Camps organised for youth and financing backing of them Follow-up audit

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Summary

According to the data of the Ministry of Education and Research, 34,086 young persons participated in youth and project camps in 2004. EEK 9.3 million kroons as proceeds from gambling tax were allocated for organisation camps from which aid was granted to 29 youth camps and 96 project camps.

In 2003 the SAO carried out an audit „Camps organised for youth and financing backing of them" where it estimated whether organisation of youth camps and financing backing of them was sufficiently and understandably regulated and whether the valid rules were followed. The SAO found essential deficiencies in the operation of camps and organisation of aid and made several proposals for their elimination to the Minister of Education and Research. The aim of the follow-up audit was to give an estimation to the extent and the choice of the actions of the auditable institution with respect to the proposals made by the SAO in the audit report of 2003. The auditable institutions were the Ministry of Education and Research and the Estonian Youth Work Centre as under its authority. In the course of audit the operations made in 2004 were estimated.

The main observations

The SAO found that the Ministry of Education and Research had mostly followed the proposals made during the previous audit. At the same time several essential proposals concerning exercise of supervision and organisation of financing of camps have been remained unfulfilled.

- Although the Youth Work Act obliges the officials of the Ministry to exercise supervision over schooling and education in the camps, no officials exercising the supervision are appointed neither the procedure for compliance with the supervision. As officials of the Ministry, the camps have been visited by the members of the commission responsible for reviewing applications for activity licences of youth camps although the members have not been assigned the task of the supervision in the directive establishing the commission.

- The Ministry has collected aid applications of the organisers of youth camps and on this basis has drawn up applications for grants as an overall project "Healthy Holidays of Youth" to be submitted to the Council of the Gambling Tax. The Council of the Gambling Tax makes resolutions on the allocation and amount of grants concerning young people, but actual assignment of the grants to Youth and Project Camps has been taken place in the Ministry of Education and Research. The SAO is of the opinion that although such an organization makes the system of processing of applications easier, it is not in conformity with the Gambling Tax Act, pursuant to which the right and obligation to take decisions on applications for grants has the Council of the Gambling Tax. Pursuant to the procedures established by the Government of the Republic, a project description according to the assigned format has to be submitted separately on every project to the Ministry of Education and Research that is transferred to the Council of the Gambling Tax by the Ministry.

- By establishing the new statutes of the Estonian Youth Work Centre under the authority of the Ministry of Education and Research, the task of organization of drawing up, submission and execution of overall project "Healthy Holidays of Youth" went over to the Youth Work Centre, although the Ministry is not entitled, by the law, to transfer the tasks connected with receiving and reviewing of applications and giving opinion upon them to the other institutions.

- Upon review of applications submitted for activity licence, it appeared that the Ministry had accepted such applications that had been supplemented with such documents that did not certify that the camp staff met the requirements. There had not been issued any certificate to the executive and tutors on passing the exam by the Examining Board acting by the Estonian Youth Work Centre, neither had been submitted any certificate proving the level of education of the executive and the tutors. Likewise, there were missing written consents of the executive and the tutors to work in the youth camps, as it is required in the Youth Work Act.

- It is not possible to find data concerning all youth camps possessing valid activity licence, as the camps that received activity licence in 2002 are not entered in the register. In addition to the data concerning the youth camps that possess a valid activity licence, one can find data about youth camps with expired activity licence. As the register does not include the date of issue neither the period of validity of activity licence, it is impossible to distinguish youth camps with valid licence from the camps that possess expired licence.

- The basic document concerning the transfer of the grants to the camps is a schedule of payments concluded in an appendix to the contract. The Ministry usually fell behind in payments and transferred the grants to the accounts of the managers of youth camps later than agreed.

The main proposals to the Minister of Education and Research

- To establish procedures for supervision over activities of youth camps and to ensure its execution, resulting from the obligation of supervision specified in the Youth Work Act.

- To review the financing system of the camps organized for young people and in co-operation with the Minister of Finance to consider the possibility to make amendments in the Gambling Tax Act, prescribing determination of a certain percentage of the amount of gambling tax paid into the state budget for organization of youth camps, distribution of which will be the task of the Ministry of Education and Research or to plan the grants for the youth camps in the state budget separately within the expenditure of the area of government of the Ministry of Education and Research.

- To demand from the applicants of the activity licence submission of all documents required by the law and the commission to attach increasing attention when reviewing the applications of activity licences.

- To enter in the register of youth camps the camps that possess a valid activity licence but are missing in that list in order to make it more simple to include them later in the Estonian Education Information System. To review the data entered in the register.

- To implement control measures in order to ensure timely transfer of the grants and verification of submitted reports.

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The Minister of Education and Research accepted most of the proposals of the SAO. The full text of the answer of the Minister with the activities and terms for following of proposals is submitted in the appendix of the audit report.

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