



joint REPORT

Programmes/measures aimed
at increasing the employment
of disabled persons

Warsaw
2011



Table of Contents

1. Introduction	1
2. Objectives and scope of the audit	3
3. Organizational structure of the system for vocational integration of the disabled in each country	4
4. Key findings of the audit	8
4.1. Financing of the programmes/measures	8
4.2. Implementation and carrying out of the programmes/measures	8
4.3. Obstacles and barriers	10
4.3.1. Economic, legal - organizational, and psychological barriers	10
4.3.2. System barriers	14
4.4. Promoting and supporting employment for disabled people	20
5. Good practices - examples	25
6. Recommendations	26
7. Annexes	27

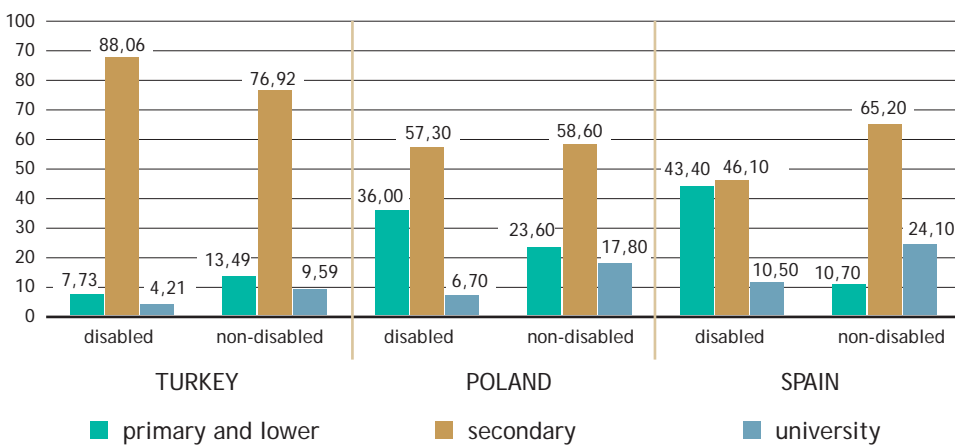
Introduction

Problems connected with the issue of the programmes supporting employment of disabled people was the subject of discussion at the VII the EUROSAI Congress in 2008 in Kraków. It inspired the handling of this theme within the parallel audit coordinated by the NIK. It was participated by 12 SAI¹. The Common Position on Cooperation was signed at the meeting in Warszawa held on 15. January 2010 and the framework programme to be taken into account by all SAI in their audit research was agreed upon.

occupational passive, often do not seek job and point to their disease and disability as the cause.

In some member states the education level of disabled people is low and makes it even more difficult for them to find a job. For example, in Poland in 2010 only 6.7% disabled persons had university education, while this percentage in the whole population was 17.8%. The disproportion in the education level is illustrated by the chart below.

Chart 1
Disabled and non-disabled people by education in 2009²



Source: Prepared on the basis of data from the national reports

In many countries, the significant share of disabled persons in the society in connection with their insufficient economic activeness constitutes a considerable problem. The population of these persons is characterized by low employment ratio, which is significantly lower than in the case of people without disability. Disabled people are also

In some countries, the situation of disabled depends also on the gender. The Spanish SAI dealt with this aspect in the course of its audit and it was found that among the disabled job seekers, the rate of men was higher than the rate for women - 53% and 47%, respectively. These data suggest a lower interest or bigger difficulties for women to join the labour market.

Furthermore, out of the total of disabled people that were employed in the period 2006-2009, men with disabilities accounted for an average of 62.9%, while disabled women represented only the remaining 37,1%. Also in Turkey, looking into gender distribution of the disabled that sit for State Personnel Selection Examination, a precondition to

1. The National Audit Office of the Republic of Bulgaria, The Supreme Audit Office of the Czech Republic, The State Audit Office of the former Yugoslav Republic of Macedonia, The Federal Court of Audit of Germany, The Romanian Court of Accounts, The Supreme Audit Office of the Slovak Republic, The Court of Audit of the Republic of Slovenia, The Turkish Court of Accounts,

The Spanish Court of Audit, The Swiss Federal Audit Office, The Accounting Chamber of Ukraine, The Supreme Audit Office of the Republic of Poland

2. Spanish data are referred to 2008 not to 2009, and they are referred to people from 25-44 years old.

be employed as blue collar worker in public sector, it is observed that women with disabilities has lower educational level and hence, are disadvantaged in terms of employment. And also when the disabled registered in TEA are analyzed in respect of gender, it is obvious that rate of active participation of women in work force is lower.

The basis for the system of support for disabled persons can be the compensation-oriented approach (providing financial support which is an alternative to work) or integration approach (aimed at assisting disabled people in finding and retaining employment) or their combination.

Work gives disabled persons a number of benefits, among which one should mention not only obtaining a source of income but also developing the sense of self-confidence and acquisition of new skills. This is why governments of the member states of EUROSAI allocate considerable resources to the measures supporting disabled persons in the labour market. Auditing how the governments spend funds to this end and whether it was in accordance with the principles of effectiveness, efficiency and economy constitutes an important task of the Supreme Audit Institutions – SAI.

Basically, this audit aimed to assess the performance of selected programmes/measures to promote employment of disabled people. The particular SAI had to take into account the specific conditions of their country resulting from the legal definition of disability, a different role of central and local authorities in the support system, different authorization of SAI in the scope of audit and the significance assigned to the programmes. However, the challenges faced by the participating SAI were common for most of them. Among others, these were: complexity of the methodology of the implementation of the programmes, the difficulty in assessing the attainment of the set objectives and lack of data availability.

In the member states of EUROSAI disability is defined differently. Sometimes one applies separate legal provisions regulating this issue with reference to different objectives³. In the most general interpretation, disability is a state in which the health (physical or psychic) condition influences the performance of everyday activities and the ability to take part in worklife. Most often, it is confirmed by specialized teams composed of medical doctors and,

sometimes, also psychologists, therapists and other non-medical personnel.⁴

The analysis of the situation of disabled people and their participation in the labour market is limited by the availability of relevant data in the countries.

For example in Germany different institutions provide information by using different data collection methods and sources of data and look even into different time periods, which limits the comparability and consistency of the data. Moreover, in some countries special employment programmes for people with disabilities are run on the regional or municipal rather than the national level, and respective general statistics on programme participants and sometimes also programme expenditures are either not available or at least very difficult to obtain.

Differences concerning the particular indicators of vocational activeness of disabled people between countries with a similar socio-economic context seem large. It is beyond the scope of this project to explain this variation, which is likely to be also partly due to cultural differences. The above mentioned differences limit the scope of the comparative analysis and they can influence its results. It should be remembered while reading the present report.

Picture 1

Physically disabled person during the vocational activation workshop



Source: PFRON

3. In some cases there exists a separate legal definition of disability for non-discrimination purposes and a different definition for the needs of access to benefits.

4. In some countries the severity of an individual's limitation in terms of its not age-related, physical, mental, psychological and social effects of life is expressed as a degree of disability.

2 Objectives and scope of the audit

In the Common Position it was established, that the audit performed within the coordinated audit would be based on INTOSAI auditing standards and the national auditing standards and guidelines of the twelve SAI.

The Cooperating Parties agreed to carry out the audit of selected programmes/measures promoting employment of disabled people in the open labour market, using public funds. The audit involved measures taken at the national level or by government agencies, and/or at the regional and/or local levels. Its scope varied depending on the mandate of individual Supreme Audit Institutions.

The objective of the audit was to assess the performance of selected programmes/measures to promote employment of disabled people.

The audits examined also how the selected public-sector entities use the programmes to promote employment of disabled people, respect the rights of employees with disabilities and eliminate employment barriers.

The Cooperating Parties decided to carry out national audits to the extent consistent with the Framework Audit Programme. The results concerning some of the audit questions depended on the available data in the participating countries.

The audit had the character of performance audit. In order to allow recognition of various data and allow a reply to the audit questions, the methodology combined different research methods (examination of documents, analysis of available data, interviews and surveys).

The audit covered the period of the years 2006 – 2009⁵.

5. In Turkey and Macedonia – 2005 – 2009, in Poland – 2007 – 2010 (first half)

3

Organizational structure of the system for vocational integration of the disabled

Quota system

There are many problems connected with the entrance or comeback of the disabled to the labour market. It is also difficult to assess which instrument of the policy implemented in the given country brings the best effects. In many countries there is a lasting discussion of whether the solutions should be based on the respect for citizen rights (introducing anti-discriminate legislation), or whether they should be based on the obligation to employ people with disability.

The choice between anti-discrimination legislation and a mandatory employment quota largely seems to be based on cultural differences, attitudes and experiences. In the Central, Western, Southern Europe such policy is well established. But some quota countries have recently introduced new anti-discriminatory policy elements as well.

The anti-discriminate provisions have been introduced to the basic acts of the particular countries or they are reflected in other legal acts. Introduction of such regulations has, most of all, a symbolic meaning – it proves the country's openness to the problems of economically weaker social groups. Except for Switzerland, all other countries participating in this audit signed (although no all ratified) the Convention on the Rights of Persons with Disabilities adopted by the United Nations General Assembly on 13. December 2006.⁶ They are all, however, without exception, members of the International Labour Organization (ILO), which as early as in 1944, declared that disabled employees, "irrespective of the origin of their disability, should be provided with full

possibility of rehabilitation, specialized occupational advice, training and retraining and employment at useful work".⁷

However, it is not clear that the use of legislation to protect the rights of persons with disability is working as effectively as intended. While disabled workers in existing employment may be enjoying greater protection, it can not be excluded that such legislation may be hindering the hiring of disabled employees because employers fear that they will face undue difficulties in terminating employment, if the employees cannot be successfully integrated.

The quota system is based on the obligation of employing disabled persons.⁸ The schemes are generally better enforced and somewhat easier to evaluate. The idea in this case is to oblige employers to employ a specific proportion of (administratively registered) people with disability and to put levies on companies not fulfilling their quota. This system exists in a definite majority of the countries which took part in this audit. However, the quota schemes vary among countries. Only in Switzerland and Macedonia there is no at all statutory obligation of employing disabled persons in specified proportions. Spanish legislation provides an obligation for companies with 50 or more employees, to hire 2% of disabled workers, but it has also covered the possibility that they may be authorized, in certain situations, to replace this requirement by alternative measures, being the most used the three-year contract with a Sheltered Centre to performing work or providing a service to the company. The Court has gathered information for the years 2008 and 2009 and it has seen that a small but increasing number of companies have chosen the implementation of one of the alternatives instead of hiring people with disabilities.

6. The convention entered into force on 3. May 2008. It supplements earlier adopted conventions of the UN concerning human rights. It concerns approx. 650 million disabled people in the whole world. Its task is to enable the disabled to use any human rights and basic freedoms effectively equally with other people and thus, contribute to more opportunities and improved situation of disabled persons. The example of Switzerland proves that institutional solutions are only a support and do not provide any guarantee of the success of conducted actions. In Macedonia, the audit encourages the activities regarding the ratification of the Convention taken by the Government and the Ministry of Labour and Social Care

7. In spite of the existing anti-discriminate provisions in Macedonia and Ukraine, different categories of disabled persons are treated differently – it is discussed further in the report. (Key findings).

8. In some countries employers are obliged to employ disabled people who fulfil certain criteria (e.g. severity of disability).

Moreover, schemes vary among many dimensions, such as:

- The status of employment causing the obligation of payments – from employers employing 8 employees in Ukraine up to 50 persons (in Turkey, Romania);
- Institutions/funds to which payments are effected – directly to the state budget (the Czech Republic, the Slovak Republic) or to special accounts/funds (in the remaining countries);
- The manner of compensatory levy calculation – the obligatory algorithms in every country relate to the number of posts on which disabled persons should be employed and to which extent this obligation has not been fulfilled and to the costs of employment, but the solutions are different in every country;

*In **Ukraine**, a government body entrusted with the monitoring function for employers' fulfilment of the employment statutory quota for disabled people, does not possess full information on the total number of the budget institutions in the country and the number of working places for disabled persons, which should be created and actually put in place at these institutions within the statutory quota. The Fund performs no activities on the registration of such institutions and as a result, majority of the budget-funded institutions avoid registration in the Fund's regional offices and submit no reports to them. Thus, they fail to apply the statutory quota for disabled people.*

*Also, in **Slovakia** is there a risk that there are employers who did not fulfill this obligation. They were not registered in the database and were not called to fulfill the legal duty and the possible payment of the financial means to the state budget. Moreover, a discrepancy was found between the act on employment services and the act on civil service of the professional soldiers who are counted in the number regarding fulfillment of the obligation to employ the compulsory portion of disabled persons, although it is possible to admit only persons who are mentally eligible, healthy and physically capable of performing the civil service.*

*In **Czech Republic** there also exists a risk that database of the employers with more than 25 employees is incomplete.*

- The circumstance relieving employers from payments – in most countries are the same for employers in the public and private sector and relate to the ratio of disabled persons' employment (up to 6% in Poland). Employers can be also relieved from payments by purchasing goods and services from the organisations meeting the requirements indicated by the law.

In most of the countries in which the quota system is obligatory, it is perceived as an important element of the applied policy in this area. However, the motivating role of this instrument is sometimes limited. For example, in

whether there are proper sanctions on employers who do not fulfil their obligations, and whether there are adequate instruments to enforce these sanctions. It is the existence of these two elements that guarantees that either antidiscrimination measures or mandatory employment quotas will oblige employers to take on responsibilities.

For quota schemes, enforcement is a function of the level of the quota and the extent of sanctions on the employer. Empirically, the latter is relatively high in Poland.

Absence of sanctions and lack of instruments to enforce them are usually at the heart of the problem. Possibly, systems with specific employer obligations in various parts of legislation, towards both current employees and new jobs applicants, and the relatively rigid enforcement of those responsibilities, seem most effective.

Programmes/measures of vocational activation

In all countries the system of fostering disabled persons is quite complex – owing to numerous legal acts regulating this issue⁹ and the large number of involved entities, both, from the public sector and from outside the sector of public finance (private sector and NGO-s).

There are programmes and measures supporting vocational activation, in which there are no limitations related to the level of disability entitling to aid. But there are also programmes and measures which can be used by disabled persons meeting certain criteria. For example, in Germany, severely disabled persons may benefit from further special-support to improve their occupational participation. In Slovakia disabled people receive further benefits – if their ability to perform paid work is lower by 40% in comparison with people without disability. In Switzerland, there must exist a cause and effect relation between the loss of health and inability to perform paid work.

9. E.g. in Macedonia, the rights of disabled people are regulated by over 30 legal acts in the area of social protection, employment, health protection, education, etc.

In Poland, high sanctions did not, however, constitute a stimulus motivating the public sector to undertake active actions aimed at employment of disabled persons. It is true that not meeting the statutory ratios caused an increase in the payments made by most of the audited entities to the PFRON, however, by 2009 the expenses to this end were an element of the audited entities' financial plans. Only in 2009 the Minister of Finance obligated the other Ministers to stop planning such expenses. These expenses were taken into account within the limits specifying expenses for salaries.

Ukraine, only 56% of employers meet the obligation of employing a specific number of disabled persons that is imposed on them.

In order to implement the mandatory employment quota effectively, two policy elements seem to be relevant:

In Spain, from 2006 the initial amount of reductions of employer's social contributions for disabled people may be increased depending on the extent or severity of his disability, age and, where appropriate, of womanhood. This way of establishing the different amounts of reductions is new. These differences have been established in response to the fact that within the disabled community the three mentioned conditions act as an extra deterrent or discriminatory conditions at the time of recruitment.

