A major project to raise secondary schools' achievement. • Outstanding school leaders identified and designated National Leaders of Education, to provide leadership in special measures schools, and expert advice to Ministers. • The national school inspectorate introduced a lighter-touch inspection	http://www.nao.org.uk/publications/nao_reports/05-06/0506679.pdf

	• How schools' risk is used when allocating resources.			schools that have turned around. • More targeted effort is need to sustain recovered schools.	schools for inspection; and • Do more to identify and tackle barriers that discourage suitable candidates from becoming head teachers.	model for successful schools. • Advice from National College for School Leadership to governing bodies to help recruitment; initiative called *Future Leaders* to develop leaders for challenging schools.	

1	2	3	4	5	6	7	8
UNITED KINGDOM - Early years: Progress in developing high quality child care and early education (2004 r.)							
Value for Money	Examine progress against the main elements of the National Childcare Strategy – the accessibility of provision, its affordability and its quality. Examine national initiatives and progress at a local level.	Department for Education and Skills	Increase in number of free early education places. Increase in number of childcare places.	• Department on course to provide free part-time early education places for all 3-4 year olds by 2004. • More childcare places available for pre-school children but net loss of some types of care. • Gaps in provision for some groups and geographical areas. • Threats to sustainability of childcare provision. • Affordability improved for some parents but costs have risen for others. • Cost is not the major factor in take-up. Location, reputation, quality of staff and facilities and hours were more important.	The Department should: • focus on supporting provision and ensure it is sustainable; • promote development of child minder networks; • encourage schools to provide services; • find a way to measure progress robustly; • support providers, particularly in understanding costs; • give local authorities greater co-ordination and planning powers; • create targets to measure extent of provision, not increases in places; and • put a greater effort into expanding the workforce and providing training.	• There has been an increase in the entitlement to free early education and a reduction in proportion of childcare costs parents have to pay. • The Department is setting up the National Academy for Parenting Practitioners to support the training of a range of professionals, including social workers, clinical psychologists, community safety officers and youth justice workers. It will be operational from autumn 2007.	http://www.nao.org.uk/publications/nao_reports/03-04/0304268.pdf

Appendix 2

List of selected audit themes planned by SAIs for 2007-2009

No.	Country	Theme
1	**Albania**	Compliance audit in Ministry of Science and Education and Regional Institute of Education
2		Performance audit in relation to comprehensive reform of education system financed by World Bank and launched in 2007
3	**Austria**	Use of Austrian teachers abroad (schooling abroad)
4		Physical education at schools (Subject: Exercise and Sports)
5	**Azerbaijan**	Professional/analytical assessment of Azerbaijani educational institutions at all levels
6		Audits of educational institutions at all levels (upper secondary schools/high schools, vocational schools, higher schools/universities)
7		Professional/analytical assessment of state programmes in the field of education (schooling)
8	**Belgium**	Payment of remuneration to teaching personnel in schools for adults organized by French Community
9		Audit of standby requirement prior to retirement of educational employees
10		Audit of equality of educational opportunity policy
11		Quality assurance of higher education (in liaison with Netherlands Court of Audit)
12		Regularity audit related to administrative and auxiliary personnel in primary and secondary schools
13		Good governance audit related to staff in secondary schools
14	**Bulgaria**	Performance Audit on the activity of the National Agency for Vocational Education and Training
15		Performance audit on the activity of the National Evaluation and Accreditation Agency
16		Performance audit on the activity of the Regional Inspectorates at the Ministry of Education and Science
17		Quality audit of the secondary education
18	**Czech Republic**	Funds from the State budget intended for implementation of the State Information Policy in education
19		Economic management of educational facilities for the performance of institutional care or protective care and preventative-educational care
20		Funds provided to public universities with artistic orientation
21		Final account of the chapter of the State budget "Ministry of Education, Youth and Sports"
22	**Denmark**	Quality Assurance in Higher Education
23		The Ministry of Education's monitoring of the education institutions
24		The implementation of the reform of the management and funding of the high schools

No.	Country	Theme
25	**Estonia**	State-commissioned higher education
26		Reform of the state-owned vocational schools network
27		Economic activities of the University of Tartu
28	**Finland**	Unit based financing for basic education
29		The Polytechnic Performance Agreement System
30		Monitoring and evaluating of the municipal general educational services by the State Provincial Offices
31	**France**	The communes and the 1st level education
32		The vocational secondary schools and technology course inside general secondary schools
33		The directions in charge of education-related programs
34		The research and higher education poles (PRES)
35		School facing up to the challenge of performance
36	**Hungary**	conditions and effectiveness of adult training and its role in delivering the labour force needed by the economy
37	**Kazakhstan**	Effectiveness of utilization of state funds allocated to training of specialists within 'Undergraduate studies funded by state at leading foreign universities' programme
38		Effectiveness of utilization of state funds in Centre for International Programmes joint stock
39		Effectiveness of investing funds and state assets in human capital
40		Evaluation of effectiveness of state and local education programmes (in view of competitiveness of Kazakh schools and development of education)
41		Compliance tests and financial regularity audit of administrators of state programmes with high risk of potential irregularities which have major social and economic impact
42	**Latvia**	Performance of Secondary education system's compliance with Latvia legal rules
43		Performance of Secondary Vocational education system's compliance with Latvia legal rules
44		Latvian University's of Agriculture activities in accordance with providing studies compliance with Latvia legal rules
45		Legal audit on Higher education system's compliance with Latvia legal rules
46	**Moldova**	Public finance management in the secondary vocational education
47		Public finance management in the secondary special education
48	**Norway**	Audit on primary and secondary education for adults
49		Audit on pre-primary/kindergarten education

