

Operation of schools during the COVID-19 pandemic

Performance audit

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[FULL REPORT \(DE\)](#) 

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What we assessed and why

Between December 2021 and August 2022, at the request of Members of Parliament, we audited the Federal Ministry of Education, Science and Research's procurement in connection with the COVID-19 pandemic. In addition, we covered the education departments of three provinces, as well as Austria's national procurement agency. Furthermore, we included the Federal Ministry of Social Affairs, Health, Care and Consumer Protection and the Vienna's municipal administration in our audit activities.

We assessed the legal framework governing the operation of schools, payments related to the COVID-19 pandemic and the way they were budgeted, procurement procedures, preventive health measures in schools (in particular large-scale testing), support measures in schools (e.g. mental health) and other measures (e.g. public relations and communication).

We focused mainly on 2020 and 2021.

What we found

When the COVID-19 pandemic started, the Federal Ministry of Education, Science and Research introduced several measures to keep schools operating, through both classroom and distance learning. These were mainly aimed at keeping schools open.

- Many new regulations were adopted and others amended in the schools sector, which placed a heavy burden on the authorities concerned.
- The Ministry received more than €300 million from the COVID-19 Crisis Management Fund in 2020 and 2021. It spent most of this on antigen and PCR tests for around 1.14 million students.
- The Ministry derogated unlawfully from an existing framework agreement by using a negotiated procedure for the first call for tenders for PCR tests. This resulted in a fine of €850 000.
- The average cost per antigen and PCR test under the Ministry's testing programmes was lower than under other programmes. However, performance issues arose with the Ministry's PCR tests in autumn 2021, as well as major quality issues in early 2022.



- The Ministry failed to properly monitor how many antigen tests had been used and how many were left in stock. Of the almost one million antigen tests delivered to schools in 2021, only around 64 % were accounted for.
- Two public authorities were responsible for (partial) closures of schools: the school authority and the health authority, whose activities partly overlapped during the pandemic. In one province, decisions on public health measures (such as moving classes online) were left in the hands of school managements without any legal basis, even though such decisions could have been made by the school authority.

What we concluded

We recommended the Ministry:

- In consultation with other relevant federal ministries, when drawing up regulations on schools, to establish a framework for cooperation between school authorities and other authorities during crises, with clear procedures and responsibilities both for the necessary measures and external communication.
- When conducting procurement procedures, to use the services of its in-house Procurement Law Department, particularly for complex legal issues.
- To give schools specific instructions on monitoring and inventory management before materials such as antigen tests are procured and delivered. The use of antigen tests or similar items intended for schools should also be regulated, to ensure they are used only for their intended purpose.
- Together with the Federal Ministry of Social Affairs, Health, Care and Consumer Protection, to perform timely cost-benefit analyses of future testing in schools, taking into account all other pandemic management measures as well as international experience.
- Furthermore, we recommended that, in tender documentation for complex services such as large-scale PCR testing, the Federal Ministry of Education, Science and Research and the national procurement agency give appropriate weighting to criteria on quality and implementation plans.