Most countries participating in the audit emphasized the fact that disabled persons are at a lower education level and demonstrate lower occupational activeness.

This indicator cannot determine the assessment of the effectiveness of the applied support system. There are other external factors apart from public intervention which influence the situation of disabled persons. Moreover, systematic outlays can bring cumulated effects only in the future.

The audited programmes/measures supporting employment of the disabled concerned, most of all, employment in the open labour market.

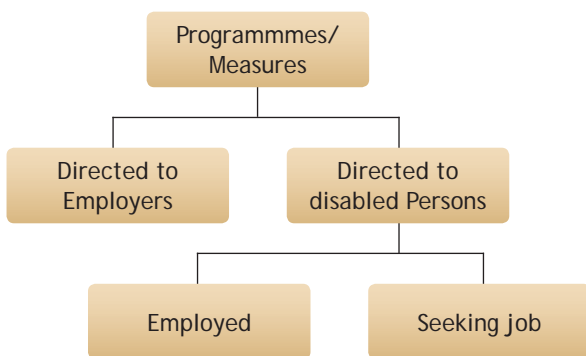
4 Key findings of the audit

4.1. Financing of the programmes/measures

The analysis of the national reports shows that finding and sustaining employment by disabled persons can be fostered by a number of programmes and measures, starting from the possibility of employment in protected labour companies¹⁰ (these are, usually, separated facilities intended for employment of disabled people exclusively) to various forms of support in the open labour market.

The general classification with regard for addressees of the programmes/measures has been presented in the diagram below.

Diagram 1
Classification of programmes/measures supporting employment of disabled persons



Source: Prepared on the basis of the national reports

In most of the cases, the source of financing were the funds obtained from the employers who do not fulfil the

10. Although such forms of support were not subject to the coordinated audit, but some SAI covered them with their national audits.

obligatory quotas concerning employment of the disabled. In Macedonia, 10% of the existing contribution for employment is transferred to the Special Fund – subaccount at the Employment agency. The audited tasks were also financed with the resources from the domestic budgets and EU funds.

4.2. Implementation and carrying out of the programmes/measures

Among the institutions implementing the audited programmes/measures fostering disabled persons in the labour market in the particular countries there were:

- central offices competent for social and family affair, social security entities,
- offices executing tasks related to work intermediation and vocational advice (labour offices, employment services),
- institutions handling the matters of disabled persons,
- non-government organizations.

In principle, all persons with a confirmed disability degree could apply for participation in the programmes/measures. Employers and self-employed workers could also participate in programmes/measures.

However, one had to meet strictly defined conditions and observe the introduced procedures in order to receive support.

During the implementation of the programmes, there were cases of procedural non-compliance or incomplete performance of the duties resulting from concluded agreements both, by the institutions mandating programmes implementation and the beneficiaries of the funds.

The **Bulgarian** report concluded that more active job intermediation services on involving new employers and seeking jobs for disabled persons is a necessary condition for the successful implementation of the programme. During the audit it was found that overpaid sums amounting to 24.252,94 euro (which represents 0,56% of the sums disbursed for 2009) under 10 framework contracts of 2006 were disbursed to employers, regardless of the control over payments performed and the on-the-spot checks carried out. The overpaid sums referred to the non-subsidised period of 12 months for the contracts signed in 2006. During the audit, the audited entities undertook measures to refund the sums. Part of them were refunded and for the remaining reimbursement schemes are under consideration.

In **Macedonia**, the requests of entities regarding the use of funds from the Special Fund are processed longer than a year or two years instead of 60 days, as stipulated by law. This fact discourages the entities from taking further actions in order to employ disabled people and improve their working conditions. The reason for this is frequent modifications of the relevant law regarding the funds from the Special Fund and their allocation.

Also in **Poland**, the audit showed that in a nearly half of the audited entities (40%) there were cases of infringement of the procedures obligatory for individual programmes or non-fulfillment of the provisions of the concluded agreement. In addition, certain activities of the PRFON, which allocated resources for the implementation of the programmes aimed at increasing the employment of disabled persons, were assessed as non-compliant with the criterion of integrity, because they undermined the beneficiaries' trust. These were, among others, the following:

- a change in the rules of cooperation during the performance of long-term agreements concluded with the beneficiaries within the programme called PARTNER, while these agreements were meant to serve as the guarantee of financial aid to the PFRON, aimed at maintaining the continuity of the actions undertaken by organizations from outside the public finance sector,
- concluding agreements during the performance of tasks or after their completion,
- reduction of amounts granted during the implementation of projects,
- making settlements with an even three years' delay.

In consequence, certain organizations withdrew from cooperation with the PFRON.

In **Ukraine** the audit found out that in some cases a great number of created working places for disabled people was not formally documented and verified, so the indicators were overestimated.

4.3. Obstacles and barriers

4.3.1. Economic, legal-organizational and psychological barriers

The obstacles and barriers in employment of disabled persons have a diversified nature, source and character. Other barriers were indicated by employers and other are related to disabled persons. In addition, some have an economic or legal-organizational character, other, rather

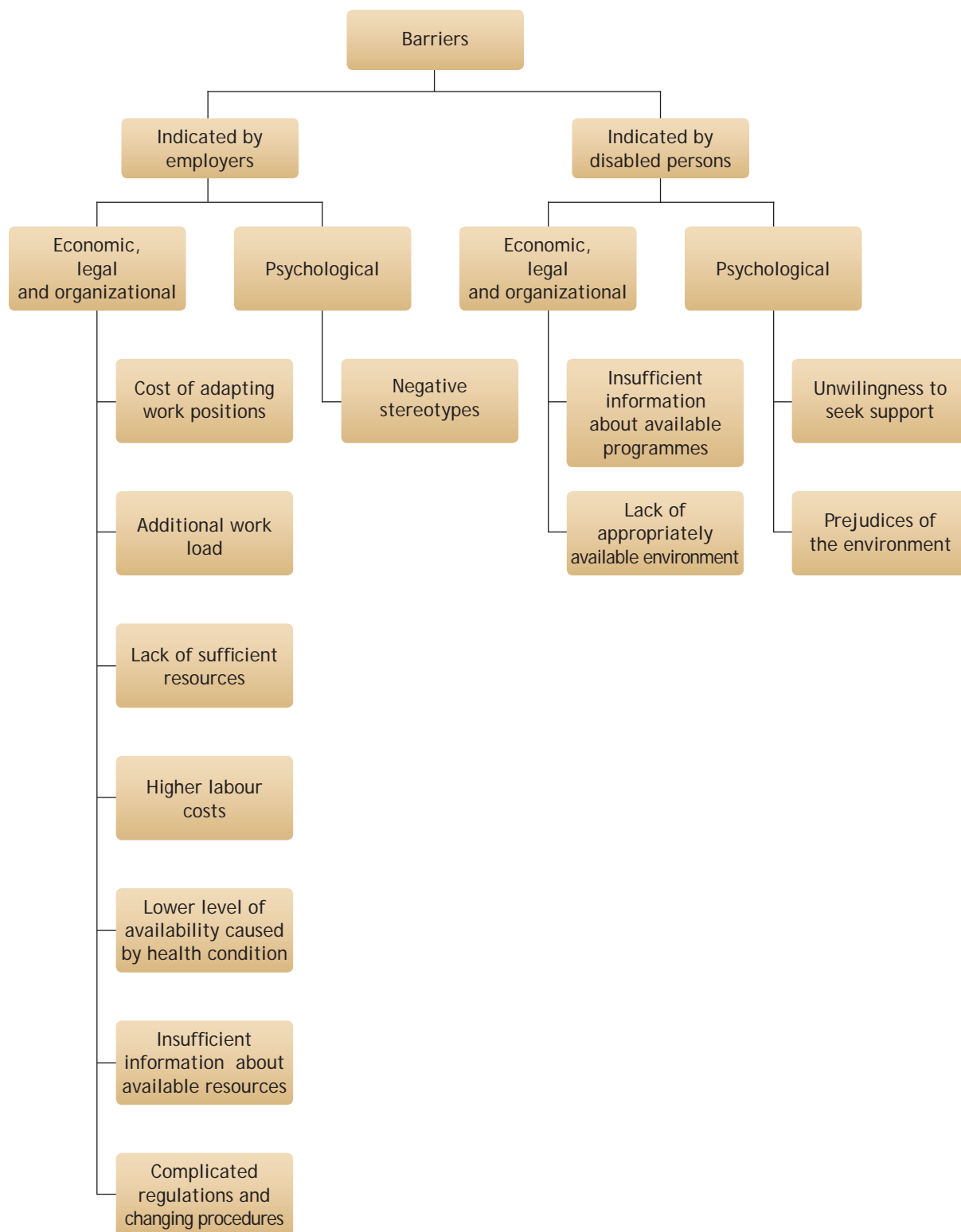
psychological. Nevertheless, in many reports the indicated difficulties were similar.

Identification of these barriers should be the starting point for overcoming them on the way to implementation of a more effective policy of supporting employment of the disabled.

The most often indicated barriers are illustrated on the diagram below.

Diagram 2

Classification of the barriers hindering the increase in employment of disabled persons



Source: Prepared on the basis of the national reports

Architecture barriers

Barrier free access is of key importance for successful integration of severely disabled employees.

German solutions can serve as an example of good practices in the liquidation of these barriers.

According to the Act on Equal Opportunities of Disabled People federal offices and buildings should be constructed or reconditioned in a barrier-free way.

Depending on the date of construction, many public buildings have been designed in a barrier-free form, with disabled people in mind. Older office buildings have been rebuilt taking this aspect into account. An example of the impact of this Act was identified during the audit mission. We found that the standard equipment of the office buildings occupied by the two bodies subject to our audit work included bathrooms for disabled people and automatic door openers.

The staff responsible for building maintenance at the audited bodies have made numerous efforts to grant barrier-free access to trainees and employees, both to and within the buildings.

In their security strategies, the audited bodies particularly focused on ensuring that severely disabled people and

Picture 2
Evacuation chair



Source: Report of the Federal Court of Audit of Germany

other persons in need of help can be evacuated in case of emergency. For this purpose, individuals were specifically assigned the responsibility to help colleagues who need assistance. They provide special chairs to evacuate people who are unable to walk. In order to handle these chairs safely the assistants need to be trained regularly.

Nevertheless, even in Germany providing the necessary infrastructure for disabled people is a challenge - even in the case of modern public buildings. For example the audited university buildings provided numerous amenities for severely disabled persons¹¹, but are spread on spacious sloping grounds forming a beautiful landscape.

This location on a slope, the widely scattered student hostels and sports grounds as well as the location of the visitor, staff, and long-term parking lots posed problems for mobility impaired people or wheelchair users. While the various locations are connected by footpaths, the stairs built into these to overcome differences in height constitute insurmountable barriers for wheelchair users and mobility impaired people.

11. Lecture hall accessible to disabled, library, student accommodation, electrical doors, elevators with Braille tactile signs etc.

Picture 3
Slopes causing problems for mobility impaired people or wheelchair



Source: Report of the Federal Court of Audit of Germany

Connecting paths without stairs require long detours, which are physically demanding for severely disabled people due to the sloping landscape and the absence of stretches of level ground. In winter, the paved connecting paths pose additional risks since these flat surfaces freeze over easily. Such environmental conditions for severely disabled people are not attributable to lack of commitment to integration but rather, show lack of experience in dealing with severely disabled people and the special infrastructure conditions they need.

Other countries also indicated lack of adequately adapted environment for disabled persons as an important obstacle hindering their occupational activation.

In Poland, despite the efforts made to adapt buildings and facilities for people with disabilities, there were still functional barriers which hinder access to offices for the disabled. Serious architectural barriers have been found in 57.1% out of 28 offices inspected, while in 28.6% minor shortcomings have been found that do not pose a greater obstacle to people with disabilities. Among them, there were, lack of an elevator,

which disenabled persons in wheelchairs to access, thresholds in the door and inadequate width of the entrance and internal doors.

Often, even if there were devices facilitating access, they were in a bad technical condition practically disallowing their use (e.g. slipways).

Picture 4
Entry door impeding wheelchair access



Source: Report of the Supreme Audit Office of the Republic of Poland

Picture 5
Poor state of slipways impeding the motion of a wheelchair



Source: Report of the Supreme Audit Office of the Republic of Poland

Education

In some countries, employers pointed to insufficient education of disabled persons. Improvements in the educational opportunities for persons with disabilities have some implications for the apparatus set up to assist school-leavers into working life. The new generations of better educated young people with disabilities will be much better prepared for active life in workforce.

On the other hand, in some cases, in the time of crisis, companies are more reluctant to recruit people with disabilities with higher levels of education or that they can be replaced by people at a lower education level.

Psychological barriers

Among equally significant barriers, which are, however, harder to be influenced in a direct and effective manner, there are barriers of psychological nature rooted in the disabled persons themselves. Passiveness and helplessness can be mentioned as some of them. Helplessness is related to persons who would like to enter the labour market but they lack skills, knowledge and resources. There are various supporting instruments which can be applied to the benefit of such people (a training intervention in the area of competencies and skills) and it is highly probable that satisfactory results can be achieved. The most difficult problem, however, is connected with passive persons, who are not interested in undertaking employment. Programmes addressed to these people do not bring the expected effects. Such persons should be first covered by therapeutic intervention in the area of values motivation to work and after a completed therapy, one should try again to introduce them to the labour market.

4.3.2. System barriers

A barrier can be created by a system supporting employment of disabled persons which functions in a faulty way. The particular SAI participating in the audit identified a number of system problems in this area.

According to SAI, among the most important problems there is lack of coordination between the particular institutions and complexity of administrative procedures, accessibility and reliability of data, insufficient efficiency of the instruments for the policy of supporting employment of disabled persons, unequal treatment of disabled persons, difficulties in establishing the cause and effect relation between the implemented programmes and the situation of disabled persons in the labour market.

Lack of coordination between institutions and complexity of administrative procedures

Most often, attention was attracted to the complicated system of supporting disabled persons in the labour market, the multitude of involved institutions and lack of coordination and cooperation between them. Poor communication between the organizations means that creation of an explicit description of the role of all

involved organizations can be difficult. In addition, some organizations do not belong to the public sector, which makes the assessment of the tasks execution even more difficult. This problem was signalled by SAI of Macedonia, Slovenia, Ukraine, Switzerland, Romania and Poland.

Lack of quantitative objectives and problems related to evaluation

In few cases evaluation of the programmes was carried out. Its aim was to find out whether the measures brought the expected results. In the cases where the evaluation was conducted, it was often only preliminary and incomplete.

Also, in the Czech Republic, while vocational rehabilitation has been stipulated by legislation since 1991, the Ministry of Labour and Social Affairs has not got access to the information necessary to evaluate the efficiency of the tool. The Ministry monitors systematically neither the average expenditure per participant, average duration of the vocational rehabilitation case, nor the success rate.

In Slovenia, the Ministry did not request multi-annual evaluations regarding a cost-benefit study. On the basis of it more reliable evaluations of the effectiveness of vocational rehabilitation of disabled with measurable effects of measures and financing of exits to employment on the basis of vocational rehabilitation could be established for a longer period of time.

In Romania, the measures implemented based on non-reimbursable public funds, within the framework of professional integration of disabled persons, represented an investment for the setting up/development of social services and in human resources; however, 25 jobs were created for disabled persons.

The Fund for the Promotion of Employment of Disabled Persons of the Republic of Slovenia was performing its operation tasks in accordance with the policies and starting points defined in Government objectives of the Action Plan for the Disabled 2007-2013. These objectives were set in general and were not quantitatively expressed and operationally binding. As such, they did not indicate what measurable effects regarding the effectiveness of the promotion of the employment of the disabled in the state are expected from the Fund in the future.

