



Inspectie van het Onderwijs
Ministerie van Onderwijs, Cultuur en
Wetenschap

Saba Educational Foundation

(Automatic translation from the original
text of the report in Dutch)

**Specific investigation into the
Board**

Date adopted: 14 October 2024

Summary

Reason for the investigation

Between November 2023 and August 2024, the Education Inspectorate conducted a specific investigation at the Saba Educational Foundation (hereinafter: SEF), of which the Saba Comprehensive School (hereinafter: SCS) is a part. The investigation was started as a financial investigation in response to various financial signals that from November 22, 2023. During the execution of the investigation, the investigation was expanded to include the actions of the board. The reason for this is that we received signals from various sources about the management from the board and the influence this has on the school. In the period from 9 to 15 April 2024, part of the research was carried out on location (Saba). In the period that followed, desk research was carried out on the basis of accountability information by the Board. The research is carried out on the basis of Article 15 of the WOT (Education Supervision Act).

Board: Saba Educational Foundation

Board number: 21342

Purpose of the study

The aim of the investigation is to determine whether the board guarantees the (financial) continuity and quality of education at the SCS. We want to get an answer to the following main question:

Is there a sound policy by the board that guarantees the continuity and quality of education?

Conclusion

The conclusion of the investigation is that there is no sound policy on the part of the SCS board. The board is unable to guarantee the continuity and assurance (of the quality) of education at the SCS. The way in which the board has fulfilled its role from 2022 and is still fulfilling it at the moment has a negative effect on the continuity and quality of education at the school. There is no sound financial management. We therefore note that there has been a serious administrative shortcoming and we therefore speak of maladministration by the administration.

Structure of the board does not meet the requirements

The board does not carry out its duties as it should carry out its duties. The board is not set up as required by law. Also, the board is not set up as it is according to its own

statutes. For example, the board consists of too few board members and the functions within the board are not properly distributed and separated. In addition, in the period between August 2022 and March 2024, the board has assumed the tasks and responsibilities of the executive part of the board outsourced to the Executive Director. This is not possible according to the law and its own articles of association.

Between August 2022 and March 2024, the board functioned as a single board, without the legally required division of tasks between the executive part and the supervisory part of the board. Despite the fact that the board has indicated in previous annual reports that it adheres to the Good Governance Code of the VO Council, we see that this is not the case. The agreements included in the Code of Good Governance, including how the executive part and the supervisory part relate to each other and the rules regarding (possible) conflicts of interest, are not complied with. Nor is it explained why this is not happening. Since 31 January 2023, the board no longer has board members who have been formally and correctly appointed as a supervisory part of the board.

There is a lack of control over the quality of education. Until 1 March 2024, the executive part of the board relied entirely on the working methods and actions of the executive director. The executive part of the board has no insight into what is going on at the school, what needs there are and what challenges the school is facing. As a result, the board is unable to make adequate adjustments. The executive part of the board does not take sufficient responsibility for the proper management of the school and the monitoring of quality. The board has not drawn up a vision and ambitions and there is no detailed policy. The board is insufficiently involved in the developments in the field of (the quality of) education at the school. The executive part of the board does not have a direct view of and does not directly control the quality of education. For example, there is a lack of a targeted (multi-year) budget, in which the board clearly shows how it uses the school's money to give substance to this vision and ambitions. Upon the resignation of the Executive Director on 1 March 2024, the executive part of the Board transferred the duties to

the principal of the school. However, this is not formally laid down in a management statute. In this way, the board replaces the responsibility of the executive part of the board with someone else, while it should lie with the board and cannot simply be transferred.

Financial continuity is threatened

The financial continuity of the school is at risk as a result of of the policy pursued by the board. The executive part of the board has very limited insight into the school's income and expenses . The ambitions of the executive director were leading for the decisions that were made until 1 March 2024. During that period, the executive part of the board also had no insight into the financial management of the school. The board was informed by the executive director when it came to the finances, but had no insight into the income and expenses. The board did not ask for sufficient accountability. The research shows that by no means all expenditures contribute to providing good education at the school. Because too much money has been spent, there is a situation where the board will no longer be able to meet its financial obligations by the end of 2024 if no action is taken. The school is technically bankrupt at that time. This means that by the end of 2024, there will not be enough money in the bank account to pay for all of the school's fees. This also means that if, for example, it turns out that improvements in the quality of education are necessary or that there is a great need for development among teachers, no money will be available for this.

Lack of internal oversight

As of January 31, 2023, there will be no supervisory part of the board. As a result, there was not enough critical monitoring of the functioning of the executive part of the board. It also lacks insight into the legality and efficiency of expenditure. As a result, the executive director and the executive part of the board have incurred expenditures for which they cannot account for themselves and for which it is insufficiently clear how the expenditure contributes to the quality of education in a targeted manner. There is also a lack of a system in which internal risks are mapped out and in which it is examined how these risks should be responded to from a supervisory point of view. It

The executive part of the board could not explain what concrete steps have been taken from 31 January 2023 until now to get the role of the supervisory part of the board fulfilled again.

Board does not contribute sufficiently to a positive school culture
The board does not sufficiently ensure a school culture in which staff feel safe and accepted. This is because the board does not play a connecting role within the school and does not communicate sufficiently with staff and parents. The board should show exemplary behavior to work together with school management, teachers and support staff on good education in the interest of all students on Saba. Because the board is not open about policy choices and developments in the board, employees do not feel seen and heard. This while they are concerned about the situation at the school.

Maladministration

The results of the investigation mean that we speak of mismanagement by the board (Article 3.38, first paragraph of the Secondary Education Act 2020, hereinafter: WVO 2020). The board does not manage the school's assets sufficiently, which means that the continuity of education is not guaranteed. We also conclude that the neglected the financial management and administration of the foundation. The board cannot indicate what money has been spent on, whether the items that have been purchased have been received and how the purchase contributes to education at the school.

Continuation

The Inspectorate informs the Minister of the conclusions of the investigation. The Inspectorate intensifies supervision. This means that we make targeted improvement agreements with the board and closely monitor whether the agreements are being complied with. The board will be placed under appropriate financial supervision. The Inspectorate will conduct a remedial investigation within one year of the adoption of the report. The identified administrative shortcomings must then be and the board must comply with the law again. An overview of the repair orders and what the intensive supervision of the inspectorate looks like can be found in section 3.3 of this report.

Glossary

Due to the complexity of the (administrative) situation we encountered at the SCS, it has been decided to add a glossary of terms prior to the substantive elaboration of this report, in which it is explained as much as possible which definition is used for one or more of these several people.

Board:

SCS is a one-tier board. This means that the entire board consists of the executive part and the supervisory part of the board.

Executive part of the board:

The executive part of the board is responsible for the day-to-day running of the school. The executive part of the board, together with the supervisory part of the board, forms the entire board. This mandatory separation between supervision and management is regulated in Article 3.1 of the Secondary Education Act 2020 (hereinafter: WVO2020). In the period from July 2022 to March 2024, the executive director (see later in the glossary for an explanation of this position) fulfilled the role of sole executive director in practice. The articles of association do not allow just any authority of the board to be assigned to someone else.

Supervisory part of the board:

The supervisory part of the board is responsible for overseeing how the executive part of the board fulfils its role and function. The supervisory part of the board, together with the executive part of the board, forms the entire board. This mandatory separation between supervision and management is Article 3.1 of the WVO2020. In the period from July 2022 to March 2024, when the executive director was in office, the supervisory part of the board together with the executive part of the board actually fulfilled the role of supervisor, while this is not regulated in the articles of association and cannot be done.

Main:

The principal is the principal of the school. The board may delegate part of its statutory duties and powers to a director. However, this must be done in the way that is the case in the

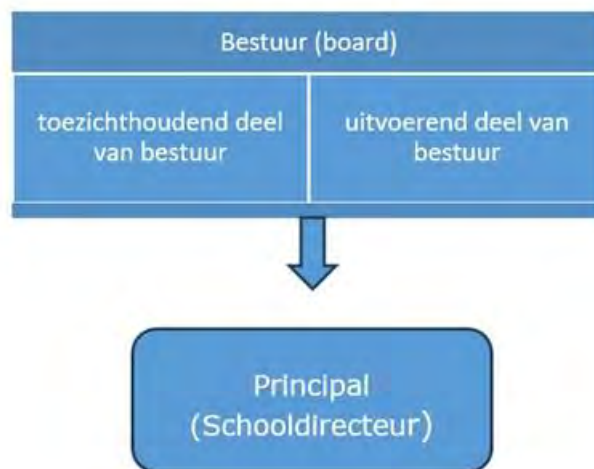
described in the law. In that case, this must be laid down in a management statute.

Executive director:

Literally translated, the executive director of the school. In office from July 2022 to March 2024. The executive director is not a member of the board of SCS. The articles of association do not provide for the possibility of appointing an executive director. The articles of association also do not allow for just any authority of the board to be assigned to someone else

For the overview, we add a visual representation of the situation as it should be according to the articles of association and what the situation was like when the executive director was in office.

According to the statutes:



The board may choose to appoint an executive director , but this is not a position that exists under the articles of association. As a result, the executive director cannot simply fulfil tasks and responsibilities that should actually lie with the executive part of the board.

Factual situation in the period from August 2022 to March 2024:

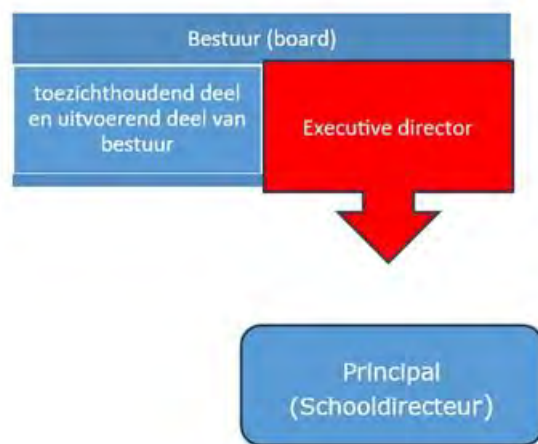


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1. Design of the study

In the specific investigation into the research questions included in section 1.3, we focus on the actions of the management board and the supervisors. To answer the research questions, we researched the independent foundation that

SCS and to the administrative and financial interconnectedness of the SCS and the primary school: Sacred Heart School (hereinafter: SHS).

The Inspectorate conducted an investigation in the period from November 2023 to August 2024. In view of the nature and extent of the signals and in order to arrive at the most complete picture possible that does justice to the current situation at the school, she carried out part of this research on location in the period from 9 to 15 April 2024.

In order to gain insight into the actions of the board and the supervisors and how this translates into safeguarding the quality and continuity of the SCS, the following research activities were carried out:

- Analysis of articles of association, management statutes and related documents;
- Analysis of board appointments ;
- Analysis of SCS annual reporting;
- Analysis of agreements;
- Analysis of (general ledger) administration and associated documents;
- Discussions with the executive part of the board of SCS;
- Interviews with the executive director of SCS;
- Interviews with the school management of the SCS;
- Discussions with the participation council (representative of parents, staff and students)
- Conversations with teachers;
- Interviews with SCS's cooperating financial advisor ; and
- Discussions with the Public Entity of Saba.

The research in the field of finance is limited to the period from 1 January 2022 to 31 March 2024.

1.1 Background

On Saba, education is provided by a primary school , SHS, and a secondary school, SCS. These schools each fall under a separate board: SCS falls under SEF and SHS falls under the Catholic Education Saba Foundation (SkoSaba). Since August 2022, the two boards have intensified their collaboration with the aim of merging both schools. In anticipation of that merger, a situation has arisen in which the persons who sit on the board of and work for one board (also) perform work for the other board.

In November 2023, the inspectorate visited both schools. A quality survey was carried out at the SCS (date of adoption: 15 February 2024). The aim of this is to investigate whether the quality of education meets the legal requirements. During this quality review,

did not receive any signals from the school or the board that indicated possible problems. In view of current developments, it remains to be seen to what extent the findings of the past can still be upheld.

As of November 22, 2023, various signals have been received. Verification of these signals initially led to the announcement of a financial investigation at the end of February 2024. In response to further signals, which also concern the quality of education, and verification thereof in the period from December 2023 to February 2024, it has been decided to further expand the ongoing investigation. This has led to this investigation into the actions of the board. With this research, we will map out whether the board fulfils its tasks in the right way and what the effect is on the quality and continuity of the education that the students receive from the SCS.

1.2 Purpose of the study

The purpose of the study is to determine whether the board guarantees the (financial) continuity and quality of education at the SCS on Saba. In addition, the research must provide insight into the role fulfilment and actions of the board and the supervisors and the influence of this role on the quality of education and continuity. The research in the field of finance is limited to the period from 1 January 2022 to 31 March 2024.

