

Compliance with Legal Requirements Related to the Utilization of State Budget Funding

Financial Reconciliation with the State Budget

The subject of this inspection was to determine whether or not the school had been providing the supplier of the funding with proper, complete and timely data, as required for financial reconciliation with the State Budget (pursuant to the provisions of Section 6 of Decree No. 551/2004 Coll., establishing the guidelines and deadlines for financial reconciliations with the State Budget, government assets or the National Fund). In 32 of the inspected entities, these reconciliation procedures did not comply with the above legislation.

Staffing

The purpose of the inspections conducted by the inspectorate was to check for compliance with the applicable provisions of Act No. 143/1992 Coll. on salaries and compensation for on-call duty in budgetary organizations and certain other types of organizations and bodies (as last amended); Act No. 65/1965 Coll., the Labour Code (as last amended); and Government Decree No. 330/2003 Coll. on the salary conditions for employees in public services and administration (as last amended). The inspections looked at the allocation of employees to the appropriate salary categories and levels, the distribution of management premiums and special premiums, the assessment and payment of variable components of salaries, the size of personnel premiums and bonuses and agreements with external employees. With respect to the allocation of employees to particular salary categories, the inspectorate also checked on exemptions from the educational requirements for academic staff, in accordance with the provisions of Section 32 of Act No. 563/2004 Coll. on academic staff and on changes to certain laws (as last amended).

In this particular area, the inspectorate discovered 512 instances of regulatory violations.

Implementation of an Internal Control System

The purpose behind the inspections conducted in the respective schools and school facilities was to determine whether or not the entity has implemented and maintains an