

Annex 3

Inspection Procedures of the Czech School Inspectorate

1.1 Definition of CSI Inspections

Checking carried out by the CSI in its capacity as an authority of public administration is one of the instruments of the state to safeguard society-wide interests and respect for obligations arising from generally binding legal provisions. The task of such checks, as independent objective activities, is to find out whether the checked entities:

- a) adhere to legal regulations;
- b) respect binding rules, indicators and decisions;
- c) have adopted the operational and financial criteria stipulated for economical, effective and efficient performance of activities of the checked entity by legal regulations, binding indicators and decisions and whether such criteria are being met;
- d) have introduced an internal control system, whether such a system is functional, sufficiently effective and whether it responds to the changes in economic and legal conditions;
- e) have adopted measures to remove shortcomings revealed through inspections concerning the monitored areas, including measures aimed at removing, mitigating or preventing risks and whether such measures are being met.

1.2 Definition of the Content of Individual Control Systems

- a) State checks of whether laws are being met focus on the legal regulations applying to the provisions of education and education services. Such inspections include checks of selected provisions of the Education Act and selected provisions of some special regulations adopted to implement the said Act as well as legal regulation covering the area of the health and safety of children, pupils and students, the provision of meals in schools and the area of institutional and protective education.
- b) Public-legal audit concentrate on whether some processes are lawfully managed, i.e. whether generally valid legal regulation, binding rules, indicators, decisions, internal provisions and principles for managing financial resources allocated from the state budget are adhered to. These controls also include checks of facts decisive for the management of financial resources. There are three types of public-legal audits: ex-ante, mid-term and ex-post. The particular aims for performance of public-legal audit of checked entities are laid down in section procedures and are defined in accordance with the topic of inspections for the given period.
- c) The scope and content of a regular check are defined by inspection procedures approved by the Chief School Inspector. As far as the factual content is concerned inspection procedures concentrate on meeting individual tasks of the Plan of Principal Assignments of the CSI, which is then divided into the state inspections and public-legal audits:
 - inspection procedures to check facilities for the provision of meals in schools and the provision of supplementary meals as well as to check conditions for the provision of meals in school for the purpose of the allocation of subsidies to private schools and to facilities providing supplementary meals;
 - inspection procedures to check whether legal regulations covering the area of the health and safety of children, pupils and students are respected;
 - inspection procedures to perform state checks on whether selected provisions of the Education Act are adhered to;
 - inspection procedures to perform public-legal audits on how resources allocated from the state budget to schools and school facilities are used. Schools and school