1.3 Research questions:

The research is conducted on the basis of a main question and a number of sub-questions. The main question is as follows:

Main question

- Is there a sound policy by the board that guarantees the continuity and quality of education?

This main question is divided into eleven (11) sub-questions:

- Does the competent authority ensure the continuity and assurance of (the quality of) education at the school?
Ensuring the quality of education is in any case understood to mean compliance with the regulations laid down by or pursuant to the law and the implementation of the quality assurance system. Relevant legislation for this sub-question are

Article 2.87 in conjunction with Article 2.91, Article 2.88, paragraph 2, part c, and Article 2.88 2.89 WVO2020.

The description of the quality management system shall in any case include ensuring :

- ensuring that pupils can go through an uninterrupted development process and that education is geared to the progress in pupils' development
- identifying measures needed for improvement.

- Does the board ensure a well-governed school with a separation between the functions of the board and the supervision thereof, and with a lawful administration and management? And what is the impact of this on the quality of education (Article 2.87 WVO2020)? Relevant legislation for this sub-question is Articles 2.87 in conjunction with Article 2.87 of the Code of Civil Procedure. 3.1, first paragraph, WVO2020.
- Does the competent authority ensure that the functions of management and internal supervision of the board are separated in a functional or organic sense? Does the internal supervisor function independently of the board? Relevant legislation for this sub-question is Article 3.1, paragraph 2, WVO2020.
- Does the internal supervisor supervise the performance of the duties and the exercise of the powers by the management board and does the management board provide advice? And what is the impact of this on the quality of education (Article 2.87 WVO2020)? Relevant legislation for this sub-question is Article 3.3, paragraph 1, WVO2020.
- Does the board ensure a school culture in which students and staff feel safe and accepted? Relevant legislation for this sub-question is Article 2.87 in conjunction with Article 2.2, second paragraph, WVO2020.
- What is the financial position of Saba Educational Foundation per 31/1/2024? Relevant legislation for this sub-question are Articles 5.43a and 5.46 WVO2020.
- Are there threats to financial continuity as a result of the policy pursued and do they affect the continuity of education? Relevant legislation for this sub-question is Article 5.43a in conjunction with 2.87 WVO2020.
- Does the competent authority manage the resources of Saba Educational Foundation in such a way that the continued existence of the school and thus education of a sufficient quality is ensured? Relevant legislation for this sub-question are Articles 5.43a and 5.46 WVO2020, Article 18 of the Funding Decree WVO2020 and RJO.
- Is there sufficient financial guidance within the Saba Educational Foundation? Relevant legislation for this sub-question are Articles 5.43a and 5.46 WVO2020, and the RJO.
- How does the board manage to achieve the goals (both financial and quality) set by the board and the financial resources it has available for this? Relevant legislation for this sub-question are Articles 5.43a and 5.46 WVO2020, and RJO.
- Is there adequate governance? Relevant legislation for this sub-question are Articles 3.1, 3.2 and 3.3 WVO2020.

1.4 Laws and regulations

For the legal framework of this research, reference is made to Chapter 2 of this report. This chapter deals with the different

subjects of the research. For each topic, a brief explanation is given of the laws and regulations most relevant to this specific research.

1.5 Reading guide

Chapter 2 describes and assesses the research findings on the structure of the SCS and the way in which the organisation is managed (governance). Chapter 3 contains the assessments and final conclusions of the research based on the main and sub-questions and the agreements on follow-up supervision.

During the investigation into (the board of) the SCS, a suspicion arose that the executive part of the board is seriously failing in what can be expected of it. In addition to the research questions (see section 1.3), this was a reason to investigate whether there were serious administrative shortcomings. This is also known as maladministration. What constitutes maladministration and why the Inspectorate concludes that maladministration exists in this case is explained in Chapter 4.

Chapter 5 contains the board's response to the investigation and the report.

2 . The administrative and (financial) administrative organisation of SEF

This chapter describes the research findings on the structure of the SCS and the way in which the organization is managed (governance). We will first describe our research findings per topic. After that, the conclusions to which this leads are explained for each part of the organization.

A distinction is made between the period until 1 March 2024 (the period in which the executive director was employed) and the period after 1 March 2024 (the period after the departure of the executive director). This is because the findings and conclusions change in certain areas, depending on the period being assessed. At the same time, this may mean that parts of the conclusions recur for both the period of the executive director and the period after the executive director.

2.1. Administrative organisation and legal framework

The SEF is a separate legal entity that maintains a school . The SEF is therefore a competent authority within the meaning of the education legislation. Under this legislation, the board must consist of an executive part of the board, which is responsible for the day-to-day running of the school. In addition, the management board must consist of a supervisory part of the Governance, which should oversee how the executive part of the board fulfils its role and function. This mandatory separation between supervision and management is regulated in Articles 3.1 and 3.3 WVO2020.

SEF's articles of association (2017) state that the foundation 's board must consist of a minimum of three and a maximum of five members. The board consists of an executive (also called daily) part of the board, which, according to the articles of association , must in any case consist of a chairman, a secretary and a treasurer. According to the articles of association, the executive part of the board is responsible for the day-to-day running of SEF and is also responsible for this.

The articles of association do not contain a separate regulation for the role of the supervisor, but in the implementation it has been decided to assign the role of supervisor to a (sub)part of the board. This is a so-called one-tier board. For a more detailed explanation of what this entails, reference is made to the Inspectorate's thematic review

Governance (2019), in which this type of governance is further explained.

2.2. Research findings on the organisation of the administrative organisation

In the period from January 2022 to July 2022, there have been several changes in the composition of the SEF's board. The accountability of the board itself shows the following changes. It is important to note that no exact date can be determined for these changes on the basis of the board's accountability. However, we have tried to approximate these moments as closely as possible on the basis of the available information.

At the beginning of 2022, the executive part of the board consisted of three people: a chairman, a treasurer and a secretary. At that time, there was no supervisory part of the board. In August 2022, the treasurer of the board stopped his work. This role was then refilled.



In the course of 2022, the board of the SEF, as the board of the only secondary school on Saba, held discussions with the board of SkoSaba, as the board of the only primary school on Saba. These discussions led to a cooperation agreement between the two boards in July 2022. In July 2022, both boards appointed one executive director, who from then on acts as if he were the sole executive director of both schools. The executive director is not part of the board of SkoSaba and was not formally a member of the

driver. From that moment on, the two (formal) boards of SEF and SkoSaba actually act as supervisors of the executive directors of SEF and SkoSaba, while this is not possible under the law and the articles of association. The executive director is not part of the board. Because the board actually functions as a supervisor, it is no longer possible to distinguish between the various functions within the board, such as chairman, treasurer and secretary, when acting as different members of the board.



This construction has been in place until March 1, 2024. However, in the period from July 2022 to 1 March 2024, there were changes in the composition of the executive and supervisory parts of the board.

During the Inspectorate's investigation, the executive director resigned. As of March 1, 2024, the executive director has officially stepped down. This has ensured that from 1 March 2024, the executive part of the board itself will have to act as the actual executive board of the school again. To achieve this, a separation has been made between the board of SkoSaba and SEF.

From that moment on, three board members together form the executive part of the board (chairman, treasurer and secretary). There is a lack of a supervisory part of the board. As a result, the composition of the board is not as it should be according to the articles of association.

Maart 2024

Uitvoerend deel van het bestuur

- Voorzitter
- Penningmeester
- Secretaris

Toeziend deel van het bestuur

- *Ontbreekt*

On 16 April 2024, the entire board of SEF submitted its resignation .
A short time later, the treasurer came back to this. As a result, the
board of SEF will be in place as of 16 April
2024 exclusively from the treasurer.

April 2024

Uitvoerend deel van het bestuur

- penningmeester

Toeziend deel van het bestuur

- *Ontbreekt*

Interim conclusion

On the basis of the above investigation findings, the Inspectorate concludes that (the composition of) the board does not meet the requirements set by the articles of association for (the composition of) the board. Even if we look at the requirements that the law imposes on the board, we have to conclude that the executive part and the supervisory part of the board do not meet the requirements of Articles 3.1 and 3.3 WVO2020.

For example, from the beginning of 2022, there was a lack of a supervisory part of the board. In addition, the executive part of the board no longer acted as an executive part of the board from the appointment of the executive director. In fact, from that moment on, the executive part of the board behaved as a supervisory part of the board. As a result, the executive part of the board no longer fulfilled the tasks it was supposed to perform. Also, the roles of chairman, treasurer and secretary are no longer fulfilled as required by law and articles of association.

After the departure of the executive director, if the executive part of the board changes the division of roles, this still does not meet the requirements set by law and articles of association.

There is no separation between supervision and management, both during the period that the executive director was in office and afterwards. In the first instance, because in practice the executive part of the board does not fulfil the role of executive board at all, but the executive part of the Board of Directors act as supervisors. In addition, there is a lack of a supervisory part of the board that fulfils its role as internal supervisor independently of the executive part of the board.

2.3. Governance of the school

As described in section 2.2, there have been changes in the role and composition of the Board. Ultimately, this also affects what the day-to-day management of the school looks like. In this section, the rules that apply to the governance of the SCS will be explained for each part. In doing so, we also check against the code of good governance that the board of SCS claims to apply. The findings of the investigation are then described. These findings are compared with the rules that apply to them. Where there is reason to do so, we will assess whether these rules have been complied with.

This not only looks at the actions of the executive and supervisory part of the board, but also, for example, at (the effect on) the finances and what all this ultimately means for (the quality of) the education that is provided at the

school .

We will discuss the following components in turn :

- the executive part of the board (section 2.3.1) and the research findings relating to the executive part of the board (section 2.3.2);
- the supervisory part of the board (section 2.3.3) and the investigation findings relating to the supervisory part of the board (section 2.3.4); and
- the Director (Principal) (Section 2.3.5) and the investigation findings relating to the Director (Section 2.3.6).

Because the composition of the board changed on 1 March 2024, the text shows a distinction between the period before 1 March 2024 and the period after that as much as possible.

2.3.1. Executive part of the board

Legal framework

Under the education legislation, the executive part of the board is responsible for the day-to-day running of the school. This obligation is laid down in Article 3.1 WVO2020. The executive part of the board must ensure that the school is well managed. In any case, the good management of a school is understood to mean compliance with what is regulated by law. To do this, for example, there must be a separation between the various functions of the board, internal supervision and lawful administration and management. This is important, because the way a school is run affects the quality of education provided at the school.

Furthermore, the executive part and supervisory part of the board are jointly responsible for the quality of the education provided at the school . This is provided for in Article 2.87 WVO2020. In addition, the entire board is required by Article 2.87 WVO2020 responsible for the implementation of the quality assurance system as laid down in Article 2.91 WVO2020. With this system of quality assurance, the board must (i) evaluate, (ii) analyze, (iii) improve and (iv) guarantee (protect against deterioration or deterioration) the quality of the education that is provided.

In addition to the specific rules from education law, the general rules for the management of a legal entity such as a foundation or a company also apply, as laid down in Book 2 of the BES Civil Code (hereinafter: BW BES). These rules apply to the executive and supervisory parts of the management of SCS.

For example, the legislator has laid down in Article 2:14 of the Dutch Civil Code BES that every board member is obliged to the school to fulfil his or her (board) duties in a way that suits his or her position. This is also called a proper task performance. This always takes into account, for example, the policy freedom that a board has and the fact that the actions of a board are only assessed afterwards – and therefore with more available knowledge and information. If a board does not perform its duties properly, this is also referred to as improper performance of duties. In order to assess the extent to which there has been improper performance of duties, all relevant circumstances of a specific case are considered. This includes, for example:

- the characteristics (nature) of the standard that has been violated by a board and how serious the violation of this standard is;
- the guidelines that apply to a board;
- the information that a board had, or could have, when a decision was taken or an action was taken;
- the extent to which a director can be expected to act consciously (the insight) and carefully (the care). This is not about this specific driver(s), but about what of an average driver can be expected from a similar foundation. In doing so, we assume that this average board member has the insight and care necessary to perform his or her duties properly and that he or she also performs his or her duties accurately.

Examples of situations in which a director does not properly perform his duties are:

- acting contrary to what is regulated by law, the articles of association or other rules. This must specifically concern, for example, rules that are intended to protect (the interests of) the foundation;
- Letting one's own interests outweigh the interests of the foundation. This may be a directly owned interest, or an indirect personal interest such as a business interest that a director has because he or she is also (co-)owner of another company;
- failure to comply with the obligation to keep records, such as for SCS is regulated in Article 15 of Book 2 of the BES Civil Code (see also paragraph 2.4); and
- taking unnecessary and irresponsible risks.

