

SUMMARY

Summary of Report 26/2016, relating to the Catalan Agency for Cultural Heritage, year 2014

Barcelona, 15 February 2017

The Public Audit Office for Catalonia has issued Report 26/2016, relating to the Catalan Agency for Cultural Heritage, financial year 2014, in accordance with its Annual Programme of Activities.

This report, which was presented by Board Member Mr Jordi Pons i Novell, was approved by the Audit Office Board at its meeting on 23 and 24 November 2016.

The work carried out included auditing the budget outturn; reviewing the transfer of functions to the Agency; reviewing compliance with applicable legislation in the areas of accounting, budgeting, staff salaries and procurement, and reviewing the museum collections managed by the Agency.

The Catalan Agency for Cultural Heritage is an entity set up under public law whose aim is to manage the cultural heritage of the Catalan Government (*Generalitat*) applying criteria of integrity, sustainability and efficiency, and to provide support to the government department in charge of culture in undertaking scheduled activities to carry out the policies established by the relevant authorities in matters of cultural heritage.

The Agency was created by Act of Parliament 7/2011, but only began to function on 1 January 2014. The Agency took charge of the autonomous entities Archaeology Museums and Catalan Museum for Science and Technology, and various functions which had been carried out by the Department of Culture. Integrating these entities and functions meant setting up a joint management system and reviewing and adapting procedures at the different organisations and facilities involved, which had had highly autonomous management arrangements. This led to a process of reviewing, analysing and adapting procedures which started in 2014 and continued in 2015 and 2016.

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 programme-contract between the Agency and the Department of Culture, as envisaged in Act 7/2011, of 27 July, and in the Agency's Statutes, was not established.
- Given the nature of the Agency as an entity set up under public law and the characteristics of the facilities and assets it manages, the amounts charged for entry to museums

and monuments, and for guided or dramatized tours or workshops at these museums or monuments, have the legal status of an official charge or levy (*taxa*) and not just a public fee (*preu públic*). According to applicable legislation and jurisprudence, the Agency cannot institute these official charges, only determine the exact amounts to be charged, once they have been instituted by an Act of the Catalan Parliament. Furthermore, the amounts charged by the National Archaeology Museum in Tarragona (MNAT) in 2014 for museum and monument tickets for supplementary services (guided or dramatized tours, workshops, and so on) had not been approved by the Board of Directors but were set directly by the museum's director.

- In the 2014 financial year various systems for managing and recording revenues coexisted, which was a complication for management and monitoring purposes.
- The Catalan Government property assets assigned to the Department of Culture and entirely given over to functions taken on by the Agency were transferred to the Agency without any valuation. The collections at the museums whose running was handed over to the Agency were not valued either, given their status as public domain assets, in the case of archaeological and fossil remains, and because of their unique character and artistic and cultural importance. For this reason, these assets and collections were not included on the Agency's Balance Sheet.
- The Agency has procured various services and supplies using a succession of low-value contracts, which is not correct.

Finally, in the Conclusions section of the report various recommendations are also 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.