Effectiveness of the State Border Guard College Activity and Compliance Thereof with the Requirements of Regulatory Enactments

Legal Justification of the Audit

1. Legality audit on effectiveness of the State Border Guard College activity and compliance thereof with the requirements of regulatory enactments was conducted according to the Section 2 of the Law on the State Audit Office and the audit assignment of the Second Audit Department No. 5.1-2-16/2009 of 12 May 2009.

2. The audit was conducted by State Auditor S.Pastare (Head of the Audit Group) and State Auditor V.Belova.

Audit Objective

3. The objective of the audit is to obtain assurance on effectiveness of implementation of the State Boarder Guard personnel training policy, on compliance of the State Border Guard College activity with the requirements of regulatory enactments and utilised capacity of material technical base.

Accountability of the State Audit Office Auditors

4. Auditors of the State Audit Office are responsible for the audit report, which is based on the audit evidence obtained during the audit.

Accountability of the Audited Entity

5. The Ministry of Interior, the State Border Guard and the State Border Guard College (hereinafter – the College) are responsible for observance of the regulatory enactments and truthfulness of the information provided to the auditors.

Scope of the Audit

6. The audit is conducted in accordance with international auditing standards recognised in the Republic of Latvia. The audit was planned and performed to obtain reasonable assurance on effectiveness of implementation of the State Boarder Guard personnel training policy, on compliance of the College activity with the requirements of regulatory enactments and utilised capacity of material technical base.

7. The audit included inspections at the Ministry of Interior, the State Border Guard and the College to assess the following:

7.1. Planning of the personnel policy of the Ministry of Interior and the State Border Guard;

7.2. Structure, staff positions and expenditure of the colleges in the system of the Ministry of Interior;
7.3. Matriculation of cadets to the College, organisation of vocational training courses and workload of the personnel in the education process;

7.4. Use of material technical base of the College in the education process;

7.5. Implementation of the first round of renovation of the training firing ground “Janapole”.

8. The audit was conducted on the time period from 1 January 2008 to 1 September 2009.

9. Quality of vocational training and compliance with the State Border Guard profession standard of junior officer specified in the regulatory enactment¹ was not assessed during the audit.

Summary

10. The Ministry of Interior, developing and implementing sector policy, has not assessed structures, most efficient management model and distribution of financial resources of the colleges under the system thereof, as:

10.1. In 2009 the number of various support structural units at the College is three times higher than at the State Police College and at the Fire Safety and Civil Protection College. In turn number of positions within support structural units at the College is twice as higher compared to the State Police College and the Fire Safety and Civil Protection College

10.2. Management structure of the College does not ensure rational utilisation of the State budget funds, as 34 various structural units are established under supervision of the College Director and three Deputy Directors. Within several structural units there are only one or two employees under subordination of the managing personnel (see Annex 1);

10.3. Although in 2009 the total number of staff positions at the College was decreased by two positions, in several divisions it was increased – at the Recordkeeping Division by one position of Inspector, at the Sports Training Centre by five positions and at two study departments new positions of Head of Department were established;

10.4. In accordance with the reference issued by the State Border Guard², the couch and the sportsmen hired to Sports and Physical Training Division as Senior Specialist and Inspectors do not participate in the educational process of the College. There is a risk that in 2008 and the first half of 2009 the State budget funds in the amount of LVL 120 099 were utilised without substantiation calculating and disbursing work remuneration to the coach and the sportsmen.

11. Although in 2009 State budget expenditure was significantly decreased for the Ministry of Interior and institutions subordinated thereto³ and planned expenditure for 2009 of the College was decreased by LVL 1 134 623, the College has not conducted sufficient resource saving measures, because in 9 months of 2009 83.4% of resources foreseen for work remuneration were utilised, but resources for goods and services – in the amount of

¹ Cabinet Regulation No.551 of 4 July 2006 “Regulations Regarding the State Border Guard Profession Standard of Junior Officer”.
² Updated reference “Regarding High Level Sportsmen” of 15 September 2009 issued by the Structural Units Work Coordination Service of the Central Administration of the State Border Guard.
³ Amendments to the Law “On the State Budget for 2009”.

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83.6%. On 4 November additional resources\(^4\) in the amount of LVL 86 381 were allocated, including LVL 40 000 for work remuneration and LVL 46 381 for goods and services.

12. Vocational education concept of the Ministry of Interior\(^5\) does not specify the number of necessary sector specialists and respective vocational education, thus there is a risk that the specialists demanded will not be educated and the State budget funds for vocational training will not be utilised effectively, as:

12.1. Contrary to the legal enactment\(^6\) of the Ministry of Interior, that in 2009 it is not planned to matriculate cadets to the College, in 2009 72 cadets were matriculated to the College, including 28 without previous service experience;

12.2. Nor the Ministry of Interior, nor the State Border Guard has established\(^7\) the number of entrants to be matriculated to the State financed 1\(^{st}\) level vocational higher education study programme “Boarder Guards” for part time studies, but in 2009 29 entrants were matriculated to the College;

12.3. The State Border Guard has not established procedures for planning and implementation of vocational training of officials holding special service rank, thus in 2009 out of 30 training courses for raising qualification only five were performed and six courses were organised that were not planned initially.

13. The Ministry of Interior and the State Border Guard have not ensured assessment of effectiveness of utilisation of material technical base available at the College, as well as have not reviewed further development strategy of the College’s material technical base, thereby the State budget funds allocated for maintenance of material technical base are not being utilised effectively, as:

13.1. Lecture halls, service hotel and sports complex are not utilised at full capacity;

13.2. The College’s motor vehicles – 33 units – in the first half of 2009 from total kilometrage only 21.1% is utilised in education process, 1.5% – for performance of tasks canine handlers, 77.4% – for economic activity, events and business trips.

14. Activities performed by the Ministry of Interior in essence do not ensure implementation of the decision of the Cabinet\(^8\) regarding decrease of expenditure, as the Ministry of Interior in order to ensure decrease of the State budget funds expenditure in accordance with the decision of the Cabinet, decreased the expenditure for renovation works of the training firing ground “Janapole” by LVL 1 551 582, however, in Q4 2009 requested additional financing from the State budget in the amount of LVL 362 744 for settlement of renovation works of the training firing ground “Janapole”.

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\(^4\) State Border Guard College estimate “Planned Expenditure Estimate for Covering Expenditure of Basic Budget Programme, Sub-programme, Measure Resources” approved on 4 November 2009 by the State Border Guard.

\(^5\) Order of the Ministry of Interior No.2736 of 24 October 2008 on approval of “The Concept of Vocational Education Development for Officials Holding Special Service Ranks of Institutions of the Ministry of Interior System”.


\(^7\) Section 9, Paragraph three and Section 31, Paragraph two of the Vocational Education Law.

\(^8\) Paragraph 35 of the Cabinet meeting minutes No.40 of 11 June 2009 “Proposals for the Draft Law “Amendments to the Law “On the State Budget for 2009””.

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