Code of Good Governance

A board (in this case the executive part and the supervisory part of the board) is expected to regulate how it deals with certain situations. This is laid down in a so-called code of good governance. Article 3.2 WVO2020 regulates

what should in any case be regulated in such a code of good governance. These are:

- how a board does justice to the expertise and responsibility of the staff for the quality of education in the school ;
- how a board ensures that the school's business operations take place with integrity. We expect specific policy on how to limit the risk as much as possible that a member of a board fulfils multiple functions (within the school and outside) and therefore sometimes has to deal with conflicting interests. These can be their own interests, but also the interests of someone with whom the board member has a connection. Consider, for example, the interests of another school, the interests of another organization that the board member owns or is part of, or the interests of friends and family members;
- how a board aligns with and is accountable to parents and other individuals and organizations (inside and outside the school) who have a stake in what happens at the school and the decisions the board makes.

If a board has a code of good governance, it may happen that it does not act according to this code of good governance. In such a case, it is important that she explains in the management report why the code of good governance has not been followed.

The code of good governance used must be described by a board in the management report. This management report must also include an explanation if the Code of Good Governance has not been followed. In the most recent annual report (2022) of SCS, the board reported that it uses the Code of Good Governance written by the VO Council (hereinafter: Code of Good Governance). This Code of Good Governance is based on responsibility. The executive part and the supervisory part of the board thus indicate that it takes responsibility for good education, both individually and in (mutual) cooperation. The board also indicates that it will perform its duties professionally, with integrity and transparency.

The Code of Good Governance of the VO Council is based on a number of principles that may not be deviated from:

1. The Board shall publish:
 - a. the annual report, in accordance with the Regulation Annual Reporting on Education;
 - b. the articles of association;
 - c. the board regulations;
 - d. the composition, ancillary positions (both remunerated and unremunerated) and remuneration of the management board and supervisor;
 - e. the schedule of departures and appointments of the

- supervisor of the maximum term of eight years;
 - f. the complaints procedure;
 - g. the whistleblower system;
 - h. the Code of Integrity.
2. In the annual report, the Executive Board shall report on the manner in which the evaluation of the Board of Directors by the internal supervision has been carried out.
 3. A director in secondary education cannot at the same time fulfil the function of internal supervisor at an educational organisation within the secondary education sector, not being a partnership for appropriate education.
 4. A (former) supervisor in secondary education cannot be appointed as a (daily) director of the same educational organisation where he is or has been a supervisor within four years of resignation.

For these principles, a board must make visible how they apply them in their daily activities.

2.3.2. Investigation findings on the executive part of the board

Period until 1 March 2024

During the investigation, we looked at the administration of the school and had discussions with the executive part of the board and other stakeholders. This shows that in the period from July 2022 until 1 March 2024, the executive part of the board fully relied on the information it received from the Executive Director. The executive part of the board gave the executive director space and confidence and did not check the information received. As a result, the executive part of the board was insufficiently involved in the quality of education at the school.

From the various discussions with the executive part of the board and other stakeholders, we conclude that the ambitions of the executive director were leading in the decisions that were made. These ambitions were presented to the outside world as the vision and ambitions of the board. During this period, there is no question of a vision and ambitions from the executive part of the board, supported by the school. The executive part of the board was also insufficiently involved in the vision and ambitions of the executive director, even though these were leading in the (financial) decisions that were made.

Under the principal's leadership, the school maintained basic quality in November 2023. The executive part of the board was not involved in this. The executive part of the board had limited contact with the principal and therefore insufficient insight into whether the basic quality was maintained, improvements were made and

what role the principal played at the school .

In order to maintain and improve the quality of education, targeted investments are needed. In the period from November 2022 onwards, the finances were not used in a targeted manner by the executive part of the board to maintain and improve the quality of education . For example, both the executive director and the executive part of the board had no insight into the formation plan and budgets were not used . In addition, the executive director and the executive part of the board did not have sufficient insight into the concrete needs of the educational staff. This created a situation in which considerable expenditure was made on all kinds of peripheral matters, while, for example, insufficient money was available to keep all teachers employed .

In the same period, the money intended for education was used for all kinds of things that do not directly contribute to this education (see also section 2.4). This varies from relatively small expenses for carnival activities, for example, to expenses for (deep-sea) diving and snorkeling lessons, for example. And from relatively small expenses for a football coach outside school hours to large expenses for the rental of various locations on the island that – as it turned out during conversations with both teaching staff and the executive part of the board itself – are actually not suitable to use as teaching locations, even though they were meant to be. In addition, considerable sums were paid for taking over the inventory of The Bottom Bean Café, while the executive part of the board did not know whether this inventory was operational and usable, let alone whether it could actually be used at the lessons that should be given at this location . For all this, there was no substantiation as to why these expenses were necessary for (education at) the school.

The executive director was given too much leeway by the executive part of the board in fulfilling his ambitions, which meant that the end of the 2024 threatens to create a financial shortage. Because much more money has been spent than comes in in the past period, it is necessary to intervene in the school's expenses. This meant that from the end of 2023, layoffs followed for teachers and teachers did not get their contracts renewed. Even after the end of 2023, it remained unclear to many teachers what the consequences of the situation were for their own job. Even when the board was specifically asked about this, the board did not provide clarity about this to the teachers. The unrest that arises as a result distracts from the primary task of the teachers, which is to provide good education to the students. Instead, teachers were concerned about whether they would still have work at the school after the summer of 2024.

Interim conclusion – period until 1 March 2024

Based on the research findings for the period up to 1 March
In 2024, we will come to the following conclusions.

The executive part of the board does not ensure that the school is properly governed and managed. The executive part of the board has entrusted those responsibilities to the executive director, whereas that is one of the statutory tasks of the executive part of the board. The executive part of the board itself has not played an active role in the management of the school. In doing so, the Board is acting in violation of Article 3.1, paragraph 1, WVO2020.

The executive part of the board is not able to guarantee the continuity and assurance (of the quality) of education at the SCS. For example, the executive part of the board was insufficiently involved in the ambitions of the executive director, even though these were leading in the (financial) decisions that were made. The executive part of the board was also insufficiently involved in the developments in the field of (the quality of) education at the school. The executive part of the board did not have a direct view on and did not directly control the quality of education. As a result, the board is acting in violation of article 2.87 and article 3.1 WVO2020.

As explained above, the executive part of the board does not fulfil its role as director and therefore its management duties as might be expected of it. For example, the executive part of the board does not ensure a well-managed school. The board is also unable to guarantee the continuity and assurance (of the quality) of education at the SCS

Also when it comes to the financial direction and management of the finances from the executive part of the board, we conclude that the executive part of the board falls short in this regard (article 5.43a WVO2020, Article 2:15 of the BES Dutch Civil Code). See also detailed section 2.4. For example, far more money has been spent than received, creating a situation where by the end of 2024 there will no longer be enough money available to pay all the bills.

In addition, the executive part of the management board also fails to comply with its obligation to keep records and the obligation to retain the records (Article 5.38 WVO2020 and Article 2:15 of the Dutch Civil Code). See also section 2.4 in detail. For example, the executive part of the board can
Do not explain expenses that have been made during conversations. Even if the executive part of the board is asked to provide written information about and explain certain expenses, it cannot comply with this. For example, the executive part of the board of directors – even after it has been granted a number of deadlines for this – is unable to provide all the requested invoices and receipts. It cannot explain sufficiently

why these expenses have been incurred and how these expenditures contribute concretely to education at the school.

The executive part of the board has not fulfilled the tasks associated with this position in a way that can be expected. This also applies to each individual member of the executive part of the board.

We conclude that there is improper performance of duties by the executive part of the board. The board acts in violation of Article 2:14 of the Dutch Civil Code BES. Because the Board of Directors has improperly performed their duties, the Board of Directors is also acting in violation of Article 3.1, paragraph 1, of the WVO2020. There is no care for a well-run school.

Because the board also does not comply with the legal obligations described above, we conclude that the board does not ensure a well-governed and managed school. The board does not do what is stated in the law, while this does affect the quality of the education that is given. In doing so, the executive part of the board is also acting in violation of Article 2.87 and Article 3.1, paragraph 1, WVO2020.

Period after 1 March 2024

After the executive director announced his departure in December 2023, the executive part of the board has chosen to take on the role of the executive part of the board again in practice. In doing so, the executive part of the board has transferred many of the responsibilities and powers that lay with the executive director to the principal of the SCS, instead of taking on these responsibilities and powers themselves. For example, the principal became responsible for preparing decisions and accounting for the policy pursued. This while it was already clear at the time that the principal's attention should be focused on the quality of education.

The principal has an important role to play in this. In order to maintain and further improve the quality of education, it is important that the principal is able to focus on with its primary task: realising the right (prerequisite) conditions for staff and pupils and managing the quality of education and personnel policy, among other things. Think specifically of, for example, the development and implementation of educational programs and checking the progress of students. It is not appropriate for the principal to be given additional responsibilities and powers. Certainly not if those extra responsibilities and powers should lie with the board. When the board is called to account for this by the inspectorate, the board shows insufficient insight into its own role and responsibilities that go with it.

Discussions with stakeholders within all sections of the SCS have shown that the current executive part of the SCS board does not take sufficient responsibility for the proper management of the school. For example, the executive part of the board does not have a direct insight into what is going on at the school, what concrete needs there are among teachers and students and what problems and challenges the school is facing. The executive part of the board does not have its own vision and ambitions for (education at) the school. Policy documents on this can be found, but the executive part of the board cannot explain what those policy documents are intended for. Nor can the executive part of the board explain how the content of those policy documents is reflected in the choices it makes and the decisions it takes.

Even after 1 March 2024, the executive part of the board relied on the working methods of the departed executive director. As a result, the current executive part of the board does not have its own policy when it comes to the quality of education.

As we have explained above, (i) the executive part of the board does not take sufficient responsibility for the proper management of the school, (ii) the executive part of the board does not take sufficient responsibility for the quality of the school. education and (iii) there is a lack of vision, ambition and relevant policy. These are responsibilities of the board that are regulated by law (standards) and articles of association and are part of the tasks of the executive part of the board. The purpose of these standards, as laid down in the law, is to guarantee and contribute to high-quality education by the board. Violating these standards affects the quality of education provided to the students. received from the school .

It is important to mention that these are points where the executive part of the board does not do what can be expected of it. The executive part of the board does not sufficiently demonstrate that it has the insight and care that can be expected of an average director of a school. As a result, the executive part of the board is unable to perform its tasks properly and accurately.

Also when it comes to finances (see section 2.4 in detail), we see that the executive part of the board does not do what can be expected of it. For example, we have established that the school more often enters into transactions with people and companies that have a direct and indirect connection with the executive part of the board itself. The board is unable to explain why transactions were entered into specifically with these individuals or companies. As a result, we have not been able to establish sufficiently that these

transactions are also in the interest of the school and its pupils. For example, items are more often bought from or through a company owned by one of the directors and services are purchased from a company of which (part of) the board consists of the same people as the board of the school. In addition, items are also more often bought from or through one or more companies owned by the family of the drivers. The board could not explain why the purchase of these items was necessary. The board also has no insight into whether the items that have been ordered have actually been delivered. Furthermore, at least one teaching location of the school (located in a house) is rented, while the ownership of this house can be traced back to one of the board members.

The board itself has indicated that it has not taken any measures to prevent possible abuse in this type of transaction. The board could also not indicate whether the board itself has discussed what the board is doing to prevent abuse. According to those involved, including the executive director, it is often a matter of "granting something to others".

Interim conclusion – period after 1 March 2024

Based on the research findings for the period after 1 March 2024, we will come to the following conclusions.

The executive part of the board does not ensure that the school is well-governed. This is because the executive part of the board has assigned a large part of these responsibilities to the principal, while this is one of the statutory tasks of the executive part of the board. Itself, the executive part of the Board has only a very limited role in governing the school. This is not enough, because being a board of a school means that the board must be informed, have insight into and manage the consequences that (financial) decisions have on the quality and continuity of education. In doing so, the Board is acting in violation of Article 2.87 in conjunction with Article 3.1, paragraph 1, WVO2020.

Furthermore, the executive part of the board is not able to guarantee the continuity and assurance (of the quality) of education at the SCS. For example, the executive part of the board lacks a vision and ambitions for (education at) the school. The executive part of the board is also insufficiently involved in the quality of education at the school.