In the Czech Republic neither concrete and measurable objectives to be achieved in employment of the disabled people have been established, nor is employment of disabled persons by category of employers monitored. Absence of such information makes evaluation impossible and complicates introduction of the objectives and tools that would motivate all groups of employers.

In Poland, for one of the audited programmes the objective was formulated in an immeasurable and imprecise way. So it was impossible to determine the extent of its implementation, and it posed a risk of incurring unnecessary expenses.

SAI attracted attention to the fact that implementation of the conclusions resulting from a reliably conducted evaluation would allow increased efficiency of the implementation of the programmes.

The apparently low importance attached to evaluation is perhaps partly attributable to general theoretical and methodological problems in evaluation of social programmes.¹²

An important problem with evaluation of the programmes supporting employment of the disabled concerns the lack of clearly defined and measurable goals for particular tasks. Relatively clear-cut objectives would be a prerequisite for meaningful evaluation of programmes outcomes. Programmes in this policy area tend to have many not-explicitly stated objectives.

12. Another problem concerns the yardstick with which to measure programme outcomes: should the emphasis be on economic, social, political or humanitarian outcomes. One more problem concerns changes in the environment – economic climates or changing labour market conditions.



In Germany, in contrast, concrete and measurable objectives were defined for the “Job 4000” programme: Creation of a minimum of 1,000 new jobs as well as of a minimum of 500 new vocational training places and integration of at least 2,500 severely disabled people with the assistance of local integration agencies. It is nevertheless absolutely necessary to evaluate to what extent the objectives set have actually been achieved.

In Romania it is hard to conclude on the effectiveness and efficiency of implemented projects since, based on the secondary legislation, the output indicators are not defined for the projects assessment or for the implementation period or for their sustainability period either.

A more precise formulation of programme objectives would also provide a basis for sharper focus on evaluation.

The problems related to evaluation are gaining importance in the context of insufficient efficiency of the programmes and tasks. The problem of low efficiency or sustainability of the particular instruments serving the policy of

supporting employment for disabled persons, which takes into account the labour market needs only to a limited degree, was raised by SAI in Turkey, Bulgaria, Ukraine, Romania and Poland.

In Poland, the NIK considered the implementation of the verification system for the efficiency of individual projects is particularly important in the light of the results of the preliminary evaluation of the Trener Pracy programme (Job Trainer), which indicated low project effectiveness. As a result, only 5 projects were found to have good results for moderate price and can be deemed “matching programme assumptions” (14% of all implemented projects). On the other hand, almost every second project achieved “poor results” (including 10 projects at low cost and 4 at high cost). At the beginning of the programme implementation, because of its pilot character, the beneficiaries were left with considerable freedom of action, which led to significant disproportions in the amounts of outlays incurred per 1 participant in the programme and in the length of the average time of support for 1 beneficiary. The cost in one organization was even ten times higher than in another.

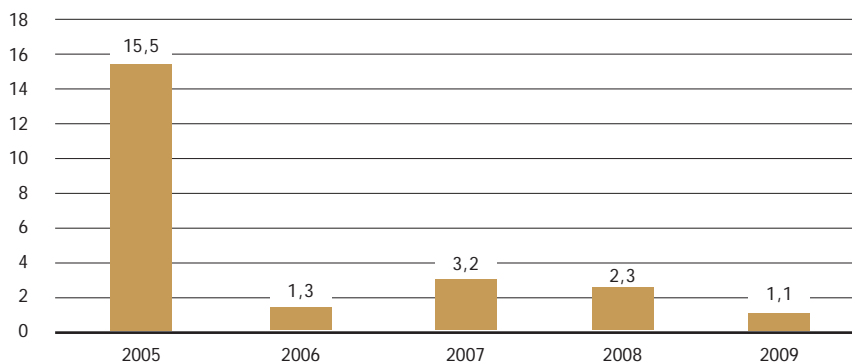
In Turkey, one also paid attention to the small added value of the programmes implemented by NGOs. For the sake of sustaining their existence and increase their recognition, some nongovernmental organizations (associations and foundations) submit projects that do not add value to disabled employment. Costs of the projects of associations and foundations are considered to be high, and the range of these costs in the particular organizations reached 70%. In addition, there are no specific trainings intended for disabled persons. They can use the same trainings which are intended for other people. Trainings do not incorporate the needs of the labour market. These shortcomings contribute to their low effectiveness – in the years 2005 – 2009 employment after completion of a training was found on average by 3.9% of the people and in spite of this fact, the number of trainings is growing. A similar situation takes place also in Poland. From among the trained people, every fourth person found employment, which was not always related to the subject of training.

In Ukraine, employment of disabled persons is diminishing along with growing expenditure. In 2006 50% of the supported persons found employment, while in 2009 this figure was only 30%.

Also the efficiency of project of the Turkish Employment Agency is dropping. While in 2005 15.5% of the supported persons found employment, in 2009 it was only 1.1%.

Chart 2

Contribution of TEA Projects to Employment



Source: Report of the Turkish Court of Account

Bulgarian audit report pointed out the problem of sustainability of the programmes aimed at increasing the employment of disabled persons. The periodical evaluation of the objectives set in the National Programme for Employment and Training of Persons with Permanent Disabilities was made by drafting monthly and annual reports and analyses for its implementation. Periodically and monthly, through the administrative statistics of the National Employment Agency, key indicators on the programme were monitored - newly employed persons in the programme; persons employed under the programme; funds spent; number of employers who concluded contracts under the programme; number of persons who have retained the job with the same employer after the expiry of the term of the contract; persons registered again with the 'Labour Office' Directorates after the contract expiry. According to the analysis, less than 10% of disabled people having worked under the programme remained with the same employer after the expiry of the term of the contract under the programme and higher percentage of disabled were registered again with the 'Labour Office' Directorates. Even though a relatively small number of the disabled persons retained their job with the same employer and higher number of people registered again with the 'Labour Office' Directorates, one of the major effects of the programme is that a continuous employment of 36 months has been ensured for persons who have difficulties in adapting to the labour market, some of them succeeded in gaining permanent job. However, further measures for improving sustainability of programmes should be considered.

Limited accessibility of reliable data

Lack of up-dated and reliable data hindered conducting of an effective policy in the area of disabled employment. It also made the audit examination carried out by SAI more difficult. In order to obtain a general picture of the programmes it was often necessary to apply a cross-comparison or compilation of different databases gathered by different institutions in accordance with different methodologies. Difficulties in this scope were indicated by SAI of Slovenia, Macedonia, Bulgaria, Germany, Czech Republic, Ukraine, Romania and Turkey.

It is true that a central database of disabled persons was built in Turkey but it does not fulfill its role completely. The project entitled "National Disability Database" (NDD) is implemented under the auspicious of the Administration of Disabled People. The main objective of the said project is to create a central database covering both, personal and disability related information of the disabled people. Data is electronically transferred from databases of the entities, which provide services to disabled people, to the central database. However, in practice, the data kept by individual entities is either insufficient or does not comply with the standards. Likewise, nongovernmental disability organizations do not keep regular and adequate records.

Unequal treatment of disabled persons

Macedonia and Ukraine pointed to the fact that different categories of disabled persons are treated differently.

The authorities in the Republic of Macedonia pursue an active policy towards the disabled persons, by signing and ratifying many international documents and by constantly harmonizing the national legislation on this issue. However, certain legal provisions regulating the rights of the disabled deviate from the constitutional principles and the international norms. Persons who have gained their disability performing a regular job do not have the same benefits for employment, compared to other disabled persons, by birth. Also, persons who are unable to work are entitled to permanent benefits depending on the social and economic status of the family they come from.

In Ukraine, the Legislation in the field of vocational rehabilitation of disabled people is still imperfect and has gaps that do not ensure full implementation of the statutory guarantees for disabled persons as to the vocational rehabilitation. It does not distinguish between the employment of disabled persons by their disability groups and does not take into account that it is more expensive for employers to employ a person with higher level of disability. As a result, this category of disabled people remains among the most disadvantaged groups.

Difficulties with establishing the cause and effect relation between the implemented programmes and the situation of disabled persons on the labour market

One of the reasons for the difficulties is the problem with monitoring of the persons who participated in the programmes. Because of that, it is more difficult to assess the success of the project.

In Poland, it is also difficult to assess the effectiveness of job consultancy, because data on the number of persons who got a job, undertook training, education or another type of professional activation as a result of job consultancy is not collected. It would be very costly and difficult to organize the monitoring of people who used such services one time only.

It is also difficult to specify to what extent the state's support contributed to employment of a disabled person. There are a number of factors which can influence it.

4.4. Promoting and supporting employment for disabled people

In spite of the many barriers hampering the functioning of the disabled persons employment support system, also measures encouraging employers to employ disabled persons were undertaken as well as measures supporting disabled persons in the labour market. Among the most important ones in the scale of financing and number of participants, according to the classification of OECD¹³, there were the following forms of integration support:

- additional financing of the salaries, refunds or reducing premiums towards social insurance, tax relieves,
- promotion of self-employment,
- trainings,
- support with job seeking,
- supported employment (e.g. sheltered workshops),
- adaptation of the workplace.

The audit of the functioning of these measures was conducted in different categories of entities:

- in ministries and other central offices (the ministries of labour and social policy, health, education, science, immigration, social security entities),
- in labour offices (central and local),
 - in institutions dealing with the matters related to disabled persons (e.g. Integration offices),
 - in universities,
 - in protected work companies.

13. OECD, Transforming Disability into Ability; Policies to promote work and income security for disabled people, 2003

Picture 6

Blind persons, working in a telecommunications company (customer service, sales of services).



Source: PFRON

In most countries, the basic incitement for the employers applied to increase their readiness to employ disabled persons are different types of services.

In some cases the employer is only entitled when he meets the statutory quotas of the employment status.

*In the **Czech Republic**, the employers who employ more than 50% of the disabled and have, at the same time, more than 25 full-time equivalent (hereinafter also “FTE”) employees may additionally deduct half of the income tax.*

*Also in **Slovakia**, it was found out that the employers would prefer tax benefits and decrease of the transfers as a disabled persons employment stimulation. But, it does not exist.*

In Slovenia,

there are the following incitements for employers:

- financial incentives for employers exceeding quotas for employment of the disabled persons paid by the Fund;
- exemption from payment of pension and disability insurance contributions for social enterprises for the disabled;
- the subsidized salary for the disabled in sheltered organisations or supported employment or in social enterprises for the disabled;
- co-financing of adaptation of the workplaces for the disabled persons;
- supported employment of the disabled persons.

For improving the

employment and working conditions of disabled persons, in **Macedonia** were stipulated the following measures:

- exemption from taxes and contributions for each employed disabled person. In sheltered workshops employees who are not disabled are also exempt from certain taxes and contributions;
- for each newly employed disabled person and adapting the workplace, all employers receive a certain amount of money;
- sheltered workshops and self employed are financed for the procurement of equipment;
- financing of vocational training.

In Germany

assistance can for example be provided in the form of:

- grants for training or employment of severely disabled persons,
- grants for provision of necessary technical aids,
- coverage of costs for trial or pre-employment of disabled people.

In Romania,

the employers of disabled persons shall benefit from the following rights:

- deduction, upon the calculation of the taxable profit, of the amounts related to the adaptation of the protected workplaces and purchase of the machines and equipment used in the production process by the disabled person;
- deduction, upon the calculation of the taxable profit, of the expenses related to the transport of disabled persons from the domicile to the workplace, and of expenses related to the transport of raw materials and finished products to and from the domicile of the disabled person, employed for domicile labour;
- settlement from the unemployment insurance budget of the specific expenses related to professional background, formation and orientation and the labour employment of disabled persons;
- a state subvention under the terms provided by Law no. 76/2002 regarding the unemployment insurance system and stimulation of labour force occupation, as subsequently amended and supplemented.

In Spain, especially since 1982, there has been legislation that has evolved over the years aimed at promoting employment of persons with disabilities either being hired by a company or being selfemployed. This assistance has been settled mainly through these types of measures: • subsidies for hiring unemployed disabled workers; • subsidies for adapting the workplace to the special needs of a disabled person or for the provision of special protective equipment or eliminating barriers; • reductions in social contributions paid by the employers or the self-employed workers. Reductions in employer's contributions for disabled people working in sheltered centres reach the 100% of the total amount. At the Central Administration level these measures are mainly funded by the State Public Employment Service and the Social Security budgets.

In some countries also measures directed to disabled persons encouraging them to increased activeness in the labour market are undertaken.

In Poland, as a result of the agreement of the Prime Minister and the Government Plenipotentiary for Disabled People, within the campaign promoting employment of disabled persons, it is recommended that job advertisements for posts in the civil service contain incentives for disabled persons. It does not limit the competitiveness of recruitment, but it shows that the institution is open to the disabled.

In Germany, occupational integration assistance comprises all forms of assistance needed to sustain, enhance, generate or restore the earning capacity of disabled people while taking account of their abilities. The ultimate aim is to ensure their permanent participation in working life wherever possible. This includes, in particular: • assistance to retain or obtain employment, including counselling and placement services, training programmes (e.g. job application training), and mobility aids (e.g. refunds of transport costs for commuters); • preparation for employment; • vocational adaptation and further training; • vocational training; • start-up allowances; • other assistance designed to encourage participation in working life to help disabled people obtain and keep appropriate employment or self-employment.

Picture 7

Deaf-blind teacher working in a special school with a pupil with Down's syndrome.



Source: PFRON

It seems also that the approach already applied by Switzerland will have a growing importance. In this approach, emphasis is made on prevention and early intervention in relation to those who are not disabled yet but their health condition, frequent absences caused by a disease can suggest that they are in the risk group.

In Switzerland, case management is used to support specific employees faced with a difficult situation (through an illness, accident, stress, etc.). The objective is to maintain their good health and to support their professional reintegration after an illness or accident, using a detection and rapid intervention system in association with their line managers. Case management is based on four stages: prior assessment, reintegration agreement, implementation and coordination of measures, and final assessment.

5 Good practices - examples

COUNTRY	GOOD PRACTICES
Bulgaria	<p>Hiring disabled persons at the National Employment Agency and at the Agency for Disabled Persons to participate in the implementation of employment programmes and measures in support of disabled applicants since they are most aware of their problems and needs.</p> <p>The annual organisation of the Career Day for Disabled persons – an event co-financed by the Agency for Disabled Persons with the participation of employers representing the labour market on which the disabled find jobs.</p> <p>Every year, a symbol for positive attitude towards the disabled is awarded to employers within the framework of the National Programme for Employment and Training of Persons with Permanent Disabilities, implemented at the National Employment Agency. These employers must achieve good results in ensuring favourable working conditions and professional development of disabled persons.</p>
Switzerland	<p>Success factors in the context of professional integration lie in early support that is induced before impairment to health occurs, the key-part of those persons in charge of the process of reintegration, a well-functioning team with an efficient communication, and a combination of different measures towards integration and regular monitoring of each phase of reintegration.</p>
Germany	<p>Infrastructure of office buildings and training premises is of key importance for a successful integration of severely disabled employees. The office buildings occupied by the two bodies subject to our audit work have been designed in a barrier-free way, taking into account the needs of disabled people. Depending on the date of construction, many public buildings have been constructed in this form. Older office buildings have been rebuilt to take this aspect into account.</p>
Turkey	<p>MATRA project developed for matching is an example of good practice. 44 items of data (fixed positions, mobile positions, physical conditions of the environment, communication, working hours, personal activities, social activities, ability to travel, etc) is now kept within the scope of the project implemented in İzmir, financed by the Netherland-Matra program. All the details of occupational characteristics are recorded as well. Based on the matching criteria established, the disabled individual seeking job, employer and TEA occupational advisors talk face to face, which yields successful results.</p>
Macedonia	<p>By adopting the Law on employment of disabled people that covers Programmes/measures to improve the conditions for their employment, there is a marked progress in Macedonia concerning the employment of such persons. In the period of 2005 to 2009 the number of employed people with disabilities has increased for 56%. On the other hand, the number of unemployed persons fell for 16,7%. Accordingly, the percentage of unemployment of the people with special needs has a falling tendency, from 46% in 2005 to 30,7% in 2009.</p>
Spain	<p>The procedure for employers (and for disabled self-employed) to reduce the amount of their social contributions they have to pay is very easy to put it into practice and effective. Employers have applied the specific reductions as a measure to increase the employment of disabled people up to a 97.7% of the disabled employees hired in the audited period.</p>
Czech Republic	<p>During 2006-2009, the Government Office, the Ministry of Labour and Social Affaires and nine audited labour offices (all audited entities) complied with the statutory 4% quota, mainly through direct employment of disabled persons.</p>
Romania	<p>The implementation of the e-learning IT platform, meant for the distance training of counsellors working with the counselling centres established near ANOMF had a remarkable impact in the effort to integrate disabled persons on the labour market.</p>

6

Recommendations

In general the employment rate of disabled people is significantly lower than that of non-disabled people. The numerous problems and barriers faced by people with disabilities in the labour market indicate that several attempts are necessary to improve their possibilities for employment. In order to increase the participation rate for people with disabilities the following recommendations might be helpful.

