



State Comptroller of Israel | Local Government
Audit Report | 2023

Social Audit

The Local Authorities' Actions to Improve Educational Achievements



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Background

Alongside the Ministry of Education, local authorities have become a significant influencing factor on students' achievements in Israel's education system in recent years. Alongside actions the local authority is obligated to carry out, there is a wide range of activities that it is not bound to take but may initiate according to its policies and priorities. This includes the local authority initiating additional educational activities in institutions, such as enrichment and academic reinforcement programs, professional development of the educational staff, school parties, investment in the improvement of infrastructure, and the purchase of equipment. The local authority's decision to allocate its resources and cooperate with external parties to carry out additional educational activities significantly impacts the promotion of the students' academic achievements within its jurisdiction.



Key Figures

**42.9%,
16.6%**

the national average rate of those eligible for a matriculation certificate in five (advanced) units of study in English and Mathematics, respectively, in the 2020–2021 school year¹, compared to 17.1% and 5.3% in **Ofakim**; 87% and 18% in **Gan Rave**; 38.8% and 20.4% in **Kaukab Abu al-Hija**; 73.9% and 30.7% in **Ramat Gan**

**7%
(NIS 1,867)**

the self-financing rate (amount) for the operation of education services out of the total education budget per student in **Ofakim** in 2020; In **Gan Rave**, the rate was 14% (NIS 5,170); In **Kaukab Abu al-Hija**, the rate was 1% (NIS 271); In **Ramat Gan**, the rate was 24% (NIS 6,538)

NIS 11 million

Ofakim's self-financing for external educational programs in the school years 2019–2022; **Gan Rave's** self-financing was NIS 1.3 million; **Kaukab Abu al-Hija's** self-financing was NIS 0; **Ramat Gan's** self-financing was NIS 61 million

397%

the external programs increase in the Ministry of Education's Database after the transition to the Geffen system², from 5,885 programs at the end of 2021 to 23,338 in January 2023. About 65% of them originate from business entities, about 32% originate from the third sector, and about 1% from the Ministry of Education and the public sector

only 16%

the external programs rate on which feedback was given from the educational institutions that operated them, out of the total external programs included in the Ministry of Education Database as of the end of 2021 (948 out of 5,885 programs)

only 9%

the external programs rate evaluated by the examined local authorities, out of the total programs implemented in 2020–2022 (9 out of 98 programs)

1 The school year begins in September and ends in August.

2 The Geffen computerized system (pedagogical-administrative flexibility) is used to implement self-administration in schools.



Audit Actions

 From June to November 2022, the State Comptroller's Office examined the local authorities' actions to improve educational achievements. The examination was carried out at the Ministry of Education and in four Local Authorities – **Ofakim** and **Ramat Gan** Municipalities, the **Kaukab Abu al-Hija** Local Authority, and the **Gan Rave** Regional Council. The audit examined amongst other things, the following: the local authority's involvement in the activities of the schools within its jurisdiction; Formulation of municipal and school work plans in education; External study programs to improve academic achievements; Evaluation of external programs; And support given by the local authorities in additional educational activities to improve educational achievements. Completion examinations were carried out at the Federation of Local Authorities in Israel.

Key Findings



 **The Local Authorities' Participation in Financing Education Services and Their Students' Achievements** – there are disparities between the examined local authorities in the education budget per student and in the self-financing rate to operate education services. In **Kaukab Abu al-Hija**, which is in socio-economic cluster 4, the self-financing rate to operate education services, out of the total education budget in 2020, was about 1% (NIS 271); In **Ofakim**, which is in socio-economic cluster 3, the self-financing rate was about 7% (NIS 1,867); In **Gan Rave**, which is in socio-economic cluster 8, the self-financing rate was about 14% (NIS 5,170); And in **Ramat Gan**, which is in socio-economic cluster 8, the self-financing rate was about 24% (NIS 6,538). The self-financing of external educational programs in the 2020–2022 school year was NIS 0 in **Kaukab Abu al-Hija**, NIS 1.3 million in **Gan Rave**, NIS 11 million in **Ofakim**, and NIS 61 million in **Ramat Gan**. The national average rate of those eligible for a matriculation certificate in five units of study in English and Mathematics in the 2021 school year was 42.9% and 16.6%, respectively, compared to 38.8% and 20.4% in **Kaukab Abu al-Hija**; 17.1% and 5.3% in **Ofakim**; 87% and 18% in **Gan Rave**; 73.9% and 30.7% in **Ramat Gan**.

