

SUMMARY

Summary of Report 13/2019, relating to the Catalan University Quality Assurance Agency, year 2017

Barcelona, 9 October 2019

The Public Audit Office for Catalonia has issued Report 13/2019, relating to the Catalan University Quality Assurance Agency (AQU Catalunya), 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 9 September 2019.

The regularity audit included a review of AQU Catalunya's annual accounts for the year in question, to check that they had been drawn up in accordance with the relevant financial reporting regulatory framework and, in particular, the accounting principles and criteria contained in that framework. It also included verifying that during year 2017 the entity had carried out its activities in accordance with applicable legislation.

AQU Catalunya's mission is to promote and guarantee the quality of higher education, in line with international academic and social quality standards. The Catalan University Quality Assurance Agency Act (Act 15/2015, of 21 July), regulates it as an entity set up under public law but subject to private law, with its own legal identity, full powers to act in its own right and its own assets to fulfil its objectives.

In year 2017 AQU Catalunya reported realised revenues of €3.65m and recognised expenditures of €3.89m. In that year there were forty-seven people on labour contracts and one appointed senior official working there.

Bearing in mind the aim, scope and methodology used for this report, as described in the Introduction, the Audit Office's opinion is that the annual accounts represent in all significant aspects a true and fair view of the assets and financial position of AQU Catalunya as at 31 December 2017, and also of its results and budget outturn corresponding to the financial year ending on that date, in accordance with the applicable financial reporting regulatory framework and, in particular, the accounting principles and criteria contained in that framework.

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

- Article 19 of the AQU Catalunya Act (Act 15/2015, of 21 of July), establishes that the relationship between AQU Catalunya and the Government, through the government department in charge of universities, shall be articulated through a programme-contract. In year 2017 the entity had no such programme-contract.
- AQU Catalunya's official schedule of staff positions did not include all the details required by applicable legislation.
- In year 2017 the process of determining objectives-based pay for AQU Catalunya personnel was not correctly carried out.
- In three of the four temporary contracts reviewed by the Audit Office applicable procedures were not fully adhered to.
- AQU Catalunya did not have a system for monitoring staff working hours.

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.