

EDUCATION

COMPLIANCE AUDIT OF THE NATIONAL PROGRAM OF ACCESS TO TECHNICAL EDUCATION AND EMPLOYMENT (PRONATEC)

The National Program of Access to Technical Education and Employment (PRONATEC) is a public policy of the Brazilian Federal Government, instituted in October 2011, through Law 12,513/2011. PRONATEC aims to expand the free offer of Professional and Technological Education courses, through a set of sub-programs, projects and financial assistance actions. This includes the offer of an Education-Training Grant (**Bolsa-Formação**), through which technical courses are offered, free of charge, for those who have completed

or are enrolled in Secondary School, in addition to basic and continuous training courses and professional qualification courses.

The audit, coordinated by SecexEducação, was conducted in the Centralized Guidance Audit modality and counted on the participation of the TCU Departments of External Control (SECEX) in the States of Acre, Alagoas, Bahia, Ceará, Espírito Santo, Minas Gerais, Pernambuco, Piauí, Rio Grande do Norte, Sergipe and Tocantins.

Table 1: Entities audited, by SECEX

	SECEX										
COURSE PROVIDER INSTITUTIONS	Acre	Alagoas	Bahia	Ceará	Espírito Santo	Minas Gerais	Pernambuco	Piauí	Rio Grande do Norte	Sergipe	Tocantins
Instituto Federal de Educação, Ciência e Tecnologia (Federal Institute of Education, Science and Technology)	X	X	X	X	X	X	X	X	X	X	X
Secretaria Estadual (State Secretarat)	X	X				X					
Serviço Nacional de Aprendizagem Industrial (National Industrial Learning Service)			X				X			X	
Serviço Nacional de Aprendizagem Comercial (National Service of Commercial Learning)				X				X	X		
Serviço Nacional de Aprendizagem Rural (National Rural Apprenticeship Service)											X
Serviço Nacional de Aprendizagem do Transporte (National Transportation Learning Service)					X						

Source: SECEX Education

Objective

To evaluate the regularity of the allocation of financial resources transferred by the Federal Government in the PRONATEC Education-Training Grant initiative (**Bolsa-Formação**). On-site audit work was carried out at the Federal Institutes of Education, Science and Technology (**Institutos Federais de Educação,**

Ciência e Tecnologia – IFETs), in units of the National Learning Services and in the state secretariats of education / professional and technological education management bodies in the states of the participating TCU Secretariats.

The volume of funds audited involved an amount of approximately R\$ 977.1 million, referring to funds transferred to institutions audited in 2013 and 2014.

Main Findings

In general terms, the following was verified:

1. Absence/irrelevance of the Federal Institutes' internal regulations with criteria for the selection of scholarship holders, and inadequate publication of the respective selection notices;
 2. Overlapping of schedules between the regular hours of staff of the Federal Institutes and their scholarship schedules dedicated to the activities of the PRONATEC Education Grant;
 3. Failure to carry out the registration confirmation procedures before the start of PRONATEC Education Grant courses;
 4. Failure to carry out the process of reconfirmation of enrolment, and non-cancellation of the enrolment of students who did not comply with the requirement of full attendance in the Education Grant;
 5. Absence of specific standards to ensure the effective and regular provision of student assistance to the beneficiaries of the Education Grant;
 6. Deficiencies in the receipt and analysis process of the PRONATEC Education Grant accounting categorised as direct transfers.
3. to prescribe to the internal audits of the Federal Institutes of Education, Science and Technology that they include in their annual internal audit plans control actions to identify and correct situations of PRONATEC staff overlapping workloads, and inform, in the respective annual management reports, the results verified and measures taken;
 4. to recommend to SETEC/MEC that they:
 - alert the Federal Institutes of Education, Science and Technology regarding the occurrence of the verified improprieties in the procedures for the selection of professionals to act in the PRONATEC Education Grant;
 - establish, through regulations, that the verification of the compatibility between the regular workload of the selected professionals and the time they dedicate to PRONATEC Education Grant activities is a function of PRONATEC coordinators;
 - instruct the Federal Institutes of Education, Science and Technology to implement control of work attendance by the active staff of the Federal Network of Professional and Technological Education, in order to avoid participation in the program which negatively affects the regular workload of the staff member;
 - improve the automated work processes in the SISTEC system, so as to avoid untimely issuance of the terms of commitment and confirmation of enrolment for courses already started
 - improve the standardization of student assistance, so that in the next rounds of agreements the minimum benefit amount is defined, and the provider institutions return the amount that is no longer paid to the beneficiaries of the Education Grant who give up or dropout from the course after reconfirmation of enrolment.

Main deliberations

In its deliberation, the TCU decided, in summary:

1. to prescribe to SETEC/MEC that they:
 - assess, for the cases identified in the inspection, the difference in student hours between the amount paid and the amount corresponding to enrolments actually reconfirmed, and make the necessary financial adjustments;
 - present, in the forthcoming management reports of the MEC Executive Secretariat, the results obtained with the implementation of the Course Completion Index (CI) and of the attendance reconfirmation procedure, established by MEC Administrative Rule 817/2015, comparing them with the previous situation;
2. to prescribe to SETEC/MEC and FNDE that they submit to the Court a plan of action for the analysis of the PRONATEC Education Grant's resources accounts with the final issuance of financial and technical opinions regarding the allocation of the decentralized resources and, in the MEC Executive Secretariat management report, consolidated information regarding compliance with this plan of action.

DELIBERATION DATA

Sentence: 1006/2016–TCU–Plenary Session

Session date: 04/27/2016

Rapporteur: Minister Ana Arraes

TC: 024,329/2015-0

Technical Unit in Charge: SecexEducação