
SUMMARY

Summary of Report 14/2020, relating to the Centre for Mathematical Research consortium, year 2017

Barcelona, 23 September 2020

The Public Audit Office for Catalonia has issued Report 14/2020, relating to the Centre for Mathematical Research consortium (CRM), 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 28 July 2020.

The work undertaken for this limited scope audit included auditing the CRM'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 Centre for Mathematical Research was set up in 1984 as part of the Institute for Catalan Studies (IEC), with the status of a research institute attached to the Autonomous University of Barcelona (UAB). A Cabinet Agreement on 9 July 2002 gave approval to refounding the Centre for Mathematical Research as a consortium, with the Government of Catalonia and the IEC as its equity holders. In 2010 the UAB joined the consortium as another stakeholder.

The CRM's purpose is to undertake research and advanced training in the field of mathematics, through cooperation and synergies with Catalonia's universities and research institutions, with the aim of being an internationally renowned science organisation in this field. It is recognised as one of Catalonia's research centres (the CERCA group).

In 2017 the CRM, according to its Statement of Earnings, had operating revenues of €2.31m and operating expenditures of €2.34m.

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 CRM did not have its own collective bargaining agreement and had not signed on to any other agreement. However, it was applying the collective bargaining agreement for teaching and research staff at Catalan public universities to its researchers and collaborators and for long-serving staff it was also applying the Spanish national agreement for education and research centres, even though neither of these agreements were applicable to public sector consortia.
- In year 2017 the CRM did not have a Schedule of Staff Positions or equivalent instrument for organising its human resources that had been formally approved by its Management

Board. Neither had it approved a Public Employment Offer or any other internal instrument for managing recruitment of the staff it needed.

- In year 2017 the CRM's Management Board had not approved the salary regime for staff or the document detailing its research personnel categories, hiring procedures or assessment arrangements. The CRM did not have formally approved wage tables, or regulations for the intellectual property rights and industrial and commercial usage rights of research results, or for dealing with overheads and salaries to be borne by projects, co-operation agreements, grants or contracts involving external funding.
- The CRM did not have any approved staff selection procedure. In one of the two appointments reviewed by the Audit Office no selection procedure was carried out.
- In March 2020 the transparency section of the CRM website did not include the information on staff envisaged in articles 8 and 9 of the Transparency, Access to Public Information and Good Governance Act (Act 19/2014, of 29 December).
- The CRM is the organisation in charge of running the Barcelona Graduate School of Mathematics (BGSMath). During the audit work carried out significant differences were found between the information on university staff seconded to BGSMath provided by the CRM and that provided by the universities. In addition, the CRM did not have a complete schedule of revenues and expenditures for BGSMath to enable assessment of compliance with the self-financing principle which was mandated for this centre.

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.