1. The general economic and technological change gives rise to new employment structures and qualification requirements. Planning and creative skills are gaining importance, and more complex qualifications are required. Traditional industrial work/manufacturing is generally in decline, simple manual skills are becoming less important. This might present options for the occupational integration of disabled people. Accordingly, while creating programmes supporting employment of disabled persons, one should take these conditions into account so that their efficiency is heightened and they are better adapted to the existing needs.
2. More emphasis on precise definitions of the programme objectives and on the evaluation should be given. A more precise formulation of the programme objectives would provide the basis for a sharper focus and evaluation activities should be enforced.
3. In institutional terms, coordination of policies implies a much closer collaboration between a wide range of involved organisations.
4. In addition to improving the public machinery for labour market integration of people with disabilities, it is imperative that both, the employer and the employee, and disabled people themselves, are encouraged to become more active players.
5. The availability of updated, reliable, comparable, relevant and global data on the situation of disabled people on the labour market is necessary to allow sound political decisions.
6. Organisations which are responsible for the placement service of disabled people should provide specialized placement offices who have the the necessary technical knowledge and are thus able to systematically encourage occupational integration of the disabled people.
7. Public authorities should analyse and monitor the reason for the low rates of activity and of employment of specific groups of people with disabilities.
8. Legislation and measures taken by public authorities devoted to improve employment of disabled people should also take into account specific groups of people with disabilities as women, people of 50 or more years old and the severely disabled.

7 Annexes

7.1. Annex 1. Programmes and measures according OECD classification

Table:
Programmes / measures audited by the SAs participating in the audit

PROGRAMMES/ MEASURES	OBJECTIVE OF THE PROGRAMME/ MEASURE	ADDRESSEES	ACTIONS
EMPLOYER'S RESPONSIBILITY FOR RETAINING THE WORKPLACE			
Bulgaria Czech Republic Germany Poland Romania Slovakia Slovenia Spain Turkey Ukraine	Maintaining specific proportions of employment for disabled persons	Employers in the public and/or private sector	<p>There are basic differences between the detailed solutions in the particular countries, such as:</p> <ul style="list-style-type: none"> the employment status creating the obligation of payments – from employers who employ 8 employees in Ukraine up to 50 persons (in Turkey, Romania); institutions/funds to which payments are effected – directly to the state budget (Czech Republic, Slovak Republic) or on special accounts/funds (in the remaining countries); the manner of calculating premiums – the obligatory algorithms in every country relate to the number of posts on which disabled persons should be employed and this obligation has not been fulfilled and the costs of employment but it looks different in every country; a circumstance releasing employers from payments– in most of the countries they are identical for employers from the public and private sector and relate to the ratio of employment of disabled persons (up to 6% in Poland); in some countries there exists also an option to comply with the quota also by purchasing products and services from employers meeting conditions set down in law, for example in Poland, Czech Republic and in Slovakia. <p>Spanish legislation provides an obligation for companies with 50 or more employees, to hire 2% of disabled workers, but it has also covered the possibility that they may be authorized, in certain situations, to replace this requirement by alternative measures, measures being the most used the three-year contract with a Sheltered Centre to performing work or providing a service to the company. The Court has gathered information for the years 2008 and 2009 and it has seen that an small but increasing number of companies have chosen the implementation of one of the alternatives instead of hiring people with disabilities.</p>

TYPE OF SUPPORT: QUOTA SYSTEM

TYPE OF SUPPORT: SUPPORT WITH JOB SEEKING	PROGRAMMES/ MEASURES	OBJECTIVE OF THE PROGRAMME/ MEASURE	ADDRESSEES	ACTIONS
	VOCATIONAL TRAINING AND REHABILITATION			
	Germany: Placement of severely disabled people by Federal Employment Agency	Placing severely disabled people into employment and achieving their sustainable occupational integration.	Severely disabled people.	<ul style="list-style-type: none"> Active placement assistance for severely disabled people The Field offices of the Federal Employment Agencies set up special units and have experts that take charge of the occupational integration of severely disabled people. For achieving the sustainable integration the field offices of the Federal Employment Agencies work together with the other rehabilitation funds and the integration offices.
	Poland: Trener Pracy (Job Trainer) – supported employment of disabled persons	Working out the model of aided employment, assuring efficient functioning of disabled persons in open labour market.	Persons who have difficulties with finding employment because of the type and extent of disability and thus, remain occupationally passive: <ul style="list-style-type: none"> persons of mental incapacity with declared significant or moderate disability level, disabled blind or deaf persons with declared significant disability level, physically disabled persons with declared significant disability level. 	<ul style="list-style-type: none"> Preparation on the basis of recognized possibilities, qualifications, interests and occupational preferences of an individual support plan and assistance in accordance with the needs of a disabled person. Assistance to a disabled person in activities related to the employment process. Seeking the potential employer, choosing, together with the employer, the work position that is appropriate for the possibilities and qualifications of the disabled person, specifying the work time frame for the disabled person and the activities to be included in the person's duties on the occupied work position.
	Czech Republic: Vocational rehabilitation „retraining courses”	Obtaining and maintaining a suitable job.	All disabled persons.	A consistent activity carried out based on an individual work rehabilitation plan, including the advisory activities, vocational training, job placement and creation of suitable conditions for job performance.
	Ukraine: Job fairs	Employment of disabled people	All disabled people	Holding job fairs (mini-fairs, extended, regional, and multilevel) makes it possible for a disabled person to make a more transparent and independent choice of vacancies to occupy in accordance with his/her qualification.
	Switzerland: Disability Insurance Act	Finding appropriate employment for disabled people.	Insured person who is unable to work.	Active assistance in finding appropriate employment: vocational guidance, initial professional training, refresher training, retraining as well as job placement. For some disabled people, self-employment is an attractive alternative for generating earnings and reintegrating into the labour market (measure principally accorded to farmers).
TYPE OF SUPPORT: TRAININGS	Czech Republic: Vocational rehabilitation „retraining courses”	Obtaining and maintaining a suitable job.	All disabled persons.	A consistent activity carried out based on an individual work rehabilitation plan, including the advisory activities, vocational training, job placement and creation of suitable conditions for job performance.
	Germany	Obtaining and maintaining a suitable job.	Disabled people.	Assistance to vocational adaptation and further training as well as vocational training.
	Poland: Junior (traineeships)	Increasing the occupational possibilities of unemployed graduates and creating the opportunity of employment and acquiring occupational experience within the traineeship.	Persons with declared significant, moderate or minor disability aged up to 25 years or in the case of persons who graduated at the university level – up to 27 years.	Financial support in the following forms: <ul style="list-style-type: none"> allowance for the disabled person directed to traineeship, allowance for the employer by virtue of admitting a disabled graduate for traineeship, allowance added to the remuneration for the vocational adviser performing additional activities for the benefit of the graduate directed to traineeship.

PROGRAMMES/ MEASURES	OBJECTIVE OF THE PROGRAMME/ MEASURE	ADDRESSEES	ACTIONS
VOCATIONAL TRAINING AND REHABILITATION			
Poland: The Act on vocational and social activation and employment of disabled persons and the Act on Promotion of Employment	Increasing the chances for finding employment.	Disabled persons who do not have vocational qualifications or had to change their qualifications because of lack of relevant employment offers or lost ability to work in their profession.	Training of disabled persons takes place in non-school forms with the aim of teaching them the profession, change of qualifications or uplifting of qualifications. The labour office manager directs a disabled person for a training: <ul style="list-style-type: none"> • on his own initiative or on the basis of the decision of a competent body; • the person indicates the training as the one that will assure finding a job, if substantiated.
Romania: Equal opportunities for disabled persons – towards a discrimination free society	To develop services that would involve support of disabled persons social integration, family orientation to obtain all legal rights for disabled persons.	All people seeking a job, including people with disability	Financing of projects from non reimbursable public funds, having as a main object the establishment/development of social services in the field of disabled persons. The measures to stimulate labour force occupation aimed at: <ul style="list-style-type: none"> • increasing the opportunities of occupation of the persons seeking a job implemented by the A.N.O.F.M., mainly by: • professional training; • stimulation of labour force mobility.
Turkey: Vocational Training and Rehabilitation Of The Disabled	Alignment of educational inadequacies	Designed for the needs of individuals with no disability (unqualified people)	Turkish Employment Agency (hereinafter: TEA) and municipalities provide vocational courses, while vocational training and rehabilitation activities are organized particularly by vocational schools for the disabled, which are affiliated to the Ministry of Education (hereinafter: MoE). Such vocational training and rehabilitation services are designed with no consideration of labour market demands and local necessities and without any pre-assessment. At vocational training institutions and vocational schools affiliated to MoE, vocational courses such as carpentry, handicrafts for plastic production like overshoe and carrier bag, computer, furniture and decoration, metal works, electricity, accounting, etc. are provided. Vocational training offered in occupations, which are much sought after like computer, accounting, finance, etc reduces the rate of disabled persons employment. In 2006, the Implementing Regulation on "Special Vocational Rehabilitation Centres" concerning the vocational training and rehabilitation of the disabled was adopted, which enables the establishment of special vocational rehabilitation centres.
Ukraine: Vocational training of disabled people with assistance from the Disabled People Social Protection Fund and the State Employment Service (the Law on Rehabilitation)	The funds are directed to covering training costs for unemployed disabled persons.	Unemployed disabled persons.	Training or retraining for disabled people. The State Employment Service possess data banks of vacant positions for disabled persons and is able to offer them employment in the relevant fields of occupation.
Ukraine: Vocational Rehabilitation Centres	Social, labour and vocational rehabilitation of disabled persons	The above-16 children with disabilities and disabled people who have not reached a retirement age	The main task of rehabilitation centres is carrying out the measures targeted at vocational training of above-16 children with disabilities and disabled people who have not reached a retirement age.

TYPE OF SUPPORT: TRAININGS	PROGRAMMES/ MEASURES	OBJECTIVE OF THE PROGRAMME/ MEASURE	ADDRESSEES	ACTIONS
VOCATIONAL TRAINING AND REHABILITATION				
	Macedonia: Law on Employment of disabled persons Act on vocational training of disabled persons	Increasing the chances for finding employment	Unemployed disabled persons	Vocational training is done by the employer with special programs under the terms and conditions stipulated by the Act on vocational training of disabled persons. Vocational training is financed by Special fund.
TYPE OF SUPPORT: SUPPORT AT WORK	Germany: „Job 4000”	Improving the occupational integration of severely disabled people into the general labour market, using resources of the compensatory fund. Targets of the programme: <ul style="list-style-type: none"> • creation of a minimum of 1,000 new jobs for severely disabled people in the general labour market; • creation of a minimum of 500 new training places for severely disabled young people in the general labour market; • a minimum of 2,500 severely disabled people, school-leavers in particular, are to be integrated into the general labour market with the assistance of local integration agencies (integration assistance). 	Disabled people with special needs.	Financial support in the following forms: <ul style="list-style-type: none"> • Employers receive up to €36,000 Euro for a maximum period of 5 years, if they create new jobs for severely disabled people. The funding aims at preserving jobs after expiry of the funding period and - increasing the number of severely disabled people employed in the relevant company. • Employers are paid a premium of up to €3,000 a year, if they provide a severely disabled young person with an additional vocational training place. A further premium of up to €5,000 is available on completion of the training, if the person is given permanent employment subject to social insurance contributions. The funding aims at offering severely disabled young people permanent employment contracts and increasing the total number of trainees in the relevant company. • The local integration agencies receive up to €250 a month for each intensive support and guidance they offer severely disabled persons for their occupational integration.
	Poland: Trener Pracy (Job Trainer)	Working out the model of aided employment, assuring efficient functioning of disabled persons in open labour market.	Persons who have difficulties with finding employment because of the type and extent of disability and thus, remain occupationally passive: persons of mental incapacity with declared significant or moderate disability level, disabled blind or deaf persons with declared significant disability level, physically disabled persons with declared significant disability level.	<ul style="list-style-type: none"> • Preparing the employer and co-workers for cooperation with a disabled employee and assistance in establishing harmonious employee relations. • Supporting a disabled person on the work position. • Helping with transport to and from work. • Constant monitoring of the work of an employed disabled person involving systematic and continuous contact of the trainer with the employer and the employee as well as the employee's family. Assisting with solution of potential occupational problems.
	Switzerland: Disabled Persons Equality Act – Case management.	The objective is to maintain their good health and to support their professional reintegration after an illness or accident, using a detection and rapid intervention system in association with their line managers.	Case management is used to support specific employees faced with a difficult situation (through an illness, accident, stress, etc.).	Case management is based on four stages: prior assessment, reintegration agreement, implementation and coordination of measures, and final assessment. Early intervention (absence management system) and helping employees to reintegrate into the workplace or into another workplace best and as soon as possible after an illness or accident.

