



Concluding management letter

on the

implementation of the “Sustainability Action Programme” by the Federal Ministry of Education and Research

addressed to the
Federal Ministry of Education and Research

The present management letter comprises the concluding audit findings issued by the German SAI in accordance with Article 96 (4) sent 1 Federal Budget Code. A decision on its disclosure is reserved to the German SAI.

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Bonn, 12 October 2020

0 Executive summary

In 2010, the federal government adopted the “sustainability action programme” (action programme). The action programme targets all bodies and entities of the direct federal administration and assigns specific activities to eleven areas. The action programme is part of Germany’s national sustainable development strategy and aims to help reduce greenhouse gas emissions and the government’s use of resources.

We audited the processes used by the Federal Ministry of Education and Research (Ministry) in implementing the action programme within the Ministry and (authorised) project executing organisations. We communicated our audit findings to the Ministry on 27 May 2020. The Ministry sent its comments on our findings on 7 September 2020. Paying heed to these comments, we confirm the following key findings as final:

- 0.1 The Ministry failed to adequately manage the implementation of the action programme. The Ministry does not have a comprehensive knowledge of the steps required to implement the action programme and the steps actually carried out within its remit. The Ministry did not select and prioritise the activities relating to sustainability in government operations according to their relevance and impact on target achievement. (sub-paragraph 2)
- 0.2 The Ministry did not involve all relevant organisational units in selecting and implementing the various activities promoting sustainable development. The Ministry also failed to establish bodies having central responsibility for coordinating the implementation of individual activities and pushing it forward. (sub-paragraph 2)
- 0.3 The Ministry failed to systematically observe sustainability aspects in conducting procurement processes. For example, the Ministry forwent observing such aspects in running a tender to select project executing organisations. Furthermore, the Ministry did not provide appropriate training to its staff on sustainable procurement processes. (sub-paragraph 3)
- 0.4 In addition to that, the Ministry does not have an overview as to whether and to what extent the recommendations for action made in the guidelines on organising and implementing sustainable events falling within its remit have actually been complied with. The Ministry

is therefore only in the position to provide detailed information about isolated cases. (sub-paragraph 4)

- 0.5 Regarding the action programme, the Ministry failed to set targets for its own departmental remit. Moreover, the Ministry did not evaluate the implementation of the action programme and did not adequately review its reporting for the monitoring report. The reporting on the implementation of activities nos. 6 and 9 presented too positive a picture. (sub-paragraph 5)
- 0.6 The Ministry did not involve its (authorised) project executing organisations in implementing the action programme. Even though the project executing organisations are not part of the direct federal administration, the Ministry should have ensured that the federal funds spent via the project executing organisations contribute to the success of the action programme. (sub-paragraph 6)
- 0.7 As to the action programme, the Ministry should
- set targets for its own departmental remit and perform an evaluation at regular intervals;
 - get a comprehensive overview of the major activities falling within its remit;
 - select and prioritise individual activities according to their relevance and impact on target achievement;
 - entrust a central body with managing, controlling, and supervising the implementation within the Ministry; and
 - systematically observe sustainability aspects in conducting procurement processes – also within the project executing organisations.
- 0.8 In its comments, the Ministry acknowledged that the implementation of the action programme did not fully meet progress expectations in all areas. The Ministry pledged to step up its sustainability efforts. To this effect, the Ministry intends to initiate targeted changes.

0.9 We believe that the action announced by the Ministry is a step in the right direction. However, further steps are required. We therefore call for action that reaches beyond the steps already pledged.

