

SUMMARY

Summary of Report 15/2015, relating to the Catalan Institute for Women, year 2012

Barcelona, 28 October 2015

The Public Audit Office for Catalonia has issued Report 15/2015, relating to the Catalan Institute for Women (ICD) for the financial year 2012, in accordance with its Annual Programme of Activities.

The report, which was presented by Board Member Mr Andreu Morillas, was approved by the Audit Office Board at its meeting on 28 July 2015.

The aim of the report is a limited financial audit, relating to the ICD's budgetary execution and budget outturn for the financial year 2012, plus a legal compliance audit of the Institute's activities, particularly those relating to grants awarded, personnel expenditure and government procurement.

The ICD is an autonomous administrative agency which, according to Decree 572/2006, of 19 of December, reports to the Department for Social Welfare and the Family, with its own separate legal identity and assets and full power to act in its own right to fulfil its aims. It is regulated by Act 11/1989, of 10 July, which set up the Catalan Institute for Woman,¹ by the regulations pursuant to this Act and by the general legislation relating to autonomous agencies.

Article 2 of the Act which brought it into existence states that the ICD's aim is to prepare and execute all projects and proposals relating to the empowerment of women, in order to implement the principle of equality in the areas covered by the Catalan Government's statutory powers.

For year 2012 the ICD approved a budget for €9.70m and had five regional offices: in Barcelona, Girona, Lleida, Tarragona and the river Ebro area. The Institute's workforce comprised forty-seven people.

In section 3 of the report there is a follow-up of the fifteen findings and recommendations that the Audit Office made in its previous report on the ICD, which was issued in 2006 and dealt with financial year 2004. Of these issues, ten had been resolved, one had been partly resolved and four were circumstances impossible to remedy.

1. The Catalan Institute for Woman was renamed the Catalan Institute for Women under the provisions of Act 11/2005, of 7 July.

Section 4 of the report is a summary of the main findings and recommendations from the work carried out, which are as follows:

- In both of the official announcements on the availability of grants, one for local government organisations and one for not-for-profit organisations, the rules stated that if the funds made available were insufficient for all the applications meeting the minimum requirements, the grants to be awarded would be reduced pro-rata. However the decree for the announcement did not indicate sufficiently clearly exactly how the pro-rata calculation would be carried out in order to be able to consider this a proper competitive process.
- In the opinion of the Audit Office, the procedure for justifying grants in the scheme for local government organisations was not one envisaged in the regulations for processing, justifying and monitoring grants or subsidies, as established by the Order of 1 October 1997 issued by the Department for the Economy and Finance, in force during the period audited.
- In the paperwork for grants reviewed during the audit there was no clear justification of the points given for each of the criteria assessed, nor of the calculations made to determine the amount awarded.
- In the review of documents justifying grants awarded to organisations it was unclear exactly how indirect expenses had been allocated to the subsidised activity.
- The Audit Office considers that the ICD should modify the forms provided to the recipient organisations to justify their incurred expenses, in order to clarify, as precisely as possible, what part of direct expenditure and what part of indirect expenditure is covered by the grants awarded for any particular activity.
- Lastly, the ICD's average payment time to contractors supplying services is longer than the time stipulated in the consolidated Public Sector Contracts Act.

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