

SUMMARY

Summary of Report 15/2020, relating to the Foundation for Healthcare Management of the Santa Creu i Sant Pau Hospital, follow-up of findings and recommendations from previous reports, year 2018

Barcelona, 14 October 2020

The Public Audit Office for Catalonia has issued Report 15/2020, relating to the Foundation for Healthcare Management (FGS – *Fundació de Gestió Sanitària*) of the Santa Creu i Sant Pau Hospital, which is a follow-up, for year 2018, of findings and recommendations from previous reports, in accordance with its Annual Programme of Activities.

The report, which was presented by the Chairman, Mr Jaume Amat, was approved by the Audit Office Board at its meeting on 15 September 2020.

The subject of this report is a follow-up of the findings and recommendations presented by the Audit Office in Report 8/2016, on the Foundation for Healthcare Management of the Santa Creu i Sant Pau Hospital in years 2010, 2011 and 2012, in order to analyse the situation in year 2018. The report also analyses whether the findings from Report 39/2012, relating to year 2009, which had still not been dealt with when Report 8/2016 was issued, had been resolved.

The FGS was set up by the Private Foundation for the Santa Creu i Sant Pau Hospital on 18 March 1991, for the purpose of delivering medical, healthcare and social services. It is a foundation within the public sector of the Catalan Government, which is its main source of funding, through the Catalan Health Service (CatSalut).

The audit carried out led to the conclusion that, of the twenty-two issues described in the findings given by the Public Audit Office in reports 8/2016 and 39/2012:

- Ten issues were considered to have been resolved or the matters in question were not detected during the audit.
- One issue was considered partially resolved.
- Eleven issues still remained to be dealt with.

As regards the five recommendations which were made in the aforementioned reports, the audit found the following:

- One had been included in the entity's administrative procedures.
- One had been partially implemented.

- Three still remained to be acted on.

The following table gives a summary of the follow-up of these findings and recommendations:

Table 1. Conclusions from the follow-up of findings and recommendations

Findings from audit report 8/2016		
Nº	Finding	Status
1	Relating to accountability Submission of accounts	Resolved
2	Relating to the budget cycle Budget Outturn Statement	Resolved
3	Relating to the Balance Sheet How Cabinet agreements had been accounted for	Resolved
4	Relating to the Statement of Earnings Fees for private healthcare activities	Resolved
5	How grants to cover interest payments were reported	Pending
6	Relating to procurement How calls for tenders and contracts awarded were publicised	Not detected
7	Aspects relating to procurement procedures	Not detected
8	Negotiated procurement procedures	Not detected
9	All aspects of service provision properly defined	Pending
10	Exclusive nature of service	Pending
11	How tenders were assessed	Pending
12	Actual expenditures	Pending
13	Comprehensive catering service	Resolved
14	Relating to personnel Contracts of managerial staff	Partially resolved
15	Modifications to labour contracts	Not detected
16	Salaries of managerial staff	Pending
17	Bonuses for functions involving flexible working hours and for functions undertaken	Pending
18	Canteen perks	Resolved
19	Staff dismissals	Pending
20	Job compatibility regime	Pending
Recommendations from audit report 8/2016		
Nº	Recommendation	Status
1	Entity's financial position	Partially implemented
2	Signing of additional clauses to the service provision agreement with CatSalut	Pending
3	Contract monitoring (see finding 13)	Implemented
4	Improper staff dismissals (see finding 19)	Pending
Findings from audit report 39/2012		
Nº	Finding	Status
9	In-house service commission	Pending
12	Awarding criteria	Resolved
Recommendations from audit report 39/2012		
Nº	Recommendation	Status
3	Procurement regulations properly applied	Partially implemented

During the audit six new findings came to light, which are described in the Conclusions section of the report.

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