



Report of the State Comptroller of Israel | May 2022

Systemic Topics

Implementation of Reforms and Reduction of Gaps in Early Childhood Education – Follow-Up Audit



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Background

Early childhood care applies in the first years of the child's life, from birth until he enters the structured framework of school at age 6, and it is of crucial importance in shaping the child's future as an adult. By 2021, the Labor Branch will be responsible for and will supervise educational frameworks for children from birth to the age of 3 (nurseries, mishpachtonim, peutonim, and daycare centers). According to Government Decision 133 from July 2021 and Government Decision 951 from January 2022, daycare centers will be transferred to the Ministry of Education (subject to Knesset approval that by the audit completion had not yet been granted). Educational frameworks for children aged 3–6 (kindergartens) are under the responsibility and supervision of the Ministry of Education. A kindergarten is a multi-disciplinary space for children, expressing the cognitive and personal, social, and emotional aspects and cultivating them. The kindergarten climate, at its best, establishes a safe, educational environment cultivating every child's sense of belonging.

In 2015, the Office of the State Comptroller published a report about the reform's implementation and reducing the gaps in early childhood education (the Previous Audit). The Previous Audit examined the implementation of "New Horizon" (Ofek Chadash) reform in the kindergartens – including the meetings in the kindergarten, the evaluation of the kindergarten teachers and tracking of the children's development; regulating the kindergarten educational staff and the assisting staff – the ratio between the number of children and the staff members, the staff members definition and their training; and early childhood education gaps, and among other topics the number of children attending kindergartens, the kindergarten's infrastructures gaps and pedagogic gaps. This report is a follow-up report to the Previous Audit.



Key figures

**17,531
kindergartens**

operated in Israel in the 2020–2021 school year (from September 2020 to July 2021), where approximately 506,400 children aged 3–6 years attended

**338,659
children**

aged 3–4 were educated in kindergartens in the 2020–2021 school year; 91% of all the children aged 3–4 in Israel in that year

**less than
1%**

the maximum rate of kindergartens' children for whom the teachers completed developmental reports after observation and track from February to June 2021

14%

the rate of kindergarten teachers in formal education (out of 17,187 in this education) who were not evaluated from 2019 to 2021

**134,348
(40%)**

children aged 3–4 did not benefit from a second assistant's services after the second assistant reform application. 7,437 children (2%) were eligible for a second assistant according to the above reform but did not receive this entitlement

85%

of the assistants did not undergo the training formulated by the Ministry and the Center for Local Government in 2016–2021

127

the average number of kindergartens under the responsibility of each supervisor. A supervisor in the ultra-Orthodox district is responsible for an average of 239 kindergartens

2,063

the shortage in kindergartens: the number of kindergartens that were not built – although the Ministry of Education acknowledged their need – until 2020 (79% of the kindergartens acknowledged as needed to be built)

Audit actions

- From February to October 2021, the Office of the State Comptroller examined the extent the Ministry of Education (and mainly the Early Childhood Education Department) rectified the primary deficiencies noted in the Previous Audit. Supplementary examinations were conducted at the Center for Local Government in Israel.



Key findings

The Ministry's preparedness for the Compulsory Education Law implementation – in the Previous Audit, the Office of the State Comptroller noted that the Ministry of Education was not adequately prepared for the complex implementation of the Law for 3–4-year-olds and that the rate of children aged 3–5 attending official kindergartens in the Arab society was considerably lower than the rate of children in Jewish society in the same age group. The follow-up audit found that notwithstanding the increase in the rate of children aged 3–4 attending kindergartens, approximately 8% of the children out of all of the children aged 3–5 do not attend kindergartens (the rate among the non-Jewish society is more significant than in the Jewish society – between 19% and 10%). It was also found that the Ministry of Education had not determined accompaniment and control proceedings for integrating the children into the kindergartens, and it had not gathered current data about the implementation proceedings of the Compulsory Education Law.