PROGRAMMES/ MEASURES	OBJECTIVE OF THE PROGRAMME/ MEASURE	ADDRESSEES	ACTIONS
VOCATIONAL TRAINING AND REHABILITATION			
Switzerland: Disabled Persons Equality Act – System of financial incentives.	The object of such financial incentives is to foster the continued employment, integration or professional re-integration of employees following an accident or illness and, at the same time, to encourage the training, hiring and successful employment of disabled people.	The staff of the Federal Administration.	There are two types of financial support for maintaining the hiring conditions of disabled people: <ul style="list-style-type: none"> • Assistance for an indefinite time period to compensate for minor reductions in benefits and to offer better protection for disabled people in times of redundancies: 10,000 CHF (EUR 7,500) / year. • Assistance in cases where a disabled employee's benefits have verifiably been cut but the individual in question is not entitled to a disability pension: 20% of gross annual salary. In addition, a one-off grant of 15,000 CHF (EUR 11,250) exists for the hiring of disabled people over an indefinite period of time.
Macedonia: Law on Employment of disabled persons	The objective of such financial measure is to increase the employment of disabled persons	Unemployed disabled persons	Employers receive a grand, for each newly employed disabled person.
MEASURES AND SPECIAL EMPLOYMENT PROGRAMMES			
Poland: Disabled persons in public service	Professional activation of disabled, unemployed or seeking job persons.	Certain public institutions and territorial self-government entities.	Organizing trainings for disabled persons, equipping workplaces for disabled persons adequately to their needs and abilities.
Germany	Improving the occupational integration of disabled people into the general labour market.	Disabled people with special needs	Subsidies for disability-specific adaption of the workplace.
Romania: Equal opportunities for disabled persons – towards a discrimination free society	To develop services that would involve support of disabled persons social integration, family orientation to obtain all legal rights for disabled persons.	All people seeking a job, including people with disability	Financing of projects from non reimbursable public funds, having as a main object the establishment/development of social services in the field of disabled persons. Stimulating employers to hire the unemployed and create new jobs, a measure to be implemented by: <ul style="list-style-type: none"> • subsidizing jobs; • awarding credits in advantageous situations to create new jobs; • granting facilities.
Ukraine: Plan for Creation of Working Places	Creation of 12 thousand new working places for employment of disabled people.	Employers	Creation of new working places for employment of disabled people by the means received from the Disabled People Social Protection Fund (from administrative and economic sanctions).
Ukraine: Provision of non-repayable financial aid and earmarked loans for creation of jobs for employment of disabled people	Supporting NGOs in their functions: Integrating disabled people into work in groups, creation of a working place, labour rehabilitation in accordance with the individual rehabilitation program and payment of wages.	Non Governmental Organizations	State assistance to the disabled people's NGOs is taken in the form of tax benefits and financial aids at the Fund's expense.
Switzerland: Disability Insurance Act	Professional rehabilitation.	People with a limited working capacity	Subsidies for workplace modification for employers to obtain adequate work accommodation for their disabled employees (auxiliary equipment).

WORKPLACE ADAPTATION	PROGRAMMES/ MEASURES	OBJECTIVE OF THE PROGRAMME/ MEASURE	ADDRESSEES	ACTIONS
	MEASURES AND SPECIAL EMPLOYMENT PROGRAMMES			
	Macedonia: Law on Employment of disabled persons	Improving the working conditions of disabled persons.	Disabled employees that workplace should have been properly adapted to their disabilities.	Adopting the workplace for disabled persons adequately to their need and abilities is financial support by Special fund.
DIRECT SUBSIDIZING OF SALARIES AND/OR REFUNDS OR REDUCING PREMIUMS TOWARDS SOCIAL INSURANCE	Bulgaria: The National Programme for Employment and Training of Persons with Permanent Disabilities (component 'Employment'), [National Employment Agency]	The main objective of the programme is to increase the ability for employment and ensure employment of persons with permanent disabilities at working age registered as unemployed with the Labour Office Directorate, as a pre-condition for overcoming their social isolation and for their full social integration.	Government budget funds are provided to the employer who created jobs for a period of 36 months.	The Programme provides for subsidised employment of persons with permanent disabilities of over 50% disability, priority given to persons with permanent disabilities of and over 71% for a period of 36 months.
	Czech Republic: Allowance to support disabled person's employment designated for the employers who employ more than 50% of the disabled.	Compensation of the increased cost of employing the disabled persons.	The employers who employ more than 50% of the disabled persons (the employees with the full work incapacity status are multiplied by three in the headcount)	The allowance of employment support for disabled persons is a single-purpose allowance related to the actually spent wages and salaries.
	Czech Republic: Income tax deduction	Encouragement to employ people with disabilities.	Employers of disabled persons	Every employer can deduct 18 or 60 ths. CZK (depending on the severity of disability) for each employed disabled person. Moreover in a case that he employs more than 25 employees and at least 50% of them are disabled, he can deduct half of the income tax.
	Ukraine: "subsidies to employers for employment of disabled persons"	The employment of disabled persons.	The employers for employment of disabled persons registered in the State Employment Service	The employers receive subsidies for employment of disabled persons when they do not need to create a special working place with a guaranteed two-year term of employment, because the employer is reimbursed for the actual payroll costs every month. The volume of the actual payroll costs is limited to the average wage for all types of economic activity for the month in which it is accrued.
	Spain: The scheme of reductions of social contributions funded by the State Public Employment Service and by the Treasury of the Social Security budgets	Improving the employment and self-employment of disabled people.	The employers (ordinary companies and sheltered workshops) when they hire a disabled person and disabled self-employed people when they start to perform their own work.	The scheme of reductions of Social contributions funded by the State Public Employment Service and by the Treasury of the Social Security budget.
	Republic of Macedonia:	Law on Employment of disabled persons	For all employers who employed disabled person	Exemption from taxes and contributions for each employed disabled person. In sheltered workshops employees who are not disabled are also exempt from certain taxes and contributions.

PROGRAMMES/ MEASURES	OBJECTIVE OF THE PROGRAMME/ MEASURE	ADDRESSEES	ACTIONS
MEASURES AND SPECIAL EMPLOYMENT PROGRAMMES			
Republic of Macedonia	<p>The policies for employment of disabled people have good effect on increasing the number of employed disabled people in sheltered workshops, but not in public and other private companies.</p> <p>Sheltered workshops get higher benefits for employment of disabled people compared with other companies. According to the Law on Employment of Disabled People, the sheltered workshops are released from paying taxes and contributions for all their employees, and they are entitled to funds from the Special Fund for equipment, to which other companies at the labour market are not entitled.</p>		
Slovakia	<p>The basic tools for supporting employment of disabled persons are the tools defined in the act on employment services:</p> <ul style="list-style-type: none"> • allowance for opening of sheltered workshop or sheltered employment, • allowance for the innovation or technical valuation of the corporeal property of the sheltered workshop/employment, • allowance for the reimbursement of the operational costs of the sheltered workshop/employment and for the transport of the employees. 		
Republic of Slovenia	<p>There is a lesser economic consideration of the Rehabilitation and Employment of Disabled Act arrangement and lower efficiency of expenditure in the employment of disabled in social enterprises for disabled and sheltered centres in the light of financial inputs and support of the state for protection and preservation of workplaces for the disabled (the estimated expenditure per one disabled person employed in a social enterprise for disabled or sheltered centre is at least 3 times higher than per one disabled person employed in a normal working environment). In spite of higher expenditure, there was no increase in the number of employed disabled people in social enterprises for disabled and sheltered centres, which with the implementation of the Rehabilitation and Employment of Disabled Act was an indicative objective of the Ministry.</p>		
Spain	<p>For disabled workers employed by sheltered centres there is a permanent or temporary, full time or part time, 100% reduction of the employer's social contributions, a treatment which extends to cases of conversion of temporary contracts into permanent contracts (for training and practice among them).</p>		
Czech Republic	<p>The basic tools for supporting employment of disabled persons are the tools defined in the act on employment services:</p> <ul style="list-style-type: none"> • Allowance for setting up sheltered workshop or sheltered work position – it must be run at least two years. • Allowance for partial compensation of operational costs of the sheltered workshop/sheltered work position 		

TYPE OF SUPPORT: PROMOTION OF SELF-EMPLOYMENT	PROGRAMMES/ MEASURES	OBJECTIVE OF THE PROGRAMME/ MEASURE	ADDRESSEES	ACTIONS
	VOCATIONAL TRAINING AND REHABILITATION			
	Bulgaria: Programme under Art. 31 of the Law on the Integration of Disabled Persons for setting up and expanding their own business, [Agency for Disabled Persons]	Setting up or expanding an existing business owned by disabled persons provides conditions for the effective and sustainable development of the business, thus obtaining regular income by the owner which is a prerequisite for his/her social inclusion as a disabled person.	Persons with more than 50 per cent disability or companies owned by such persons.	The activities foreseen in the project proposal are divided in two groups: investment component and economic activity component.
	Germany	Fostering self-employment.	Disabled persons.	Start up allowances.
	Romania: Equal opportunities for disabled persons – towards a discrimination free society	To develop services that would involve support of disabled persons social integration, family orientation to obtain all legal rights for disabled persons.	All people seeking a job, including people with disability.	Financing of projects from non-reimbursable public funds, having as the main object the establishment/development of social services in the field of disabled persons. The measures aimed at consultancy and assistance to start an independent activity or to launch a business.
	Ukraine: a one-time benefit for setting up business and involvement into the public works	Employment of disabled persons	Disabled persons	In 2007, 176 disabled persons received a one-time unemployment benefit for setting up a business, in 2008 – 656. In 2009 the budget of the Fund for Compulsory State Social Insurance against Unemployment contained no expenditures for this purpose.
	Macedonia: Law on Employment of disabled persons	To encourage self-employment for disabled persons	Unemployed disabled persons	Self-employed disabled persons are exempt from taxes and contributions. They also receive a grand for their employment. for workplace adaptation and for the procurement of equipment.
	Spain: Reductions in social contributions funded by the State Public Employment Service budget for disabled self-employed.	Increasing employment of disabled people through self-employment.	Disabled people when they start performing an activity as new self-employed workers.	A 50% reduction of their minimum social contribution for 5 years, funded by the State Public Employment Service budget.
	Czech Republic: Allowance for setting up sheltered work position and partial compensation of operational cost.	Fostering self-employment	Disabled persons	Labour office signs an agreement with the employer or a self-employed person, under which the signatory must run the sheltered work position for at least two years.

7.2. Annex 2. Summaries of the national reports

7.2.1. THE NATIONAL AUDIT OFFICE OF THE REPUBLIC OF BULGARIA

Audit title

Audit of the activities aimed at increasing the employment of disabled persons.

The audit objectives

1. To assess the effects of the implementation of the National Programme for Employment and Training of Persons with Permanent Disabilities and the Programme under Art. 31 of the Law on the Integration of Disabled persons, both targeted at increasing the employment of disabled persons and the use of public funds for this purpose.
2. To assess how selected public institutions promote employment of disabled persons and what obstacles these people face in finding and/or retaining the job.
3. To make recommendations to the audited entities for improving the activity and establishing good practices.

The audit scope and audited entities

The audit covered the activities under the following programmes:

- National Programme for Employment and Training of Persons with Permanent Disabilities (component 'Employment') implemented at the National Employment Agency (incl. selection of employers and disabled persons, contracts signing; allocation of funds, payments and accountability; monitoring and on-the spot-checks; implementation of contracts and results; coordination, methodological guidance and control); due to the great number of contracts signed under the programme and the number of regional structures involved in the programmes implementation, an audit sample of 110 framework contracts has been made on the basis of criteria set;
- Programme under Art. 31 of the Law on the Integration of Disabled persons for setting up and expanding own business implemented at the Agency for Disabled Persons (incl. selection of projects, employers and disabled persons, contracts signing; allocation of funds, payments and accountability; monitoring and on-the spot-checks;

implementation of contracts and results; coordination and control); the check was made on the basis of a 30 % sample of the contracts according to criteria set.

The questions how selected public institutions promote the employment of disabled persons and what obstacles these people face in finding and/or retaining the job were analysed. The ten selected ministries have provided information through filling in questionnaires on promoting public sector employment of disabled persons. Also, a survey among 20 persons with disabilities holding management, expert and supporting positions in these ministries was carried out.

The audited period is from 01.01.2006 to 31.12.2009.

Key findings

The low qualification, insufficient education and health problems altogether make difficult the adaptation of disabled persons to the labour market. This is confirmed by the significantly lower percentage of disabled persons at working age, active on the labour market in Bulgaria, in respect to the percentage of professionally active people in the whole population in the country as well as by the higher unemployment rate of disabled persons towards the unemployment rate of the active population.

In view of achieving more successful integration of disabled persons on the labour market, effective programmes are necessary which will result in more sustainable policies.

The effects of the implementation of the audited programmes, financed by the Bulgarian government budget (the National Programme for Employment and Training of Persons with Permanent Disabilities and the Programme under Article 31 of the Law on the Integration of Disabled Persons for setting up and expanding own business), are aimed at ensuring equality of the disabled persons on the labour market; earning income and inclusion in the social security scheme; possibility for sustainable employment; acquiring and promoting their vocational qualification; increasing the society's awareness of the problems of disabled persons. These effects have

been reported by the audited entities on the basis of the periodic evaluation of the programme objectives – the indicators set have been achieved. Amendments in the terms and conditions of the programmes have been proposed and approved with regard to their more effective implementation.

There has been a great interest towards the two programmes and 3849 persons have been employed under the programmes during the audited period. The measures undertaken by the audited entities for improving their activities are aimed at increasing their effectiveness.

Despite that, measures are required to be undertaken by the audited entities in the field of project evaluation (at the Agency for Disabled Persons), control, coordination and monitoring (at the National Employment Agency and at the Agency for Disabled Persons). Measures for refunding overpaid amounts under contracts are being undertaken at the National Employment Agency. Due to the different practices established within the regional offices of the National Employment Agency, it is difficult to trace the observing of the deadlines set under the contracts. The maintenance of several registers in relation to the implementation of the contracts makes the audit traceability difficult (at the National Employment Agency

and at the Agency for Disabled Persons). Problems get even more complicated because of the staff turnover within the audited entities.

Public sector in Bulgaria provides good conditions for creating jobs for disabled persons. One of the main obstacles that disabled persons face in their employment is the lack of accessible environment - architecture and transport.

The lack of established database for disabled persons and the insufficient financing are the main barriers to the implementation of an effective policy on promotion of their employment. Employers' awareness of the programmes and measures aimed at employment of disabled persons and incentives is insufficient.

Questioned disabled persons employed in the public sector consider that society is still prejudiced towards them, but there is a positive tendency regarding its reaction to their problems and needs.

The elimination of the identified weaknesses and discrepancies will improve the policy towards the employment of disabled persons, an issue that the whole society should respond.

7.2.2. THE SUPREME AUDIT OFFICE OF THE CZECH REPUBLIC

Audit title

State financial means earmarked for supporting and integration of disabled persons.

The audit objectives

The objective of the audit was to examine the employment support system for the disabled persons (DPs) and fulfilment of the National Plan for the Support and Integration of Disabled Persons for 2006-2009 in the above area.

The audit scope and audited entities

Audited bodies were: Ministry of Labour and Social Affairs ("MoLSA"), Office of the Government of the

Czech Republic and 9 labour offices.

The audit was performed from January to August 2010.

The audited period covered the years 2006 – 2009.

Key findings

The precise number of DPs was not known at the time of audit. The only data on numbers and economical activity of DPs were available from statistical surveys of Czech Statistical Office. According to the survey carried out in 2007, there were about 1 million of DPs in the Czech Republic. Other surveys show, that during the period 2006 – 2009 the rate of economically inactive DPs aged 15-59 increased from 64.8% in 2006 to 66.8% in 2009. At the same time MoLSA expenditures on the DPs employment support increased from CZK 1.8 bn to 2.6 bn.

About 98% of this money was used by the employers employing more than 50% of the DPs.

SAO Czech Republic has chosen following statutory means of support (measures) for the audit:

- Allowance to support DPs employment designated for the employers who employ more than 50% of the DPs

In 2009, the allowance amounted 87.5% of total expenditures for the DPs employment support. The audit found out that there is a lack of employer's co-payment - the allowance in some cases covered up 100% of the wages costs disclosed by the employer.

MoLSA analysis and labour offices findings indicate that certain employers were misusing the allowance. Nevertheless it was found out that the intensity of audit carried out by the labour offices was in some cases very low. The risk of misuse of the allowance persists.

- 4% obligatory quota to employ DPs for employers with more than 25 employees

In total employers reported quota compliance at approx. 3.7% through direct employment, 2.3% through purchases of products and services, and 0.5% through transfers to the state budget. Total quota compliance reported by employers was at 6.5%, that means 2.5% above obligatory quota. (Compliance is also influenced by the fact that employer can each employed fully/seriously incapable DP count three times – as 3 DPs - to the quota).

