
SUMMARY

Summary of Report 19/2015, relating to political parties represented in Parliament, personnel expenditure, year 2012

Barcelona, 28 October 2015

The Public Audit Office for Catalonia has issued audit report 19/2015, relating to the personnel expenditure of political parties represented in Parliament for financial year 2012, in accordance with its Annual Programme of Activities.

The report, which was presented by the Chairman, Mr Jaume Amat i Reyero, was approved by the Audit Office Board at its meeting on 22 September 2015.

The audit was of limited scope, because it was restricted to a review and analysis of personnel management procedures and related legal and financial aspects. However, the report does also include some aspects relating to compliance with statutory regulations concerning personal data protection, preventing occupational hazards and workers' representation.

To audit the political parties' personnel expenditure, all the documentation requested by the Public Audit Office and submitted by the parties was checked and analysed.

As a limitation to the scope of the work carried out, it must be mentioned that, after numerous requests, the Audit Office did not obtain the necessary and sufficient documentation from the People's Party, *Partido Popular* (PP), to be able to audit their personnel expenditure.

Another limitation derives from the fact that the financial reports presented by the political parties did not contain aggregated or consolidated information for their whole organisation. In general, the accounts submitted only covered personnel expenses at each party's Head Office.

The personnel expenditure of the nine political parties which achieved parliamentary representation in 2012 totals € 11.78m. This represents 29.6% of overall expenditure in their accounts. This figure is 9.9% less than in 2011.

The total workforce of the audited political parties as at 31 December 2012 comprised 283 persons, 22 less than at the beginning of that year. Of these 283 persons, 69% had permanent contracts and 31% had fixed term contracts.

The general conclusions from this report which can be mentioned are the two aforementioned limitations and a series of findings for each political party audited, of which the most significant are the following:

- The documentation presented by all the political parties showed a lack of accounting provisions to reflect when extra pay packets fall due.
- In the documentation presented by three political parties some of the labour contracts currently in force were not found.
- In the documentation presented by most of the parties some or all of the requirements relating to Spain's Personal Data Protection Act (*Ley orgánica de protección de datos personales*) were missing, and it was not clear that all requirements relating to hazard prevention and workers' health had been fully dealt with.
- In three of the political parties audited an adequate segregation of duties in payroll management did not exist.
- Various errors in the way personnel expenditures had been accounted for or rectified were detected in the documentation presented by six political parties.
- In the review of the payrolls of two political parties supplementary wage items not covered by collective bargaining agreements were detected.
- In two political parties activities which could constitute an employment relationship were paid as outsourced professional services.

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