Implementation of the New Horizon reform components – the Previous Audit found that although every year the Ministry of Education invests nearly one billion NIS in the New Horizon reform, the implementation of its components in the kindergartens was partial, regarding, among other things, the meetings (individual and group) with the children; strengthening relationships with the children's parents; documentation and mapping by the kindergarten teachers for a developmental examination of the children and their needs; and evaluation of the kindergarten teachers – which was not implementable due to its nature and the load imposed upon the supervisors. The follow-up audit found as follows:

- **Meetings with the children and tightening the relationship with the parents** – the Ministry does not gather information about the individual or group meetings the kindergarten teachers hold with the children and their parents. The Ministry cannot analyze the data due to lack of information, examine the kindergarten teachers' compliance with the determined procedures, and assess the challenges and obstructions facing the kindergarten teachers when holding these meetings.
- **Instituting follow-up and feedback formative processes** – the Ministry does not compel kindergarten teachers to use the tool it built for tracking children's development. The use of this tool is rare, and in the 2020–2021 school year, it was used for less than 1%. The professional educational staff – supervisors, instructors, counselors, psychologists and the Ministry's headquarters – are not exposed to information about the kindergartens and about the children attending them, and thus, do not have the complete status of the children's development and their



unique needs (according to kindergartens, communities, districts, sectors, ages or different populations) to decide based on complete data about every single child in the kindergarten and about the kindergarten in general.

- **Evaluation of the kindergarten teachers** – 14% of the kindergarten teachers in formal education (14,828) were not evaluated from 2019 to 2021. Moreover, only 4.3% of the kindergartens' teachers in state ultra-Orthodox education were evaluated.

The educational staff in the kindergarten

- **The ratio between the number of children and the staff members** – the Previous Audit found that the determining standard for the ratio between the number of children in a kindergarten and the staff members was high in other countries. The follow-up audit found that in the 2020–2021 school year (after the implementation of the second assistant reform), in most of kindergartens (93%), the ratio between the number of children in the kindergarten and the staff members was better than the ratio required according to the standard – which is 2:35, even though the staff members in kindergartens standard had not changed since the Previous Audit.
- **The second assistant reform** – in the 2020–2021 school year (after the implementation of the second assistant reform), in 66% of kindergartens (11,756 kindergartens), the number of staff members was only 2 – a kindergarten teacher and an assistant. Likewise, 60% of the children aged 3–4 attended kindergartens where the Ministry of Education allocated two assistants. The rest (134,348 children) attended kindergartens with only one assistant – 2% of them (7,437 children) were eligible for a second assistant according to the reform's rules but did not receive this entitlement. 32% of children in that age group, who have no second assistant in their kindergartens allocated by the Ministry of Education, attended kindergartens that operate in local authorities belonging to the low socio-economic clusters 1–3.
- **Information on the manpower employed in kindergartens and staff absences** – the Previous Audit found that the Ministry does not gather data about the kindergartens educational staff composition; thus, it does not have information about the resources available to the kindergartens and can not reduce gaps. The follow-up audit found that the local authorities and the private owners are not reporting regularly and thoroughly about the kindergartens manpower, or the staff's absences from work. Thus, the Ministry's information infrastructure is incomplete and does not allow a reliable analysis of the staff members' characteristics, including the ratio between the number of staff members and the number of children in the kindergarten. Likewise, the Ministry does not have any information regarding the staff's absences, so it can not estimate the scope of the phenomenon of understaffed kindergartens (due to the absence of a kindergarten teacher or



assistant), which makes it difficult for the kindergarten to operate at a high quality standard.

- **Assistants' training** – the Previous Audit noted a disagreement in the assistants' training conditions regulations and the nature of the courses provided for them and that the Ministry of Education and the Center for Local Government in Israel do not obligate new assistants to undergo training. The follow-up audit found that the Ministry of Education had formulated a 270-hour training course for assistants in 2016. New assistants must attend the course, and veteran assistants may also attend. However, from 2016 to 2021, 3,860 assistants out of the 26,454 assistants whose salary was subsidized by the Ministry (15%) attended the course. The Ministry and the Center for Local Government do not have any data about the inclusive number of the new assistants who started work during these years, so the rate of new assistants who have not undergone the training (if there are any) is unknown. Likewise, most of the veteran assistants have not undergone the training. This is likely to affect their ability to act as a professional, pedagogic and caring force alongside the kindergarten teacher.