The option to comply with the quota alternatively, i.e. through purchases of products and services from the

employers employing more than 50% of the DPs, is getting broadly utilised. The side effect is an occurrence of so-called "re-invoicing" of products and services, which leads to distinctive reduction of the amount of supported DPs' work.

- Vocational rehabilitation

It is a special tool designated for all DPs. However, while stipulated by law since 1991, the utilization remains very low. In the average it shared only 0.12% of total expenditures on the DPs employment support.

MoLSA has not set any concrete and measurable objectives to be achieved in case of statutory measures in the DPs employment area.

From the perspective of the National Plan fulfilment by the MoLSA, it was found out that fulfilment of almost one half of the measures in the employment area depends on the outputs of the so-called Systemic Project which has been just initialized.

The SAO Czech Republic recommends setting down concrete and measurable objectives and assumptions within the framework of interdepartmental cooperation and coordination for the entire DPs employment support system. In particular:

- Analyse and revise all statutory measures in the area of DPs employment support;
- Motivate all groups of employers to employ DPs;
- Create conditions enabling the maximum possible prevention of the state allowance misuse/fraud and utilise the knowledge from labour offices practice;
- Ensure regular monitoring of the information necessary for managing and assessing the entire DPs employment support system.

7.2.3. THE FEDERAL COURT OF AUDIT OF GERMANY

I. General Observation

- Article 3 (3), sentence 2 of the Constitution of the Federal Republic of Germany, the Basic Law, prohibits discrimination on grounds of disability. People with disabilities and those at risk of becoming disabled have the right to occupational integration and to receive any kind of support necessary to secure permanent

participation in working life in accordance with their bents and abilities. All social assistance schemes as well as other forms of occupational integration assistance available to non-disabled people are also open to the disabled. Furthermore specific legal regulations help to actively promote equal participation of severely disabled people in the labour market.

- Different institutions provide information by using different data collection methods and sources of data and look even into different time periods, which limits the comparability and consistency of the data. The analysis of the situation of disabled people and, in particular, their participation in the labour market is limited therefore.

2. Summary of the national audits

Selected Programmes/Measures

Audit Title

Placement of severely disabled people by the Federal Employment Agency

Description

The Federal Employment Agency with its local field offices has the statutory function of placing severely disabled people into employment. They are responsible for ensuring that unemployed people whose occupational integration is likely to be difficult will receive stronger support in finding a job.

Audit Objective

The audit objective was to find out how the placement of severely disabled people into employment is organised and implemented by the field offices of the Federal Employment Agency and whether they encourage the occupational integration of severely disabled people.

Audit Scope and Audited Entities

The placement service for severely disabled people was audited by fieldwork at several field offices (interviews with technical and management staff, inspection of documents, electronic files, and operative IT procedures, data analysis). Thereby the placement service was analyzed from the perspective of applicants as well as that of employers offering vacancies.

Findings and recommendations

The placement of severely disabled people requires a large degree of cooperation, communication and share of knowledge among all the involved organisations and

people. The use of existing IT systems is not sufficient for the effective placement of severely disabled people. To ensure enhanced placement assistance to severely disabled people, we suggested that placement officers maintain close contact with severely disabled jobseekers, conduct counselling interviews regularly and involve disabled people more intensively in the placement efforts.

Audit Title

"Job 4000" – programme aimed at promoting the occupational integration of severely disabled people into the mainstream labour market

Description

By using resources of the compensatory fund the "Job 4000" Programme aimed at:

- Creating a minimum of 500 new vocational training places and a minimum of 1,000 new jobs for severely disabled people in the general labour market.
- With the assistance of local integration agencies a minimum of 2,500 severely disabled people are to be integrated into the general labour market (integration assistance).

Audit Objective

Based on the common audit framework for the international audit, the national examination focused on the planning (targets/objectives), the operational and substantive implementation, the funding, the execution, the monitoring and the evaluation of the program.

Audit Scope and Audited Entities

For the purpose of the audit fieldwork (interviews with technical and management staff, inspection of documents, electronic files, and operative IT procedures, data analysis) was conducted at the responsible Federal Ministry and entities, commissioned to implement the programme (regional office of the Federal Employment Agency or integration offices). Furthermore, the organisation that evaluates the programme was interviewed.

Findings and recommendations

The benefits available under the “Job 4000” programme are similar to statutory benefits. This may lead to a situation where statutory benefits are topped up by supplementary benefits from the “Job 4000” programme, although this is not necessary for the occupational integration. A comprehensive verification into the necessity of the costs and therewith administrative burden is required in order to ensure that the compensatory fund resources are used cost-effectively. Moreover, a wide variety of organisations and entities are involved in the programme. As a result a vast input in terms of coordination, communication and administrative expenditure is required to run the program. In the future the Ministry intends to pay more attention to these aspects when planning future programmes.

Since the programme hasn't expired yet, overall results are not available. So far, the evaluation does not distinguish between jobs and vocational training places funded only under the “Job 4000” programme and those receiving additional statutory benefits. Findings on the programme outputs by the evaluation are limited therefore

Selected Public Entity

Audit Title

Aspects of Human resources management connected with the employment of severely disabled people in the public sector

Description

In addition to the general regulations on employment promotion and support for severely disabled people, specific legal provisions apply to the public service sector.

Audit Objective

The audit was aimed at:

- providing data on the current conditions for severely disabled people in recruitment procedures conducted by Federal Government departments for vocational training places;
- verifying whether the recruitment procedures comply with relevant legal regulations to compensate disadvantages arising due to disability;

- finding out if, the administrative practices suited to encourage the integration of severely disabled people into the labour market

Audit Scope and Audited Entities

The federal administration of the Republic of Germany offers more than 300 government departments vocational training places for more than 80 different recognized occupations. Therefore the audit focused on jobs where the number of applicants, allows drawing conclusions of general validity. Audit evidence was collected within the two major recruiting authorities for these vocational training places.

Findings and recommendations

The recruitment procedures complied with the specific legal provisions for disabled applicants. Candidates are selected according to the principle of best performance. Special aids (e.g. technical or personal assistance) are granted to disabled applicants to compensate their disadvantages. In case of equal suitability, severely disabled candidates will be given priority.

The wording of vacancy advertisements and information material is in line with legal requirements, but failed to encourage and appeal to severely disabled people. Revised wordings should explain possible special aids given during the examination and training as well the job requirements.

The infra-structure of office buildings is of key importance for a successful integration.

Successful occupational integration of severely disabled people requires a large degree of commitment, communication and cooperation among all organisational units involved in all stages of the process.

Audit title:

Programmes/measures aimed at increasing the employment of disabled people

The audit objectives

The objective of the audit was to find out:

- What are the effects of the programmes and the instruments for promotion of employment of the disabled, implemented both centrally and locally, and how the intended public funds are used for the purpose?
- How do the selected institutions in the public and the private sector, as well as the sheltered workshops, make use of the programmes/measures for promoting employment of the disabled; do they monitor the rights of the disabled, and how do they eliminate the obstacles that hinder the employment of disabled persons?

The audit scope and audited entities

The audited entities were selected according to the role, authority and responsibilities in employing disabled persons: Ministry of Labour and Social Policy, Employment Agency, Employment Centers, Ministry of Education and Science, Education Institutions, State Statistical Office, Community of Sheltered Workshops of the Republic of Macedonia and the Sheltered Workshops.

The audit covered the period 2005-2009.

The audit team found out that by signing and ratifying large number of international documents and with the ongoing harmonization of the national legislation the Republic of Macedonia is conducting active policy for disabled persons. The policies for employment of the disabled have a positive effect i.e. the percentage of their unemployment has been decreasing from 46% in 2005 to 30.7% in 2009. There is an indication for social inclusion in the working environments where the disabled are engaged. In addition, there is an indication of progress in their development, way of life and overall integration in the society. The treatment of the disabled by their employers is also on a satisfying level i.e. they receive

salary on a regular basis and have equal treatment as the rest of the employees.

Based on the audit scope, and the evidence obtained during of the audit, we have created the following main findings and key recommendations:

Key findings

The authorities in the Republic of Macedonia pursue an active policy towards the disabled persons, by signing and ratifying international documents (Convention of the Rights of Disabled Persons, and the European Charter of 1996 (revised)), and by constantly harmonizing the national legislation on this issue. However, certain legal provisions regulating the rights of the disabled do not conform to constitutional principles and international norms.

Persons who have gained their disability performing a regular job do not have the same benefits for employment, compared to other disabled persons, by birth. Also, persons who are unable to work are entitled to permanent benefits depending on the social and economic status of the family they come from.

The authorities lack relevant data on the total number of disabled persons in the Republic of Macedonia.

Regarding the education, the conditions for inclusion of the disabled students in the normal education process are very modest. High school programmes for disabled are limited and obsolete, and most often, the skills they acquire do not correspond with the labour market demand.

The procedures for obtaining documents verifying the disability and the documents necessary for employment of a disabled person are very complicated and take more than three months to be issued, which discourages the potential employers. Processing of the request forms for using funds from the Special Fund takes more than a year or two years, and has negative impact on the interest of the entities to employ or make any improvements of the working conditions.

The policies which are established for employment of the disabled persons have greater effect on increasing the number of disabled that are employed in sheltered workshops, unlike the public sector and other private companies. The reason is, the sheltered workshops receive more favorable state benefits compared to the others. Lack of information as to the benefits offered by the state authorities for potentially interested employers, and also low level of education of the disabled as well as decreased demand for attractive job positions for the disabled, are the main cause for the low employment rate.

The public institutions have no obligation to employ disabled persons, consequently this sector only employs 0,2% of the total number of employed disabled persons in the country. The Ministry of Labour and Social Policy, through the Employment Agency, monitors and evaluates the effects of the implementation of the programmes, which has resulted into numerous policy changes. However, no concrete measures have been taken for their integration in the public and the private sector.

In the period 2005-2009, sheltered workshops and sole proprietors have used irretrievable funds from the Special Fund. A great deal of these funds were used to employ disabled persons and for procurement of equipment. Employers, however, have not made any adaptation of the job positions based on the type and the degree of disability, although irretrievable funds have been intended for this purpose. The system of control for the allocated

funds from the Special Fund is not yet completed and lacks efficiency.

Key recommendations:

The Ministry of Labour and Social Care should take further steps in setting up equal treatment of the disabled persons, in terms of their rights, no matter the cause for their disability. The Ministry should also upgrade the social care system in a way that it will allow the disabled persons incapable of performing any kind of job to fulfill their right to personal budget irrespective of the social and economic status of their families.

The Ministry should, also, simplify the procedures for employment of disabled persons and take activities for their further integration into the public and the private sector.

The Employment Agency should take activities for timely processing the requests for use of funds from the Special Fund, and for establishing complete and regular control, through its employment centers, over the purposeful use of allocated funds from the Special Fund.

The Ministry of Education and Science should take activities to create proper conditions for integration of the disabled into the regular education process.

The Ministry of Transportation and Communications should strongly impose implementation of the legal provisions, regarding construction of facilities to provide access for the disabled.

7.2.5. THE ROMANIAN COURT OF ACCOUNTS

Audit title

Social programmes to integrate persons with disabilities

The audit objectives

To assess the impact of implementing the programmes to promote disabled persons labour integration at the level of the National Authority for disabled persons and the National Agency for Labour Force Occupation, as well as the efficiency of state funds use.

The audit scope and audited entities

The audit was conducted relating to programs/measures aiming at increasing disabled persons labour force occupation in the period 2006-2009 of two entities involved in the orientation, professional training, occupation and employment of disabled persons, respectively the National Agency for Disabled Persons and the National Agency for Labour Force Occupation.

Key findings

Romania has been permanently concerned with the promotion and observance of disabled persons rights and provided in this respect an adequate legal framework as early as 1992.

In 2005, the Government of Romania drafted the National Strategy for the disabled persons protection, integration and inclusion for the period 2006 – 2013, which envisages the implementation of a national policy to protect and promote the disabled persons rights based on three general objectives:

1. promotion of the social integration of disabled persons in their capacity as active citizens capable to control their own lives;
2. support to families having disabled persons among their members;
3. increase of disabled persons employment degree.

Furthermore, a series of national institutions and authorities have been set up to implement these objectives (the Ministry of Labour, Family and Social Protection, the National Authority for Disabled Persons, the National Agency for Labour Force Occupation).

Besides these, there are numerous other local institutions and non government organisms which offer various forms of financial support to disabled persons, which may result in the lack of interest of disabled persons to be integrated on the labour market.

The legislative factor in Romania was favorable, given the protection measures ordered, meant to raise labour force occupation among disabled persons. However, despite all facilities and rights created (at legislative level) in favor of employers, very few instances were found in which these entities opted for the employment of disabled persons, given that the current legislation does not provide a modality to compel/sanction entities which do not employ disabled persons.

Globally, the support granted by the state by financing, from non reimbursable public funds, projects aimed at disabled persons generated good effects, having mainly contributed to social services development to support social integration of disabled persons and their professional rehabilitation, but these were not grounded on an adequate assessment of priority needs.

Guidelines or methodologies on the procedures to apply by the public institutions involved so as to implement all measures, to grant reliability of data, as well as to monitor the measures implementation and to follow up the enforcement of the objectives provided by the National Strategy for the hp protection, integration and inclusion for the period 2006 – 2013.

The measures implemented by the audited entities in the period 2006-2009 to increase labour force occupation among disabled persons were especially materialized in financing project from non reimbursable public funds, mainly aiming at setting up/developing social services for disabled persons (protected dwellings, protected workshops, training centers). Financing projects aimed mainly at increasing labour force occupation among disabled persons has been ignored.

It is often difficult to establish the effectiveness and efficiency of implemented projects given that, based on the secondary legislation, the output indicators are not defined to assess projects, either for the implementation period or for the sustainability one. Moreover, there are deficiencies at the level of statistics systems of audited entities, since they are not in a position to offer a series of information, such as the number of persons capable to work from among the overall number of disabled persons.

Upon audit completion, a series of recommendations were established meant to generate a more sustained effort to direct financial resources towards those projects envisaging raising the labour force degree occupation among disabled persons as well as assessing the need and opportunity to maintain certain active measures in relation to the market evolution and requirements.

Organizational structure of the system for professional integration of disabled persons

Employment of disabled persons and legal relations regarding employment services in the Slovak republic are adapted in the Act on employment services.

Employment services for the purpose of this act are provided by the local offices of labour, social affairs and family, they also arrange appropriate employment of disabled persons through the individual tools of the assistance of active steps of the labour market. The activity of the local offices regarding employment services is managed, audited and coordinated by the central office of labour, social affairs and family.

Creation of the state employment policy and labour market policy is provided by Ministry of labour, social affairs and family of the Slovak republic.

Questions of living conditions, equal opportunities and the same treatment of disabled persons and their integration into society are solved by the Governmental board for disabled persons. It is advisory, coordinating and initiative body of the Slovak government, its activity is ensured by the secretariat of the board and it is integrated into organizational structure of the Ministry of labour, social affairs and family of the Slovak republic.

The audit was performed within the period 2006 – 2009 at several management levels and realization of tools of the active steps of the labour market aimed at employment of disabled persons, audit subjects were Ministry of labour, social affairs and family of the Slovak republic, 8 local offices of labour, social affairs and family and 8 selected public administration subjects (mainly public universities).

Realization of the programs, financing and evaluation of the programs

“National program of development of the disabled persons living conditions in all living fields” is basic strategic document of the policy directed to the assurance of the equal possibilities, integration and full participation

at society activities for this group of people in the Slovak republic.

