

SWITZERLAND

1) EDUCATION SYSTEM

Since the education system in Switzerland is structured on a cantonal level, there are quite significant differences between the individual school systems. The uneven distribution of the language groups alone requires a flexible handling in schools. Despite decentralised regulation, the systems are, although, alike in terms of the way in which schools are set up.

a) Pre-school education

In all cantons, children have a "right to pre-school education" of at least one year (and sometimes two years). This takes place in kindergartens (the term used in German-speaking Switzerland, and referred to as an "école enfantine" in Western Switzerland and a "scuola dell'infanzia" in Ticino) before entering compulsory education. Attendance at a kindergarten is voluntary and is free of charge in public institutions. Apart from kindergartens, the other institutions which provide childcare are in most cases private, and therefore fee-paying. Depending on the canton and municipality, these entities receive financial support from the public authorities.

b) Primary Level and Lower Secondary Level

In Switzerland, the period of compulsory education lasts for nine years. The compulsory elementary school is divided into primary and the lower level of secondary school and is attended by children between the ages of 6/7 and 15/16; most cantons also offer a tenth year of school. Compulsory education ends once the lower secondary level has been completed. The length of primary schooling and the lower secondary level, as well as the number of stages and levels varies from canton to canton.

Primary school ("Primarschule", "école primaire" "scuola elementare") lasts for six years in 20 cantons, five years in another four cantons and four years in the remaining two cantons. Primary school is often divided into lower level and middle level; sometimes it is even split into three levels. Some cantons run what is a two-year orientation school between primary and secondary school.

At the lower secondary level, the variety of cantonal school systems is particularly distinct. How long the secondary level lasts depends on the number of years of primary level schooling. In most cantons, the secondary I level currently lasts three years while in some other cantons it lasts four or five years. With a few exceptions (Geneva, Ticino, parts of Valais, where there are comprehensive schools with diverse requirements) the lower secondary level is categorised into school types or departments (between two and four depending on the canton) with different requirements and this, therefore, has a highly selective impact.

The school types with basic courses ("Realschule" or "Oberschule" in German-speaking Switzerland, "section préprofessionnelle" or "section pratique" in Western Switzerland) prepare pupils for less demanding apprenticeships. The departments with expanded courses are attended by two thirds of the children at the lower secondary level and in most cantons, are divided into two further types or achievement groups:

- one type offering advanced courses ("Untergymnasium", also referred to as "Progymnasium" in German speaking Switzerland or "division gymnasiale" in Western Switzerland)
- one type offering intermediate courses ("Sekundarschule", "Bezirksschule", "section moderne", "division supérieure", depending on the canton).

The school types with advanced courses generally prepare students for longer periods of study (Matura schools, gymnasiums), while those with intermediate courses essentially prepare pupils either for shorter periods of study at the upper secondary level or - and this is more often the case - more demanding apprenticeships.

The transition from the primary to the secondary level is regulated in different ways: In some cantons there is an examination, in other cantons it is the report of the previous class that counts, while in others it is the parents who decide.

c) Upper Secondary Level

The upper secondary level follows the lower secondary level and does not form part of the compulsory elementary school. At the upper secondary level, pupils can attend a more advanced general education school (Matura schools – gymnasiums – or intermediate diploma schools) or a vocational school. The direction in which pupils choose to pursue their further education determines how long this secondary level lasts (two to four years).

Whereas pupils from the school type with advanced courses at the secondary I level are accepted by Matura schools automatically, others must first sit an entrance examination. Following a total of at least twelve years' schooling, the Matura certificate is awarded, which entitles pupils to study at university.

Two to three years of study at intermediate diploma schools leads to the award of a diploma providing pupils with the opportunity to continue their education in a higher, non-university establishment.

Basic vocational education takes place predominantly in a dual system (vocational training, basically an apprenticeship, in a business, accompanied by attendance at a vocational school) and lasts two, three or four years. Between 65 and 75% of young people take up an apprenticeship after completing the period of compulsory schooling. Mainly based on classroom teaching whilst at the same time preparing for the vocational qualification, but also following the award of the certificate of competence in a vocation, since 1993, the vocational Matura can be obtained either in vocational full-time or part-time schools, following a general education year. This Matura entitles students to attend higher technical schools and higher institutes of applied sciences. For many training-based vocations, the professional associations offer additionally introductory courses. The system of vocational education is then called "triple system". In some cantons, there are technical schools which carry out vocational training on a full-time basis.

d) Tertiary Level

The tertiary level is comprised of 15 university-level institutions (cantonal universities, federal institutes of technology and higher specialist institutions) and a larger number of non-university-level establishments. The non-university-level sector includes higher technical schools and higher institutes of applied sciences which also provide various opportunities for continuing professional education.

2) TYPES OF SCHOOLS

In addition to public-sector schools, attendance at which is free of charge at elementary level (primary level and lower secondary level), Switzerland also has numerous private schools. Although, as a basic principle, these do not receive public funding support, in some cantons and under certain conditions (provision of services, which the public schools cannot offer), there are exceptions.

At all levels, and especially at the primary and secondary level, there are special schools and classes for children with special needs.

Apart from the pre-school, upper secondary (Matura schools) and tertiary levels, people are not free to choose which school their children attend in the public-sector education system. School choice is made in accordance with legal and regulatory provisions and the school district map, which is drawn up at communal, inter-communal or cantonal level. The duly authorized school authorities (school inspectors, local authorities, etc.) may, however, make an exception and grant appropriate permission to attend another training or educational institution or enrol in another school.

3) EDUCATIONAL RESPONSIBILITY

In Switzerland, at federal level, instead of a ministry of education there are two federal offices each in different departments (ministries), which are responsible for individual areas of education in cooperation with the cantons. Although the Confederation has some responsibilities in the field of education, the 26 cantons have their own school legislation.

