

SUMMARY

Summary of report 6/2015, relating to the Catalan Data Protection Authority, year 2013

Barcelona, 10 June 2015

The Public Audit Office has issued audit report 6/2015, relating to the Catalan Data Protection Authority, financial year 2013, in accordance with its Annual Programme of Activities.

The report, presented by the Chairman, Mr Jaume Amat, was approved by the Audit Office Board at its meeting on 21 April 2015.

The work undertaken includes a review of the annual accounts and verifying that the Catalan Data Protection Authority (APDCat) has carried out its activities in accordance with relevant legislation.

The annual accounts which have been audited were approved and submitted by the officials responsible before the established deadline and in accordance with applicable legislation.

APDCat is an entity set up under public law which is governed by Act 32/2010 and recognised by the 2006 Statute of Autonomy for Catalonia; it liaises with the Government through the Department for Governance and Institutional Relations. Its main functions are to monitor compliance with current legislation relating to the protection of personal data, to handle complaints requesting its oversight, to manage the Data Protection Register and to exercise inspection powers and impose fines in the field of data protection.

During 2013 the Legal Advisory Division of APDCat resolved 256 cases, drew up 37 reports on draft regulations, issued replies to 487 consultations and set in motion 73 proceedings to impose penalties.

The APDCat workforce comprised 36 people and its final budget was for € 2.9 m.

The Conclusions section of the report shows that, in all significant aspects, the annual accounts provide a true and fair view of the assets and financial position of APDCat as at 31 December 2013, and the results and budget outturn for the financial year ending on that date.

The report includes a series of findings on aspects which require corrective action by the organisation. These can be summarised as follows:

- At the time this report was drawn up the Government had not approved the Statutes for APDCat, as envisaged by Act 32/2010.
- The annual accounts submitted do not include some of the documents required by legislation.
- Some features, such as Cash holdings in the Net working capital account (*Compte de tresoreria*), the accrual dates of extra pay packets and certain general income items have been incorrectly accounted for.
- Adjustments to budget appropriations have not been carried out as part of budget management and some items, such as advances to staff, are not registered in the corresponding budgetary line item.
- There are two invoices from the same supplier which should have been processed under a negotiated tendering procedure according to procurement regulations.

The Public Audit Office recommends that APDCat accounts for all current operations according to their nature in the appropriate financial and budgetary accounts and that budget adjustments are carried out so that the budget adequately shows final budget appropriations.

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