

SUMMARY

Summary of Report 17/2020, relating to the Catalan Institute for Space Studies Foundation, year 2017

Barcelona, 28 October 2020

The Public Audit Office for Catalonia has issued Report 17/2020, relating to the Catalan Institute for Space Studies Foundation (IEEC), 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 30 September 2020.

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

The IEEC is a foundation which was set up on 6 February 1996, whose aim is to study all areas of space science, including astrophysics, cosmology, planetary science, Earth observation and space engineering. Its mission is to extend the frontiers of space research through the fields of science and technology. It is recognised as one of Catalonia's research centres (the CERCA group).

In 2017 the IEEC, according to its Statement of Earnings, had operating revenues and expenditures of €3.61m.

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

- The IEEC did not submit its accounts for the 2017 financial year to the Comptroller General's Office or to the Public Audit Office; this contravened the Consolidated Public Finance Act for Catalonia.
- In 2017 the IEEC 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 2017 the IEEC did not have a Schedule of Staff Positions or equivalent instrument for organising its human resources that had been formally approved by its Management

Board. Neither had it approved a Public Employment Offer or any other internal instrument for managing recruitment of the staff it needed.

- In 2017 the IEEC's Board of Trustees had not approved a wage policy for its personnel, including salary items and a wage distribution (scales) in line with the functions to be carried out and the type of job contract, or applicable wage tables.
- In 2017 secondments to the IEEC of staff from the entities represented on the IEEC's Board of Trustees had not been adequately formalised (in some cases cooperation agreements did not exist and in other cases they had not been updated).
- In 2017 the IEEC 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 the IEEC's website did not include the personnel and procurement information envisaged in articles 8, 9 and 13 of the Transparency, Access to Public Information and Good Governance Act (Act 19/2014, of 29 December).
- In year 2017, the IEEC managed all of the contributions paid into the research projects run by its different divisions. These divisions took control of the full amounts, with no allocation being made to the IEEC's overheads or to those of the institution the lead researcher came from. This contravened the stipulations of its Internal Regulations.
- During year 2017 the IEEC signed two contracts with a company which had ties with three researchers who were undertaking their research at the IEEC. This meant that the job compatibility of the staff involved was compromised, according to compatibility legislation for personnel employed by government organisations.

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.