The assisting array in the kindergarten

- **Supervision over the kindergartens** – the Previous Audit found that the Ministry had not examined the supervisors' position, availability to the kindergartens, kindergarten teachers, and tasks and had not made any formal change in the supervisors' position definitions. It was also found that there was almost no supervision over the Jewish non-ultra-Orthodox recognized informal education kindergartens and in the minorities sector kindergartens; and that a considerable number of supervisors were responsible for more than 100 kindergartens. The follow-up audit found that the Ministry had not formulated an official binding updated profile definition for the supervisor position, including the definition of the position components. It was also found that 6% of the kindergartens operating in the 2020–2021 school year were unsupervised (1,077 out of the 17,531 kindergartens) – among the recognized informal education kindergartens, 14% are operating without the Ministry's supervision. Likewise, since the Previous Audit, the ratio between the number of supervisors and the number of kindergartens they supervise decreased – thus, for example, in the 2013–2014 school year, most of the supervisors (56%) were responsible for up to 100 kindergartens, and in 2020–2021 school year 67% were responsible for more than 100 kindergartens; 40% of the supervisors are responsible for more than 120 kindergartens (in 2013–2014 school year the rate was only 20%). A heavy load is imposed on the supervisors in ultra-Orthodox education supervision (an average of 239 kindergartens per supervisor). This, therefore, gives rise to concern about inadequate supervision.
- **The instructors' array** – the Previous Audit found that the Ministry had not determined a standard for the number of kindergartens for which each instructor would be responsible and that there is a difference between the districts from the



aspect of the kindergartens for which each instructor is responsible. The follow-up audit found that the standard had still not been determined. In practice, an instructor is responsible for an average of 29 kindergartens, but some (4%) were responsible for more than 81. There is an even greater load on instructors working in recognized informal education kindergartens, those working in the Jewish sector, and, in particular, in the ultra-Orthodox district.

- **Educational guidance for kindergartens** – the Previous Audit found that the Ministry of Education's outline, by which an educational counselor is responsible for 30 kindergartens, enabled her to guide only one-fifth of all the kindergartens under her responsibility. The follow-up audit found that the average number of kindergartens for which a counselor was responsible was 88 – considerably higher than the average of 30 kindergartens as determined by the outline (some counselors are responsible for 117 kindergartens). The gap between the Central District and the ultra-Orthodox District is more significant, where the counselor can respond to less than 30% of the kindergartens under her responsibility. There is concern that the counselors will not be able to handle all the kindergartens under their responsibility, or their handling of the kindergartens will be lacking.
- **Educational psychologists** – the Previous Audit indicated a general lack of filling positions of educational psychologists, and in the 2013–2014 school year, 53% of the positions had been filled (1,280 out of 2,471). The follow-up audit found that there is still a shortage of educational psychologists in the schools and kindergartens, ranging from 14% in the Northern District to 45% in the Jerusalem District. The average national rate of the standards covered in the 2020–2021 school year was 71%. Likewise, the Ministry of Education does not have any data concerning the allocation of psychologists to kindergartens and the shortage of psychologists in them. Still, it is aware that there is a particular shortage in kindergartens for the 3–4-year-olds since there is a preference to provide the service to older children aged 5.

Gaps in early childhood education

- **Kindergarten structures** – the Office of the State Comptroller noted in the Previous Audit that there is a kindergartens shortage in the Arab society, and the Bedouin society in particular, and that there are gaps in kindergarten infrastructures between Jewish society and this society. The follow-up audit found that in 2017 – two years after the Previous Audit – the Ministry had allocated a budget for 651 kindergartens and that the shortage in kindergarten classrooms was 1,899 (approximately 74% of the kindergarten classrooms whose needs had been acknowledged), while in 2020 it had allocated a budget for 529 kindergartens and the shortage was 2,063 kindergartens (approximately 79% of the kindergarten classrooms whose need had been acknowledged). This shortage is more significant among the non-Jewish society (94% in the Arab society, 98% in the Druze society,



and 86% in the Bedouin society), and among the Jewish society, the shortage is high mainly in state religious education (a shortage of 82%) and the ultra-Orthodox education (80%). It was also found that 12% of the kindergartens whose construction had been budgeted for 2015–2020 were built in portable structures whose quality was inferior to that of permanent ones; more than 75% were built in the ultra-Orthodox society and the Bedouin society (183 facilities in the ultra-Orthodox society and 167 in the Bedouin society).

