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## SUMMARY

### **Summary of Report 21/2018, relating to the broadcasting company Corporació Catalana de Mitjans Audiovisuals, SA, personnel expenditure, year 2016**

*Barcelona, 7 November 2018*

The Public Audit Office for Catalonia has issued Report 21/2018, relating to personnel expenditure by the broadcasting company Corporació Catalana de Mitjans Audiovisuals, SA (CCMA, SA), in financial year 2016, 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 26 September 2018.

The work undertaken in this limited audit included a review of legal and financial aspects relating to CCMA, SA's personnel expenditures in year 2016, including both television and radio broadcasting personnel.

On 12 and 29 May 2013, the Board of Governors for the public body Catalan Audio-Visual Media Corporation (CCMA), as the sole shareholder of the television broadcasting company Televisió de Catalunya, SA (TVC) and the radio broadcasting company Catalunya Ràdio, SRG, SA (CR), approved the merger process whereby CR (the absorbed entity) was taken over by TVC (the dominant entity). The Cabinet agreement of 25 June 2013 authorised the relevant changes to the CCMA's company shareholdings, to allow CR to be dissolved by the transferral of all its assets to TVC and by TVC assuming all rights and obligations of the company being absorbed. At the same time Televisió de Catalunya, SA changed its company name to Corporació Catalana de Mitjans Audiovisuals, SA.

Personnel expenditures by CCMA, SA, at €159.06m, represented 51.47% of total operating expenditures.

The average number of employees in the audited year was 2,271. In year 2016 two collective bargaining agreements were in force, one for television broadcasting staff and the other for radio broadcasting staff.

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

- CCMA, SA's collective bargaining agreements established different salary scales. For one of the salary categories, level H, the arrangement was that the salary should be set on an individual basis and the collective bargaining agreement only stated that the basic

salary was to be related to the ones established in that agreement's pay scale tables. Consequently, the salaries for positions defined at this level had to be backed up by a joint report from the government departments in charge of the Civil Service and the Budget. For the audited year the company CCMA, SA had not requested these reports for its H level staff positions.

- Recruitment to H level staff positions was by direct appointment; this did not guarantee the hiring principles of equality, merit and capability.
- The bonuses that were defined in the collective bargaining agreements in general terms but without specifying the amount involved needed to be backed up by a joint report from the departments in charge of the Civil Service and the Budget. There was no evidence for the existence of this report in the cases analysed by the Audit Office.
- In year 2016, CCMA, SA paid some individual salary bonuses which were not envisaged in the collective bargaining agreement. The Budget Act for year 2015, extended for year 2016, only allowed for salary items to be established through an individual contract when working conditions were not subject to a collective bargaining agreement.
- CCMA, SA had no procedure in place to monitor the hours worked by staff or to authorise and monitor certain types of leaves of absence or time off work.

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. Of these recommendations the following can be highlighted:

- CCMA, SA should conduct a review of its collective bargaining agreement so as to include all existing salary items, and define and quantify them, and then submit this review for approval by the departments in charge of the Civil Service and the Budget.
- CCMA, SA should establish, formalise and implement procedures to manage and monitor staff working hours and also leaves of absence and time off work for all staff categories.

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