As explained above, the executive part of the board does not fulfil its role as director and therefore its management duties as might be expected of it. For example, the executive part of the board does not ensure a well-managed school and is they are unable to guarantee the continuity and assurance (of quality) of education at the SCS. Also when it comes to the financial

guidance from the executive part of the board, we conclude that the executive part of the board falls short in this respect. See also section 2.4 in detail. In the future, there is a risk of a financial shortfall, while the executive part of the board is unable to indicate in concrete terms during discussions what actions it is taking to limit the risk of this . The executive part of the board will also have limited insight into the school's finances after March 1, 2024.

In addition, the board also fails to comply with its obligation to keep records and the obligation to retain the records (Article 5.38 WVO2020 and Article 2:15 of the Dutch Civil Code BES). See also section 2.4 in detail. For example, the executive part of the board cannot explain expenses that have been incurred during conversations. Even if the executive part of the board is asked to provide written information about and explanation of certain expenses, it cannot do so sufficiently. For example, the executive part of the board of directors – even after it has been granted a period of time to do so a number of times – is not able to provide all the requested invoices and receipts . It cannot sufficiently explain why these expenses were incurred and how these expenses actually contribute to education at the school.

The executive part of the board has not fulfilled the tasks associated with this position in a way that can be expected. This also applies to the only remaining member of the executive part of the board. We conclude that there is improper performance of duties by the executive part of the board. The board acts in violation of Article 2:14 of the Dutch Civil Code BES. Because the Board of Directors has improperly performed their duties, the Board of Directors is also acting in violation of Article 3.1, paragraph 1, of the WVO2020 for that reason.

Because the board also does not comply with the legal obligations described above, we conclude that the board does not ensure a well-managed school. The board does not do what is stated in the law, while this does affect the quality of the education that is given. In doing so, the executive part of the board is also acting in violation of Article 2.87 in conjunction with Article 3.1, first paragraph, WVO2020.

In general, we provide the context that there is long-term behaviour, a pattern in which the executive part of the board culpably fails to comply with the laws and regulations. This context has not been guiding for our judgments, because we draw on the events and findings during the study period for our judgments. As further explained in section 4.2.2, the executive part of the board has been in office for quite some time. The board has received support from various quarters in order to be able to offer education of sufficient quality and to governance in order . For example , the Ministry of Education, Culture and Science, the

island board and from the school board itself support arranged, for example in the form of training and coaching. Instead of an active attitude on the part of the board to prevent recurrence and relapse, we found during this investigation that there is an executive part of the board in office where the coaching and training is not reflected in acting as an executive part of the board. For example, there is no longer any visible evidence of the strengthening of governance within the school and the board, while this has previously been discussed extensively.

During the current investigation, we had to conclude that the executive part of the board still does not comply with the laws and regulations in many areas. In addition, the executive part of the board does not show any form of insight into its own role in the current situation at the school. During the investigation, the board mainly points to other people (inside and outside the school) and it is due to many different situations, which the board itself cannot do anything about. At the same time, the discussions with the executive part of the board lack

a critical look at what the executive part of the board itself has not done as might be expected. Even after the feedback talks in April of this year (2024) pointed out the nature and seriousness of our findings and the need to implement changes as soon as possible, the lack of administrative decisiveness and commitment remains. For example, at the end of the investigation period (August 2024), too little had been done with the information received by the executive part of the board during the feedback provided by the inspectorate in April 2024. This was evident from a meeting with the executive part of the board.

conversation. Changes have mainly been brought about by, for example, the principal, more than the executive and supervisory part of the board. The board does not show any improvement in this regard in the future either. For example, more than four months after the first feedback on the inspectorate's findings, there is still no improvement plan and plan of action available at board level, while there is a major task for the board. For example, the executive part of the board already knows from April 2024 that things will have to be much better at board level. As a result of all this, the teachers and teaching assistants are also not enabled to provide the best possible quality education to the pupils in the school, even though the pupils are entitled to it.

Code of Good Governance

In the two most recent annual reports of the SCS, the executive part and the supervisory part of the board report that it uses the code of good governance written by the VO Council.

During the discussions with the executive part of the board, she indicated that she did not actually apply a code of good governance. This

does not only mean that what the board has written down in the annual report does not correspond to the actual situation. This also means that the executive part of the board does not adhere to the following principles of the Code of Good Governance:

1. The Board shall publish:
 - the annual report, in accordance with the Education Annual Reporting Regulations . After all, the annual reports are not available online. In doing so, the executive part of the board did not adopt the latest annual report (financial year 2023) (in time), had it audited by the auditor and published it;
 - the Articles of Association. The current version of the articles of association are also not available online;
 - the board regulations. The executive part of the board as a whole does not have up-to-date board regulations;
 - the composition, ancillary positions (both remunerated and unpaid) and remuneration of the board and supervisor. There is a lack of a transparent and publicly available representation of this information;
 - the schedule of resignations and appointments of the supervisor cf. the maximum term of eight years. There is a lack of a transparent and publicly available representation of this information;
 - the complaints procedure. There is a lack of a transparent and publicly available representation of this information;
 - the whistleblower policy. There is a lack of a transparent and publicly available representation of this information;
 - and
 - the Code of Integrity. There is a lack of a transparent and publicly available representation of this information.
2. In the annual report, the Executive Board shall report on the manner in which the evaluation of the Board of Directors by the internal supervision has been carried out. There is a lack of a transparent and publicly available representation of this information. Because the board has been functioning for more than 2 years without a supervisory part of the board, such an evaluation has not taken place in the right way all that time.

Interim conclusion

The executive part of the board does not actually make use of a code of good governance and has not regulated how it deals in practice with the situations as they should be in the code of good governance. This means that the executive part of the board is acting in violation of Article 3.2 WVO2020.

If the actions of the executive part of the board are compared to the rules that can be found in the Code of Good Governance of the VO Council, then we have to conclude that the executive part of the board acts in violation of these provisions of the Code of Good Governance

Administration. To the extent that the board uses this Code of Good Governance, it does not comply with it either. Nor does it explain in the management report why it deviated from the Code of Good Governance.

2.3.3. The supervisory part of the board (Internal supervision)

Legal framework

As briefly explained in section 2.1, the board must also consist of a supervisory part of the board, which must supervise how the executive part of the board fulfils its role and function. For example, in order to guarantee the objectivity of the supervisory part of the board, there must be a separation within the board between the executive and the supervisory part of the board. It is important that the supervisory part of the board functions completely independently of the executive part of the board. All this is regulated in Article 3.1 WVO2020.

The supervisory part of the management board is expected to supervise the way in which the executive part of the board carry out the tasks entrusted to them. The same applies to the powers exercised by the executive part of the board. The supervisory part of the board is expected to provide advice to the executive part of the board (solicited and unsolicited). Article 3.3 WVO2020 stipulates the minimum that can be expected of the supervisory part of the management board. For example, the supervisory part of the board must in any case:

- approve the budget and the annual report ;
- ensure that the executive part of the board complies with its legal obligations and the (application of) the Code of Good Governance. If there is a deviation from the Code of Good Governance, the supervisory part of the board must also supervise this;
- supervise whether the board receives the money it receives from the government is justified. In addition, the supervisory part of the board must also supervise whether this money is being used properly. This is what we call efficient and lawful. This means that the money that is intended for (education at) the school is also used for (education at) the school and for goods or services that unnecessarily high amounts are not paid;
- appoint a chartered accountant, or someone of the same level, to audit the financial statements and inform the supervisory part of the board of directors of the results of this audit;
- Annual accountability for the four points mentioned above. This justification must be part of the annual report.

Code of Good Governance

In addition to the obligations laid down by law for the supervisory part of the board, they are also subject to the Code of Good Governance (see also section 2.3.2). They must also apply the principles of the Code of Good Governance and provide insight into how they do this. This obligation is also explicitly laid down in the Code of Good Governance itself.

2.3.4. Audit findings on the supervisory part of the board (internal supervision)

Period until 1 March 2024

Section 2.1 explains that the actual situation at the SCS board is such that there has been a lack of a supervisory part of the board since the beginning of 2022. Until March 2024, the executive part of the board acted as a supervisor. This ensures that ensure that there is no supervisory part of the board that functions completely objectively and independently of the executive part of the board. As a result, the supervisory part of the board can also give the executive part of the board unsolicited and unsolicited advice.

If we look at the minimum that can be expected of the supervisory part of the board, we see at least the following:

- The budget and annual report for 2022 have been approved by the executive part of the board. There is a lack of a supervisory part of the board that has a clear, separate role. This while the supervisory part of the board must ensure that the money intended for education is also used to enable education of sufficient quality;
- There is no supervision of what the executive part of the board does and whether it thereby complies with its legal obligations. The supervisory part must have an important role when it comes to supervising whether the executive part of the board is managing the school properly and thus enabling education of sufficient quality. That is not the case now. There is also a complete lack of supervision of (the application of) the Code of Good Governance. In fact, nothing is done with a code of good governance, which means that there is no supervision of its implementation. Because there is no supervisory part of the board, it has not been signalled that a code of good governance is not being used;
- There is a complete lack of oversight of money received and spent. There is no supervisory part of the board that requests (management) information. There is also no monitoring of the efficient and lawful use. There is

no supervisory part of the board that can, for example, consult with the staff who take care of the administration for the school. This is despite the fact that our research shows that a lot of useful knowledge and information is available there. There is a lack of a supervisory part of the board that is sufficiently independent in determining whether money intended for education is also used to enable education of sufficient quality;

- Due to the lack of a supervisory part of the board, there is also no substantive accountability for the subjects on which it would supervise. have to keep. The 2022 annual report (the 2023 annual report has not yet been submitted) does include a general explanation of a supervisory part of the board, while there is no formal supervisory part of the board. In addition, this explanation is not specifically attributed to what happened at the school that year and what the role of the supervisory part of the board was in this. This wrongly creates the impression that there is of a supervisory part of the board.

Interim conclusion until 1 March 2024

Due to the lack of a supervisory part of the board, Articles 3.1 and 3.3 WVO2020 are not complied with.

Period after 1 March 2024

From 1 March 2024, there will also be no supervisory part of the board.

If we look at the minimum that can be expected of the supervisory part of the board, we see at least the following:

- The budget and annual report for 2022 have been approved by the executive part of the board. There is a lack of a supervisory part of the board that has a clear, separate role. This while the supervisory part of the board must ensure that the money intended for education is also used to enable education of sufficient quality;
- There is no supervision of what the executive part of the board does and whether it thereby complies with its legal obligations. The supervisory part must have an important role when it comes to supervising whether the executive part of the board is managing the school properly and thus enabling education of sufficient quality. That is not the case now. There is also a complete lack of supervision of (the application of) the Code of Good Governance. In fact, nothing is done with a code of good governance, which means that there is no supervision of its implementation. Because there is no supervisory part of the board, no signal has been made

- that a code of good governance is not in place;
- There is a complete lack of oversight of money received and spent. There is no supervisory part of the board that requests (management) information. There is also no monitoring of the efficient and lawful use. There is no supervisory part of the board that can, for example, consult with the staff who take care of the administration for the school. This is despite the fact that our research shows that a lot of useful knowledge and information is available there. There is a lack of a supervisory part of the board that is sufficiently independent in determining whether money intended for education is also used to enable education of sufficient quality;
- Due to the lack of a supervisory part of the board, there is also no substantive accountability for the subjects on which it should supervise hold. The 2023 annual report has not yet been submitted, even though it should have been submitted (deadline 1 July 2024). Because it is missing A supervisory part of the board is also not monitored or adjusted on the late submission of the annual report.

Despite the fact that the executive part of the board was already informed in April 2024 of the lack of a supervisory part of the board, there is still a lack of a supervisory part of the board more than four months later. The executive part of the board has also not been able to explain in concrete terms what actions have been taken to change this in the short term.

Interim conclusion period after 1 March 2024

Due to the lack of a supervisory part of the board, Articles 3.1 and 3.3 WVO2020 are not complied with.

2.3.5. Director

Legal framework

The principal of a school has an important task within a school. This is because he is in charge of educational, organizational and domestic management at a school.

The executive part of the board can delegate its statutory duties and powers to the director. However, the executive part of the board remains ultimately responsible for how those statutory tasks and powers are carried out. This is provided for in Article 7.5 WVO2020. The precise duties and powers of the Director should be laid down in a management statute, as provided for in Article 7.6 WVO2020. At the moment that the executive part of the board transfers its statutory duties and powers to the director,

this must also be provided for in the management statute. In addition, in that case, the management statute also contains guidelines in the event that the director exercises these tasks and powers. Because it must also be clear to the outside world what the division of roles is between the executive part of the board and the director, it is important that the management statute is made available to everyone as soon as possible. This can be done, for example, by posting the management charter on the school's website.