- **The kindergarten curriculum** – the Previous Audit found that there were deficiencies in the kindergartens' curriculum in the Arab society due to a shortage of linguistically and culturally accessible curriculums for the Arab society. The follow-up audit found that these deficiencies continued extensively during the 2020–2021 school year.



The number of children attending kindergartens – the ratio of 3–5-year-olds attending kindergartens has increased since the Previous Audit from 91% in the 2013–2014 school year to 92% in the 2020–2021 school year. The increase is mainly among children aged 3 – a rise of 6% – and it reflects the implementation of the Amendment to the Compulsory Education Law, 1949, in 2015 and its enforcement in 2016.





Kindergarten teachers' evaluation – the model for the kindergarten teachers' evaluation in its current format has been improved and re-defined since the Previous Audit, the majority of the supervisors (90%) followed it, and the majority of the kindergarten teachers (87%) were evaluated by it in 2019–2021.

The assistants' role – the Previous Audit found that the Ministry of Education, the Ministry of Interior, and the Center for Local Government did not regulate the assistant's roles, and their status was not regulated regarding teaching staff. The follow-up audit found that the role of the assistants had been defined, but their status had not yet been regulated.



Increasing the assisting manpower in the kindergarten – the assisting manpower in the kindergarten has increased since the Previous Audit – the number of supervisors increased from approximately 105 supervisors as of the Previous Audit date to about 130 supervisors at the time of the follow-up audit (an increase of roughly 23%); from 2018 to 2021 there was an increase of 36% in the number of educational counselors employed in kindergartens (from 147 counselors during the 2017–2018 school year to 200 counselors during the 2020–2021 school year); also the number of counseling hours increased considerably at the rate of 198% since the 2013–2014 school year and until the 2020–2021 school year.



Key recommendations

-  It is recommended that the Ministry examine the reasons to the failure to integrate children aged 3–5 in kindergartens, and in particular concerning the younger children aged 3 among the non-Jewish population, and find a solution for them. It is further recommended that the Ministry appoint a body to track the integration implementation of all age children, and in particular, children aged 3–4, coordinate between the various parties, gather ongoing data and propose solutions for the difficulties in implementation.
-  It is recommended that the Ministry remove the obstacles preventing the use of its tool for developmental tracking, strive for its broad assimilation and determine the frequency of the required observations and the proceeding for granting authorizations to the professional bodies and the Ministry's headquarters (each on its required level of authorization), so that they may examine the use made by the kindergarten teachers of the developmental tracking tool and expand its use. It is also recommended that it gather relevant information or conduct another feedback proceeding for the individual and group meetings with the kindergarten children and the meetings with the children's parents held by the kindergarten teachers. It is further recommended that the Ministry adapt the kindergartens' curriculums to the Arab society, and translate into Arabic of the curriculums and the study, teaching and evaluation materials accompanying these curriculums.
-  It is recommended that the Ministry consider updating the kindergarten teachers evaluating mechanism according to the teaching personnel evaluation Director General's circular (and kindergarten teachers), and evaluate components designed not only for awarding tenure or promotion in rank, but also for ongoing evaluation, to improve the kindergarten teachers work, the conduct in the kindergartens and the nature of the early childhood education system. Within this context, it is also recommended that the Ministry ascertain that all kindergarten teachers (particularly kindergarten teachers belonging to the ultra-Orthodox society) undergo evaluation according to the procedures.
-  It is recommended that the Ministry improve the ratio between the number of children attending kindergartens and the number of staff members, given the ratio determined in developed countries, either by reducing the number of children in the classes and changing their operating structure or by reinforcing the number of staff members. Likewise, the Ministry should ascertain that all the kindergartens eligible for a second assistant from its budget would receive this entitlement. It is further recommended to identify the kindergartens in the low socio-economic clusters that are not eligible for a second assistant. Still, from the aspect of their characteristics, the additional assistant can have a substantial contribution to the children's progress, and accordingly consider a solution, as it is difficult for these local authorities to budget the addition of a second assistant by themselves.



