

- d) introduce an inner controlling system which is functional, sufficiently effective and responds to changes of economic and legal conditions;
- e) take measures to remove imperfections revealed through checking the monitored areas, including measures for removal, prevention of risks and whether the controlled entity fulfils the stated measures.

In total 3 791 controls were performed, 634 national developmental project initiated by the MEYS were checked and assessed and 1 747 schools were evaluated for economic conditions as a functional prerequisite.

An independent task was public-legal audit of usage of financial means from the state budget which were allocated to schools and school facilities of all founders. In the school year 2013/2014 the CSI conducted 636 public-legal audits. The objectives of the public-legal audit is to verify the legitimacy and effectivity of usage of financial resources allocated from the state budget in areas of human resources, material and financial conditions i.e. personal expenses (wages, statutory insurance, statutory and other social expenses) and other non-investment expenses (especially education of pedagogic and non-pedagogic staff, textbooks, teaching tools and basic schools tools.)

Conclusions from controlling activities were submitted to founders, relevant regional authority, regional labour inspectorates and financial office.

#### **CSI recommendations:**

- Set rules and terms for fund allocation from the state budget which include the obligation of the recipient to monitor resources in bookkeeping and their spending separately according to the purpose (purpose indicators).
- Ensure uniform education of managers in the area of economics and inner controlling system.
- Consequently demand compliance with legal provisions on financial control in all schools and school facilities.
- Pay increased attention to bookkeeping.
- Ensure follow-up controls and verifying realization and effectivity of measures taken by the school or school facility controlled by a controlling body or by the founder.

## 9.1.

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### **Safety and Health Protection**

In the school year 2013/2014 the CSI conducted health and safety checks in 243 schools and school facilities in all regions of the Czech Republic. All the inspected entities incorporated the health and safety issues into their school/internal rules.

In the uniform injury recording system 31 444 injury records were registered (till August 31, 2014). In comparison with previous school year (29 191 injury records) there was a 7.7% increase by 2 250 records. Two fatal injuries happened in the school year 2013/2014.

## 9.2.

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### **Summarizing Evidence from Control Activities Aimed at School Catering**

School catering became part of the Czech school system. This area is dealt by the *Education Act* (§ 120, 4) and subsequent *Decree No. 107/2005 Coll. on School Catering*.