No.	Country	Theme
50	**Poland**	Conferring academic degrees and academic title
51		Compulsory education by the youth aged 16-18
52		Functioning of private schools with the state school powers to award state certificates or diplomas
53		Counteracting pathologies in state schools
54		System for professional promotion for teachers
55		Organisation of adult education from a view of the needs of the labour market
56		Functioning of special schools
57		Post-graduate studies
58	**Portugal**	Evaluate the fiscal sustainability the public policy impact on the education including the higher education level
59	**Romania**	Equipment with school furniture of pre-university institutions
60		Financial support for the purchase of computers
61		Procedures for development of financial and programme audits - under consideration
62	**Slovakia**	development of higher education under the programme entitled "Higher education and Science, Social Assistance to Higher Education Students"
63		Continuation of audit within 'Human Resources' sectoral operational programme
64	**Slovenia**	Assurance of Pre-school Education
65		Audit of Financial Statements and Regulatory of Music School Kranj
66		Assurance of Healthy Food in Primary Schools
67		Audit of Financial Statements and Regulatory of Faculty of Economics and Business
68		Audit of Financial Statements and Regulatory of Faculty of Naturalistic Techniques
69		Audit of Financial Statements and Regulatory of Faculty of Medicine
70		How to achieve better efficiency of the students' length of study
71	**Spain**	Audit of the organization, economic – financial activity and management of the Public Universities in the frame of the present regulations and the principles of efficiency and economy in the realization of the public service of university education
72	**Sweden**	The quality of Swedish higher education
73		The dimensioning of Swedish higher education

No.	Country	Theme
74	**Netherlands**	Audit of delivery of programme related to care of young people with psychiatric problems and/or mild mental disability ("Kopzorgen**"**)
75		Funding of the innovation of secondary education
76		Practical training in secondary vocational education
77		Quality control in higher education
78	**Ukraine**	Audit of the State Budget funds utilization allocated to the Ministry of Culture and Tourism of Ukraine for the staff training and retraining in the subordinated higher educational institutions of the I and IV accreditation levels for the sphere of culture and art
79		Efficiency of the State Budget funds utilization allocated for the staff training in the higher educational institutions of the I and IV accreditation levels for the sphere of sport
80		Implementation of the Comprehensive Program of the general, vocational and higher educational institutions' ensuring with modern hardware meant for study the software, mathematical and technological disciplines
81	**United Kingdom**	Staying the course: retention on higher education courses
82		Offender education
83		Widening participation in higher education
84		Improving opportunities for young people: delivering the 14-19 education reforms in England
85		Sustainable employment: Helping disadvantaged people stay in work and advance
86		Improving the infrastructure of further education
87		Skills for Life: Improving adult literacy and numeracy
88		Primary Schools: Preparing pupils for a successful secondary education
89		Working with partners for school improvement
90		Building Schools for the Future
91	**ECA**	Leonardo da Vinci – mobility component
92		Specific sub-programmes of the Lifelong Learning Programme
93		Performance audits Structural Funds are a) Gender Equality in the labour market and b) Vocational training actions for women

Tables of data summarising responses from SAIs to the Theme II questionnaire

Country	Legal system			Organisational system				
	Constitution	Act	Other (1)	Federal Level	State Level	Regional/Provincial	Local	School
Albania		x						
Austria	x	x	x	x		x	x	
Azerbaijan	x	x	x					
Belarus		x	x		x		x	
Belgium	x	x	x	x		x		
Bulgaria	x	x	x		x		x	
Czech Republic		x	x					
Denmark					x		x	x
Estonia	x	x	x		x	x	x	x
Finland	x	x	x		x	x	x	x
France	x	x	x					
Greece								
Hungary	x	x	x		x	x		
Iceland		x						
Ireland	x	x						
Kasakhstan		x	x					
Latvia		x						
Malta		x	x					
Moldova	x	x	x		x			
Netherlands	x	x	x		x		x	x
Norway		x						
Poland	x	x						
Portugal	x	x	x		x	x		
Romania	x	x	x					
Russia	x	x	x	x	x		x	
Slovakia		x	x		x	x	x	
Slovenia		x						
Spain	x	x	x		x	x	x	
Sweden								
Switzerland	x	x	x	x	x		x	
Ukraine	x	x	x					
United Kingdom		x	x		x		x	

Table 1 - Legal and organisational system in the field of education

(1) Other legislative acts and regulations.