The cantons have sole responsibility for pre-school and elementary school education (the Confederation only guarantees the right to free school education and also ensures that schools meet quality requirements), the other levels are the joint task of the Confederation and the cantons. The leading role of the cantons in the domain of elementary schooling has deep-rooted historical reasons. In this way, Switzerland copes with its linguistic, cultural and denominational diversity. In the cantons, the educational responsibilities are administered for the most part by the Education Department or Directorate. The communes organise and operate the kindergartens, primary schools and lower secondary level schools under the supervision of the canton.

Inter-cantonal cooperation and school coordination is a function of the Swiss Conference of Cantonal Ministers of Education (EDK), which, inter alia, issues core curricula and concludes agreements on the recognition of diplomas and schools. The

most important legal foundation of the cantons in the educational domain is the so-called "Schulkonkordat" (Agreement on the Coordination of Education) which defines the general conditions for the primary level and the lower secondary level (elementary school starts at the age of six; compulsory education lasts for nine years and the school year at least 38 school weeks; the start and duration of the school year are uniform; the duration of schooling up to school-leaving certificate Matura is at least 12 years, at most 13 years). The Swiss Conference of Cantonal Ministers of Education (EDK) is responsible for implementing the Agreement on the Coordination of Education.

In advanced schools (upper secondary level) final examinations, for example, are regulated at cantonal level, but certificates (federal certificate of competence following an apprenticeship, vocational Matura, Matura) are issued or recognised by the Confederation. At tertiary level, the Confederation is responsible for regulating advanced vocational education. It is also responsible for the higher institutes of applied sciences and the Federal Institutes of Technology. Responsibility for the universities lies in turn with the cantons, with financial support provided by the Confederation.

4) FINANCING OF EDUCATION

In Switzerland, also in the context of the financing of education, the division of authority is made manifest among the three levels, Confederation, cantons and communes. Each level has autonomy in the area of taxes and thus assumes those expenses that conform to their area of responsibility. As a basic principle, compulsory education is free for pupils. However, there are some cantons and communes where the parents have to bear part of the costs for school materials, transport and meals. Where transport has to be provided to take pupils to school (merger of small schools), the costs are borne by the public authorities. A contribution to the costs (school fees, textbooks, transport, meals, etc.) is only required once pupils reach the secondary II level.

Both the communes (buildings, equipment and teaching materials as well as the lion's share of teachers' salaries) and the cantons (salaries and public funding for buildings) are responsible for the financing of compulsory schooling.

As for the upper secondary level and university instruction (there are 10 cantonal universities), responsibility resides mainly with the cantons. The Confederation participates in the financing of vocational education, university instruction (assumption of all expenses for both federal institutes of technology), and research. Besides the Confederation, the cantons, the professional associations, and the businesses that train the apprentices all participate in the financing of vocational education. Inter-cantonal agreements in respect of equalization payments are in place for centrally located or educational establishments covering major regions (e.g. universities and higher institutes of applied sciences).

Total expenditures for educational systems (including the universities) were split as follows in 1997: communes 35%, cantons 53% and Confederation 12%. Experiences in the area of New Public Management notwithstanding, funds are not distributed in the form of a total financial allocation, but on the basis of exact and detailed budgets. As a result of the economizing policies set in motion by the economic crisis of the 1990s, less funding for capital investments was allocated to the educational system for years

and approximately 90% of public spending on education served to cover operating costs. Since 1998, there has been a turnaround and (a little) more money is once again being spent on education.

5) FINANCIAL CONTROL

In view of the fact that the political system in Switzerland is federal in nature, it seems reasonable to take a look at how public-sector auditing is carried out at the level of the 20 cantons and 6 sub-cantons. Although there are many common features, status and tasks may vary from canton to canton. The terminology is also different in the various parts of the country. Whereas the term "Finanzkontrolle" has come to be commonly used in German-speaking Switzerland, in French-speaking Switzerland different terms are used (including "Inspection des finances", "Contrôle des finances"). However, all of the terms refer to the audit office as the supreme body of financial supervision.

The Confederation does not interfere in either setting up cantonal audit offices or in specifying the remit for them. Cantonal audit offices are organised in accordance with the particular legislation of each canton and their activities are targeted accordingly. In some cantons, the audit office is established in the cantonal constitution. In other cantons, it is set up by law or parliamentary ordinance. In administrative terms, most audit offices are assigned to the Executive, while in terms of management, they are allocated to the Finance Department (or Finance Directorate).

Following the parliamentary and administrative reforms, the trend in the cantons points to approve a specific individual law (Audit Office Act) and to separate the audit body from the administration. Since 2000, the audit office in the canton of Berne has been an independent body while in the canton of Zurich, it has been under parliamentary management since 2001. The mandate of the audit office in the cantons of Vaud, Argovia, Basle-Town, Basle-District and Solothurn has been reformulated. In other cantons, it is currently being revised. These examples illustrate the development in the auditing of public administrations in Switzerland. For example, in the canton of Jura, the head of the audit office has the status of a judge. In the cantons of Grisons and St. Gall, the audit office is run by the secretariat of the parliamentary commission responsible for financial supervision.

As a rule, the supervision of the cantonal audit offices also extends to public schools at all levels of education. Here, this supervision occurs either within the framework of the revision of the cantonal budget account by means of audits in the Education Department (or Directorate) of the cantonal government or as part of the revision of the annual accounts of the canton's public institutions (for example, higher institutes of applied sciences and universities). Extensive and special audits are also performed.

The financial supervision of the cantonal audit offices generally comprises the audit criteria of regularity, legality, suitability, economy, efficiency and effectiveness.