



EUROPEAN
ORGANIZATION
OF REGIONAL
AUDIT INSTITUTIONS



**10th CONGRESS AND GENERAL ASSEMBLY OF
EURORAI**

“Audits of institutions in the field of education”

Linz, 17 October 2019



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PERFORMANCE AUDITS IN THE FIELD OF EDUCATION: AUDIT OF THE SPECIAL EDUCATION BUDGETARY PROGRAMME



OBJECTIVES OF THE REPORT

- EFFECTIVE, EFFICIENT AND ECONOMICAL MANAGEMENT
- COMPARISON WITH APPROPRIATE CRITERIA
- ANSWER KEY AUDIT QUESTIONS
- PROVIDE RECOMMENDATIONS FOR IMPROVEMENT





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SCOPE OF THE REPORT

OBJECTIVE SCOPE: PUBLIC FUNDS EARMARKED FOR THE ATTENTION OF STUDENTS

- WITH SPECIAL EDUCATIONAL NEEDS (**SEN**)
- WITH LEARNING DISABILITIES (**LD**)
- WITH SUPERIOR INTELLECTUAL ABILITIES (**SIA**)
- THAT REQUIRE ACTIONS OF A COMPENSATORY NATURE (**COM**)

TEMPORAL SCOPE: 2012/2013 TO 2015/2016 ACADEMIC YEARS

SUBJECTIVE SCOPE: DEPARTMENT OF EDUCATION, INCLUDING EDUCATIONAL INSTITUTIONS



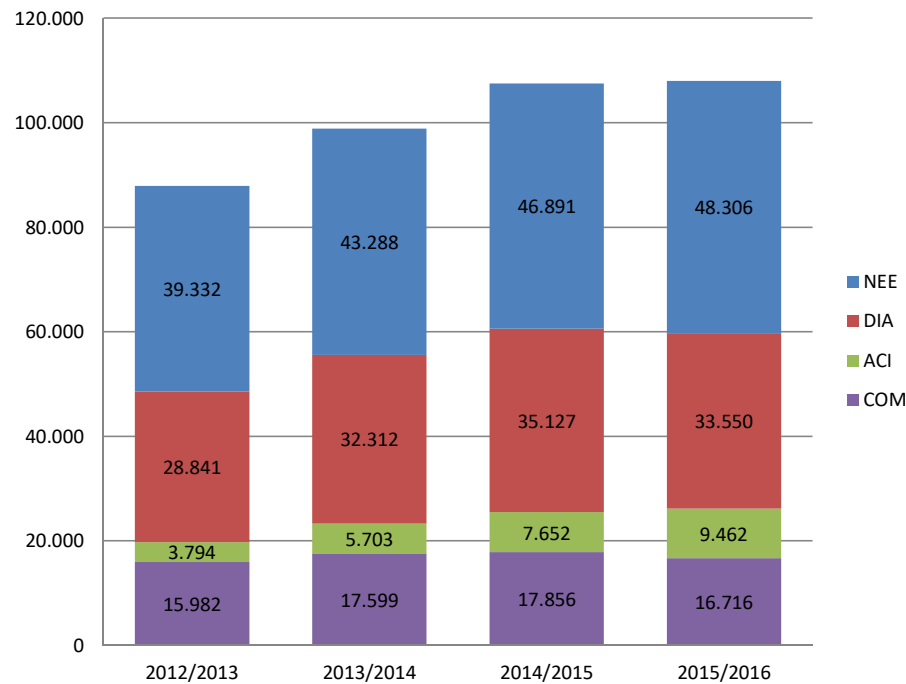
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EVOLUTION OF THE NUMBER OF STUDENTS



AVERAGE EXPENDITURE PER STUDENT

	2012	2013	2014	2015	2016
STUDENTS	67,057	73,611	80,783	87,305	93,856
EXPENDITUR E (€)	306,902,844	305,868,724	317,126,802	332,160,477	351,582,037
RATE €/Student	4,576.74	4,155.20	3,925.66	3,804.60	3,745.97



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METHODOLOGICAL APPROACH (I)

CRITERIA = REFERENCES OR UNITS OF MEASUREMENT
INSUFFICIENT INDICATORS



DEFINITION OF CRITERIA AND INDICATORS

RESULTS-ORIENTED
INFORMATION AND DATA SOURCES
RISK ANALYSIS
DOCUMENT ANALYSIS
INTERVIEWS



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METHODOLOGICAL APPROACH (II)

TESTING AND VISITS TO A SAMPLE OF EDUCATIONAL INSTITUTIONS



INTERVIEWS WITH ASSOCIATION REPRESENTATIVES



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PRESENTATION OF THE AUDIT RESULTS

QUESTION / ANSWER TABLE (example)

Question	Answer
What level of educational guidance to special education students receive?	The educational guidance level has room for improvement, as it is determined by the high proportion of students served by the counselors, which can affect the attention and needs required by these students.