Table 2 - Social Programmes in the field of education

Country	transportation	residential	schoolarships/ grants	school action	extra time occupation	special education	adult learning	distance teaching	others
Albania									
Austria									
Azerbaijan									
Belarus						x			
Belgium	x	x		x	x	x		x	x
Bulgaria		x			x	x			x
Czech Republic									
Denmark			x				x		
Estonia									
Finland									
France									x
Greece									
Hungary									
Iceland				x			x		x
Ireland									
Kasakhstan									
Latvia									
Malta			x						x
Moldova				x					x
Netherlands									
Norway			x	x					
Poland			x	x			x		x
Portugal	x	x	x	x	x	x	x		x
Romania									
Russia									
Slovakia									
Slovenia									
Spain			x		x	x	x	x	x
Sweden				x		x	x		
Switzerland									
Ukraine						x			x
United Kingdom							x	x	x

Table 3 - Public expenditure on education in 2006 and respective share in the GDP

Million EUR

Country	Pre-school/ kindergardens	Basic	Secundary	High education	Other Educational Prg's	TOTAL EDUCATION Expenditure	% of education expenditure in the GDP
Albania		121.91	42,13[1]	42.18	94,52[2]	214.60	2.9%
Austria						12 850.30	5.5%
Azerbaijan						389.44	2.7%
Belarus							6.8%
Belgium		3.842,25[3]	5 316.69	2.303,14[4]	86[5] 2.315,51	14 000.00	4.5%
Bulgaria	169.27		326.63	200.13	267.80	963.83	4.0%
Czech Republic						4 115.82	4.5%
Denmark		7 802.16	3 308.14	3 512.72	2 744.84	17 365.18	7.7%
Estonia						638.29	4.9%
Finland						9.721,00[6]	6.5%
France		15 700.00	27 800.00	10 000.00		116 000.00	7.1%
Greece					761,00[7]	6.861,00[8]	3.5%
Hungary		1 729.25	1 054.94	1 680.17	1.453,14[9]	5 921.49	6.2%
Iceland	5.97		779,56[10]	180.64		989.95	7.5%
Ireland		2 465.00	2 522.00	1 658.00	665,00[11]	7 310.00	4.2%
Kasakhstan	33.14	37.75	750.18	89.49	193.62	1 104.17	3,8%[12]
Latvia						791,19[13]	6.1%
Malta					51.38	94.80	2.0%
Moldova					5.52		7.0%
Netherlands		8 200.00	8 900.00	5 500.00		22 600.00	5.1%[14]
Norway		5.320,53[15]	2 553.42	2.751,38[16]		10.625,33[17]	5,0%[18]
Poland				2 738.79		11 750.20	4.9%
Portugal	411.41	3 528.24	1 147.74	1 239.68	936.33	7 263.40	4.7%
Romania						4 460.27	4.8%
Russia						27 013.14	3.5%
Slovakia							5.8%
Slovenia						1.814,25[19]	4.8%
Spain		11 341.58	11.393,34[20]	7 620.97	6 010.63	43.390,60[21]	4.5%
Sweden	1 642.17		11 884.11	4.818,46[22]		22.687,84[23]	8.5%
Switzerland						16 640.00	6.0%
Ukraine						1 671.62	2.3%
UK						82.511,60[24]	5,6%[25]

(1) Of which 14.15 M€ Professional Secondary Education.

(2) Of which 5.46 M€ em Planing, Management, Administration; 1.06 M€ Funds for Sciences; 0.72 M€ Othereducation programs.

(3) Includes expenditures whith pre-school education in French-speaking Community.

(4) Universitary and not-university education.

(5) Total spending for education and training in the German-speaking Community.

(6) From 2004.

(7) Program of public investments.

(8) Estimation. Consolidated value in 2005, 6.302 M€.

(9) Not specified.

(10) Upper secondary schools include comprehensive schools, industrial-vocational and technical schools, and grammar schools, as well as schools providing specialised training at upper secondary level.

(11) Capital Expenditure.

(12) Figures from 2004.

(13) From 2005.

(14) Our estimate.

(15) Includes lower secondary.

(16) Includes expenditures for the research Council of Norway.

(17) e (18) Value computed by us, based on the public expenditures education level, and respective percentage of GDP.

(19) The number is unofficial and does not include public expenditure spent on education at local level (municipalities). Figures from 2003.

(20) Includes professional education.

(21) Estimated expenditure for 2006.

(22) This figure does not include the expenditure for research and development.

(23) Figures from 2005. Information about the year 2006 not available.

(24) Includes both resource and capital expenditure.

(25) Figures from 2005-06.

Table 4 - Scope Audits performed by SAIs in 2004-06 (type/scope)