2.3.6. Investigative findings on the Director

Period before 1 March 2024

In July 2022, the executive and supervisory parts of the board, together with the board of SkoSaba, appointed one executive director. Contrary to what the name might suggest, the executive director was not primarily concerned with the educational and domestic management of the school. This lies mainly with the principal of SCS. The principal is the director of the SCS. However, the executive director was actually responsible for the most important decisions when it came to the ambitions, the direction in which the school was developing and the financial policy to be pursued.

When asked how the responsibilities between the executive part of the board and the executive director, the executive part of the board could not give a clear answer. This also applies to the question of how the responsibilities between the executive part of the board and the principal were arranged. Also there is no up-to-date management charter published on the school's website. During the discussions, the executive part of the board was unable to indicate whether there was any information about the period before 1 March 2024 was a management statute .

Interim conclusion period until 1 March 2024

Within the organization, there was a position of executive director who, contrary to what the name suggests, was not the director of the school. The principal was and is the one who fulfils the legal role of director of the school.

Period after 1 March 2024

From 1 March 2024, the board itself had to shape the executive part of the board again. As of that date, the executive director had resigned. From the moment the executive director left, the executive part of the board has transferred many of the executive director's responsibilities and powers to the principal. This is despite the fact that these responsibilities and powers do not fit and do not belong to the role and tasks of the principal. Assigning these responsibilities and powers to the principal has also not been done in the right way. This is because the board may only transfer its statutory duties and powers to the principal if this is done at the

as written in the law. In that case, this must be laid down in a management statute. During the recent discussions, the executive and supervisory parts of the board were unable to indicate whether there was a management statute for the period after 1 March 2024.

Discussions with, among others, the executive part of the board and the principal himself, have shown that the executive part of the board has transferred a large part of its responsibilities to ensure a well-managed school to the principal.

Interim conclusion period after 1 March 2024

Because the principal was entrusted with the care of a good school, there is a transfer of statutory tasks and powers from the executive part of the board to the principal. The principal is thus entrusted with tasks and powers which should be the responsibility of the executive part of the board and which it may not simply transfer without this being properly arranged. The transfer of these tasks and powers is also not regulated in a management statute. In doing so, the executive part of the board acted in violation of Article 7.5, first paragraph, in conjunction with Article 7.6 WVO2020.

2.4. Finance and legal framework

A school receives money from the government to be able to pay for matters related to (education at) the school. The basic principle is that this money should be able to guarantee high-quality education for the pupils. To do this, Pursuant to Article 5.4 of the WVO2020, the board is obliged to use the money it receives from the government for the school, also on costs related to (education at) the school. This specifically concerns the costs for staff, such as teachers and support staff. In addition, it is about costs which are made in the context of exploitation. This means that these are costs that have to be incurred to keep a school open and to be able to provide education to the students. Examples of personnel and operating costs are:

- staff salaries ;
- the maintenance of the school building and grounds ;
- the reading materials;
- administrative costs;
- the costs of managing and administering the school; and
- the costs of cleaning the building and the grounds.

Because it is important that students can complete their school career at the same school where they start and can always receive education of sufficient quality, the board is obliged to

to deal well with the money it receives from the government. By handling the school's money properly, the board must be able to ensure the continuity of (education at) the school. This means, for example, that a board is not only expected to check whether it has enough money today to make a certain expense, but also to check whether it will not need this money soon for other costs that have to be incurred. This obligation is laid down in Article 5.43a WVO2020.

The board is expected to have insight into and control over how the foundation is doing financially. The obligations of the board in this area are regulated, among other things, in Article 2:15 of the Dutch Civil Code BES. For example, the board is obliged to keep good records (duty to keep records, see also Article 5.38 WVO2020). This means that the board must organize the administration in such a way and store all information associated with that administration in such a way that it is quickly clear at all times what the assets (assets and receivables and debts) of the foundation look like. In other words, the board must be able to quickly show from whom it still has to receive money and to whom it still has to pay (debtor and creditor position) and how much money it has (immediately) available. The board must keep these records for at least ten years.

2.4.1. Research findings on finance

Period until 1 March 2024

During our investigation, it was found that between July 2022 and March 1, 2024, the executive part of the board was only informed by the executive director when it came to finances. The executive and supervisory part of the board does not have direct access to the bank accounts and does not have a direct view of how the school is doing financially.

This varies from relatively small expenses for, for example, carnival activities and the hiring of a football coach outside school hours to large expenses for the rental of various locations on the island that – as it turned out during discussions with both teaching staff and the executive part of the board itself – are actually not suitable for as teaching locations, even though they were intended for that purpose. In addition, considerable sums were paid for taking over the inventory of The Bottom Bean Café, while the executive part of the board did not know whether this inventory was operational and usable, let alone that it could actually be used in the classes that were held at this meeting. In addition to taking over the inventory of The Bottom Bean Café, a long-term lease for the location has also been signed on behalf of the executive part of the board. For all this, there was no substantiation as to why these expenses were necessary for (education at) the school.

In the same period, a lot of money was spent on organizing extracurricular clubs. To achieve this, a lot of money has been spent on the purchase of, for example, game consoles and screens, the furnishing of an e-sports room, the hiring of (sports) coaches and the facilitation of (deep-sea) diving and snorkeling lessons. In 2023, these extracurricular clubs were eventually divested again, with the materials purchased for this purpose (such as the game consoles and screens and the design of the e-sports room) also being given away. Money intended for (education at) the school has been used to organize activities that take place outside school hours and that also have nothing to do with the education that is given at school.

The way in which the executive part of the board has (no) insight into the finances is also reflected, for example, in the payment of salary and allowances for staff. For example, salary is paid, without the executive part of the board having any insight into the size of it. There is also no check on whether staff is entitled to certain allowances, such as reimbursement of rent and other costs related to living expenses (e.g. fitness costs). Money is also lent to staff, without keeping track of whether the amounts borrowed are being repaid. All of this leaves less money to buy other things needed to teach, such as textbooks, workbooks, and reading books.

Remuneration is also paid to the executive director, which the executive part of the board cannot justify. For example, the executive director receives housing allowance, supposedly as compensation for the rental costs they have to incur for their own accommodation. This compensation continues even after the executive director has purchased a home of his own.

Due to the way in which the executive part of the board (no) has insight into the finances, the full board has until 1 March 2024 undue and irresponsible risks have been taken. In this way, it has created a situation in which far more money has been spent than has been received. Because the executive part of the board did not keep track of the balance of the bank accounts, a financially challenging situation arose – in the words of the executive part of the board. Or, in the words of the executive part of the board itself : insufficient money has been left over to meet all obligations in the future (think of invoices, bills, but also, for example, salary payments). With this, the executive part and the supervisory part of the board have ensured that the survival of the school is directly threatened.

The situations we have described above also have a positive effect on the

made sure that in the end there is not enough money left over to do what the school is meant for and what the board has to take care of. Namely, guaranteeing the continuity and assurance (of the quality) of education for the pupils. This was followed by layoffs for teachers and teachers did not get their contracts renewed. This has ultimately led to a lack of structural lessons for, for example, English as a Second Language (ESL).

The executive part of the board has insufficient insight and control over how the foundation is doing financially. The executive part of the board did not (and still has) no direct insight into what money is coming in and going out. Also, the executive and supervisory parts of the board do not make use of other (management) reports. On the basis of these (management) reports, she can gain insight into the money that comes in and goes out. As a result, she does not have a direct view of how the school is doing financially. If she is asked about the financial state of the foundation during interviews, she cannot provide sufficient insight into this.

Even when it comes to specific expenses that have been incurred, the executive part of the board does not appear to have insight into and control over this. For example, the executive part of the board is not able to explain expenses incurred by the executive part of the board during conversations. As a result of this lack of visibility and control over the school's finances, the executive part of the board has taken unnecessary risks. The executive part and the supervisory part of the board have directly endangered the survival of the school.

Even if the executive part of the board is asked to provide written information about and explanation of certain expenses, it cannot do so sufficiently. For example, the board – even after it has been granted a period of time to do so a number of times – is unable to provide all the requested invoices and receipts. Nor can it sufficiently explain why these expenses were incurred and how these expenses actually contribute to education at the school. In doing so, we also conclude that the executive part of the board does not comply with its obligation to keep records and the obligation to retain the records.

Interim conclusion period until 1 March 2024

The executive part of the board has ensured that the survival of the school has been threatened. In doing so, the executive part of the board is acting in violation of Article 5.43a WVO2020.

In addition, the executive part of the board lacks visibility and control over the school's finances. For example, they do not keep proper records and are unable to quickly provide clarity about

what the school's net worth looks like. In addition, the board does not keep large parts of the records, even though it should do so. These are legal obligations, pursuant to Article 5.38 WVO2020 and Article 2:15 of the BES Dutch Civil Code, which the executive part of the board does not comply with .

Period after 1 March 2024

Also from 1 March 2024, the executive part of the board will not have a direct view of how the school is doing financially. The reason why this has not changed is because the executive part of the board has now partly assigned this responsibility to the principal and to an external advisor of the school. Also in the period from 1 March 2024, the executive part of the board lacks insight into and control over the financial situation of the school.

While the executive part of the board knows, at least from November 2023, that there will not be enough money before the end of 2024 to do what the school is intended for, namely providing high-quality education for the students, no concrete measures are being taken to ensure that both in this financial situation and its consequences.

The executive part of the board has insufficient insight and control over how the foundation is doing financially. The executive part of the board did not (and does not have) a direct view of what money is coming in and going out. The executive part of the board also does not make use of other (management) reports, on the basis of which it can gain insight into this. As a result, she does not have a direct view of how the school is doing financially. If she is asked about the financial state of the foundation during interviews, she cannot provide sufficient insight into this.

Even when it comes to specific expenses that have been incurred, the executive part of the board does not appear to have insight into and control over this. For example, the executive part of the board is not able to explain expenses incurred by the executive part of the board during conversations. Even if the executive part of the board is asked to provide written information about and explanation of certain expenses, it cannot do so sufficiently. For example, the board – even after it has been granted a period of time to do so a number of times – is unable to provide all requested invoices and receipts . Nor can it sufficiently explain why these expenses were incurred and how these expenses actually contribute to education at the school. In doing so, we also conclude that the executive part of the board does not comply with its obligation to keep records and the obligation to retain the records.

As a result of this lack of visibility and control over the school 's finances, the executive part of the board has unnecessary risks

Taken. The executive part of the board has directly endangered the survival of the school. It is not apparent from the interviews with the executive part of the board and the documentation shared by them that the executive part of the board is currently focusing on maintaining the quality of education and implementing quality improvements. It also does not appear that the executive part of the board has a solid multi-year (financial) plan for this.

The only reason why the consequences of the (lack of) visibility and direction from the executive part of the board are not greater and the school does not have to deal with even more negative financial and qualitative consequences, is because there are people within the organization who try to make adjustments where possible. They feel responsible for this, even though that responsibility should lie with the executive part of the board. It is only through the work of these people that we have finally been able to gain partial insight into the financial situation of the school. This is not thanks to, but in spite of, the actions of the board.

Based on the current bank balances, liquidity projections and budgets of the executive part of the board, it appears that there is currently a direct risk when it comes to the survival of the school. For example, a negative result was recorded in the first months of the year. This means that more money has been spent than money has been received. We do not yet see enough adjustment to be made to the difference between the money that comes in every month and the expenses that the executive part of the board makes. For example, we see that the executive part of the board takes into account that for the months of September, October, November and December 2024 much more money is spent than comes in. As a result, from November 2024 there will be a shortage of money that the school has available in the bank account. This means that from that moment on, the school will no longer be able to pay the expenses. This threatens a (technical) bankruptcy. The executive part of the board has not been able to provide insight into how it is actually managing this, without this having major consequences for (the quality of) the education provided at the school.

Interim conclusion period after 1 March 2024

The executive and supervisory part of the board has ensured that the survival of the school has been threatened. In doing so, the executive and supervisory parts of the management board are acting in violation of Article 5.43a WVO2020.

In addition, the executive part of the board lacks visibility and control over the school's finances. For example, they do not keep proper records and they are unable to quickly provide clarity about what the school's assets look like. In addition, it preserves

does not govern large parts of the administration, even though it should do so. These are legal obligations, pursuant to Article 5.38 WVO2020 and Article 2:15 of the BES Dutch Civil Code, which the executive part of the board does not comply with.

