

SUMMARY

Summary of Report 12/2020, relating to the Institute for High Energy Physics Consortium, year 2017

Barcelona, 16 September 2020

The Public Audit Office for Catalonia has issued Report 12/2020, relating to the Institute for High Energy Physics Consortium (IFAE), financial year 2017, 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 21 July 2020.

The work undertaken for this limited scope audit included auditing IFAE's current and capital expenditures and debt levels and reviewing its compliance with basic legislation applying to the areas of accounting, the budget cycle, staffing and procurement.

IFAE is a consortium set up by the Government of Catalonia (*Generalitat*) and the Autonomous University of Barcelona (UAB) through Decree 159/1991, of 16 July. It has as its aim to encourage and develop high energy physics, both in its theoretical aspects and in experimental and technological ones. It is recognised as one of Catalonia's research centres (the CERCA group).

In 2017 IFAE, according to its Statement of Earnings, had revenues of €7.89m and expenditures totalling €8.02m.

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

- IFAE 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 Governors. Neither had it approved a Public Employment Offer or any other internal instrument for managing recruitment of the staff it needed.
- IFAE did not have an approved salary regime for its staff giving details of the different job categories or the pay applying to each of them. Nor did it have its own wage tables with details of the different salary items for each category.
- In 2017 IFAE did not have an established staff selection procedure and there was no documentary evidence for the recruitment procedures it had used.

- In March 2020 the transparency section of IFAE's website, which had last been updated in November 2018, did not include the information on staff envisaged in articles 8 and 9 of the Transparency, Access to Public Information and Good Governance Act (Act 19/2014, of 29 December).
- IFAE had various unresolved disagreements with the central government ministry in charge of research, relating to procedures for returning grants awarded in previous years. Even though IFAE had been handed down two unfavourable court verdicts in 2017, as at 31 December it had not put on its books any provision for the sum being claimed (€378.520). In addition, in the period between 1 January 2017 and 31 December 2018, IFAE received repayment orders worth €12,070, notifications of repayment procedures being started involving €597,446 and official requests to rectify vouchers for expense claims totalling €1,409,741, without recording any provisions for meeting the potential liabilities involved.
- IFAE had an ongoing conflict with the UAB over how various transactions should be reported. As at 31 December 2017, the UAB had €831.931 in claims against IFAE for personnel expenditures of staff on secondment and for the use of premises, and IFAE had €584,554 in claims against the UAB for various capital expenditures which had been funded by IFAE. The amounts they had disagreements on had not been registered in the accounts of either of the two entities.

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.