

The SAO audited funds spent on preparations and realization of the State A-levels

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The aim of the audit was to scrutinise the utilisation of the state budget and EU budget funds that had been spent on preparing and implementing the State A-levels examination.

In 2004, an amendment to the Education Act introduced the State A-levels examination, which should have been implemented during the academic year 2007/2008. The Ministry of Education was not ready to prepare and implement the examinations as the necessary conditions were not established till 2009. Because the conditions were constantly modified, the A-levels examination was put off several times. The examination was first realised as late as in the academic year 2010/2011.

The Ministry was the beneficiary of support in the amount of CZK 276.4 million, which was provided for a project called Preparation of the Conditions of the Reformed School-leaving Examination from ESF funds as part of Operational Programme Education for Competitiveness. In total, the Ministry utilised CZK 916.7 million to realize the Programme. In August 2010, the Ministry estimated the annual costs of the State A-levels realisation at CZK 209.8 million, while the actual costs amounted to CZK 300 million in 2011.

Unfortunately, it was not possible to ensure that a successful outcome from A-levels would be regarded by universities as a key criterion for the student's admission. It also became apparent that the aimed objectivity and comparability of the results were not achieved during the realisation of the State A-levels.

The audit found that the goals of the audited part of the project are consistent with the strategic objectives of the reform of the school-leaving examination approved by the Czech government. The Ministry defined the strategic objectives for introducing the State A-levels examination, but did not elaborate these objectives further and set no criteria or indicators, with definitions of specific terms, for assessing achievement of the objectives. The Ministry thus failed to put in place the fundamental preconditions for assessing the achievement of the defined goals of the reform of the school-leaving examination, even failing to set a time frame for the achievement of these objectives. It is fair to say that the implementation of the state school-leaving examination in the academic year 2010/2011 did not achieve these strategic objectives.

The audit revealed that with some optional subjects, the preparations of A-levels resulted in large costs but nobody actually took the tests. Owing to the pre-set logistic model, some parts of the fabricated testing documentation have not been used. As there was no optional logistic model, it was not possible to assess the suitability of the chosen solution.

The SAO scrutinized the entry proceedings of the Education Result Survey Centre and the National Institute for Further Education and revealed violations of Article 6 (§ 6) of the Public Procurement Act, which stipulates that the contracting authority must obey the duty of transparency and equal treatment as well as the discrimination ban.

The central managing and supervision system was procured for CZK 360 million only for four academic years. After the academic year 2013/2014 it will be necessary to cover the costs of the software uninstallation and data deletion as the hardware will be returned. For the following period, the logistic provision of the State A-levels examination will claim additional costs.

The auditing operation was performed from May to November 2011. The audited period extended from January 1, 2005, to June 30, 2011; where relevant, the data from the previous period and the period until the end of the auditing operation were also scrutinized. Among the audited bodies were the Ministry of Education, the Education Result Survey Centre, and the National Institute for Further Education. The auditing operation was included into 2011 Audit Plan of the SAO under No. 11/08. Zdeňka Profeldová, Member of the SAO Board, managed the operation and prepared the audit conclusion as well.

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