 **The Education Committee Activities in the Local Authority – Kaukab Abu al-Hija** did not establish an education committee³ whose duties, among other things, are

³ The Municipalities Ordinance [New Version] determined that the city council will elect an education committee. A similar provision was not set in the Local Authorities Ordinance [New Version] nor in the Local Authorities (Regional Councils) Order, 1958. However, a regional council and a local authority may establish an education committee.



to initiate and plan activities in education and to advise the Council in these areas. In the other examined local authorities – **Ofakim**, **Ramat Gan**, and **Gan Rave** – such a committee was established. In 2019 – 2021, the Education Committee in **Ofakim** convened once; And until the audit end in November 2022, the Education Committee did not convene. The documentation of the education committees' meetings in **Ofakim** was partial and did not provide full details of the meetings.



School Accompanying Committee – the Director of the Education Department in the local authority and the General Supervisor of Schools on behalf of the Ministry of Education are jointly responsible for establishing a school accompanying committee (accompanying committee), which will include the school principal (the committee coordinator), the General Supervisor in the Ministry of Education, the Director of the Education Department in the local authority (or his representative), the representative of the local authority treasury, the teachers' representative and the parents' representative. The accompanying committee's tasks, among other things, include advisement, accompaniment, and supporting the formulation and implementation of the pedagogical, administrative, and economic policies for each school that transitioned to self-administration⁴. The accompanying committees of the self-administered elementary schools in **Ofakim** (one school) and **Ramat Gan** (two schools) did not convene at the frequency set in the Ministry of Education guidance. Moreover, **Ofakim** and **Ramat Gan** do not have documents detailing the accompanying committee's participants at the above schools' meetings. At the meeting of the accompanying committee of a school in **Ofakim**, neither an official from the Municipality's education department nor the parents' representative was present, and at the meeting of the accompanying committee of a school in **Kaukab Abu al-Hija**, the parents' representative was not present. From the minutes of the accompanying committee meetings of schools in **Ofakim**, **Ramat Gan**, and **Kaukab Abu al-Hija**, it was raised that the resource-linked work plans, the degree of achievement of the goals and objectives defined in the work plans, the factors that delay and hasten the achievement of goals and objectives, and a detail from which one can conclude as to execution versus planning, were not presented.



The Local Authorities Education Departments' Work Plans – **Gan Rave** has no data about the achievements of its students in high schools; 78% of them attend high school within the jurisdiction of the **Brenner Regional Council**. **Kaukab Abu al-Hija** and **Gan Rave** did not conduct education satisfaction surveys. **Ofakim**, **Ramat Gan**, **Kaukab Abu al-Hija**, and **Gan Rave** did not process the public inquiries received about education to generate comprehensive information. **Kaukab Abu al-Hija** and **Gan Rave**

⁴ Pursuant to Government Resolution 226, "The Plan for Administrative Flexibility in the Education System" (August 1, 2021), in the September 2022 – August 2023 school year all elementary schools in the formal education system as well as the middle schools in the formal education and the recognized non-formal education system were transferred to "self-administration", meaning the introduction of an administrative-educational policy under which powers, resources and responsibilities are transferred to these schools from the Ministry of Education and the local authorities.



do not have detail on the educational preparation for the expected change in the population in the coming years. The Education Department in **Gan Rave** did not formulate work plans for each of the years 2019–2022, nor set perennial or annual goals or tasks for these years. The work plans of the Education Department in **Ramat Gan** did not include the cost of the tasks, their budget item, and detailed indicators for evaluating the performance of the tasks. The work plan of **Ramat Gan's** Education Department for the 2019–2020 school year includes monitoring the execution of the tasks set in the previous work plan for 2018–2019; however, the work plans for 2021 and 2022 do not include monitoring the execution of the tasks set in the work plans for 2020 and 2021, respectively. The Education Department of **Kaukab Abu al-Hija** formulated a work plan for the 2020 school year. Still, it did not include the cost of the tasks specified in the plan, their budget item, and the schedule for starting their implementation, and it did not formulate a work plan for the 2021 and 2022 school years.