Country	Audit type					Education level							Scope							
	Financial	Compliance	Performance	Financial / Compliance / Performance	Others	Pre-school	Primary	Secondary	High	Vocational / Scpecial / Adult	Several levels	Others (Government / Ministry / Departments …)	Management and organization system	Financial procedures	Policies	Legal system	Programmes	Training and scientific research	IT (information thecnology)	Recommendations
Albania	0	2	0	0	0							2		2						
Austria	0	0	0	4	0						3	1	1			2		1		
Azerbaijan	0	0	0	2	0	1						1	1	1						
Belarus	0	0	0	0	1							1		1	1					
Belgium	0	0	0	8	0		1		3	1	2	1	3	4		3		3		1
Bulgaria	0	0	2	0	0				1			1	2	1	1			1		
Czech Republic	1	0	0	3	0				1			3	2	4			1			
Denmark	0	0	0	2	0				1			1	2							1
E. Court of A.	1	0	1	0	0							2	1	2	2	1	2			1
Estonia	0	0	4	0	0					1	3		4		2			2	1	
Finland	0	0	3	0	0				1		1	1	1		2			2		
France	0	0	1	1	0							2	1		1					
Greece	0	0	0	0	0															
Hungary	0	1	2	3	0			2	1			3	5	4	3	5			2	3
Iceland	0	0	3	0	0				3				1	3	1	1		2		
Ireland	0	0	1	0	0		1						1	1	1		1			
Kazaksthan	0	0	0	1	0			1						1		1	1		1	
Latvia	0	1	0	0	0				1				1	1		1	1			
Malta	0	2	0	0	0					1		1	2				1			
Moldova	2	0	1	0	0				1		1	1		3		1	1			
Netherlands	0	0	5	0	0		1	1				3	1	1	5		5		3	
Norway	0	0	2	0	1				2		1		2		1			2		
Poland	0	1	0	6	0	1			2		4		4	2	5		5			
Portugal	0	2	1	0	0				2			1	3	2		2	2			1
Romania	0	0	0	2	0	1						1	1		1			1		
Russia	0	0	0	0	0															
Slovakia	1	1	1	1	0				3		1		2	3		2	2		1	
Slovenia	0	5	0	0	0	1			1		3			5			1			
Spain	0	0	0	8	0				8				8	8	8	8				
Sweden	0	0	6	0	0				1		3	2	3	2	3			2	2	
Switzerland	0	0	0	0	0															
Ukraine	0	0	0	2	0				1		1		1	2	1		1	1	1	
United Kingdom	0	0	11	0	0	1		1	1	1	3	4	4	3	10	1	4	2	1	

Table 5 - Audits of social programmes planned by SAIs for 2007-2009

Country	Audit type				
	Financial	Compliance	Performance	Financial / Compliance / Performance	ND
Albania		1		1	
Austria					2
Azerbaijan			1		2
Belarus					
Belgium		3	2	1	
Bulgaria			3	1	
Czech Republic	2			2	
Denmark			3		
E. Court of A.			1		2
Estonia					3
Finland			2		
France					5
Greece					
Hungary			1	1	
Iceland					
Ireland					
Kazaksthan			4	1	
Latvia			2		2
Malta					
Moldova					2
Netherlands			1		3
Norway					2
Poland					8
Portugal					1
Romania				2	1
Russia					
Slovakia			1		1
Slovenia				2	5
Spain			1		
Sweden					2
Switzerland					
Ukraine			2		1
United Kingdom			10		

Country	Monitoring by the SAI	Iregularities detected through financial audit work performed by the SAY	Formal Requirement from parliament	Sugestion from parliament	Sugestion from individual members of parliament	Sugestion from government	Letters from the public	Requests from organization	Intensive media interest	Other
Albania	9	10	1	1	3	3	3	2	4	0
Austria	8	0	0	0	9	0	7	0	0	10
Azerbaijan	5	7	4	4	2	0	1	1	1	0
Belarus	4	7	2	3	1	5	9	8	6	10
Belgium	1	2	8	9	10	10	10	10	10	10
Bulgaria	9	8	4	5	3	4	2	1	6	10
Denmark	10	8	9	0	0	0	0	0	7	0
Slovakia	10	9	4	8	6	5	7	2	1	3
Slovenia	10	9	2	2	1	1	4	4	8	0
Spain	10	10	10	0	0	0	0	0	0	0
Estonia	1	2	0	3	4	5	8	6	7	0
Finland	10	0	0	0	0	0	0	0	0	10
France	10	9	8	0	0	0	0	0	7	0
Greece	10	9	4	7	2	8	3	6	5	1
Netherlands	10	6	9	5	3	7	2	1	4	8
Hungary	10	7	2	6	5	1	3	4	8	9
Ireland	10	5	3	9	7	2	6	4	8	1
Iceland	10	7	8	6	5	9	3	4	2	0
kazakstan	7	6	3	4	5	2	0	0	1	0
Latvia	9	10	0	6	5	4	8	3	7	0
Malta	9	7	6	5	4	3	1	2	8	10
Moldova	10	8	3	8	3	8	5	6	8	10
Norway	9	8	3	1	0	2	0	0	4	10
Poland	10	9	8	7	6	5	4	3	2	1
Portugal	1	2	3	0	0	0	6	5	4	0
United Kingdoom	10	4	7	8	3	6	2	1	5	9
Czech Republic	10	9	6	0	0	6	0	0	0	0
România	10	10	10	9	9	9	8	8	8	0
Russia	9	1	5	2	6	7	4	3	8	0
Sweden	10	2	2	1	1	1	1	1	9	0
Switzerland	0	0	0	0	0	0	0	0	0	0
European Court of Auditors	9	10	8	7	0	0	0	0	0	10
Ukraine	9	3	9	7	7	2	2	1	4	0

Table 6 - Reasons most frequently taken by SAIs to select topics of audits of social programmes in the field of education

