

SUMMARY

Summary of Report 25/2021, relating to the Catalan Institution for Research and Advanced Studies Foundation, year 2018

Barcelona, 22 December 2021

The Public Audit Office for Catalonia has issued Report 25/2021, relating to the Catalan Institution for Research and Advanced Studies Foundation (ICREA), financial year 2018, 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 23 November 2021.

The work undertaken for this limited scope audit included auditing ICREA's Operating Statement and how it ran its activities, and reviewing its compliance with basic legislation applying to the areas of accounting, the budget cycle, staffing and procurement.

ICREA was set up by the Government of Catalonia (*Generalitat*) and the Catalan Foundation for Research and Innovation (FCRI) on 31 January 2001. Its main aim is to contribute to the recruiting and retaining of international talent using a selection process for researchers based on scientific merit and to significantly contribute to achieving excellence in research.

The research staff hired by ICREA carry out their activities in research centres or universities that ICREA signs secondment agreements with, in order to integrate its researchers into their different teams and projects. In the 2018 financial year ICREA had 266 researchers on its books.

In year 2018 ICREA, according to its Operating Statement, had operating revenues and expenditures of €28.70m.

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 2018 ICREA did not have its own collective bargaining agreement and had not signed on to any other agreement. However, it was partially applying Spain's national XIII State Collective Bargaining Agreement for University Education and Research Centres, even though this agreement was not applicable to foundations set up, owned or overseen by government administrations.
- In year 2018 ICREA did not have a Schedule of Staff Positions or equivalent instrument for organising its human resources that had been formally approved by its Board of Trustees.

- The wage tables used by ICREA in 2018 had not been approved by the Board of Trustees, as should have been the case according to its Statutes. And for 2018 ICREA's Board of Trustees had not approved a wage policy document for its non-research staff detailing the different categories and their salaries.
- A job compatibility authorisation was not found in all of the cases where one should have been issued to comply with the relevant regulations.
- The number of posts offered in the ICREA Senior 2018 staff recruitment process was above the limit for the relevant staff replacement rate laid down by applicable legislation.
- In June 2021 the information published by ICREA relating to personnel and to grants and subsidies, to comply with the Transparency, Access to Public Information and Good Governance Act (Act 19/2014, of 29 December), was incomplete.
- The review of ICREA's Academic Programme uncovered various features which were not compliant with regulations on grants and subsidies, the programme's rules and the call for applications for year 2018. Breaches of the regulations covering grants and subsidies were also detected in relation to how prizes and grants were awarded and paid out and justifications presented.
- The review of two procurement files arranged in 2018 that were not low-value contracts uncovered various breaches of procurement legislation relating to the contract specifications, to how tenders were assessed and to how contracts were awarded.
- In the review of low-value contracts four contractors were found that had supplied services on a recurring basis. This issue resulted in arrangements which eluded publicity rules or other requirements which should have been met in the procurement processes. For this reason, they constituted an improper splitting-up of contracts and, as a result, a failure to comply with statutory procurement regulations.

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.

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