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## **SUMMARY**

### **Summary of Report 22/2017, relating to the Department of Education, grants and other financial assistance, year 2015**

*Barcelona, 24 January 2018*

The Public Audit Office for Catalonia has issued Report 22/2017, relating to Department of Education grants and other financial assistance awarded in year 2015, in accordance with its Annual Programme of Activities.

The report, which was presented by Board Member Mr Jordi Pons i Novell, was approved by the Audit Office Board at its meeting on 5 December 2017.

The subject of this report is the audit of grants and other financial assistance awarded by the Department of Education in year 2015, covering the calls for applications and the awards made and also whether awardees had fulfilled their obligations. Because of their characteristics, the report does not include in its scope grants and subsidies of a general nature for students on courses after mandatory general education and grants for students with special educational support needs, or funds transferred to the Barcelona Education Consortium, the Higher School of Music of Catalonia and the National Youth Orchestra of Catalonia, or directly paid staff salaries and operating expenses for educational establishments providing public education, or moneys transferred to county councils to run the delegated services of school buses and meals (see Audit Office reports 35/2010, 3/2013, 1/2014 and 23/2015).

The total expenditure covered by the audit was €88.35m. The audit reviewed a sample of seven calls for applications leading to awards totalling €25.71m, a sample of grants awarded directly without any competitive process totalling €10.65m and a sample of seven other financial assistance arrangements with awards totalling €46.90m. All this represented 94.24% of total expenditure. Checks were also carried out on a sample of one hundred and sixteen beneficiaries. These included recipients of competitively awarded grants, directly awarded grants and other financial assistance, with awards totalling €30.50m.

The Conclusions section of the report presents the most significant findings arising from the audit carried out, of which the following can be highlighted:

- Article 8 of the General Subsidies Act stipulates that entities which plan to arrange and offer grants must first draw up a Strategic Grant Plan. For year 2015 the Department of Education had not approved any such plan.

- The Department of Education did not have any procedure in place to countersign or stamp the expenditure vouchers submitted by beneficiaries, so as to check that grants awarded in parallel did not overlap and end up paying for more than the total cost of the subsidised activity, as required by the temporary provision established in Departmental Order ECO/172/2015, of 3 of June. Only one of the calls for applications envisaged a procedure for this purpose.
- In two of the calls for applications where the total amounts to be awarded were distributed among the Department's different territorial offices, the audit found that the amounts received by individual applicants varied depending on their location. The procedure used meant that applications given more points did not receive a grant, in contrast with others given a lower score which did, simply because the applications had been presented in different locations.
- In two grant application processes the awarding procedures did not fully conform to the publicised arrangements, because additional awarding criteria were added to those originally envisaged.
- Some grants and subsidies with the aim of providing assistance to children and families in socioeconomically disadvantaged circumstances were arranged as grants to educational centres so that centre-based criteria were considered as well as those relating to the individual and family circumstances of the target group.
- The Department arranged some directly awarded grants which should have been included in the budget as grants to named beneficiaries. Also two grants were awarded directly when, in the Audit Office's opinion, sufficient proof had not been given that a competitive award process was impossible.

Finally, in the Conclusions section of the report various recommendations are made which, in the view of the Audit Office, would help to resolve some of the issues mentioned in the Findings section.

<p>This summary is solely for information purposes. The audit report (in Catalan and Spanish) can be consulted at <a href="http://www.sindicatura.cat">www.sindicatura.cat</a>.</p>
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