

SUMMARY

Summary of Report 8/2020, relating to Barcelona Clinical Hospital, Parliamentary Resolution 747/XI

Barcelona, 2 September 2020

The Public Audit Office for Catalonia has issued Report 8/2020, relating to Barcelona Clinical Hospital, the *Hospital Clínic* (HCB), Parliamentary Resolution 747/XI, 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 14 July 2020.

By passing Resolution 747/XI, relating to Report 29/2016, which dealt with the audit of Barcelona Provincial Clinical Hospital (HCPB) corresponding to years 2010, 2011 and 2012, Parliament asked the Public Audit Office to prepare audit reports on the Clinical Hospital covering years 2013, 2014, 2015 and 2016. In order to comply efficiently with this resolution, the Audit Office Board made the decision to undertake a report focused on a follow-up of the findings described in the original audit report which gave rise to the resolution, so as to analyse their state of affairs in years 2013, 2014, 2015 and 2016, and to extend the time-frame for the report to the end of the fieldwork, in March 2019.

Since July 2015, Barcelona Clinical Hospital has been owned by the Catalan Health Service (CatSalut) and the University of Barcelona (UB). It is a university hospital which carries out activities in medical treatment, healthcare, teaching, research and innovation.

The Conclusions section of the report explains that, of the forty-two findings included by the Audit Office in Report 29/2016, relating to the HCPB in years 2010, 2011 and 2012:

- Nineteen findings were considered dealt with or the issues were not detected in the samples analysed during the follow-up audit work.
- Eight findings were considered partially dealt with.
- Fifteen findings still remained to be dealt with.

Of the fifteen findings still to be resolved, one referred to the submission of the annual accounts, two to the Balance Sheet, one to the Profit and Loss Account, five to the area of procurement and six to the area of staffing.

When it came to the recommendations, of the five made in previous reports, one had been implemented, one had been partially implemented, and the other three were still to be

implemented. These three refer to the need to maintain inventories of fixed assets, to procure maximum returns from all of the buildings and to deal with the oldest outstanding balances in the accounts under the heading Suppliers.

During the audit work carried out, other findings came to light, which can be summarised as follows.

In the area of procurement, the HCB arranged contracts for various services and supplies in year 2016 using low-value contracts. The anomalies detected relating to these contracts' object or purpose and the amounts, dates or contract types constituted a breach of article 86, subsection 2, of Spain's Consolidated Public Sector Contracts Act. The report therefore considers that an improper splitting-up of contracts occurred.

In the area of personnel expenditures, the report noted that the number of hours worked by two employees in the audit sample went above the maximum yearly limit and on several occasions they worked thirty-one hours in one go.

In addition, the HCB's managing director, when he left the post on 31 December 2015, received a severance payment which he was not entitled to, because he returned to the position he had previously held in the Hospital before his appointment as managing director.

Another finding in the area of staff management was that three medical professionals in the sample who held full-time linked posts also carried out private work, even though full-time employment in a linked post means exclusive commitment to the linked teaching and health-care activities.

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