

## **Summary of Questionnaires**

### **Survey performed for the EUROSAI seminar „Auditing of Social Security Systems“**

**Prague, 10 – 12 November 2008**

Nineteen SAIs participated actively in answering questions given in the questionnaire survey set up by the Czech SAO. The questionnaire focused on four topics:

- European Social Fund (ESF),
- Family policy,
- NGOs providing social services and using state subsidies,
- Fraud and abuse in social security systems.

For practical reasons, topics (2) and (3) were merged later. The new discussion group was renamed Social Services Support.

### **European Social Fund**

Twelve respondents answered questions in the part dedicated to the ESF. Seven of them have performed some kind of audit in this field since 2005: Denmark, Estonia, Hungary, Malta, the Netherlands, the Slovak Republic and Slovenia.

#### **The main findings were:**

- The over-complexity of the process posed problems in implementing some measures,
- Constant changes of rules,
- Delays in the implementation of projects, insufficient number of personnel,
- Reporting system not unified,
- Insufficient checks before issuing payments, insufficient on-the-spot checks and ex-post checks,
- Errors in documentation,
- Inefficient system.

### **Family Policy**

Thirteen respondents answered questions in the part dedicated to Family policy. Six of them have performed some kind of audit in this field since 2005: Bulgaria, Estonia, Hungary, Malta, Slovenia and Ukraine.

#### **Main findings were as follows:**

- Lack of measurement indicators, lack of standards of social service quality prevents determining the effectiveness of programmes,
- Problematic reclamations of excess parental benefit payments,
- Lack of tendering opportunities in the long-run because of frequent changes of programme scopes,
- System established for preschool children (nursery education) not efficient enough,
- No integral system of health care and resorts for children,

- Ineffective control system.

### **NGOs providing social services and using state subsidies**

Eleven respondents answered questions in the part dedicated to NGOs. Eight of them have performed some kind of audit in this field since 2005: Bulgaria, Estonia, Finland, Hungary, the Netherlands, Poland, the Slovak Republic and Slovenia.

#### **Main findings were as follows:**

- Incomplete requests for subsidies, missing supporting documentation,
- Errors in the payment of salaries and travel allowances,
- The beneficiary's grant accounting policy not set in compliance with guidelines,
- The quality of services not ensured, service description not established, lack of inspection and supervision,
- The educational conditions for children with special needs should be improved,
- Poor records of activities and inaccurate data on the number of people leaving the programme of reintegration of the unemployed,
- The role of non-profit organizations in preventing major public health problems is unclear; shortcomings in the planning of projects and setting of targets,
- Lack of regulating acts determining the conditions of privatization of medical institutions.

### **Fraud and Abuse in Social Security Systems**

Eight respondents answered questions in the part dedicated to fraud and abuse in social security systems. Six of them have performed some kind of audit in this field: Albania, Hungary, Latvia, the Netherlands, Ukraine and Turkey.

#### **Main findings were as follows:**

- Insufficient control systems, efficient internal control procedures not established,
- Social services do not inform about tracing and prosecuting fraud,
- Ineffective management of public funds,
- Adjustments in the employment registry, calculation of job experience and early retirement,
- Insufficient check of eligibility for benefits.