0 - No Answer

Table 7 - Sources of data necessary to develop audits

Country	Statistical Information	Data from specialist media	Information from general media	Material from relevant conferences	Published survey data	Interviews / discussions with relevant third parties	Other sources ?	Obs.
Albania	X		X		X		X	b)
Austria	X			X		X	X	
Azerbaijan	X	X	X	X	X	X		
Belarus	X				X	X		
Belgium	X	X	X	X	X	X		
Bulgaria	X	X	X		X		X	d)
Denmark	X		X	X	X	X		
Slovakia	X	X	X			X	X	
Slovenia	X		X		X	X		
Spain							X	e)
Estonia	X	X	X	X	X	X	X	f)
Finland	X	X	X	X	X	X	X	a)
France	X						X	
Greece	X	X	X	X	X			
Netherlands	X	X			X	X		
Hungary	X	X	X	X	X	X	X	
Ireland	X	X	X	X	X	X	X	h)
Iceland	X	X		X		X	X	
kazakstan	X			X	X			
Latvia	X	X	X		X	X		
Malta	X		X		X			
Moldova	X		X		X	X		
Norway	X	X	X	X	X	X		
Poland	X	X	X	X			X	
Portugal	X	X	X	X	X	X		
United Kingdoom	X	X	X	X	X	X	X	h)
Czech Republic	X	X	X					
Romãnia	X	X	X	X	X	X		
Russia	X	X	X		X			
Sweden	X	X	X	X	X	X	X	
Switzerland	0	0	0	0	0	0	0	C)
European Court of Auditors	X		X	X	X	X		
Ukraine	X	X	X	X	X	X	X	

a) Research publications

b) Audited Entities Reports

c) No answer

d) State budget, Resolutions

f) Government docs

g) Earlies audits

h) Parliamentary debates, legislation, reports from other SAIS

e) The Laws and Regulations. Any source that can provide accurate information

Country	Economy	Efficiency	Effectiveness	Compliance / Legality	Other
Table 8 - Most commonly used critéria for evaluating education-related issues					
Albania	2	3	1	4	
Austria	4	4	4	4	4
Azerbaijan	3	2	4	4	2
Belarus	2	1	4	3	
Belgium	4	3	2	1	
Bulgaria	4	2	3	1	
Denmark	2	3	4	1	
Slovakia	1	2	3	4	
Slovenia	4	2	3	1	
Spain	1	1	1	1	1
Estonia	4	3	1	2	
Finland	4	3	2	1	
France	1	1	1	1	
Greece				1	
Netherlands	2	2	2	1	
Hungary	3	2	1	4	
Ireland	3	2	1	4	
Iceland	4	1	2	3	
kazakstan	2	3	4	1	
Latvia	2	3	4	1	
Malta	4	3	2	1	
Moldova	2	3	4	1	
Norway	4	3	1	2	
Poland	4	4	4	1	2
Portugal	4	4	4	1	2
United Kingdoom	4	2	1	3	
Czech Republic	3	1		2	4
Românja	2	3	4	1	5
Russia	4	3	2	1	
Sweden	2	2	3	4	
Switzerland					
European Court of Auditors	4	2	3	1	
Ukraine	4	4	4	4	

Country	Materiality of resources allocated to a prgs	Unclear or conflicting objectives within a prgs	Unclear or complicated implementation procedures	Political or administrative pressure by beneficiaries or stakeholders	Insufficient or incompetent human resources	Lack of performance indicators and measures for prgs evaluation	Significant media interest	Risk of fraud	Impact of prgs only visible in long term	Other	Obs.
Albania	X		X			X	X	X			
Austria	X	X					X			X	a)
Azerbaijan	X						X	X	X		
Belarus	X						X	X			
Belgium	X	X	X		X	X	X				
Bulgaria	X					X	X	X			
Denmark	X	X	X		X	X	X		X		
Slovakia	X	X		X		X		X			
Slovenia	X		X				X	X			
Spain	X	X	X	X	X	X	X	X	X		
Estonia	X	X	X	X	X	X	X	X	X		
Finland		X	X		X	X	X		X		
France	X	X	X				X	X			
Greece	X		X				X	X			
Netherlands		X	X			X		X	X		
Hungary	X		X			X			X		
Ireland	X	X	X		X	X					
Iceland	X			X	X	X			X		
kazakstan	X	X	X			X	X	X	X		
Latvia	X	X	X		X			X		X	c)
Malta	X	X				X	X				
Moldova	X	X				X	X	X	X		
Norway	X	X	X			X	X		X		
Poland	X	X	X		X	X		X	X		
Portugal	X	X	X	X	X	X	X	X	X		
United Kingdoom	X	X	X			X	X	X	X		
Czech Republic	X	X	X					X			
România	X	X	X		X	X	X	X			
Russia		X			X	X					
Sweden		X	X				X				
Switzerland	0	0	0	0	0	0	0	0	0	0	b)
European Court of Auditors	X	X	X	X		X		X			
Ukraine	X	X	X	X		X	X	X			

