

SUMMARY

Summary of Report 7/2020, relating to the Cartographic and Geological Institute of Catalonia, year 2017

Barcelona, 2 September 2020

The Public Audit Office for Catalonia has issued Report 7/2020, relating to the Cartographic and Geological Institute of Catalonia (ICGC), financial year 2017, in accordance with its Annual Programme of Activities.

The report, which was presented by Board Member Mr Miquel Salazar, was approved by the Audit Office Board at its meeting on 14 July 2020.

The scope of this report was a compliance audit of Programme-Contract I 2014-2017, in relation to year 2017 and the most significant clauses it contained, specifically: the planned budget figures, the Department for Territory and Sustainability's commitments and the expected staffing levels, the amounts invoiced for providing in-house services and services to third parties, budget management and the level of self-financing, and the fulfilment of production and technical objectives.

In addition, the audit analysed the financial breakdown envisaged in the programme-contract and the approved budgets for the 2014-2017 period. It also reviewed compliance with regulations relating to the main aspects covered in the document and the procedure used to allocate costs to the different programmes envisaged for year 2017.

The ICGC was set up by article 152 of the Fiscal, Administrative, Financial and Public Sector Measures Act (Act 2/2014, of 27 January), which at the same time closed down the Cartographic Institute of Catalonia and the Geological Institute of Catalonia.

According to subsection 6 of this article, the ICGC was to sign a programme-contract with the Department for Territory and Sustainability in order to establish its funding, the objectives and the results it should achieve and also the monitoring and evaluation arrangements which its activities would be subject to. This document was to include, at least, the objectives to be met each year, the expected results to be achieved and the monitoring and control mechanisms and assessments which the entity's activities would be subject to for the duration of the programme-contract.

Article 19 of the ICGC's Statutes states that the programme-contract should cover a four year period, notwithstanding annual updates depending on planned budget figures or objectives. The programme-contract reviewed by the audit was signed on 22 December 2014, and covered the period from 1 January 2014 to 31 December 2017.

Among the findings included in the report, the following can be highlighted:

- After analysing the activities carried out by the ICGC in fulfilment of Programme-Contract I as it related to year 2017, the audit concluded that the allocated resources were applied to the envisaged programmes.
- To assess the degree to which production and technical objectives laid down in the programme-contract were being fulfilled the entity defined and measured a series of indicators for non-representational objectives, to allow them to measure progress for each product or service.

Based on the analysis of compliance with these indicators it can be stated that, in general terms, in each year covered by the programme-contract, and specifically in year 2017, overall the ICGC met its targets for production and technical objectives to a high degree (99.2%). However, if instead of the methodology used to calculate this global figure, which factored in cases where fulfilment was over 100%, each individual indicator had been assessed separately, then the degree to which targets had been met would have been 89.0%.

- The ICGC had adequate tools at its disposal to calculate the costs of the different projects it was carrying out. However, it was noted that only general overhead costs were allocated to the subprojects contained in the programme-contract; there was no allocation of the depreciation costs of capital investments.
- Of the thirty individual indicators established by the ICGC, twenty-two were fulfilled to at least 85% (this being the minimum percentage laid down in the programme-contract). As regards the eight which did not meet this minimum percentage level, no written explanations of why they were off target had been filed. Furthermore, the Monitoring Committee did not analyse the reasons for some indicators not meeting their targets, although this was a requirement laid down in clause 16 of the programme-contract.
- The ICGC did not hold ownership of the building where its headquarters were located, on Montjuïc hill. This building had been assigned to the Department for Territory and Sustainability, which was authorised to use it under the usage agreement arranged for this purpose by the Directorate-General for Government Property. On 16 June 1994 the Department for Territory and Sustainability put it at the disposal of the ICGC, but the department had still not formalised the usage agreement.

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