

The Romanian Court of Accounts

During the period of 2017-2019, the Romanian Court of Accounts carried out audit missions in areas that are included in the objectives of sustainable development, respectively:

- ❖ Performance of social assistance benefits for preventing and combating poverty, child and family support
- ❖ Performance audit on water quality and management
- ❖ Performance audit on the natural gas market
- ❖ Performance audit on monitoring air quality and efficient management of greenhouse gas emission certificates, allocated to Romania by the Kyoto Protocol (parallel audit)
- ❖ Performance audit on the use of public funds allocated during the period of 2002-2016 for the construction of sports halls, both in urban and rural areas, in order to guarantee access to modern sports facilities (SDG 3)
- ❖ Performance audit on the use of funds allocated from the state budget for the acquisition and implementation/operationalization of studies, projects and software, purchased at MSI, for its own activities and those of other institutions, but also for monitoring their implementation at the level of other beneficiary institutions and from the perspective of achieving interoperability.

Summary of the audit report on SDG 3

Performance audit on the use of public funds allocated during the period of 2002-2016 for the construction of sports halls in order to guarantee access to modern sports facilities

The audit mission followed the evaluation of the “Sports Halls” Program, regulated by GO no. 25/2001 regarding the establishment of the National Investment Company "C.N.I." – S.A. and by GD no. 321/2002 regarding the approval of the Methodological Norms for the development of the “Sports Halls” Program through the National Investment Company “C.N.I.” – S.A.

The objective of the audit was the use of sport halls built in the period of 2002-2016, as well as the identification of specific vulnerabilities and risks, dysfunctions and deficiencies, areas for improvement.

The initial purpose of the program was to build new sport halls next to educational institutions of all grades, in cities and villages, in order to ensure the framework for carrying out sports activities in optimal conditions of comfort and safety.

The periodic evolution of the number of sports halls built shows a peak moment in 2004, during which 376 halls were completed, representing 34.8% of the total number of 1,080 halls built in the period of 2002-2016. The program experienced a sharp decline in 2005 but was followed by an increase and relaunch up until 2009, and since 2010 there has been a significant decrease in the number of sport halls built and opened.

The Court of Accounts found:

- although the published strategies and policies mentioned as a general objective the construction of sport halls, there were no concrete physical indicators on the value or number of sport halls to be built;
- the tools and indicators to assess the performance of the program, i.e. the usefulness of the investment objectives put into operation under the program and/or the level of use of the gyms have not been established;
- the acceptance of the requests for introduction in the program and the choice of the type of hall were not based on the evaluation of some quantitative and qualitative parameters/indicators regarding the forecasted activity in the sport hall, thus not being analyzed and evaluated the real possibilities of ATU to fulfill future obligations;
- at the level of some ATUs there was a low level of responsibility, which led to the choice of wrong locations and which led to a decrease in the efficiency and effectiveness of the program;
- the organization and development of the reception of construction-assembly works was done in some cases without connecting the sport hall to utilities;
- situations of significant diversion from the objectives and purpose of the program have been identified, in the sense of entrusting the administration and use of sport halls to persons other than the initial recipients declared at the time of their inclusion in the program.

Some of the Court's recommendations:

- the description of some result indicators by the program financier (Government, through MRDPA), through which to ensure the monitoring of the program, respectively the quantification of the socio-economic impact of the investments and of the level of fulfillment of the program purpose;
- implementation of admissibility conditions, tools for evaluating the requests of ATUs and indicators to allow the ranking of sport halls proposals;
- the obligatory consultation and involvement of the beneficiary educational units in the phases prior to the choice of the location in order to avoid the construction of sport halls at great distances from the educational units and/or in areas hard to reach the students;
- monitoring of the physical condition of the objectives by the program funder (MRDPA)

- investments handed over to the beneficiaries, use of the sport halls and the degree of fulfillment of the purpose of the program, in order to propose measures to remedy the deficiencies;
- the identification of a complementary financial support solution for financing the running costs of the sport halls by the program funder (MRDPA), in case the ATUs cannot allocate adequate funds.