 **External Educational Programs** – in 2013, the Ministry of Education established a computerized database of programs (the Database) to regulate and make accessible the variety of programs operated or proposed for operation in the education system. In the 2020–2022 school years, **Ofakim** operated three out of 19 external programs at the initiative of private entities that were not in the Database; **Ramat Gan** operated five out of 31 external programs initiated by private entities that were not in the Database; And **Gan Rave** operated two out of 16 external programs at the initiative of private entities that were not in the Database. However, according to the Ministry of Education's Director General's circulars, it is forbidden to integrate programs and courses that are not registered in the Database into educational institutions. All 32 programs that **Kaukab Abu al-Hija** operated were in the Database.

 **Evaluation of External Educational Programs by the Ministry of Education** – the Ministry of Education's pedagogical examination⁵ of the external programs' suitability before their inclusion in the Database is the only examination it conducts to evaluate programs. I.e., no such examinations are conducted when the programs are running or upon their conclusion. This examination is mainly formal and includes the program's compliance with the prescribed criteria; however, it does not include a substantive examination of its quality and effectiveness.

Evaluation of External Programs Through the Local Authorities and Educational Institutions – the Ministry of Education's Director General's circular from June 2022 did not direct the local authorities and educational institutions to monitor and evaluate the programs they operate. Moreover, it did not set the professional tools to be used by the local authorities and educational institutions for this evaluation, the population examined (teachers, students, etc.), the required manpower, the timing of

⁵ Examination of whether the program meets various criteria, for example the bidder's experience in operating the program during a certain period; The fact that the program developer has a certain degree; Adding the recommendations of those recommending the program as well as adding indicators and evaluation data, if any; Attaching the full curriculum, which includes details regarding the content, skills and values.



the examinations, and the discussion of the findings. **Ofakim** has no systematic plan to monitor and evaluate external programs operated in its educational institutions to determine which programs will be examined, the date of the examination, the frequency of assessment, and the means of evaluation. **Ofakim** invested about NIS 11 million in self-financed external programs in 2020–2022 but did not evaluate 16 out of 19 programs. **Ramat Gan** invested in self-financed external programs about NIS 61 million in 2020–2022 but did not evaluate 25 out of 31 external programs. **Ofakim** and **Ramat Gan** did not forward the findings of the external programs they evaluated to the Ministry of Education for the use of other authorities. **Kaukab Abu al-Hija** did not monitor and control their external programs, except for registering the names of the students who participated in the Math reinforcement course in 2019, funded by an external association. **Gan Rave** invested over NIS 1 million in self-financed external programs but did not perform a documented evaluation of the external programs implemented in their elementary school, did not conduct a survey of the programs' satisfaction level, and did not set success metrics for the programs, even though some of them have been operated for several years.



Gan Rave Involvement in the Regional High School Operation – the students of **Gan Rave** and **Gderot**, are mostly sent to a regional high school of the **Brenner** Regional Council (the regional high school) constituting about half of the students there. Still, they refused to budget these students except for the obligatory payment of the outside student fee, until they will be allowed to participate in the school's administration. On the other hand, **Brenner** Regional Council has taken unilateral steps affecting **Gan Rave** and **Gderot** students, refused to accept their students, and changed the starting and ending times of studies, thus affecting the transportation system. The Ministry of Education and officials at the Federation of Local Authorities tried to settle the issue between the authorities but were unsuccessful.



Receipt of Non-Profit Organizations Donations to Promote Educational Activities – without detracting from the importance of fundraising to promote educational activities, it was found that **Ofakim** approved fundraising from a philanthropic fund at NIS 750,000 for the establishment of learning spaces in 2022 according to the Ministry of Interior's Director General's circular on "Procedure for approving fundraising and acceptance of donations by local authorities" (Donation Procedure). However, its Donations Committee did not examine the receipt of a donation in money equivalent noted in a memorandum of understanding the Municipality signed in 2018 with the same fund at about NIS 6.7 million for three to five years, and did not record the donation in the Municipality's books as required by the Donation Procedure⁶. It was also found that **Kaukab Abu al-Hija** did not establish a committee to examine the receipt of donations and, hence, did not have an opinion as to whether it is possible and appropriate to receive a donation from the association at NIS 1.05 million in 2019 and 2020 – to increase transparency and prevent concern of conflict of interest.

