
SUMMARY

Summary of Report 35/2016, relating to the submission of accounts by political parties and related associations and foundations, years 2014 and 2015

Barcelona, 29 March 2017

The Public Audit Office for Catalonia has issued Report 35/2016, relating to the submission of accounts by political parties and related associations and foundations in financial years 2014 and 2015, 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 22 December 2016.

The aim of the audit was to check that political parties, and the associations and foundations under the guardianship of the Catalan Government (*Generalitat*) and linked to political parties, had sent their accounts to the Audit Office, as required by article 4.2 of the Public Audit Office Act (Act 18/2010). The Audit Office reviewed formal compliance of the accounts submitted, to check that they had been presented by the deadline and that all information laid down by current regulations had been sent.

The organisations covered by the scope of the report were the political parties represented in Parliament in years 2014 and 2015 and the foundations and associations related to those parties; they are listed in tables 1 and 2 of the report. The expression “political party” includes the parties themselves and federations, coalitions and citizens’ groups which run in elections.

Section 4 of the report presents the following general conclusions:

- The level of compliance in the submission of accounts by political parties represented in Parliament in 2014 came to 93.3%. This was higher than in 2013, when it was 86.7%. CAT SÍ and the coalition ERC-CAT presented their accounts after the deadline.

In 2015, all the political parties that achieved parliamentary representation submitted their accounts, of these, EUiA’s were handed in after the established deadline. The coalition JxSí did not submit its accounts.

- The level of compliance in the submission of accounts by the associations and foundations linked to political parties in years 2014 and 2015 came to 53.8%. This was lower than in 2013, when it was 75%.

The Nous Catalans Foundation and the Egara Civitas Association did not submit their accounts for years 2014 and 2015. According to information provided by the Directorate General for Law and Legal Entities, these two entities had been dissolved, on 7 May and 10 April, respectively.

The Cataluña Constitucional – Catalunya Constitucional Association and the Tribuna Cívica Foundation did not present their annual accounts for years 2014 and 2015.

Finally, in the Conclusions section various comments and recommendations are made which would help to resolve some of the issues mentioned in the report.

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