Audit Report

No. 18/30

State funds and state property under the management of selected police schools of the Ministry of the Interior

The audit was included in the Audit Plan of the Supreme Audit Office (SAO) for 2018 under number 18/30. The audit was headed and the Audit Report drawn up by Mr. Jan Stárek, a SAO Member.

The aim of this audit was to review whether the selected police schools of the Ministry of the Interior managed the state's property and funds in accordance with legal regulations, effectively and efficiently.

The audit was conducted at the Ministry of the Interior and at selected police schools listed below between November 2018 and April 2019.

The audit covered the years from 2012 to 2017 and, in the case of factual connections, of the preceding and following periods.

Audited entities:
The Ministry of the Interior (hereinafter referred to as the "MI"),
Higher Police School and Secondary Police School of the Ministry of the Interior in Holešov (hereinafter referred to as "VPŠ and SPŠ in Holešov"),
Higher Police School and Secondary Police School of the Ministry of the Interior in Prague (hereinafter referred to as "VPŠ and SPŠ in Prague").

At its XI meeting held on 29 July 2019, the SAO Board approved, by Resolution no 7 / XI / 2019, the following wording of the Audit Report:

I. Summary and evaluation

The SAO audited the management of funds and state property by selected police schools of the Ministry of the Interior (VPŠ and SPŠ in Holešov and VPŠ and SPŠ in Prague). The aim of the audit was to verify that their management was effective and efficient and in accordance with legal regulations. The audit also assessed whether the reorganisation of the police schools had achieved envisaged objectives of saving money and making the police education system more effective.

During the audit, the SAO found that selected police schools violated legal regulations in the area of acquisition, inventory and depreciation of assets in the management of entrusted assets. The reorganisation of police schools carried out by the Ministry of the Interior did not achieve the anticipated savings and did not make the system of police education more effective and therefore the reorganisation was not carried out efficiently and effectively.

The above mentioned assessment stems from the following audit findings:

1. The MoI did not achieve the anticipated savings, which were the main objective of the reorganization planned in 2012. Since 2013, the cost of police education has increased despite the fact that the number of basic training graduates[3] did not meet the graduation targets of 2013 and 2014. Moreover the cost for police education in 2018 increased by 196 million CZK, i.e. by 35%, compared to the cost after the reorganization in 2013[4].

2. The MoI did not assess the impact of the police schools´ reorganization carried out in 2013 and 2016 concerning how the training of police officers had been improved or with respect to the effectiveness of funds spent on police training. For example, the MoI did not know the real cost per student. According to the SAO's findings, the cost estimates for different types of education in police schools differ significantly. At the same time, the number of persons providing police education was 18% higher in 2018 compared to 2013.

3. The MoI did not create conditions for fulfilling the tasks of the Police of the Czech Republic (hereinafter also the "Czech Police")[5] in the area of education, as it did not ensure the implementation of conceptual measures to increase the effectiveness of the education system according to *The Conception of Development of the Police of the Czech Republic until 2020* (for example, a coherent system of training requirements for police officers and staff). In addition, in the admission procedure, the MoI did not take into account Act no 361/2003 Coll.[6], which describes the service position, inter alia, the field of education, in this case the field of security and legal activity, which is also implemented by police schools.

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[3] Basic training is compulsory for all police officers immediately upon recruitment. Its aim is to equip the newly recruited police officer with both general knowledge, skills, abilities, attitudes and values corresponding to the universal requirements of the police officer irrespective of service position/rank, as well as professional competencies for the performance of activities corresponding to the responsibility for which he or she is admitted into service by the Czech Police.

[4] Between 2013 and 2017, public expenditure on secondary and tertiary professional education increased by CZK 4,056.6 million, i.e. by 30%.

[5] Article 5 (2) of Act no 273/2008 Coll., on the Police of the Czech Republic.

[6] The provisions of Section 19 (1) and (2) of Act no 361/2003 Coll., on the service of members of security forces.

4. The audited police schools did not serve as an important source of new police officers. According to internal documents of the police schools[7], the purpose of their existence is to prepare their graduates for admission into service by the Czech Police[8]. Only less than 2%, i.e. 84 out of the total number of 5 160 applicants admitted to the Czech police force in the period from 2013 to 2017 graduated from the audited police schools[9]. The year-on-year comparison of admitted applicants shows that the proportion of police school graduates admitted to the Czech Police did not increase. The MoI thus failed to make the system of police educational training more effective in view of the rising cost of the police educational training. Only 84 of the total number of 419 police school graduates, i.e. 20 %, were admitted to the Czech police force between 2013 and 2017.

5. The MoI did not efficiently manage the programmes on the Development and Renewal of the Material and Technical Base of Schools, Education, and Physical Education. The MoI made several changes to the objectives of the programmes´ documentation [10] and prolonged the five-year implementation period by another four years (i.e. by 80%). Regarding the programme no 014 020[11], the expenditures in the period from 2016 to 2018 should have amounted to CZK 297 million, where in fact approximately CZK 169 million (i.e. 57%) was used. This does not preclude changing the objectives of the programme and prolonging the time of its implementation.

6. In some cases the Ministry of the Interior and audited police schools did not proceed in accordance with legal regulations when dealing with state property. The SAO found a violation of Act no 563/1991 Coll.[12] and Act no 219/2000 Coll.[13] The SAO also identified shortcomings in the following areas: asset transfer under reorganization, inventory and depreciation of assets.

Note: The legislation contained in this audit report is applied in the version effective for the audited period.

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[7] Following the provisions of Section 172 of Act no 561/2004 Coll., on pre-school, primary, secondary, tertiary professional and other education (the Education Act), such as the School Preventive Strategy 2017–2021 VPŠ and SPŠ in Holešov or a guideline for the implementation of vocational training for students of secondary vocational schools VPŠ and SPŠ in Prague.

[8] E.g., during their studies, pupils are gradually prepared for physical and psychological testing, which is one of the admission criteria.

[9] During the audited period, it concerns only graduates of VPŠ and SPŠ in Holešov. Of the total number of 419 graduates between 2013 and 2017, 84 applicants were admitted, i.e. 20%. VPŠ and SPŠ in Prague began secondary education during the school year 2016/2017.

[10] Programme no 114 020 - Development and Renewal of the Material and Technical Base of Schools, Education and Physical Education for the period of implementation from 2011 to 2015.

[11] Programme no 014 020 - Development and Renewal of the Material and Technical Base of Schools, Education and Physical Education for the period of implementation from 2016 to 2020.

[12] Act no 563/1991 Coll., on Accounting.

[13] Act No. 219/2000 Coll., on the Property of the Czech Republic and its Representation in Legal Relationships.