

## **SUMMARY**

### **Summary of Report 9/2020, relating to the Miquel Crusafont Catalan Institute of Palaeontology Foundation, year 2017**

*Barcelona, 2 September 2020*

The Public Audit Office for Catalonia has issued Report 9/2020, relating to the Miquel Crusafont Catalan Institute of Palaeontology Foundation (ICP), 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 the ICP'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.

The ICP's purpose is to promote, set in motion and run a research institute in vertebrate and human palaeontology in order to advance and encourage research at the highest international level and the conservation of our palaeontological heritage and to facilitate the transfer of knowledge and applications to the general public. Included in the ICP's remit is management of the functions and services of the Miquel Crusafont Institute of Palaeontology in Sabadell.

The ICP is recognised as one of Catalonia's research centres (the CERCA group) and in year 2017, according to its Statement of Earnings, it had operating revenues of €1.61m and operating costs of €1.63m.

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 ICP'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.
- The ICP had not registered in its accounts those elements of the Miquel Crusafont Institute of Palaeontology in Sabadell which it had received on loan from the Catalan Government, valued at €8.86m.
- The ICP did not have its own collective bargaining agreement and used as a reference one which it was expressly excluded from. Neither did it have a schedule of staff positions or equivalent instrument for organising its human resources, or approved wage tables detailing base pay and the different additional wage items for each pay category.

The ICP's Board of Trustees, when it met on 5 June 2018, approved a table of pay scales which established minimum and maximum figures for each category and level, leaving the director in charge of determining each individual's pay. But this did not specify the characteristics of the different staff categories and the promotion arrangements within each category and between categories. There were also differences of more than 50% between minimum and maximum pay for certain categories, which meant that considerable discretionary powers existed for determining the salaries of ICP staff.

- The ICP had eleven associate researchers in 2017. Their link with the ICP was formalised in an agreement between the ICP and each of these researchers. The role of associate researcher, with the characteristics described in these agreements, was not one envisaged in the regulations applicable to CERCA research centres or in the Science, Technology and Information Act (Act 14/2011).
- In year 2017 the ICP did not keep a record, in its personnel recruitment files, of the procedures carried out, including aspects such as the job advertisements, how applications received were assessed, the selection criteria established for the process, and the marks given to the candidates. It was therefore impossible to reach any conclusions on whether the principles of publicity, merit and ability had been adhered to when selecting and hiring staff. The ICP's Board of Trustees, when it met on 17 May 2019, approved a procedure for hiring staff.
- In March 2020 the transparency section of the ICP'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).
- The ICP'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.
- The ICP did not report its contracts to the Public Contracts Register as required by Order ECO/47/2013, of 13 March, which regulates the functioning and establishes the scope of the Catalan Government's Public Contracts Register.

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](http://www.sindicatura.cat).