

COORDINATED AUDIT ON UPPER SECONDARY EDUCATION¹

In 2013, the courts of accounts in Brazil jointly conducted a coordinated audit to identify problems affecting the quality and coverage of upper secondary education in Brazil and to evaluate the government actions aimed at removing or lessening their causes.

Upper secondary education, aimed at young people aged 15 to 17, was chosen because it is the phase in lower education faced with great challenges regarding the improvement of education outcomes and of educational indicators. States are mandated to place a higher priority on upper secondary education delivery. The public state education networks comprise about 85% of the total enrollments of this schooling phase.

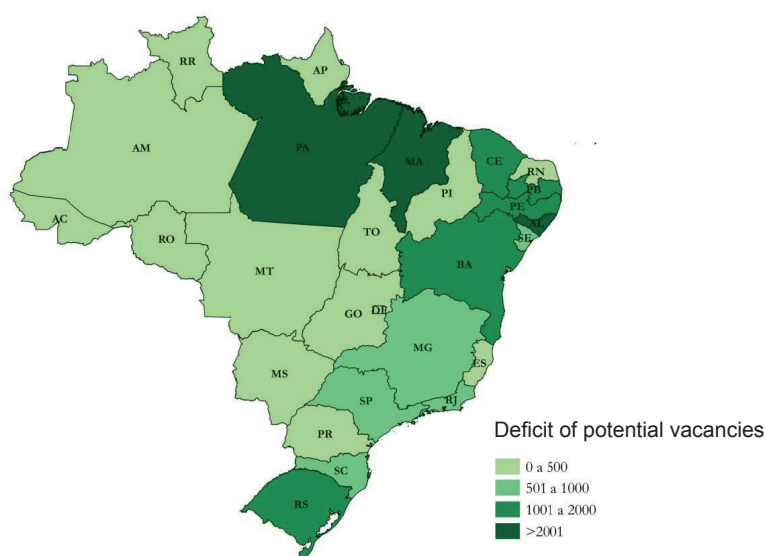
The coordinated audit was carried out by over 90 auditors from the Federal Court of Accounts (TCU) and from other 28 Brazilian courts of accounts. They visited about 580 schools across Brazil.

The information provided in this summary was derived solely from the work of the TCU team, which enabled diagnoses on the national level as well as on the work of the Ministry of Education (MEC) concerning the following: offer, teaching staff, management and financing.

Main findings and observations

- The objective as prescribed in the Goal 3 statement of the National Education Plan – the commitment to make education universally available by 2016 for the population aged 15 to 17 – risks not being fulfilled. The estimated deficit, of at least 32 thousand potential vacancies, is presented in Figure 1, aggregated by states;

Figure 1 – Deficit of potential vacancies – 2016

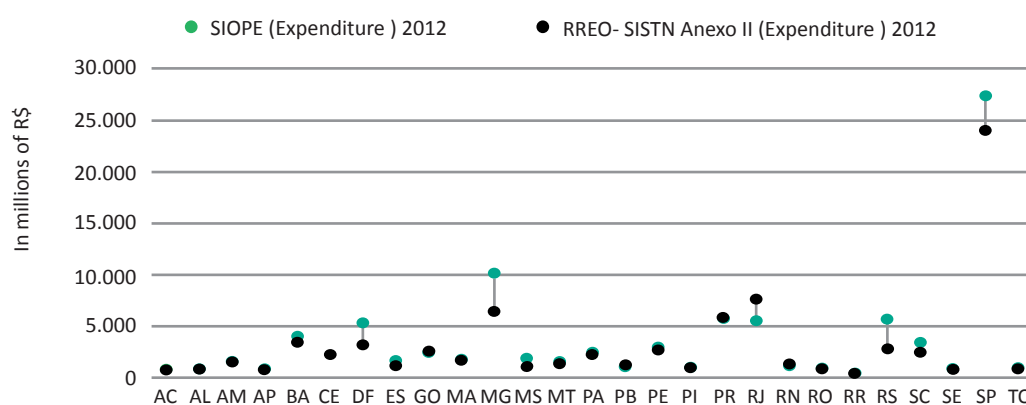


- The upper secondary education system lacks at least 32 thousand teachers with specific training to teach core curriculum subjects. In spite of that, there are 46 thousand teachers with no specific training teaching, and about 61 thousand teachers not engaged in classroom activities;
- Some teaching districts engage in excessive use of special temporary hiring appointments. In some cases, the percentages are over 60%;
- There is no upper secondary education quality indicator providing individual results for schools, since the Education Quality Index (Ideb) for this schooling stage is assessed only statewide;

1. "Stronger subject specialization than at lower secondary level, with teachers usually more qualified. Students typically expected to have completed 9 years of education or lower secondary schooling before entry and are generally 15 or 16 years old. "Based on "Classification of Levels of education" – Education at a glance 2013: OECD Indicators."

- There are shortcomings in the planning, execution, monitoring and evaluation of the state-level education operational plan, and there is a need for clarifying executive actions and enables social control;
- The information from the Public Education Budget Information System (Siope) – a system managed by the National Fund for the Development of Education (FNDE/MEC), is different from that of other data sources related to budget execution, and because of that they might not be a reliable reflection of the expenditures on education. Figure 2 shows the distortions, in 2012, between Siope and the Summary Report on Budget Execution (RREO) produced by the National Treasury Secretariat (STN) both based on data provided by subnational entities (states).

Figure 2 – Discrepancies between the amounts of settled expenses of the Siope statement and the statement of expenditure execution in the area of education of the RREO, for fiscal year 2012.



- The minimum standards for teaching quality are yet to be defined and this makes it difficult to estimate the minimum amount per student needed to ensure quality education.

What the Court has decided, in synthesis

- Require that the Ministry of Education devise an action plan to: conceive an evaluation model which makes it possible to show the quality of upper secondary education per school; establish a systematic procedure to increase the consistency of the information provided by the states and Federal District to Siope; regulate the minimum standards for teaching quality;
- Recommend to the Ministries of Education, of Planning, Budget and Management and of Finance that they adopt, in collaboration with the state secretariats of education, measures to manage the risk related to not achieving Goal 3 of the National Education Plan, allocating the necessary infrastructure resources to upper secondary education;
- Suggest that the Association of Members of Courts of Accounts of Brazil (Atricon) model, coordinate and devise a process of peer reviewing among the courts of accounts of the states and Federal District meant to identify the best practices of auditing and verification of expenditures with education.

TCU's Deliberations

Judgment 618/2014 - TCU – Full Court

Date of session: 03/19/2014

Rapporteur: Minister Valmir Campelo

TC 007.081/2013-8