-  The Ministry of Education and the local authorities should apply the government decision from 2013 and provide an orderly database about all the budgets transferred to the kindergartens and the manpower employed. It is also recommended that the Ministry collect information from the owners about absences and replacements for the kindergarten staff they employ data that will be added to what it already has about the absences of the kindergarten teachers it employs. This will allow it to obtain a complete picture and conduct an audit about using the budget earmarked for their employment. It is further recommended that the Ministry regulate an effective mechanism for locating and placing replacements in the kindergartens.
-  It is recommended that the Ministry map out the shortage in the kindergartens according to their characteristics – sectorial and socio-economic cluster affinity – and reduce the shortage, as much as possible, by permanent structures (and at the very least improve the state of temporary portable facilities and upgrade them), to ensure optimum physical, educational conditions for all kindergartens children. Within this framework, it is recommended to re-examine the mechanism for granting priority to the construction of kindergartens in the low socio-economic clusters local authorities, where the gaps are especially large.



Extent of rectification of the main deficiencies raised in the previous audit

Audit chapter	Previous Audit deficiency	The extent of the deficiencies rectification in the follow-up audit			
		Not rectified	Rectified to a small extent	Rectified to a large extent	Fully rectified
The Ministry's preparedness for the Compulsory Education Law for 3–4-year-olds implementation	Lack of accompaniment and control in the 3–4-year-old children's integration into the educational system, solving difficulties to implement the integration, and gathering ongoing data concerning the application of the Compulsory Education Law.				
	Gaps between the Jewish society and the non-Jewish society in the number of kindergartens children aged 3–5.				
Implementation of the "New Horizon" reform components concerning the organization of the teaching-learning structure in the kindergarten	Holding individual personal meetings with children and working in small groups.				
	Reinforcing the relationship with the parents.				
	Instituting formative processes of tracking and feedback.				
Kindergarten teachers' evaluation	Evaluating kindergarten teaches by the new evaluation model.				
The educational staff – standards, employment, and attendance	Improvement of the ratio between the number of adults in the kindergarten (kindergarten teachers and assistants) and the number of children in it.				



Audit chapter	Previous Audit deficiency	The extent of the deficiencies rectification in the follow-up audit			
		Not rectified	Rectified to a small extent	Rectified to a large extent	Fully rectified
Regulating the requirements of the assistants' position and their training	Information about the manpower employed in kindergartens.				
	Defining the assistants' role.				
	Regulation of the assistants' training.				
	Scope of the assistants' participation in the training.				
Kindergartens' supervision	Redefining the role of the supervisors.				
	Increasing the number of supervisors.				
	Supervision in recognized informal education.				
	Number of kindergartens under the supervisor's responsibility.				
The instructors' array	Standard determining the number of kindergartens for which the instructor will be responsible.				
	The number of kindergartens under the responsibility of each instructor (according to district).				
	Increasing the allocation of training days for the kindergarten.				
	The addition of training days following the application of the Compulsory Education Law to 3–4 year olds.				
	Instructors in supervisory positions.				



Audit chapter	Previous Audit deficiency	The extent of the deficiencies rectification in the follow-up audit			
		Not rectified	Rectified to a small extent	Rectified to a large extent	Fully rectified
Educational counseling for kindergartens	Operation of educational counseling in kindergartens.				
	The counseling hours of the educational counselor.				
Educational psychologists	Filling the educational psychologists' positions.				
Gaps in early childhood education	A shortage of kindergartens.				
	Physical infrastructures in the kindergartens.				
	Customizing curriculums for kindergartens for the Arab society.				
	Allocating hours for initiatives and projects for reducing social and pedagogic gaps.				



Summary

It is recommended that the Ministry of Education conclude from the integration of 3–4-year-old children in the education system and the New Horizon reform implementation in kindergartens. Within this framework, it should consider the obstacles and remove them. It is further recommended that the Ministry consider the manpower employed in kindergartens, and among other things, the ratio (about the number of kindergartens, the number of children attending them, and the number of staff members employed by them), their job definition, their training and the load imposed on them. It is also recommended that the Ministry consider different societies' gaps – the socio-economic, sectorial, and district – and reduce them.

As the education system is contending with the integration of children aged from birth to three years, it is recommended that the Ministry conclude from the findings in this audit report, improve, advance early childhood education to enable effective integration of children aged from birth to three years.