6 In the accounting ledgers or the Authority's asset book.



Moreover, it did not sign a detailed written agreement with the association defining the nature of the donation, its purpose, and conditions, and the donation was not recorded in the Council's books.



Work plans – the education departments and education divisions in **Ofakim, Ramat Gan, Kaukab Abu al-Hija, and Gan Rave** have a vision regarding the education system. The work plans on education in **Ofakim** and **Ramat Gan** included divisional objectives detailing multi-year tasks and detailed indicators; **Ofakim** and **Ramat Gan** monitored the execution of the tasks set in the work plan.

Evaluation of Plans by Local Authorities – the Education Division's Planning Department at **Ramat Gan** evaluated plans and addressed various target audiences; Used multiple tools to collect information and receive feedback; And established quantitative and measurable success indicators.

Key Recommendations

 **Ofakim, Ramat Gan, and Kaukab Abu al-Hija** should ensure discussions are held in the accompanying committees of the self-administered schools once a year; And discuss the issues outlined in the Ministry of Education's Director General's circular, according to its guidelines, and document the discussions. It is recommended that the Ministry of Education ensure that the accompanying committees of the self-administered schools hold discussions according to the Ministry of Education's Director General's circular guidelines and the topics outlined in them. This is to ensure monitoring and control of the self-administered school activities, the striving to achieve their goals and allocating resources according to the school priorities and goals, among others, in academic achievements.

 It is recommended that **Gan Rave** gather data regarding all its students' achievements, including those who study in institutions outside of its jurisdiction. This data is necessary for the decision-making process in education and for setting measures and tasks for the Education Department. It is recommended that **Ofakim, Ramat Gan, Kaukab Abu al-Hija, and Gan Rave** include in their work plans an assessment of their education department, including the handling of public inquiries about education, to generate cross-sectional information. It is recommended that the education departments at **Kaukab Abu al-Hija** and **Gan Rave** formulate annual work plans yearly, including the education department's goals, task schedules, costs, and budget items.

 It is recommended that **Ramat Gan** ensure that its education department monitors the execution of the tasks set in its work plans. It is recommended that the education departments in **Kaukab Abu al-Hija** and **Gan Rave** formulate annual work plans and