Standard tool aimed at employment of disabled persons is payment of the financial means for default of compulsory portion of disabled persons employment. In Slovakia this portion represents 3,2% of the whole employees amount of the employer, who employs at least 20 employees and office keeps in file disabled persons in the number that represents 3,2 % of the whole amount of his employees.

Other basic tools for supporting of employment of disabled persons are tools defined in appropriate provisions of the act on employment services.

For the financing of the basic tools of disabled persons supporting adapted in the act on employment services were used financial means from the state budget and financial means of structural funds (European social fund).

Results and recommendation of the audit

During the audit it was found:

- All local offices of labour, social affairs and family at work with basic tool – fulfillment of compulsory portion of disabled persons employment used database of the employers from the social insurance agency and there were found differences that were settled up by many written calls. Databases covered not only big amount of employers who were not obliged to submit annual report but also there were missing there employers who fulfilled this obligation by sending annual report. There is a risk there that exist employers who did not fulfill this obligation, they were not registered at the database and were not called to fulfill legal duty and possible payment of the financial means to the state budget.
- Discrepancy between the act on employment services and other valid legislation.
- Amending act on employment services in 2008 adopted new tools of active steps of the labour market, but their use in practice was vanishing.

It was also found that adaptation of the tools of disabled persons employment supporting hits again few obstacles. Basic obstacle is reluctance of the employers and

non-understanding of social necessity of disabled persons employment. One reason of non-drawing of individual allowance is no interest from the side of public sector employers due to administrative difficulties of allowance recovery, financial factors related to the adaptation of the work place, specific activity of the subject and resistance of employers to gain information by course of law and their application in practice.

Factors that influence readiness/non-readiness of the organizations to employ disabled persons are bad health and consequent higher sickness absence, assurance of the safety and the health protection of disabled persons at work, low education level. Important factor in employer's decision-making is obligation of the Labour code that states condition to gain acceptance of the labour office to give notice to the disabled persons.

Employers would prefer tax benefits and decrease of the transfers as a disabled persons employment stimulation. Although higher education is basic condition of disabled persons employment at the labour market and law educational level was one of the reason of non-employment of these people, it was found very low rate of disabled students (0,01-0,2% from the whole amount of the students).

In connection with the creation of appropriate conditions related to the school attendance, especially no barrier entrances it was found that most of the universities have no barrier entrance to the buildings and also to the classrooms through the lifts or skew platforms. There was also built no barrier social equipment. There was no entrance without barrier in buildings which are historical monuments and it is not possible to change their appearance.

It was found during the audit that most of the universities did not create financial fund for supporting disabled persons study in accordance with the act on universities.

For the solution of inadequacies found during the audit of tools aimed at increasing the employment of disabled persons in the public sector SAI of the Slovak republic recommended 7 recommendations; 6 to the Ministry of labour, social affairs and family of the Slovak republic and one to the Ministry of education, science, research and sport of the Slovak republic. Recommendations were aimed especially on reassessing of installation of new tools of the labour market active steps regarding of their non-drawing and on taking adequate steps for changing this situation, assuring of social insurance agency's database specifying, working out proposal of the harmonization of the legislation.

7.2.7. THE COURT OF AUDIT OF THE REPUBLIC OF SLOVENIA

Audit title

Employment of the Disabled in Slovenia from 2006 to 2009: Findings, Recommendations and Statistical Data.

The audit objectives

The general audit objective was to express the auditors' opinion about the effectiveness of the employment of disabled by the Ministry of Labour, Family and Social Affairs, Fund of the Republic of Slovenia for the Promotion of Employment of Disabled Persons and Employment service of Slovenia in the period from 2006 till 2009. The objective of the audit was also to find out what actual measures and actions had been undertaken regarding the accepted Action Plan for Disabled 2007-2013.

The specific audit objective was to find out the level of effectiveness of the audited entities when employing the disabled in the state and in the public sector/administration and to recognize/learn if the implemented policies/measures actually reduced the unemployment of the disabled.

The audit scope and audited entities

The subject of the audit was performance of an audit of the employment of the disabled in the state in the period from 2006 till 2009. The audited entities were selected according to their role, authorities and responsibilities in employing the disabled:

- The Ministry of Labour, Family and Social Affairs;

- Employment Service of Slovenia;
- Fund of the Republic of Slovenia for the Promotion of Employment of Disabled Persons.

Additional data was gathered from the Pension and Disability Insurance Institute of the Republic of Slovenia, Health Insurance Institute of Slovenia, Ministry of Public Administration and other entities. Interviews and data on employing the disabled in the selected public entities in the public sector have been carried out or gathered at the following entities: University Medical Centre Ljubljana, Employment service of Slovenia, Radio-Television Slovenia and Health Insurance Institute of Slovenia.

Key findings

Data and analyses provided by the Employment Service of Slovenia indicate that in the Republic of Slovenia about 15.9 percent of the long-term unemployed disabled could be directly employable. In the light of the fact that at the end of 2009, there were 13,132 registered unemployed disabled in the Republic of Slovenia, it is estimated that the Employment Service could in the next periods employ approximately another 2,100 registered unemployed disabled, what can represent additional opportunity to beat unemployment of disabled in Slovenia.

In the Republic of Slovenia there exist following possibilities for employment of the disabled persons:

- all companies and individuals as well as public sector entities, which employ over 20 workers must comply with the quota system from 2 per cent to 6 per cent and employ disabled persons;
- vocational rehabilitation programmes and active employment policy measures with professional and rehabilitation help for the disabled, to qualify/enable disabled persons for work;
- sheltered employment centres for the disabled not competent to enter into the labour market;
- supported employment with subsidised salary for those disabled who cannot achieve normal working results;
- social enterprises for disabled, where social partnership with at least 40 per cent of employees is foreseen and some benefits for the company are possible (reinvestment of retained profit, exemption from payment of pension and disability insurance contribution will stay in the company).

Dismissals of disabled in Slovenia in the year 2009, which was recognized with 913 cases increased for 30 per cent over four-year average of 702 cases. We would like to point out that regarding the recognized increased trend of cancellation of working contracts for disabled persons a step forward must be done in Slovenia. Better cooperation and coordination among different state institutions could be reached, professional help and consultations of certain institutions might be rendered to employers in the early stage, bringing also some alternative solutions to find workplace for disabled in the organization or out of organization or bringing also other measures, instruments or financial incentives to employers, that could result in a substantial reduction of dismissals of disabled from their jobs in the state.

In average, the disabled represented about 2.6 per cent of all workers employed in public administration in Slovenia. Compulsory employment in public administration due to quota system was 2 per cent. Public administration did not substantially contribute to the increase of employment of disabled in accordance with legal procedures by adopting strategy, policy or possible pragmatic solutions. In some public entities e.g. Employment service of Slovenia, University Medical Centre Ljubljana, Health Insurance Institute of Slovenia and Radio - Television Slovenia the employment rate of disabled was 3 to 4 per cent. Therefore we think there is still a good chance to employ more disabled people in the public administration/public sector with redefined state policy and measures.

We are of the opinion that by implementing the new proposed policy for the employment of disabled whereby there would be greater financial incentive for the employed disabled and also encouragement for employment to those disabled who are capable for work but do not search for job or are receiving unemployment allowance, the Ministry could make a significant impact on the labour market with the message that work in the framework of active employment policy of the state pays off for the disabled and is well awarded. Payment for work of employed disabled in Slovenia must be better rewarded than state incentives for disabled who are not willingly to seek job and want to stay unemployed - passive attitude. During our audit we also learned and tried to encourage our audited entities that there are a lot of possibilities for introduction of some new modern best practices from some EU countries i.e.: transforming disability into ability

for work - promoting ability for work, early social enterprises for disabled, where social partnership with at least 40 per cent of employees is foreseen and some benefits for the company are possible (reinvestment of retained profit, exemption from payment of pension and disability insurance contribution will stay in the company).

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During our audit we also learned and tried to encourage our audited entities that there are a lot of possibilities for introduction of some new modern best practices from some EU countries i.e.: transforming disability into ability for work - promoting ability for work, early intervention when disability is recognized - ex ante approach with medical doctors, client oriented vocational rehabilitation, outplacement for job seeking, management by objectives, new modern social entrepreneurship principles for employment of disabled, state workshop centres for training and education of disabled, building partnership; focused and fast response with new programmes to maintain working and health conditions of disabled etc., which could be subject of further considerations if feasible/possible for audited entities to implement them etc.

We are of the opinion that the Ministry of Labour, Family and Social Affairs as a proposer of regulations, policy-maker, initiator and coordinator for the introduction of different modifications and improvements, could together with other institutions promote and coordinate the introduction, development and implementation of new policies, programmes and measures in the state. In this way, it would be easier for the various institutions to achieve with a coordinated approach and set objectives a better synergy and contribute with more efficient and effective measures to the increase of employment of disabled in the state.

We also finally assessed that the Ministry of Labour, Family and Social Affairs with the entire combination of implemented services of vocational rehabilitation under Rehabilitation and Employment of Disabled Act as well as programmes of active employment policy at the Employment Service of Slovenia and implemented quota system through the Fund for the Promotion of Employment of Disabled effectively contributed to the preservation of about 33.000 workplaces for disabled and about 1.770 additional yearly employment of disabled in the state, in spite of the shortage of workplaces in the labour market due to economic crisis and due to 702 average yearly dismissals of disabled.

Audit title

The employment of disabled persons 2006-2009, assessing the impact of the scheme of reductions in social contributions.

The audit objectives¹

The main objective of this audit has been to analyze the evolution of the employment of people with disabilities (as workers in open labour market companies and in sheltered centres or as self-employed workers) during the period 2006 to 2009, assessing in particular the impact of the scheme of reductions of social contributions that were in force during this period¹⁴. This scheme applied by ordinary companies, sheltered centres and self-workers was significantly changed in 2006 by means of the Law 43/2006.

The audit scope and audited entities

For the purpose of the audit the evolution of the employment of disabled people was analyzed:

- The disabled population in Spain.
- The current scheme of reductions in social contributions.
- The makeup or structure of the unemployed disabled people applying for a job in the period and its evolution.
- The main features of hiring of disabled people in the period and its evolution.
- The amounts of reductions applied by employers and self-employed workers and the disabled people affected by this measure during the period, considering the different possibilities of the actual scheme.

The audit approached both: demand of employment of disabled people and their hiring, in order to establish: whether they are identified as such; the makeup or structure of the unemployed and the relationships between unemployment and hiring of disabled persons.

14. Different schemes of reductions in social contributions have been in force over the period applied to other groups with special difficulties regarding entering the job market as people over 45 years old, women, the young, etc.

The audited period covered the years 2006 through 2009.

In Spain, the group of disabled persons is one of those with higher rate of unemployment, they are less skilled and they receive lower wages.

Main finding and recommendation

referring to the determination of the group of people with disabilities.

- Various bodies and public authorities relating to persons with disabilities have records with information that is structured in each case on its own objectives and according to the activities developed by each of them. Thus, it does not exist a global register including all Spanish disabled people. To make an approach to its global number we have used the data of a survey carried out by the Spanish Institute for Statistics in 2008. According to it, 1,482,100 people from 16 to 64 years old had reported to be disabled, that is the 4.85% of the total population of this age group.
- Spanish authorities would implement a comprehensive and complete register for all people that have been previously qualified as a disabled person by different bodies or public authorities. Setting up a comprehensive register would help public authorities to use this information to implement regulations, making decisions, giving guidance, etc.

Main findings and recommendations

referring to disabled people applying for a job and to their employment or self-employment.

- Individuals registered in public offices as disabled job seekers accounted for an average of 2.8% of total unemployed (disabled and not disabled) in the period 2006-2009. At the same time, persons with disabilities employed by companies and sheltered centres accounted for only 0.5% of those recruited during the period 2006-2009. Both rates are lower than the rate already mentioned of the disabled population between 14 and 65, which is 4.85%.
- Among the disabled job seekers, the rate of men was higher than the rate for women (53% and 47%, respectively). Job seekers are mainly people between 25 to 44 years old (up to 45.7%); 64.6% of the total had

completed a course of secondary education and 77.7% had a level of disability between 33% to 64%.

- Between the years 2006-2009, employers concluded different kinds of contracts with disabled people that allowed reductions in their social contributions in 96.0% of them. Out of them, employers had applied the specific envisaged reductions as a disabled person in a 97.7% of the contracts.
- The rate of employment of disabled people stood at only 0.5% of the total employment (of disabled and not disabled people) in the period. Out of the total, men with disabilities accounted for an average of 62.9%, while disabled women represented only the remaining 37.1%.
- Carrying out the audit we could verify the influence of an external element: the current economic crisis. Rates of employment of disabled people have dropped (as well as the non disabled) despite the changes improving the scheme of reductions.
- Thus, considering the different kinds of contracts that allow reductions of employer's social contributions, the number of disabled people employed have increased in all groups in 2007 and in some in 2008 but it dropped in all of them in 2009, although were still higher than those of 2006.
- However the number of self-employed workers that applied reductions increased substantially, exactly 256.39%, from 2006 to 2009 and the reductions amounted to 345.95%.

- Among employed people, those younger disabled who were under 24 years old, those ones older than 55, less skilled -with low vocational training especially under secondary studies- and the severely disabled ones reached the lower rates of employment.
- Sheltered centres – there were only 2,028 centres in 2009- played a very important role as they gather up to 42,8% of the hired disabled persons in the period.
- These findings show a low level of activity of disabled people as job seekers and as employed people.
- In this context, and because of the current economic crisis, it would be appropriate to maintain the reductions of social contributions, especially those contained in Law 43/2006, as an incentive to build up or keep the rate of employment of disabled persons, including self-workers, as they are one of the most at risk of exclusion from the labour market groups.
- Public authorities should analyze why women show lower rates as job seekers and as employees, and then they must try to adopt new measures aimed at increasing their interest in joining the labour market in order to increase their recruitment.
- Public authorities should analyze and adopt new measures aimed at increasing the employment of those groups of disabled people already mentioned with lower rates of employment among them.
- Public authorities must continue analysing in depth the reasons why ordinary companies have a lack of interest in hiring disabled people.

7.2.9. THE SWISS FEDERAL AUDIT OFFICE

Audit title

Professional integration of persons with disabilities: Evaluation of the measures applied within the Federal Administration.

The audit objectives

The audit focuses on evaluating the effectiveness of the programmes and measures aimed at facilitating the professional integration of disabled people within the Federal Administration (public sector, federal level only). The SFAO concentrated its audit on the implementation and effectiveness of the various new instruments devised

by the Federal Administration to facilitate the continued employment or reintegration of employees with impaired health. More specifically, the following aspects were analysed:

- Coherence between policy objectives and the professional integration measures introduced for the Federal Administration;
- Implementation (coordination and homogeneity) of the measures for the federal workforce;
- Potential improvements to the existing instruments.

The audit should also serve to compile a set of previously unavailable figures and statistics on professional integration within the Federal Administration.

The audit scope and audited entities

Two data-gathering techniques were used:

1. To determine existing practices and measures used to reintegrate employees following an illness or accident and to find out how these measures are perceived by those concerned, a questionnaire was sent electronically on 16 August 2010 to all HR Managers within the various federal offices (n=66). Of these, 62 administrative units replied to the survey, corresponding to a response rate of 94%.

2. In the second stage, 16 qualitative interviews and a written survey were conducted with the help of two private consulting firms¹⁵ on individuals with impaired health to learn about their various experiences (43 out of 52 people replied to the written survey, producing a response rate of 83%).