a) Matter of topical interest   b) No answer   c) Significant society interest

Country	Focus groups	Surveys	Interviews	Document review	Secondary data analysis	External expert opinion	Expert panel	Review of Internal Audit work	Benchmarking	Other	Obs.
Table 10 - Methods used by SAIs in audits of social programmes in the field of education											
Albania				X				X			
Austria			X	X	X	X		X	X		
Azerbaijan	X	X		X	X						
Belarus		X		X				X			
Belgium	X	X	X	X	X				X	X	a)
Bulgaria			X	X	X			X	X		
Denmark		X	X	X				X	X		
Slovakia		X	X	X			X	X			
Slovenia		X	X	X	X			X	X		
Spain		X	X	X	X			X			
Estonia	X	X	X	X	X	X	X	X	X	X	b)
Finland	X	X	X	X	X	X	X		X		
France			X	X				X	X		
Greece		X	X	X				X			
Netherlands		X	X	X		X	X	X			
Hungary	X	X	X	X	X	X	X	X	X		
Ireland		X	X	X	X	X	X	X			
Iceland		X	X	X		X			X		
kazakstan	X	X	X	X	X	X		X			
Latvia		X	X	X	X	X		X		X	c)
Malta		X	X	X							
Moldova		X	X	X	X			X	X		
Norway		X	X	X	X	X		X			
Poland	X			X	X		X	X	X	X	d)
Portugal		X	X	X		X		X			
United Kingdoom	X	X	X	X	X	X	X	X	X	X	e)
Czech Republic		X	X	X	X	X		X			
România			X	X	X			X			
Russia		X		X		X		X			
Sweden		X	X	X	X	X			X		
Switzerland	0	0	0	0	0	0	0	0	0	0	
European Court of Auditors	X	X	X	X			X	X	X		
Ukraine		X	X	X	X	X		X			

a) Examination of regulations, random sampling, targeted research based on coherence indicators

b) Data analyses from the state registries or data banks

c) Questionnaires

0 - No answer

d) Questioning of witnesses, examination of premises

e) Literature review, Int. Comp.

Country	Public opinion surveys	Focus group discussions	Internet forum discussions	Open invitation to contact SAI	Other	Obs.
Albania				X		
Austria					X	a)
Azerbaijan					X	b)
Belarus	X			X		
Belgium		X			X	c)
Bulgaria					X	d)
Denmark					X	e)
Slovakia		X	X		X	
Slovenia	X			X		
Spain					X	f)
Estonia	X	X			X	g)
Finland		X	X			
France	X					
Greece	X		X			
Netherlands	X	X				
Hungary	X	X			X	h)
Ireland					X	i)
Iceland					X	j)
kazakstan		X		X		
Latvia				X	X	k)
Malta	X					
Moldova	X			X		
Norway	0	0	0	0	0	
Poland	X	X	X	X	X	c)
Portugal	X					
United Kingdoom		X		X	X	l)
Czech Republic					X	
Românica					X	
Russia	X	X				
Sweden	X					
Switzerland	0	0	0	0	0	
European Court of Auditors			X	X	X	
Ukraine				X		

a) Contacts with interest groups, stakeholders
b) Analysis of educational expenditure
c) Press, Internet, Radio and television publications, scientific research and expert
d) Questionaires for the final evaluation
e) Research institution, consultancy firms, etc.

f) Account submitted to the SAI
g) Interviews, surveys
h) Published on the internet, …
i) Visits to selected schools
j) Student surveys

k) Questionnaire
l) Observation
0 - No answer

Country	No	Yes, the SAI compiles indicators to meet the needs of individual audits	Yes, assessment is made on the basis of indicators set out in relevant legal or other policy documents (strategies, plans, prgs, etc.)	Yes, assessment is made on the basis of indicators set out by other institutions
Albania	X			
Austria			X	
Azerbaijan			X	
Belarus		X	X	X
Belgium			X	
Bulgaria		X	X	
Denmark			X	X
Slovakia			X	
Slovenia	X			
Spain		X	X	
Estonia		X		
Finland		X	X	
France			X	
Greece	X			
Netherlands		X	X	X
Hungary			X	
Ireland			X	
Iceland		X		
kazakstan			X	
Latvia			X	
Malta	X			
Moldova		X	X	
Norway			X	
Poland		X	X	X
Portugal			X	
United Kingdoom			X	
Czech Republic		X	X	
România		X	X	
Russia			X	
Sweden			X	
Switzerland	0	0	0	0
European Court of Auditors	X		X	
Ukraine		X	X	

Table 12.A - Use of performance indicators by SAIs in audits of social programmes in the field of education

0 - No answer

Country	Yes, we identify separate indicators for each the three audit criteria	Yes, but we only develop indicators for one or two of the criteria	No, we don't refer specifically to the three Es when developing appropriate indicators
Albania	0	0	0
Austria			X
Azerbaijan			X
Belarus	0	0	0
Belgium		X	
Bulgaria	X		
Denmark			X
Slovakia	X		
Slovenia	0	0	0
Spain			X
Estonia			X
Finland	X		
France	X		
Greece	0	0	0
Netherlands	X		
Hungary			X
Ireland			X
Iceland	X		
kazakstan	X		
Latvia			X
Malta	0	0	0
Moldova			X
Norway			X
Poland			X
Portugal			X
United Kingdoom			X
Czech Republic		X	
Românía	X		
Russia	X		
Sweden			X
Switzerland	0	0	0
European Court of Auditors (a))	X	X	X
Ukraine	X		

Table 12.B - Use of performance indicators by SAIs in audits of social programmes in the field of education

0 - No answer

a) European Court of Auditors do not develop own indicators, but just analyzes already existing indicators.

