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## SUMMARY

### **Summary of Report 6/2022, relating to the Autonomous Agency for the Official Journal and Publications, year 2020**

*Barcelona, 25 May 2022*

The Public Audit Office for Catalonia has issued Report 6/2022, relating to the Autonomous Agency for the Official Journal and Publications (EADOP), financial year 2020, in fulfilment of its Annual Programme of Activities.

The report, which was presented by Board Member Ms Anna Tarrach, was approved by the Audit Office Board at its meeting on 4 May 2022.

The work undertaken for this limited scope audit included auditing the Budget Outturn Statement, budgetary year-end net working capital (*romanent de tresoreria*) and fixed assets, and reviewing compliance with applicable legislation in the areas of accounting, staffing and procurement in year 2020.

The EADOP was set up by Act 24/1987, of 28 December, as an autonomous agency of a commercial nature, attached to the First Minister's Department (*Departament de la Presidència*). It has the following functions: publishing, distributing and divulging the Official Journal of the Government of Catalonia (DOGC – *Diari Oficial de la Generalitat de Catalunya*); divulging the law in force in Catalonia and drawing up consolidated versions of legislation; producing publications; distributing and selling all the publications issued by the Catalan Government and its public sector institutions.

In year 2020 the EADOP had revenues (recognised receipts) of €5.7m. Of this figure, 54.6% corresponded to official fees for publications and announcements in the DOGC. As regards expenditures (recognised commitments) these came to €6.03m.

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

- In year 2020 the EADOP did not have an analytical accounting system in order to determine the costs and results of the different activities it undertook, even though its programme-contract for 2017-2019 had already included, among the entity's commitments, that of moving forward in implementing analytical accounts.
- Eight employees had exceeded by far the maximum period for carrying out functions above their grade, as stipulated by article 15.2 of the VI Single Collective Bargaining Agreement for Catalan Government Staff with Labour Contracts, which limits this to six months in a year or eight months over two years.

- The review of low-value contracts detected a recurring use of low-value contracts to procure printing, copyediting and translation services. Successive contracts to cover recurring or foreseeable needs result in arrangements which elude publicity rules or other requirements which should have been met in the procurement process. For this reason, they constitute an improper splitting-up of a contract and, therefore, an infringement of articles 99.2 and 118 of Spain's Public Sector Contracts Act.

Lastly, 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 body of the report and in the Findings section.

This summary is solely for information purposes. The audit report (in Catalan and Spanish) can be consulted at [www.sindicatura.cat](http://www.sindicatura.cat).