Key findings

The Federal Administration, with some 36,000 people on its payroll, is one of Switzerland's biggest employers. Under the Disability Discrimination Act (in effect since 2004), the Confederation is required to offer equal employment opportunities to the disabled and to serve as a role model in this respect, particularly in its recruitment policy. With the fifth revision of the Invalidity Insurance Act in 2004, the emphasis was placed on rehabilitation rather than disability benefits, also in terms of insurance, and specific measures for professional reintegration were added to the list of services covered. The Evaluation included a comparison with the situation of professional integration at the Swiss Federal Railways, which is also subject to the Disability Discrimination Act.

The Federal Office of Personnel (FOPER) offers the administrative units two instruments for concrete implementation of the legislation. The first of these is operational case management, which includes early detection and early intervention as well as the internal case management of the Federal Administration's personnel and social counselling service. The other measure available is a system of financial incentives, which allocates funds

earmarked for special personnel categories (Euro 9.5 million a year) to encourage employers to hire individuals with disabilities. However, these two measures are not yet incorporated into a programme that defines the

objectives, indicators and resources for professional integration and clarifies the responsibilities and processes. Furthermore, the overall framework is vague, with no individual office or body combining the tasks and instruments of professional integration. Unlike the Federal Administration, the Swiss Federal Railways has, due to its centralised structures, a group-wide strategy with mandatory criteria and requirements.

Successful reintegration, but few employments of disabled persons

In the units for which the SFAO received data (~97%), some 290 employees have a health impairment, corresponding to 0.85% of the total federal workforce. Compared to the Swiss Federal Railways, the results of reintegration measures of employees becoming disabled are good, with Federal Administration staff returning to work in most cases. Only 12% of cases required termination of employment. As a general trend, the number of Federal Administration employees receiving disability benefits has fallen since 2005. However, implementation of the measures has revealed that certain aspects remain unclear and that coordination with Invalidity Insurance is not as smooth as it could be. There is a general sense of uncertainty regarding the use of appropriate measures. Early detection, in particular, is not applied consistently. As to hiring new persons the results are weak. Simply 19 persons with disabilities obtained permanent employment in 2008 and 2009. There is room for improvement for the Federal Administration in terms of being a role model.

The recommendations drawn are as follows:

The SFAO recommends that FOPER formulate a plan for the professional integration of persons with disabilities and communicate this appropriately to the various target groups.

The SFAO recommends that FOPER set a hiring target with regard to equal opportunities for the disabled and demonstrate the financial incentives for the administrative units.

The SFAO recommends that FOPER revise the "Guide to operational case management" and train managerial staff and HR managers in its application.

15. BASS (Centre for Labour and Social Policy Studies) in Berne and Evaluanda in Geneva.

Within the scope of Parallel Audit of Programmes Aimed at Increasing the Employment of Disabled Persons (coordinated by Polish NAI), Turkish Court of Accounts studied on the Employment of Disabled People in Public Sector: the liabilities, authorities and activities of Turkish Employment Agency (TEA), State Personnel Presidency (SPP), Ministry of Education (MoE) and municipalities, particularly of Administration for Disabled People (ADP) as being the coordinator are elaborated on for the period 2005-2009. Results obtained through audit are organized under the titles of national strategy, arrangements for disability employment in public sector, vocational training and rehabilitation in the performance audit report.

National Strategy

Up-to-date data on the number, participation in labour force and unemployment rates of the people with disabilities is not available in Turkey. Lack of sufficient data on the disabled obstructs assessment on current practices as well as development of new strategies. Nonetheless, for the period of 2005-2009, there is no available strategic plan of relevant entities developed in the field of disability employment, and thus, it cannot be possible to determine the extent to which the objectives are achieved.

Arrangements for Disability Employment

Results obtained on the arrangements for disability employment, which is dwelt upon under the titles of employment and employment examinations are as follows:

Approximately two third of disabled civil servant cadres at public entities are vacant. This is called forth by the lack of sanctions on those non-abiding with the liability to employ disabled servant, the requirement of being at least a graduate of secondary education for almost half of the cadres allocated for disability employment and SPP's not monitoring and controlling the use of such cadres by entities. In addition, the fact that mentioned entities do not have country branches poses a negative impact on the employment of disabled people as civil servant.

Contrary to SPP, TEA, which is responsible for disabled worker employment in the public sector, has branch

offices at every province, experience in monitoring and controlling the disabled worker employment and adequate infrastructure.

TEA uses a matching-up system whereby the information received from disabled individuals and entities are compared; however, this matching is not sound, as the system does not include the qualifications and inabilities of the individual.

Exam system varies from civil servant employment to worker employment in the public sector. For civil servant employment, each entity holds its own exam. Inadequacy in the technical infrastructure and reluctance of entities impede opening civil servant employment exams. Worker employment in the public sector is, on the other hand, done through state personnel selection exam, which is the central examination system. However, questions are not classified in respect of disability groups, rather all the same. This places the orthopedically and visually disabled at an advantaged position against other disability groups.

Vocational Training and Rehabilitation System

In Turkey, the fundamental reason for why employers are reluctant to employ disabled personnel is insufficiency of their general and vocational training and inadequate qualifications. The vocational training and rehabilitation system in Turkey is designed and implemented for non-disabled people; thereafter, disabled people are tried to be integrated in this system.

Another dimension of the issue is the fact that such vocational training and rehabilitation services are designed with no consideration of labour market demands and local necessities and without any pre-assessment.

Therefore, vocational training courses organized by MoE and TEA have decreased effect on disability employment, solely contributing in the socialization of the disabled.

At municipalities, another role player in charge of vocational training of the disabled, regular vocational training courses are widespread, though there is almost no special vocational course aimed at the disabled.

Decreased educational level is stemming from improper educational models, and accordingly, uneducated individuals are not accepted in the labour market. Those who are able to overcome various challenges and receive education are faced with deficiencies in the exam system and unfair competition (caused by non-differentiation between

disability groups). What comes after the employment are such problems as improper positions assigned due to imperfect data, entities' reluctance and inherent practice of offering unskilled positions without due consideration of educational level, etc. As current problems are triggered by (or results of) one another, they need to be solved.

7.2.11. THE ACCOUNTING CHAMBER OF UKRAINE

Audit title

Implementation of State programs and measures in the area of vocational rehabilitation of disabled people

The audit objectives

The audit objective is to assess the implementation of selected state programs and measures targeted at vocational rehabilitation of disabled people, efficiency of utilization of earmarked State Budget funds and resources of the Fund for Compulsory State Social Insurance against Unemployment, as well as evaluate the response to conclusions and recommendations of the Accounting Chamber drawn upon the audit conducted earlier.

The main audit subjects are:

- Legislative, regulatory, and administrative acts (laws, decrees, orders, regulations, instructions and other documents) that regulate all processes in the field of vocational rehabilitation of disabled persons;
- Administrative decisions of the Labour and Social Policy Ministry of Ukraine (hereinafter – the Labour Ministry), the Disabled People Social Protection Fund (hereinafter – the Fund), the State Employment Service and other authorities with regard to the implementation of state programs and measures aimed at vocational rehabilitation of disabled persons;
- Funds allocated from the Special Fund of the State Budget under the Budget Program PECC (Program Expenditure Classification Code) 2507080 “Social, labour and vocational rehabilitation of disabled people” and means of the Fund for Compulsory State Social Insurance against Unemployment with respect to promotion of disabled people’s employment, their retraining and vocational training;

- Individual rehabilitation programs for disabled people, orders on employment of disabled persons;
- Budget documentations, statistical data, data of prime accounting documents, tender documentation, contractual documents, financial and operative statements.

Assessment criteria for efficient funds utilization include costs and number of created working places for disabled persons; number of disabled workers; number of employed disabled persons funded from the State Budget; compliance of disabled person's working conditions with their individual rehabilitation programmes; number of people with disabilities who passed vocational training and were employed; performance effectiveness of the Labour Ministry’s rehabilitation centres; justification of the State Budget funds for the implementation of vocational rehabilitation programmes for disabled persons.

The audit scope and audited entities

The audited entities are the Labour Ministry, the Ministry of Public Health (off-site), the Fund and its Kyiv City Office, the State Employment Service, the Kyiv City Employment Service, the Training and Manufacturing Enterprise No.3 of the Ukrainian Association of Blind, other enterprises, institutions and organisations (off-site) that use funds for carrying out labour and vocational rehabilitation measures for disabled persons and observing statutory employment quota by them.

Audit title

Implementation of programmes aimed at increasing the employment of disabled persons.

Audit objectives

The objective of the audit was to assess the actions undertaken within implementation of the programmes financed from the State Fund of Rehabilitation of Disabled Persons (PFRON), aimed at professional activation of the disabled.

This objective was to be attained by examining whether the said programmes supported activation of disabled persons, whether public funds were spent efficiently in accordance with their allocation and obligatory procedures, and whether the disabled persons seeking job had the opportunity to raise their vocational qualifications by using the training organized by poviats labour offices.

Scope of audit and audited entities

The audit was related to, among others: the issue of reaching the ratios of the employment of disabled persons, the principles of preparation, implementation and monitoring of the programmes, the correctness of their implementation and the use of the resources from the PFRON.

The audit covered 34 entities, including the Office and 6 branches of the PFRON, 12 poviats labour offices, 14 participants in the programmes and the Police Headquarters.

Key findings

In the years 2007 – 2010, the PFRON co-financed five targeted programmes to support activation of disabled persons and the tasks assigned to non-governmental organizations under the Act on vocational and social activation and employment of disabled persons. Programmes were implemented by the Office and Branches of the PFRON and poviats labour offices. The majority of the audited programmes were designed

outside the PFRON, and its role was often limited only to realisation of the programmes. There was also no sufficient analysis of needs that these programmes were to satisfy.

During the implementation of the programmes, there were cases of procedural non-compliance or incomplete performance of the duties resulting from concluded agreements both, by the institutions mandating programmes implementation and the beneficiaries of the funds. The audit showed that in a nearly half of the audited entities (40%) there were cases of infringement of the procedures obligatory for individual programmes or non-fulfillment of the provisions of the concluded agreements. In addition, certain activities of the PFRON, which allocated resources for the implementation of the programmes aimed at increasing the employment of disabled persons, were assessed as non-compliant with the criterion of integrity, because they undermined the beneficiaries' trust. These were, among others, the following:

- a change in the rules of cooperation during the performance of long-term agreements concluded with the beneficiaries within the programme called Partner, while these agreements were meant to serve as the guarantee of financial aid to the PFRON, aimed at maintaining the continuity of the actions undertaken by organizations from outside the public finance sector,
- concluding agreements during the performance of tasks or after their completion,
- reduction of amounts granted during the implementation of projects,
- making settlements with an even three years' delay.

In consequence, certain organizations withdrew from cooperation with the PFRON.

An important problem with evaluation of the programmes supporting employment of the disabled concerns the lack of clearly defined and measurable goals for particular tasks, and the way that assessment indicators for their implementation are constructed. For one of the audited programmes called Trener Pracy (Job Trainer), the objective was formulated in an immeasurable and imprecise way. So it was impossible to determine the extent of its implementation, and it posed a risk of

incurring unnecessary expenses. Moreover, the descriptive definition of indicators of programmes implementation (e.g. Partner), made it impossible to compare them in particular categories of tasks and projects.

The problems related to evaluation are gaining importance in the context of insufficient efficiency of the programmes and tasks. The implementation of the verification system for the efficiency of individual projects is particularly important in the light of the results of the preliminary evaluation of the Trener Pracy programme, which indicated low project effectiveness. As a result, only 5 projects were found to have good results for moderate price and can be deemed "matching programme assumptions" (14% of all implemented projects). On the other hand, almost every second project achieved "poor results" (including 10 projects at low cost and 4 at high cost). At the beginning of the programme implementation, because of its pilot character, the beneficiaries were left with considerable freedom of action, which led to significant disproportions in the amounts of outlays incurred per 1 participant in the programme and in the length of the average time of support for 1 beneficiary. The cost in one organization was even ten times higher than in another.

There were also difficulties with establishing the cause and effect relation between the implemented programmes and the situation of disabled persons on the labour market. One of the reasons for the difficulties was the problem with monitoring of the persons who participated in the programmes. Because of that, it is more difficult to assess the success of the project. It was also difficult to assess the effectiveness of job consultancy, because data on the number of persons who got a job, undertook training, education or another type of professional activation as a result of job consultancy is not collected. It would be very costly and difficult to organize the monitoring of people who used such services one time only.

In Poland, as a result of the agreement of the Prime Minister and the Government Plenipotentiary for Disabled People, within the campaign promoting employment of disabled persons, it is recommended that job advertisements for posts in the civil service contain incentives for disabled persons. It does not limit the competitiveness of recruitment, but it shows that the institution is open to the disabled.

Despite the efforts made to adapt buildings and facilities for people with disabilities, there are still functional barriers which hinder access to offices for the disabled. Even if the rooms where customers are served have been adapted, there were no facilities for the disabled in other rooms. So such workplace cannot be considered friendly for the disabled. Serious architectural barriers have been found in 57.1% out of 28 offices inspected, while in 28.6% minor shortcomings have been found that do not pose a greater obstacle to people with disabilities.

Recommendations:

Develop effective methods to compare the effectiveness of individual projects implemented by PFRON.

Comprehensive analysis of past experience in the field of implementing programmes to enhance their effectiveness.



Prof. Valeriy Dimitrov
President of the National Audit Office
of the Republic of Bulgaria



František Dohnal
President of the Supreme Audit Office
of the Czech Republic



Prof. Dr. Dieter Engels
President of the Federal Court of Audit
of Germany



Tanja Tanevska
General State Auditor of the State Audit Office
of the former Yugoslav
Republic of Macedonia¹




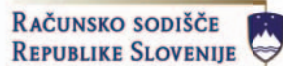
Jacek Jezierski
President of the Supreme Audit Office
of the Republic of Poland




Mircea Popescu
Vice - President of the Romanian
Court of Accounts




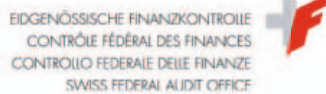

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Ján Jasovský
President of
the Supreme Audit Office
of the Slovak Republic

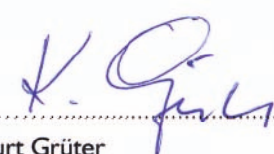



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Dr Igor Šoltes
President of the Court of Audit
of the Republic of Slovenia

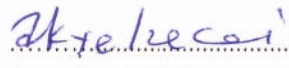



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Manuel Núñez Pérez
President of the Spanish
Court of Audit





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Kurt Grüter
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Office




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No. 37-512/1

Skopje 18.05.2011

Mr. Jacek Jezierski
President of the Supreme Chamber of Control and
EUROSAI Steering Committee
P.O. Box P-14
PI 00-950 Warszawa 1, Poland

Dear Mr. Jezierski,

Hereby, I declare that the State Audit Office of the Republic of Macedonia agrees with the last version of the Joint Report on the Cooperative Audit of Programmes/Measures Aimed at Increasing the Employment of Disabled Persons, which has been agreed following the 3rd Meeting of the representatives of the WG on Cooperative Audit of Programmes Aimed at Increasing the Employment of Disabled Persons, held in Warsaw on 19 April 2011, and later presented by email of 5 May 2011.

With this Letter the State Audit Office of the Republic of Macedonia becomes a signatory to the final text of the Joint Report on Cooperative Audit of Programmes/Measures Aimed at Increasing the Employment of Disabled Persons, and will be present at the Signing Ceremony in Lisbon during the VIII EUROSAI Congress.

However, I declare that the Republic of Macedonia does not accept the denomination used for our country in the above-mentioned document, having in view that the constitutional name of our country is the Republic of Macedonia.

Sincerely yours,

Tanja Tanevska
General State Auditor