Table 13 - Working contacts of SAI with audited entities

Country	Very close	Close	Distant
Albania		X	
Austria	X		
Azerbaijan			X
Belarus			X
Belgium		X	
Bulgaria		X	
Denmark		X	
Slovakia		X	
Slovenia		X	
Spain		X	
Estonia		X	
Finland		X	
France		X	
Greece		X	
Netherlands		X	
Hungary		X	
Ireland		X	
Iceland	X		
kazakstan		X	
Latvia		X	
Malta	X		
Moldova		X	
Norway		X	
Poland		X	
Portugal	X		
United Kingdoom	X		
Czech Republic		X	
România		X	
Russia		X	
Sweden		X	
Switzerland	0	0	0
European Court of Auditors		X	
Ukraine		X	

0 - No answer

Table 14 - Cooperation of SAI with other audit bodies

Country	Yes, we carry out joint audits	Yes, we analyse relevant data and reports produced by other inspectorate bodies as part of our evidence gathering	No, we only rely on SAI primary research and analysis
Albania	0	0	0
Austria		X	
Azerbaijan		X	
Belarus	X	X	
Belgium		X	
Bulgaria		X	
Denmark		X	
Slovakia		X	
Slovenia		X	
Spain		X	
Estonia		X	
Finland			X
France		X	
Greece		X	
Netherlands		X	
Hungary		X	
Ireland		X	
Iceland			X
kazakstan	X		
Latvia		X	
Malta		X	
Moldova a)		X	
Norway		X	
Poland		X	
Portugal		x	
United Kingdoom		X	
Czech Republic			X
Românîa		X	
Russia		X	
Sweden		X	
Switzerland	0	0	0
European Court of Auditors		X	
Ukraine		X	

0 - No answer

a) We considered the answer of second column

Table 15 - Use by SAIs of international benchmarking as source of evidence or good pratice

Country	No, never	If no, why?	Yes, occasionally	Yes, regularly	If yes, what do you see as the main benefits of international benchmarking?
Albania			X		
Austria			X		
Azerbaijan	X				
Belarus			X		
Belgium			X		
Bulgaria			X		
Denmark			X		
Slovakia			X		
Slovenia			X		
Spain			X		
Estonia			X		
Finland			X		
France			X		
Greece	X				
Netherlands			X		
Hungary			X		
Ireland			X		
Iceland				X	
kazakstan			X		
Latvia			X		
Malta	X				
Moldova			X		
Norway	X				
Poland				X	
Portugal			X		
United Kingdoom				X	
Czech Republic	X				
România			X		
Russia				X	
Sweden	X				
Switzerland	0	0	0	0	0
European Court of Auditors			X		
Ukraine				X	

0 - No answer

Table 16 - Methods and ways of communicating audit findings and recomendations by SAIs										
Country	**Published in hard copy format**	**Published on the internet**	**Published abbreviated versions of full report**	**Press conferences with the media**	**Press notices**	**Interviews with the media**	**Presentations at relevant conferences**	**Other**	**Obs.**
Albania	X	X		X					
Austria	X	X	X	X	X	X	X	X	a)
Azerbaijan	X	X	X			X			
Belarus	X					X		X	
Belgium	X	X	X	X	X		X		
Bulgaria	X	X	X	X	X	X	X		b)
Denmark	X	X						X	c)
Slovakia		X	X	X					
Slovenia	X	X	X	X	X	X	X		
Spain	X	X			X			X	d)
Estonia		X			X	X	X		
Finland	X	X	X	X	X	X	X		
France	X	X		X		X	X		
Greece	X	X						X	e)
Netherlands	X	X	X	X	X	X		X	f)
Hungary	X	X		X	X	X	X		
Ireland	X	X	X	X	X				
Iceland	X	X			X	X	X		
kazakstan		X	X		X	X	X		
Latvia		X			X	X		X	g)
Malta	X	X				X		X	i)
Moldova	X	X	X			X			
Norway	X	X	X	X	X	X	X		
Poland	X	X	X	X	X	X	X		
Portugal	X	X				X			
United Kingdoom	X	X	X	X	X	X	X	X	h)
Czech Republic		X	X	X	X	X			
România	X	X		X		X			
Russia	X		X	X		X			
Sweden	X	X	X	X	X	X	X	X	**b)**
Switzerland	0	0	0	0	0	0	0	0	**c)**
European Court of Auditors	X	X	X	X	X	X			
Ukraine	X	X	X	X	X	X		X	

a) Articles in various publications, SAI,s performance   b) in case of detected irregularities the PIFCA are informed   c) Decided case by case   0 - No answer
d) Published in official gazettes   e) Published in paper format   f) Briefing Minister and/or Parliament on day of publication
g) we send final report   h) Good practice guides   i) Report to all MPs and members Press