In general, we note that there is long-term conduct in which the executive part of the management culpably fails to comply with financial laws and regulations. As further explained in Section 4.2.2, the executive part of the board has been in office for a long time. Even when she became aware of the financial problems the school was facing, she did not take any action to improve this situation. During the investigation, we asked the executive part of the board about concrete actions they are working on to improve the financial situation, without this being at the expense of the quality of education at the school. The executive part of the board could not provide any concrete examples of actions that have been taken, other than that it is busy finding out what happened in the past. Even after the executive part of the board during the feedback talks in April of this year (2024) The nature and seriousness of our findings and the need to implement changes as soon as possible has been pointed out, the lack of administrative decisiveness and involvement remains. We consider this to be very serious, because the board does not do what it is obliged to do by law and what can be expected of it. As a result, there is a lack of preconditions that are necessary for the school management, teachers and teaching assistants to provide the students at the school with the best possible education.

2.5. Information and legal framework

In the annual report, a board must explain how the internal risk management system is set up and how this risk management system works in practice. This risk management system is a system that the board uses to identify risks for the school. A board must not only identify the risks, but must also work on them and limit the (consequences of) the risks as much as possible. We expect the board to explain in the annual report how it has designed this risk management system, how the risk management system works and what results it has yielded. This is regulated in part B1 of the BES Annual Reporting Regulations (Rjo BES). It is important that the board also submits this annual report before 1 July at the latest (see also article 6 RJO BES).

Furthermore, according to part B2 of the Rjo BES, a board must clearly indicate the risks and uncertainties that the school may face in the coming years. We also expect a board to explain what is being done to prevent (the consequences of) the risks and uncertainties as much as possible. Where that is not possible, we expect a board to do everything in its power to

minimising these risks and uncertainties.

2.5.1. Research findings on the provision of information

When it comes to the internal risk management system, we see that in the most recent annual report (2022), the executive part of the board does not provide any insight into the system used to identify risks for the school. In a few sentences, the number of teachers who are hired and leave is briefly discussed. The executive part of the board She just doesn't explain how she went about dealing with the risk she sees in this and what this has yielded in concrete terms.

During the discussions with the executive part of the board, it became clear that the executive part of the board is insufficiently aware of the risk management system. The executive part of the board could not explain how it set up this system. As a result, it was unable to explain the results achieved by that system.

There is also a lack of identification of risks and uncertainties for the future. The executive part of the board has been involved in the From July 2022 to March 2024, she will be fully led by the Executive Director, while from March 2024 she will mainly be concerned with the issues of the day. The executive part of the board mainly makes decisions in the moment, which are focused on the situation that arises at that moment. Because the executive part of the board does not look ahead sufficiently, no risks and uncertainties are identified for the future. We also see this in the annual report. Apart from the number of teachers who are hired and leave, it does not mention anything about the risks and uncertainties that the school will face.

In addition, an annual report for 2023 was not submitted before 1 July 2024.

Interim conclusion

The executive part of the board does not explain in the annual report how the internal risk management system is set up and how this risk management system works in practice. Based on our research, we have to conclude that there is also no risk management system in place, which means that the executive part and the supervisory part of the board cannot explain anything about this in the annual report. The executive part of the board is also insufficiently aware of the risk management system. As a result, the executive part of the board does not comply with part B1 of the BES Education Annual Reporting Regulations (RJO BES).

There is also a lack of identification of risks and uncertainties for the future. As a result, the executive and supervisory part of the board also does not comply with part B2 of the RJO BES.

Because the 2023 annual report was not submitted on time, the executive part of the board also does not comply with Article 6 RJO BES.

3 . Answering Research questions and follow-up

In this chapter, we answer the sub-questions of the study. The answers to these sub-questions provide insight into the state of the SEF at the administrative and (financial) administrative level. The joint answers to these sub-questions ultimately lead to an answer to the main question.

3.1. Partial questions

- Does the competent authority ensure the continuity and assurance of (the quality of) education at the school? Ensuring the quality of education shall in any case be understood to mean compliance with the regulations laid down by or pursuant to the law and the implementation of the system of Quality assurance. The description of the quality management system shall in any case include ensuring:
 - ensuring that pupils can go through an uninterrupted development process and that education is geared to the progress in pupils' development
 - identifying measures needed for improvement.

No. The competent authority of SCS is not able to guarantee the continuity and assurance of (the quality of) education at the school. The way in which the executive part of the board fulfils its role does not contribute to the quality of education and continuity. There is no question of proper performance of duties by the executive and supervisory part of the board. The executive part of the board does not comply with Article 2.87 in conjunction with Article 2.91, Article 2.88, paragraph 2, part c, and Article 2.89 WVO2020 and Article 2:14 of the Dutch Civil Code BES.

- Does the board ensure a well-governed school with a separation between the functions of the board and the supervision thereof, and with a lawful administration and management? And what is the impact of this on the quality of education?

No. The board does not ensure a well-run school. There is no separation between the functions of the board and its supervision. The management and supervision were intertwined until 1 March 2024. From 1 March 2024, there will be no supervision of the board. There is no question of lawful administration and management. This lack of good governance at the school and the lack of separation between management and supervision has a negative effect on the continuity and assurance of (the quality of) education at the school. This does not ensure that pupils have an

uninterrupted

development process and that education is geared to the progress in the development of the pupils. In addition, there is no adjustment to the money that is spent on things that do not contribute to education. We have come to the conclusion that this is a case of improper performance of duties by the board.

As a result, the Board of Directors does not comply with its obligations under Article 3.1, paragraph 1, and Article 2.87 WVO2020.

- Does the competent authority ensure that the functions of management and internal supervision of the board are separated in a functional or organic sense? Does the internal supervisor function independently of the board?

No. In practice, the board does not sufficiently ensure a separation between the functions of the board and its supervision. There is a complete lack of a supervisory part of the board. The board does not comply with the provisions of article 3.1, paragraph 2, WVO2020.

- Does the internal supervisor supervise the performance of the duties and the exercise of the powers by the management board and does the management board provide advice? And what is the impact of this on the quality of education?

No. The supervisory part of the board is missing. As a result, there is no internal supervisor who can supervise the performance of the tasks and the exercise of the powers of the executive part of the board. Due to the lack of a supervisory part of the board, there is insufficient objective and independently (i) supervises the performance of duties and the exercise of powers by the executive part of the board and (ii) advises the executive part of the board. Because the supervisory part of the board

In the absence of such a decision, the executive part of the board will not be called to account and adjusted if it does not comply with the law or other rules. Because the supervisory part of the board does not function properly, an important guarantee function is lost when it comes to guaranteeing the continuity and assurance (of the quality) of education.

The provisions of Article 3.3, paragraph 1, and Article 2.87 WVO2020 are not complied with.

- Does the board ensure a school culture in which students and staff feel safe and accepted?

The board does not sufficiently ensure a school culture in which

staff feel safe and accepted. This is because the board does not play a connecting role within the school and does not communicate sufficiently with staff and parents. The board should show exemplary behavior to work together with school management, teachers and support staff on good education in the interest of all students on Saba. Because the board is not open about policy choices and developments in the board, employees do not feel seen and heard. This while they are concerned about the situation at the school.

In order to answer the full extent of this research question, further research is necessary. At this stage, we are not yet in a position to conclude whether Article 2.2(2) WVO2020 has been complied with.

- What is the financial position of Saba Educational Foundation per 31/1/2024?

SCS's financial position as of January 31, 2024 is worrisome. In January 2024, the combined balance in the school's bank accounts will be around 320,000 USD. If we look further ahead, we see that the financial position of the school is becoming increasingly vulnerable towards the end of the year. In any case, by the end of this calendar year (2024), the school will not have enough money to pay all the bills. The board has not been able to provide insight into how it is actually managing this, without this having major consequences for (the quality of) the education provided at the school. This is (partly) reason to place the board under adjusted financial supervision.

The executive part of the board does not comply with 5.43a and 5.46 WVO2020.

- Are there threats to financial continuity as a result of the policy pursued and do they affect the continuity of education?

Yes. There is a threat to financial continuity as a result of the policy pursued. This has a negative impact on the continuity of education.

This is (partly) reason to place the board under appropriate financial supervision.

The executive part of the board does not comply with Article 5.43a and Article 5.46 WVO2020.

- Does the competent authority manage the resources of Saba Educational Foundation in such a way that the continued existence of the school and thus education of a sufficient quality is ensured?

No. The competent authority does not manage the funds in such a way as to ensure the continued existence of the school and thus education of a sufficient quality. There is structurally more money

than comes in. This creates a situation in which the risk of (technical) bankruptcy arises at the end of 2024. At the same time, this shortage means that investments cannot be made in maintaining and improving the quality of education. This is (partly) reason to place the board under adjusted financial supervision. The executive part of the board does not comply with the articles 5.43a in 5.46 WVO2020 in RJO.

- Is there sufficient financial control within the Saba? Comprehensive School?

No. The executive part of the board does not sufficiently manage the school's finances. This is (partly) reason to place the board under adjusted financial supervision. As such, it does not comply with Articles 5.43a and 5.46 WVO2020 and the RJO.

- How does the board manage to achieve the goals (both financial and quality) set by the board and the financial resources it has available for this?

The executive part of the board does not focus on achieving goals. This is also not possible because the board does not have its own vision and ambitions for (education at) the school. As a result, there is also a lack of translation of the vision and ambitions into concrete goals and policies to achieve those goals. The executive and supervisory part of the board does not comply with Articles 5.43a and 5.46 WVO2020, Article 18 of the Funding Decree WVO2020 and RJO.

- Is there adequate governance?

No. There is no adequate governance at the school and within the executive and supervisory part of the board. There is a lack of a supervisory part of the board. Articles 3.1, 3.2 and 3.3 are not complied with WVO2020.

3.2. Main question

The main question is as follows:

Is there a sound policy by the board that guarantees the continuity and quality of education?

No. We have come to the conclusion that there is no sound policy on the part of the executive part of the board. The executive part

of the board does not guarantee the continuity and quality of education. The way in which the executive part of the board fulfils its role has a negative effect on the continuity and assurance (of the quality) of education. That's where we come in to the conclusion that there is improper performance of duties by the board in various areas.

3.3. Follow-up

As explained in Chapter 4, the nature and extent of the findings with regard to the executive and supervisory parts of the management during this investigation are grounds for concluding that there has been maladministration.

The board itself shows insufficient awareness when it comes to the urgency of the problems at the school and what consequences this has for the quality of the education that the students receive. During the investigation, the executive part of the board only looked to a limited extent at its own role when it comes to the situation in which the school currently finds itself. This while – in order to be able to solve this situation quickly and properly – it is important that the right people, with the right knowledge and expertise, are in the right place within the board. We have the only remaining member of the executive part of the board is given to reflect on the question of whether she has the necessary knowledge and expertise and whether she is therefore the right person in the right place within the board. We have called for a short-term – shortly after April 2024 – recruit expert board members and appoint a formal supervisory part of the board. The executive part of the board did not comply with this. The only remaining board member indicated in April 2024 that she is not the right person in the right place, but that she will continue to fulfill her role within the board. This is at least until a new administration system is implemented and new directors are found. In September 2024, more than four months later, there is still no concrete prospect of supplementing the board with new board members or filling in a new board.

Apart from the question of whether the right person, with the right knowledge and expertise, is currently in the right place within the board, it is important that the situation at the school is improved. That is why we are giving the board the following remedial orders, based on the legal shortcomings we have identified. We assume that the board will do everything in its power to follow up on the repair orders within the given period and will come to the right decisions and conclusions on the basis of this report. The Inspectorate will supervise the execution of the repair orders.

