

SUMMARY

Summary of Report 10/2020, relating to the Catalan Institute of Nanoscience and Nanotechnology Foundation, year 2017

Barcelona, 2 September 2020

The Public Audit Office for Catalonia has issued Report 10/2020, relating to the Catalan Institute of Nanoscience and Nanotechnology Foundation (ICN2), 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 14 July 2020.

The work undertaken for this limited scope audit included auditing ICN2'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.

ICN2 has as its aim to identify and promote research and innovation in the field of nanoscience and nanotechnology through encouraging the closest of interrelationships between basic research, applied research and the market, so as to achieve excellence in this field and become a world-class reference centre. It is recognised as one of Catalonia's research centres (the CERCA group).

In 2017 ICN2, according to its Statement of Earnings, had operating revenues of €11.37m and operating expenditures of €11.05m. In that year it had an average workforce of 177 persons.

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

- ICN2's Statutes in force in 2017 did not include a reference as to which government administration it was to be attached to, as envisaged by the Public Sector Legal Regime Act (Act 40/2015). This aspect had still not been corrected in March 2020.
- In year 2017 ICN2 did not have a Schedule of Staff Positions or equivalent instrument for organising its human resources that had been formally approved by the Board of Trustees. Neither had it approved a Public Employment Offer or any other internal instrument for managing recruitment of the staff it needed.
- In 2017 ICN2 did not have approved wage tables. On 25 June 2018 ICN2's Board of Trustees approved a Wage Policy for the entity, which included establishing wage bands for fixed salary items for its different professional categories, the criteria for variable

wage items and various wage bonuses. The definitions of some of these bonuses did not include clear criteria for determining them. This could lead to too much discretionary leeway in paying staff salaries.

- In 2017 ICN2 had an internal staff selection procedure which only applied to postdoctoral researchers. For the remaining employee categories no similar formal procedure existed. In addition, the audit found insufficient documentation in the files for newly recruited staff which it reviewed.
- In March 2020 the transparency section of the ICN2 website 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).
- ICN2's personnel expenditures did not include the cost of staff posted there on secondment, whose wages, according to the regulations in place, were paid by the entity they came from.
- ICN2 acquired non-inventoried laboratory materials on a recurring basis through direct purchases which, although they were individually below the limit for low-value-contracts, cumulatively represented large sums of money. Contracts or framework agreements should have been drawn up and signed for these services and supplies in order to follow applicable procurement procedures.

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.