Table 17 - Adressees of audits reports performed by SAIs

Country	Head of Stafe	Parliament	Government	Local self-government bodies	Audited entities	Third party organizsations	General media	Other	Obs.
Albania					X				
Austria		X		X	X		X		
Azerbaijan		X			X	X			
Belarus	X		X		X				
Belgium		X	X		X				
Bulgaria		X	X		X			X	a)
Denmark		X	X		X			X	b)
Slovakia		X	X		X				
Slovenia		X			X			X	c)
Spain		X	X	X	X	X		X	d)
Estonia		X	X		X				
Finland		X	X		X	X	X		
France	X	X	X		X		X		
Greece		X			X				
Netherlands	X	X	X		X	X	X		
Hungary	X	X	X		X		X		
Ireland		X			X	X	X		
Iceland		X	X		X		X		
kazakstan	X	X	X	X	X		X		
Latvia		X	X		X				
Malta		X	X		X	X	X		
Moldova	X	X	X	X	X		X		
Norway		X	X		X	X	X		
Poland	X	X	X	X	X	X	X		
Portugal		X	X		X				
United Kingdoom		X	X	X	X	X	X	X	e)
Czech Republic		X	X					X	f)
România	X	X	X	X	X				
Russia	X	X	X		X		X		
Sweden		X	X		X			X	
Switzerland		X	X	X					
European Court of Auditors		X	X				X		
Ukraine	X	X	X		X			X	

a) in case of detected irregularities the PIFCA are informed
b) The Public Accounts Committee
c) Former responsible person
d) Autonomous Communities
e) School principals, governors, …
f) the Senate

Table 18 - Assessment of the effects of the audits performed by SAIs

Country	Review of media coverage (vol.)	Review of media (nature)	Review of subsequent legal / policy changes connected with audit recommendations	Value of public money saved as a result of SAI work	Monitoring of implementation of audit recomendations
Albania			X	X	X
Austria	X	X		X	X
Azerbaijan					X
Belarus	X	X	X	X	
Belgium	X	X	X		X
Bulgaria		X	X		X
Denmark					X
Slovakia	X		X		X
Slovenia	X	X	X	X	X
Spain			X		X
Estonia		X	X		X
Finland	X		X		X
France	X	X	X	X	X
Greece			X		X
Netherlands	X	X	X		X
Hungary		X	X		X
Ireland			X		X
Iceland					X
kazakstan		X	X		X
Latvia			X		X
Malta	X	X	X		X
Moldova	X	X	X	X	X
Norway					X
Poland		X	X	X	X
Portugal			X	X	X
United Kingdoom	X	X	X	X	X
Czech Republic			X	X	X
Românià			X	X	X
Russia					X
Sweden	X	X	X		X
Switzerland	0	0	0	0	0
European Court of Auditors	X		X		X
Ukraine	X	X	X		X

0 -No answer

Country	Photographic illustrations	Use of text boxes	Use of grafphics	Limit on lenght of report	Use of accessible language	Short summaries of key findings / recommendations (executive summary	Use of case examples	Other	Obs.
Albania		X		X					
Austria			X	X	X	X	X		
Azerbaijan					X	X	X		
Belarus			X	X	X		X		
Belgium		X	X	X	X	X			
Bulgaria	X	X	X		X	X			
Denmark		X	X	X	X	X	X		
Slovakia	X	X	X	X	X	X			
Slovenia	X	X	X		X	X	X		
Spain		X	X					X	b)
Estonia	X	X	X		X	X	X	X	
Finland	X	X	X	X	X	X	X		
France			X	X	X	X	X		
Greece			X	X	X	X			
Netherlands		X	X		X	X	X		
Hungary	X	X	X		X	X	X		
Ireland		X	X	X	X	X	X		
Iceland		X	X		X	X	X		
kazakstan	X		X	X	X		X		
Latvia			X		X	X	X		
Malta			X	X	X	X		X	c)
Moldova		X	X	X	X	X	X		
Norway	X	X	X	X		X	X		
Poland	X	X	X	X	X	X	X		
Portugal		X	X	X	X	X			
United Kingdoom	X	X	X	X	X	X	X	X	a)
Czech Republic					X	X	X		
Românian			X	X	X	X	X		
Russia				X	X	X	X		
Sweden		X	X	X	X	X			
Switzerland	X		X			X			
European Court of Auditors		X	X	X	X	X	X		
Ukraine		X	X	X	X		X		

a) Annexes to main report

b) Use of annexes, mainly to show numerical

c) Regularity Audits

Table 20 - Ensuring added value by SAIs in audits in the field of education

Country	By disseminating good practice through case examples	By bringing new data to a topic area	By suggesting changes to legal rules / regulations	Other	Obs
Albania			X		
Austria	X		X	X	e)
Azerbaijan			X		
Belarus	X		X		
Belgium	X	X	X		
Bulgaria	X		X		
Denmark	X		X		
Slovakia		X	X		
Slovenia	X		X		
Spain			X	X	a)
Estonia	X	X	X		
Finland		X	X		
France	X	X	X		
Greece			X		
Netherlands		X	X		
Hungary	X	X	X		
Ireland	X	X			
Iceland	X	X	X	X	b)
kazakstan	X	X	X		
Latvia			X	X	c)
Malta			X		
Moldova	X		X		
Norway		X			
Poland	X	X	X		
Portugal	X	X	X		
United Kingdoom	X	X	X		
Czech Republic	X		X		
România		X	X	X	
Russia	X		X		
Sweden		X	X	X	d)
Switzerland	X		X		
European Court of Auditors			X		
Ukraine	X		X		

a) Changes in management

b) Encouraging managers of public agencies to make

c) SCI

d) We put various education issues on the public agenda with our performance audits

e) Follow-up strategy