What is the tekortkoming?	What we expect from the administration?	What follow-up supervision The inspection?
<p>The competent authority does not take sufficient care to guarantee the continuity and assurance of (the quality of) education at the school. As a result, Article 2.87 WVO2020.</p>	<p>The board is responsible for guaranteeing the continuity and assurance of (the quality of) education. In any event, the Board shall comply with the regulations laid down by or pursuant to this Act and shall implement the system of quality assurance.</p>	<p>We have a monthly progress meeting with the board to monitor progress. Once every three months, we conduct this progress meeting on the basis of a progress report, which the board must submit no later than one week before this progress meeting. We carry out a one-year recovery study after the adoption of this report.</p>
<p>There is no separation between the functions of management and their supervision. This does not comply with Article 3.1, paragraph 1, WVO2020.</p>	<p>The competent authority shall ensure that the school is properly governed and that the functions of the board are separated from their supervision, and that the administration and management are lawful. The appointment of directors and supervisors is made on the basis of profiles that are made public in advance. The competent authority shall ensure that the tasks of executive management and internal supervision are clearly separated. The internal supervisor functions independently of the board.</p>	<p>We have a monthly progress meeting with the board to monitor progress. Once every three months, we conduct this progress meeting on the basis of a progress report, which the board must submit no later than one week before this progress meeting.</p> <p>In November 2024, we will carry out a progress activity that will look at the separation between the board and its supervision and whether the appointments have been made in the right way. took place.</p> <p>One year after the adoption of this report, we will conduct a remedial investigation into (i) how the school is governed, (ii) whether the tasks of executive management and internal supervision are clearly separated from each other and (iii) the internal Supervisor operates independently of the Board. At that time, we will assess the effects and sustainability of the separation of the as assessed in November 2024.</p>
<p>There is no internal supervisor. As a result, there is also a lack of an internal supervisor who adequately supervises the performance of the tasks and the exercise of the powers by the board. As a result, Article 3.3 WVO2020 is not complied with.</p>	<p>The internal supervisor supervises the performance of the duties and the exercise of the powers by the management. At a minimum, the supervisor is responsible for (i) approving the budget and the annual report, (ii) monitoring the board's compliance with legal obligations, the Code of Good Administration and the deviations from that code, (iii) supervising the lawful and efficient use of the funds, (iv) the appointment of an auditor to report to the supervisor and (v) the annual accountability of the performance of tasks and the exercise of powers.</p>	<p>We have a monthly progress meeting with the board to monitor progress. Once every three months, we conduct this progress meeting on the basis of a progress report, which the board must submit no later than one week before this progress meeting.</p> <p>We will carry out a progress activity in November 2024.</p> <p>We will carry out a remedial investigation one year after the adoption of this report.</p>

<p>The competent authority does not manage the school's resources in such a way as to ensure its survival. As a result, Article 5.43a WVO2020 is not complied with.</p>	<p>The board provides insight into how it specifically manages the management of resources, without this having major consequences for the quality of the education provided at the school. It manages the funds in such a way as to ensure the survival of the school.</p>	<p>We have a monthly progress meeting with the board to monitor progress. Once every three months, we conduct this progress meeting on the basis of a progress report, which the board must submit no later than one week before this progress meeting.</p> <p>In November 2024, we will carry out a progress exercise on how the board manages the management of the funds.</p> <p>One year after the adoption of this report, we will carry out a remedial investigation into whether the management of the funds and the management of the funds is done in such a way that the survival of the school is ensured.</p>
<p>The board does not manage the school's finances sufficiently. As a result, Articles 5.43a and 5.46 WVO2020 and RJO are not complied with.</p>	<p>The board provides financial insight into the school's short-term and long-term situation and, based on its financial administration, provides guidance to the school and avoids any risks that threaten continuity. The Board of Directors shall properly fulfil its duties, which it is at least entrusted with in accordance with Articles 5.43a and 5.46 WVO2020 and RJO.</p>	<p>We have a monthly progress meeting with the board to monitor progress. Once every three months, we conduct this progress meeting on the basis of a progress report, which the board must submit no later than one week before this progress meeting. In any case, part of these progress reports are the (management) reports and/or other information on the basis of which the board gives direction to the school.</p> <p>We will carry out a progress activity in November 2024 and will discuss an up-to-date action plan, an up-to-date multi-year budget and (accountability for) the risk management system.</p> <p>We will carry out a remedial investigation one year after the adoption of this report.</p>
<p>The board does not focus on achieving (financial) goals. As a result, Articles 5.43a and 5.46 WVO2020 and the RJO are not complied with.</p>	<p>The board shall set up a system of quality assurance that is suitable for reliably determining the quality of education, evaluating it on the basis of concrete goals and, if necessary, making adjustments. The board links financial resources to the concrete goals.</p>	<p>We have a monthly progress meeting with the board to monitor progress. Once every three months, we conduct this progress meeting on the basis of a progress report, which the board must submit no later than one week before this progress meeting. We carry out a one-year recovery study after the adoption of this report.</p>

There is insufficient adequate governance at the school. As a result, Articles 3.1 to 3.1 3.3 WVO2020.

The board assumes a role that is appropriate to the duties and responsibilities in governing a school. The Board of Directors shall carry out the duties of which it is at least entrusted WVO2020 in accordance with Articles 3.1 to 3.3.

We have a monthly progress meeting with the board to monitor progress. Once every three months, we conduct this progress meeting on the basis of a progress report, which the board must submit no later than one week before this progress meeting. We will carry out a remedial investigation one year after the adoption of this report.

4 . Maladministration

Introduction

As part of the supervision of compliance with the legislation, the Inspectorate assesses, among other things, the actions and management of the management of a school. The board is responsible for the quality of education and its continuity. For example, the board must use the money intended for education in such a way that good education can be given to the students of the school.

To assess the actions and management of the board, the (financial) continuity and quality of education at the school can be examined, for example. What is important is the role and actions of the board and the supervisors and their influence on the quality and continuity of education.

In very exceptional cases, the Inspectorate may have reason to pay extra attention to the actions (actions and directions) of a board during its investigations. This may be the case if there is a suspicion that the board is seriously deficient in governance.

During the investigation into (the board of) the SCS, a suspicion arose that the board seriously failed in what could be expected of it. After further research into this, we have come to the conclusion that there really is serious administrative shortcomings. This is also known as maladministration.

In the following sections, we explain what constitutes maladministration (paragraph 4.1), what maladministration exists, in so far as they are relevant to the investigation, (sections 4.1.1 to 4.1.4) and what findings we made during our investigation (section 4.2). In doing so, we explain why we always conclude that there has been maladministration in these findings.

4.1. Definition of maladministration

Serious administrative shortcomings mean that one or more administrators or supervisors do not properly fulfil their obligations towards the school and therefore also towards the students. If there is serious shortcomings on the part of the management or supervisor, we also speak of maladministration, as laid down in Article 3.38 WVO2020.

If there is maladministration, the Minister has the option of giving an instruction to the legal entity that maintains the school. For example, if the situation so requires, the Minister may issue an instruction to the effect that the legal entity must decide to replace one or more directors with

new directors. If the instruction is not followed, a sanction may follow.

Giving a clue is an extreme tool that is used. To ensure that this tool is only used when there is really no other option, it has been decided to list in the law which actions of directors and supervisors constitute serious shortcomings and therefore mismanagement. Only in those cases can a clue be made.

Whether the failure of one or more directors to comply with the (administrative) obligations is serious enough must be assessed on the basis of specific situations laid down in the law. Article 3.38 WVO2020 indicates that this includes:

Article 3.38(2) WVO2020

Maladministration means:

1. financial mismanagement;
2. a serious or long-term failure to take measures, in any event in breach of Article 2.87, that are necessary to ensure the quality and proper progress of education, including its proper completion ;
3. the unjustified enrichment of the competent authority, himself or a third party by a director or supervisor;
4. acting in the capacity of director or supervisor in violation of statutory provisions that result in financial advantage for the benefit of the competent authority, oneself or a third party;

In this report, we will confine ourselves to dealing with these four types of maladministration. It is these four forms of maladministration that we have addressed in the course of our investigation. For an overview of all forms of maladministration laid down in the law, we refer to the full Article 3.38, paragraph 2, WVO2020.

Why we limit ourselves to the forms of maladministration, is further explained in section 4.2 of this report.

4.1.1. Financial mismanagement (Article 3.38(2) WVO2020)

For the answer to the question of what financial mismanagement is (this is also called financial mismanagement), it is in line with the meaning this has for the type of legal entity we are dealing with in this case, namely a foundation. We do this because the legislature has not provided a specific definition of the concept of financial mismanagement that is aimed at an educational institution such as SCS.

The fact that the meaning of the concept of financial mismanagement may be based on these general rules that apply to all foundations has also been confirmed in case law. It follows from these general rules that if one or more administrators use money intended for education (in this case in the form of government funding) for something other than what this money is intended for, this is financial mismanagement. This is also in violation of the education regulations, because they assume that this money is used for the purpose for which this money is given.

Even if an auditor has already checked what this money has been used for by the government in the context of the audit of an annual report and has not reported any details, there may be financial mismanagement. A board of directors cannot defend itself by referring to the statement of an accountant.

More generally, in order for there to be financial mismanagement, there must be shortcomings with regard to the management of assets or the care for the acquisition of the income available to a legal person.

In order to speak of financial mismanagement, there must be one or more directors who do not do what can be expected of a director when it comes to managing the school's money.

Financial mismanagement can occur in both an executive part of the board and a supervisory part of the board. In the executive part of the board, for example, this involves neglecting the financial housekeeping and administration. In the case of the supervisory part of the board, for example, it concerns the failure to exercise sufficient supervision over the approval of the budget and the annual report.

4.1.2. Ensuring the quality and proper progress of education (Article 3.38(2)(b) WVO2020)

If a board does not take any necessary measures or does not take sufficient measures to guarantee the quality and proper progress of education, then maladministration may occur. This may therefore be a situation in which the quality of education cannot be sufficiently guaranteed and/or the situation in which the progress of the education of the pupils cannot be guaranteed. This situation must be the result of one or more directors not taking or not taking sufficient measures to prevent this.

In other words, a board fails to act in such a way that the quality of education and/or the good progress of that education can be guaranteed

become. As a result, a board of directors is in any case acting in violation of Article 2.87 WVO2020 (see also section 2.3).

In addition, this failure of a board must weigh sufficiently heavily (to a serious extent) or last for a sufficient period of time (be long-lasting). As a result, in the event of a one-off incident, it is not possible to conclude that there is maladministration because a board has not taken measures to sufficiently guarantee the quality and/or good progress of education.

4.1.3. Unjust enrichment (Article 3.38(2)(c) WVO2020)

The concept of unjust enrichment refers to a situation in which the money or property of a foundation or company or someone becomes more at the expense of another, while it cannot be explained why this happens. We would say that this cannot be justified.

The amount of money associated with unjust enrichment is determined by looking at the money or property that one party loses or becomes poorer and the money or possession that the other party gets or gets richer.

4.1.4. Gaining financial advantage by acting contrary to statutory provisions (Article 3.38(2)(d) WVO2020)

In some cases, acting in violation of a statutory provision by one or more directors and/or supervisors can ensure that the foundation, these director(s) and supervisor(s) themselves and/or others(ies) benefit financially.

When we talk about legal provisions, we are talking about all the rules that apply to the foundation and its director(s). If, in addition to the general rules in the BW BES, a foundation also has to deal with other legislation, as is the case with foundations in the education sector, then these legal provisions include both the general rules from the BW BES and the sector-specific rules (e.g. the rules as set out in the WVO2020).

Financial mismanagement as described in section 4.1.1 is an example of acting in violation of the law. In such a case, there is a violation of Article 2:14 of the Dutch Civil Code BES. This article of the law expects a director to perform his or her duties as a director in a proper manner, and this is not the case in the case of financial mismanagement.

4.2. Investigation findings on maladministration

For each of the instances of maladministration referred to in paragraph 4.1, the Inspectorate considers that this is the case is explained below. The same structure is used as in the law. This order does not mean that

In the opinion of the Inspectorate, there is a difference in this regard, for example, when it comes to the nature and seriousness of this mismanagement.

4.2.1. Findings of financial mismanagement (Article 3.38(2)(a) WVO2020)

The executive part of the board is based on article 5.4 WVO2020 obliged to spend the money it receives from the government for the school on costs related to (education at) the school. Research has shown that the executive part of the board falls short in this regard. For example, money intended for education was used for all kinds of things that do not directly contribute to this education (see also section 2.4). This varies from relatively small expenses for, for example, carnival activities and the hiring of a football coach outside school hours to large expenses for the rental of various locations on the island that – as it turned out during discussions with both teaching staff and the executive part of the board itself – are actually not suitable to use as teaching locations, even though they were intended for that purpose. In addition, considerable sums were paid for taking over the inventory of The Bottom Bean Café, while the executive part of the board did not know whether this inventory was operational and usable, let alone whether it could actually be used in the lessons that were held on the should be given this location. In addition to taking over the inventory of The Bottom Bean Café, a long-term lease for the location has also been signed on behalf of the executive part of the board. For all this, there was no substantiation as to why these expenses were necessary for (education at) the school. During the opinion of this report, the board indicated that it had terminated the contract with The Bottom Bean Café on October 1 and that with Becky's House on August 1, 2024.

In the same period, a lot of money was spent on organizing extracurricular clubs. To achieve this, a lot of money has been spent on the purchase of, for example, game consoles and screens, the furnishing of an e-sports room, the hiring of (sports) coaches and the facilitation of (deep-sea) diving and snorkeling lessons. In 2023, these extracurricular clubs were eventually divested again, including the materials purchased for them (such as the game consoles and screens and the furnishings).

of the e-sports area). Money intended for (education at) the school has been used to organize activities that take place outside school hours and that also have nothing to do with the education that is given at school.

