
SUMMARY

Summary of Report 25/2017, relating to the Ramon Llull Institute Consortium, year 2015

Barcelona, 7 February 2018

The Public Audit Office for Catalonia has issued Report 25/2017, relating to the Ramon Llull Institute Consortium, financial year 2015, 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 20 December 2017.

The purpose of this report was to audit the Budget Outturn and review compliance with applicable legislation in the areas of accounting, budgeting, staff salaries, grants and procurement.

In 2015 the Ramon Llull Institute Consortium (henceforth the Institute) comprised the Government of Catalonia (*Generalitat*), to which it was affiliated, and Barcelona City Council. On 1 August 2017 the Institute's new Statutes were approved, to reincorporate the regional government of the Balearic Islands.

The Institute's mission is the external promotion and dissemination of the Catalan language and Catalan culture in all its manifestations. To fulfil its objectives, the Institute provides support, in the field of culture, for the external relations policies of the institutions making up the Consortium.

In the 2015 financial year the Institute's realised revenues came to €7.97m and recognised expenditures to €7.90m. The budgetary result was €62,587 and the adjusted budgetary result €39,711. As at 31 December 2015 the Institute had sixty-three employees.

The Conclusions section of the report presents the most significant findings arising from the audit work carried out. It also includes some recommendations for improvements to the way the Institute manages the activities it runs. Of these findings and recommendations the following can be highlighted:

- As at 31 December 2015, 63.49% of the Institute's employees were on temporary labour contracts. In 80.00% of cases, these contracts had been signed in 2009 or earlier and were a type of interim contract meant for filling a post temporarily during the selection process to make a permanent appointment. Given the long time lapse, these posts should

either have been properly filled as required by regulations, or have been abolished by being declared redundant for budgetary, technical or organisational reasons.

- The Institute held signed cooperation agreements with only 39.74% of the universities to which it awarded grants to encourage the presence of Catalan studies. The Audit Office considers that the number of cooperation agreements with universities receiving grants should be increased to facilitate the continuity, monitoring and long-term planning of Catalan language studies in universities outside the geographical area where it is spoken.
- The agreements signed with the Barcelona Contemporary Art Museum Consortium (MACBA) for the executive arrangements, coordination and documentation for the 2015 Venice Biennale Visual Arts Exhibition and for the 2016 Venice Biennale Architecture Exhibition were, in reality, service contracts subject to the Spanish Consolidated Public Sector Contracts Act.
- The Institute awarded several direct grants which should have been included in its budget as grants to named beneficiaries. The Institute should include in its budget those grants and subsidies whose characteristics suggest they warrant the status of grants to named beneficiaries.

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