

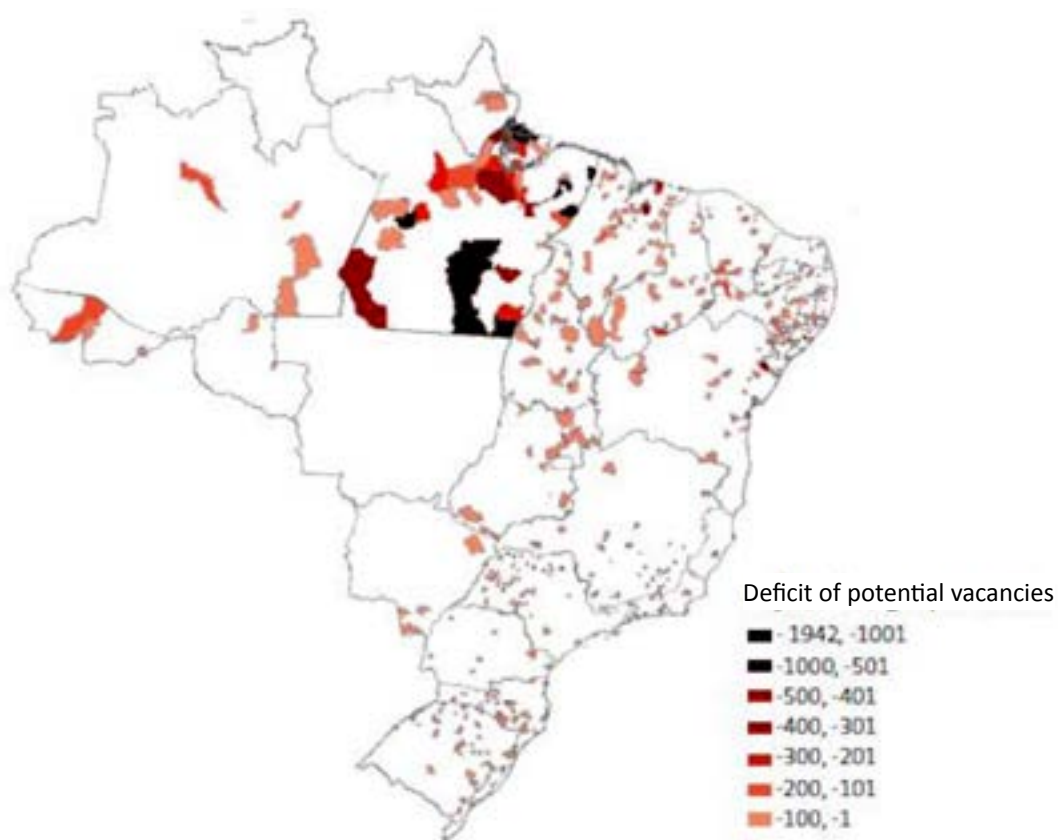
## COORDINATED AUDIT IN HIGH SCHOOL EDUCATION

In 2013, the courts of accounts of Brazil conducted a coordinated audit in order to identify the main problems affecting the quality and coverage of high school education in Brazil, as well as to assess the governmental actions aimed at eliminating or mitigating their causes.

High school education was chosen for being a level of the basic education which presents major challenges in terms of improvement of teaching and of educational indicators. According to the LDB (Law of Guidelines and Foundations of the Brazilian Education), it is up to the states to act primarily in high school education. The state networks concentrate around 97% of the enrollment of this educational level.

The coordinated audit was conducted by more than 90 auditors from the staff of the Federal Court of Accounts of Brazil and from other 28 Brazilian courts of accounts. Approximately 580 schools all over Brazil were visited (see Image 1).

**Image 1 – Municipalities with Schools visited in loco by the Audit Teams.**



The information contained in this summary-sheet refer exclusively to the work of the TCU's team which enabled nationwide diagnoses, as well as diagnoses of the action of the Ministry of Education (MEC) related to the themes provision, teachers, management and funding.

### Main findings and records

- There are risks of not fulfilling the objective anticipated in goal 3 of the PLPNE (National Education Plan Bill) which establishes the commitment of universalizing, until 2016, the access to education to the population in the 15-17 years age group.
- There is a shortage of at least 32,000 high school teachers with specific background in the mandatory courses. In spite of this, there are 46,000 teachers teaching, but without specific background and around 61,000 teachers out of the classrooms.
- The percentages of the special temporary hiring regime are exaggerated in some educational networks.

- There are no clearly defined goals for the high school education in the 2012-2015 PPA (Plurianual Plan).
- There is no indicator of the quality of the high school education which is capable of individualizing results per schools or per municipalities, because the IDEB (Development Index of the Basic Education) for this educational level is assessed only in state scope.
- There are faults in the planning, in the execution, in the monitoring and in the assessment of the joint action plan (PAR) and it is necessary to adopt a school management system interconnected with PAR and which encompasses, in an integrated way, the actions needed to solve its problems and which serves as a document capable of guiding the executive actions and of enabling social control.
- The information of the Information System about Public Budgets in Education (Siope) diverge significantly from the information of other sources of budgetary execution data and may, therefore, not reflect the expenditure on education.
- There is evidence that high school education is still underfunded in Brazil.
- There is no definition of minimum standards of educational quality, a fact that makes it difficult to estimate the minimum value per student which ensures a quality education and serves as a guiding parameter of the additional funds that the Federal Government must provide to the Fundeb of each state.
- The systematic of voluntary transfers conducted by MEC to the states and to the Federal District does not ensure that the financial assistance of the Federal Government through this modality does actually benefit the networks that are most in need of support.

### What the Court has decided

- To order the Ministry of Education to prepare a plan of action to: develop an evaluative model which enables to express the quality of high school education per school; establish a systematic with a view to the increase of the consistency of the information provided by states and the Federal District in Siope; regulate the minimum standards of quality of education (art. 4th, item IX, of the LDB) and define, from these standards, the minimum value per student which ensures quality education and serves as a guiding parameter for the additional funds that the Federal Government must transfer to the Fundeb of each state (art. 60th, item V, of the ADCT – Transitory Constitutional Provisions Act).
- To recommend to the Ministry of Planning, Budget and Management and to the Ministry of Education that review the indicators and goals established for the 2030 Program which are contained in the 2012-2015 Pluriannual Plan.
- To recommend to the Ministry of Education that develops mechanisms that enable higher level of equality in the distribution of the resources voluntarily transferred by the Federal Government.
- To suggest to the Association of Members of the Courts of Accounts of Brazil (Atricon) that shapes, coordinates and prepares a peer-review process among the courts of accounts of the states and the Federal District with a view to identifying the best practices of audit and confirmation of expenditure on education.

### Deliberations of TCU

Acórdão: 618/2014 – TCU – Plenary

Session date: March 19th, 2014

Rapporteur: Minister Valmir Campelo

TC: 007.081/2013-8