In other words, the executive part of the board has repeatedly used money intended for education for something other than what this money is intended for .

Research has shown that there has been a lack of a formal supervisory part of the board since 2022. As a result, it is missing supervising the proper performance of the duties of the executive part of the board. For example, it is not ensured that the executive part of the board also uses the money intended for education for education.

In view of the above, we conclude that there has been financial mismanagement within the meaning of Article 3.38(2)(a) WVO2020.

Furthermore, research has shown that the executive part of the board made payments to the Saba Association of Carribean States Foundation (hereinafter: SACS) in the period from at least April 2022 to November 2023. This involves a total amount of 7,362.30 USD. The executive part of the board was unable to demonstrate from the administration what this money was paid for. According to the executive part of the board, it concerns payments for dance lessons given by SACS to the students of the school. Despite the fact that the executive part of the board here
Asked several times, the executive part of the board could not explain how these dance classes contribute to or are part of the education at the school. As a result, money intended for education at the school has been used to make payments without the executive part of the board being able to demonstrate that this contributed to education at the school.

Research has also shown that part of the supervisory part of the board is part of the board of SACS.

It also appears from various subsidy decisions from the Public Entity of Saba to SACS that the Public Entity of Saba already pays money, in the form of a subsidy, to SACS for the dance lessons for the students of SCS. This means that it is not immediately obvious that (the executive part of the board of) SCS – even if the dance lessons are part of the education at the school – will also have to pay for those same dance lessons. It is precisely in that case that it can be expected that (the executive part of the board of) SCS will be able to substantiate why these payments are justified.

Furthermore, we note that in the period from January 1, 2023 to February 2024, payments of at least USD 53,549.35 were made to a company that directly and/or indirectly belongs to part of the executive part of the board. The executive part of the board was unable to demonstrate from the administration what this money was paid for. Despite the fact that the executive part of the board was asked to do so several times, the executive part of the board could not

Explain how these payments contribute to or are part of the school's education. As a result, money intended for education at the school has been used to make payments without the executive part of the board being able to demonstrate that this contributed to education at the school.

We note that, because the executive part of the board does not comply with its obligation to keep records and to retain data (see also section 2.4), it is not possible to establish that almost all expenditure in recent years has been lawful. See also Article 5.4 WVO2020. For example, the executive part of the board cannot show exactly what it has used the money intended for education. This means that the size of the total unlawful expenditure is many times greater than the amounts mentioned in this study. The nature and extent of this possible unlawful expenditure must be determined in a separate investigation. However, it can already be seen that, if account is taken of the possible amount of unlawful spending in recent years, the school is in a much worse financial position than the executive part of the board is now taking into account.

Here, too, we conclude that the executive part of the board uses money that is intended for education for something other than what this money is intended for. Furthermore, the executive part of the board has not been able to show what actions it has taken to prevent the interests of SACS (of which part of the executive part of the board is part) from being placed above the interests of SCS. Due to the absence of a supervisory part of the board, the proper performance of the tasks of the executive part was also not monitored of the Board. We therefore conclude that there has been financial mismanagement within the meaning of Article 3.38(2)(a) WVO2020.

In addition, we conclude that the executive part of the board does not ensure the continuity and assurance of (the quality of) education at the school, even though they are legally obliged to do so (see also section 3.1). In recent years, the board has mainly contributed to the realisation of the ambition of the executive director, while no attention was paid to what is needed for the quality and continuity of education at the

the school itself. The choices made during this period have a negative impact on the continuity and quality of education. For example, much more money has been spent than was actually available, which threatens to create a situation in which the school ends up being 2024 can no longer pay all its bills. This has led to teachers' contracts being terminated. The executive part of the board has not done what can be expected of it when it comes to managing the school's money.

Even with the emergency measures that are now being taken, the board does not take into account what this means for the continuity and quality of education. The board has made decisions that have a major impact on the school itself. For example, teachers' contracts have been terminated and for many teachers it was uncertain for a long time whether they would still have a job at the school before the 2024-2025 school year.

Because of the way in which the executive part of the board has handled the school's money, it has endangered the continuity of (education at) the school. This is contrary to the obligation under Article 5.43a WVO2020. In doing so, they have created a situation of financial disarray. In other words, the executive part of the board has not done what can be expected of it when it comes to managing the money of the school. She herself has contributed to the fact that the continuity of (education at) the school is (or has been) at risk. In order to deal with the continuity problems in the short term, rapid and adequate intervention is necessary. The executive part of the board does not sufficiently address this deficit (see also section 2.4.1).

In view of the above, we conclude that the executive part of the board is inadequate with regard to the management of the school's assets. They are not doing what can be expected of a board when it comes to managing the school's money. For this reason too, we have come to the conclusion that there has been financial mismanagement within the meaning of Article 3.38(2)(a) WVO2020.

Furthermore, we conclude that the executive part of the board has neglected the financial housekeeping and administration of the foundation. As discussed in section 2.4.1, the executive part of the board does not keep adequate records. For example, the executive part of the board is not able to indicate (i) what has been bought with certain payments, (ii) whether what has been bought has actually been received by the school and (iii) how what has been purchased contributes to education at the school. In doing so, it does not comply with its obligations under Article 2:15 of the BES Dutch Civil Code. Partly because of this, the executive part of the board has no insight and grip on how the foundation is doing financially.

For a long time, the executive part of the board did not interfere in any way with the financial housekeeping and administration

of the foundation and has let the executive director do his thing. Even when the executive part of the board received signals that the school was facing financial challenges, it did not intervene. She let the executive director determine the financial course for months to come. This also contributes to the lack of insight and control over how the foundation is doing financially.

In view of the above, we conclude that the executive part of the board has neglected the financial housekeeping and administration of the foundation. It does not do what can be expected of a board when it comes to managing the school's money. For this reason too, we have come to the conclusion that there is financial mismanagement within the meaning of Article 3.38(2)(a) WVO2020.

In addition, we conclude that, because the executive part of the management board does not comply with its obligation to keep records and to retain data (see also section 2.4), it is not possible to determine with sufficient certainty whether payments that have been made are justified. For example, the executive part of the board cannot show exactly what it has used the money intended for education. This means that, on the basis of the available information, we cannot determine with certainty whether there is (i) unjust enrichment (Article 3.38, paragraph 2, under c, WVO2020) or (ii) obtaining financial benefit by acting in violation of statutory provisions (Article 3.38(2)(d), WVO2020). At the same time, on the basis of the information available, we cannot rule out the possibility that this is the case.

As a result, it is not possible to assess the full extent of the actions of the executive part of the board and to report on their conclusions. All this is due to the fact that the executive part of the board does not do what it is obliged to do on the basis of the laws and regulations (see section 2.4 in detail).

5 . Response from the administration

Below, the board indicates how it will include the findings from the study in further administrative and/or school development.

Not applicable .

6 . Attachment: Opinion

As the current sole member of the Saba Educational Foundation (SEF) Board, I acknowledge receipt of your letter dated September 17, 2024, with the draft report “Specifiek onderzoek bestuur” of Saba Comprehensive School (SCS) enclosed. I consider the contents of your draft report to be thorough and serious, and I thank the Inspectorate of OCW for the investigation.

Given the seriousness of the findings, I note that your report points out issues in how the financial management, educational oversight, and assurance of proper governance have accumulated over several years. It is unfortunate that prior visits of the inspectorate did not assess or highlight these concerns earlier than November 2023.

I am grateful for the opportunity to respond to your draft report regarding the investigation conducted during the specified period.

According to the key findings listed in your draft report, there was financial mismanagement, lack of sound governance practices and cultural and leadership failures by the SEF Board, which impacted the management of SCS. However, I must note that you have formulated your findings and conclusions in such a way that the text is taken out of context of the actual conditions and environment at SCS. Further, I miss the proper justification or evidence in some instances of your report.

Moreover, I have noticed that some findings and statements in your draft report are incorrect and not placed in the proper context.

As Treasurer of the SEF Board and the sole Board member since May 1, 2024, I want to bring some clarity on the context of the operation at SCS since May 2024:

- From May 2024 to the present, I remained the sole board member of SEF in the capacity of Treasurer. I bridged an “interim period” as requested by the Governor of Saba and the Commissioner of Education of Public Entity Saba after the resignation of the President and Secretary of SEF as of May 1, 2024.
- It was requested that I remain to ensure the execution of salaries and financial administration of SCS, and to provide continuity to the school for an “interim period” that would end on August 1, 2024, until new board members can be sourced and appointed. I have put much effort and time into performing my duties as Treasurer and sole board member.
- It should be noted that I accepted this petition made by the Governor of Saba and the Commissioner of Education of Public Entity Saba because of my commitment and dedication to SCS, its students, parents, and the general community of Saba.
- The intention was to work together with the Executive Council and quickly appoint new board members for the SEF, as this is

urgently needed.

Since May 2024, as a sole board member and together with the principal of SCS, we have worked diligently and tirelessly to manage the daily operations and financials of the school in a transparent manner. After the inspectorate's visit in April 2024, and with the support of an accountant, governance coach and human resources consultant, an action plan was made to address some of the concerns shared by the inspectors with the SEF Board members.

I am proud to state we have improved many aspects of administration and financial management for good governance and a better understanding of how the school's finances should be managed. Currently, I am personally and actively engaged in producing monthly reconciliation reports and in preparing the budget for the year 2025. In addition, some accounting procedures and policies have been revised, written, and implemented to ensure the effectiveness and efficiency of the school's operation.

The implementation of the financial system AFAS, has greatly enhanced our ability to accurately track, allocate and manage expenses, as well as effectively monitor the progress of various projects. Prior to 2023, financial recording and management relied heavily on manual input and Excel sheets, which led to inefficiencies, possible manual errors and limited visibility of the financial affairs.

I humbly request you to restate your findings and conclusions in this respect, and to consider including in your report the information about the context of the school's operation since May 2024.

In your key findings of the report, you noted under 'Financial Mismanagement': "The SEF board had little oversight of the school's finances. Significant expenses were made without contributing to the educational quality. If no intervention occurs, the school could face technical bankruptcy by the end of 2024."

I do agree with your assessment that the SEF board had minimal oversight of the school's finances because, albeit illegal, this responsibility was given primarily to the Executive Director, who reported monthly to the board. However, I disagree with your conclusion that the school could face technical bankruptcy by the end of 2024.

I am unclear how you came to this conclusion, and I am missing the justification and evidence for this statement in your draft report. Based on SCS's monthly financial reports and the cash flow for 2024, there is no expected deficit at the end of the year 2024.

I am aware of the urgency, attention, and strategic financial planning needed to ensure that SCS's bank account has sufficient funds to meet the school's primary obligations and maintain financial stability.

I acknowledge that improvements and changes must be immediately made around governance by the board and in the organization and oversight of the board. I fully recognize that there are still unresolved issues in the SEF organization and implementation of governance tasks and responsibilities. Your report clearly outlines what is needed and expected for good governance to be in place at SEF and SCS.

The priority is for SCS to be governed by a complete, competent, and professional board that can ensure the quality of education professionally, in accordance with the law, and in a sustainable manner for the long term. We are committed to working towards this and will immediately give the findings of your report to your attention.

In the enclosed documents called Annex I and Annex II, I will provide specific responses to the findings and conclusions that you have formulated in your draft report. I kindly request you to review the comments from this letter and the annexes, and to incorporate corrections in your report. Further, please substantiate the conclusions in your report, where requested and needed.

I sincerely desire to provide information that will allow the inspectorate to issue an accurate final report. I consider the inspectorate report an essential starting point for achieving good governance at SEF and improved management of the school and its finances.

Financial comments:

The Board does not agree with your expressed concerns about a possible technical bankruptcy of the organization, further described in the summary and section 2.4.1.

Although the 2023 financial year ended with a significant loss, the organization emphasizes that no acute liquidity issues have arisen and that proactive measures have been taken to mitigate further losses. This is evidenced, among other things, by the improved liquidity ratio and working capital as at 30 June 2024. Furthermore, from 2024 onwards, the board will be periodically provided with financial reports.

The financial position is shown below, based on internal reports that are currently being audited in draft form by the external auditor (final phase):

Saba Educational Foundation's key financial figures :

- **Solvency:** Inspection signalling value < 0.30
 - Jun 2024: 0.47
 - Dec 2023: 0.47
 - Dec 2022: 0.63
- **Quick ratio:** Inspection signaling value 1.0
 - Jun 2024: 1.52

- Dec 2023: 1.39
- Dec 2022: 2.24

The above illustrates that both the solvency ratio and the liquidity ratio are well above the standard of the inspection alert values .

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