CONCLUSIONS

RECOMMENDATIONS

APPENDICES (comprehensive breakdown of the indicators and calculations made)

ATTACHMENTS



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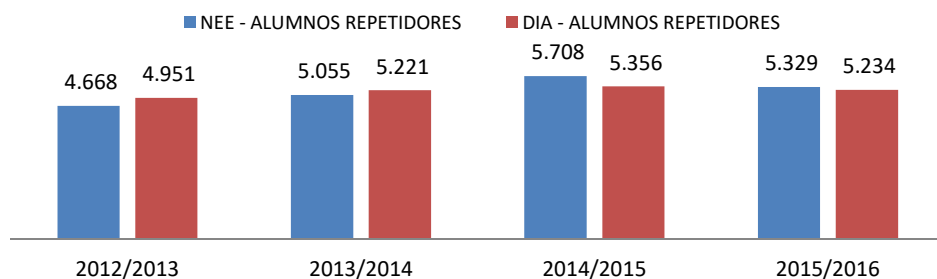


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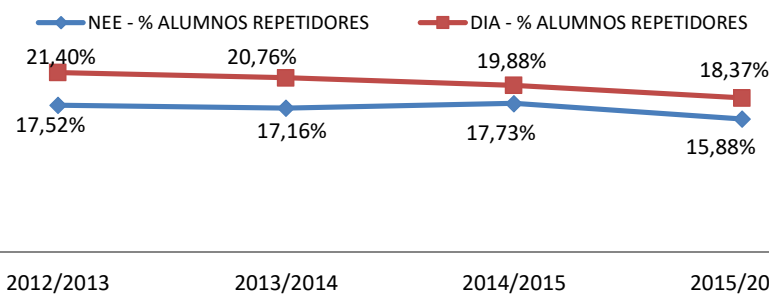


CONCLUSIONS supported by GRAPHICS

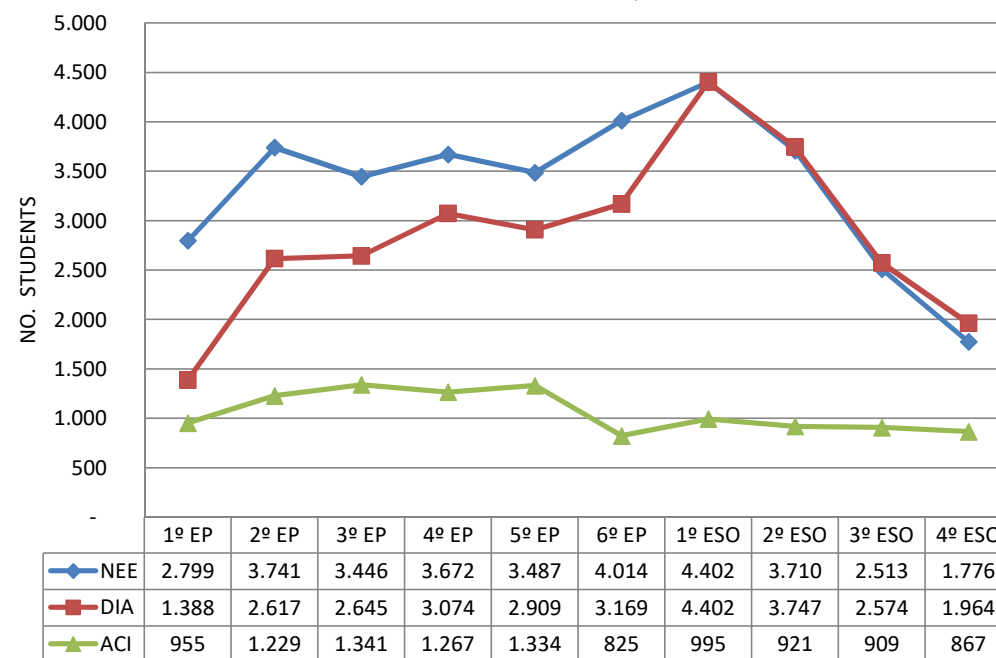
NO. REPEATERS



% REPEATERS



STUDENTS FOR EACH CLASS IN THE 2015/2016 ACADEMIC YEAR





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RECOMMENDATIONS

- ALIGNMENT OF RESOURCES
- SATISFACTION EVALUATION SYSTEM
- STRATEGIC FRAMEWORK
- MORE SPECIFIC OBJECTIVES
- COMPLIANCE ASSESSMENT
- DETERMINATION OF THE COSTS
- ANALYSIS OF THE EFFECTIVENESS, EFFICIENCY AND ECONOMICS
- STUDY THE OBSERVATIONS FROM THE STUDENT REPRESENTATIVES





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LINK TO THE REPORT

<https://www.ccuentas.es/public/modules/report/downloader.php?file=477&type=complet>
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DANKE FÜR ALLES
THANK FOR EVERYTHING
GRACIAS POR TODO