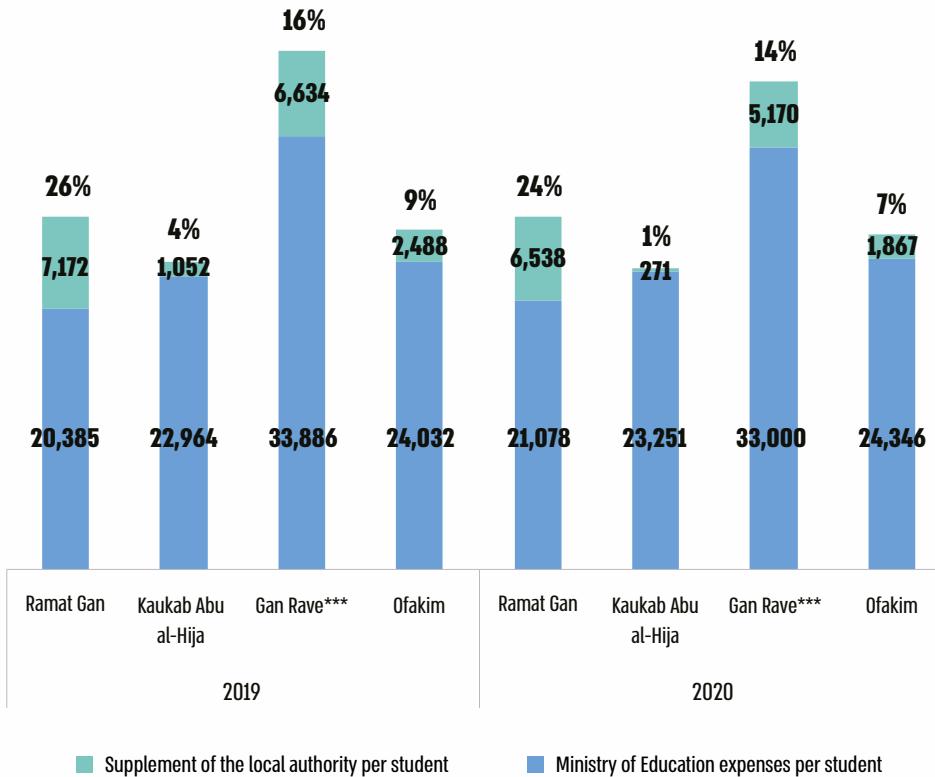


measure and control the work plans they will prepare for the education departments to ensure the efficiency of the work of the education departments and the achievement of their goals.

-  The local authorities, including **Ofakim**, **Ramat Gan**, and **Gan Rave**, should comply with the instructions of the Ministry of Education's Director General's circular and ensure the operation of their schools' external programs are included in the Ministry of Education's Database.
-  The Ministry of Education should evaluate the quality of external programs. It is also recommended that the Ministry of Education receive structured feedback from all the educational institutions where the external programs were implemented. It should also consider detailing the institutions that gave the feedback. This is for more extensive use of high-quality external programs with high satisfaction levels and to make it easier for educational institutions to receive first-hand information from those who have operated the external program within their jurisdiction.
-  It is recommended that **Ofakim** establish a work plan for evaluating all its diverse operated programs to verify their effectiveness and whether their goals are achieved and lead to improved academic achievements. Hence, the decisions to continue or discontinue the operation and expand the programs are intelligently made. It is recommended that **Ramat Gan** control the educational programs according to a systematic work plan that expresses the priorities of its education system. It is recommended that **Kaukab Abu al-Hija** carry out a documented measurement of the external programs' effectiveness to ensure quality and optimal control over the programs. **Gan Rave** should set success measures for the external programs operated in its educational institutions and evaluate the program before deciding to continue it, let alone expand it. It is also recommended that **Ofakim**, **Ramat Gan**, and **Kaukab Abu al-Hija** will pass on the program evaluation findings to the Ministry of Education for the use of other local authorities.
-  The head of the **Brenner** Regional Council should refrain from making announcements on the refusal to accept to the regional high school, within its jurisdiction, students of **Gderot** and **Gan Rave**, which are a significant part of the high school students, according to the Ministry of Education's clarifications that doing so is prohibited. It is appropriate that the heads of the **Gderot** and **Gan Rave** participate in financing the expenses of the **Brenner** Regional Council for the additional activity, benefiting the students who live in **Gan Rave** and **Gderot** as well, and at the same time work with the Ministry of Education to address the issue of management sharing that they have raised.
-  **Ofakim** and the **Kaukab Abu al-Hija** should comply with the Ministry of Interior's Donation Procedure provisions, including establishing a donation committee, examining the donation in the committee, signing a written agreement, and documenting the donation in the authority's books.



The Combined Education Budget* per Student Transferred from the Ministry of Education and the Local Authority in 2019–2020 (in NIS)**



According to the data of the Central Bureau of Statistics and the educational budget from the Ministry of Education, processed by the State Comptroller's Office.

* The rates above the columns express the self-financing rate of the local authority out of the total education budget per student in that authority.

** The data also refers to children in kindergartens.

*** The education budget of the Gan Rave Regional Council does not include direct support for activities at the regional high school.



Summary

The examined local authorities invested resources to promote education within their jurisdiction. However, deficiencies were raised in various aspects relating to their activities in this area. Realizing the goals of improving academic achievements is based on an extensive network of diverse steps and tools. To achieve the above improvement, the local authorities should implement all the measures ensuring the exhaustion of the benefits for their students, evaluate and measure all their educational activities, and comprehensively examine the educational needs in their jurisdiction, including the need to promote diverse programs in the future.

In recent years, the Ministry of Education has regulated the purchase and operation of external programs through a dedicated budget and reporting in a computerized system. The Ministry of Education should follow up on the integration of the new format regarding the implementation of administrative and budgetary flexibility in schools and local authorities in operating external programs and regularly supervise and control, among other things, in cooperation with the local authorities, to ensure the authorities actions to improve educational achievements do achieve their goals.