

## **SUMMARY**

### **Summary of Report 3/2021, relating to the Catalan National Museum of Art Consortium, year 2018**

*Barcelona, 12 May 2021*

The Public Audit Office for Catalonia has issued Report 3/2021, relating to the Catalan National Museum of Art Consortium (MNAC), financial year 2018, in accordance with its Annual Programme of Activities.

The report, which was presented by Board Member Mr Jordi Pons i Novell, was approved by the Audit Office Board at its meeting on 20 April 2021.

The work undertaken for this limited scope audit included auditing the MNAC's Profit and Loss Statement and Budget Outturn; reviewing its compliance with basic legislation applying to the areas of accounting, the budget cycle, staffing and procurement; and evaluating its management procedures and internal control systems for its art collection and library collection.

The MNAC is a public sector consortium set up by the Catalan Government through Decree 51/1991. It comprises the Government of Catalonia (*Generalitat*), Barcelona City Council and Spain's State (central) Government. Its purpose is to run the Catalan National Museum of Art.

In 2018 the MNAC, according to its Profit and Loss Statement, had operating revenues of €23.43m and operating expenditures of €24.20m.

The Conclusions section of the report presents the most significant findings arising from the audit carried out, of which the following can be highlighted:

- Given the nature of the MNAC as a consortium set up under public law and the characteristics of the facilities and assets it manages, the amounts charged for entry to the Museum, for renting its premises and for reproducing images owned by the MNAC and using them commercially, have the legal status of an official charge or levy (*taxa*). According to applicable legislation and jurisprudence, the MNAC 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 MNAC was applying some entrance fees and fee exemptions for the activities it had organised which had not been formally approved by the body with the powers to do this.
- The MNAC and the relevant officials at the government organisations making up the Consortium had not signed a programme-contract as laid down by its Statutes.

- In addition to the public recognition they were entitled to, the MNAC gave its sponsors and patrons benefits of monetary value and, in some cases, additional investments in advertising. This meant that the legal transactions finally taking place did not properly conform either to a patronage agreement or to a sponsorship contract.
- The official Schedule of Staff Positions for 2018 did not include the figures for the bonuses for managerial functions, special responsibilities, role equivalence and special dedication. Neither did it come with an assessment of the different positions or include a description of the functions of the posts envisaged. Modifications to the Schedule had been made which had not been approved by the Board of Trustees, which is the body entrusted with overall responsibility for governing the Museum according to its Statutes.
- In December 2020 the transparency section of the MNAC website did not include the information on staff envisaged in articles 8 and 9 of the Transparency, Access to Public Information and Good Governance Act (Act 19/2014, of 29 December).
- In some of the contracts reviewed certain anomalies were detected which constituted an improper splitting-up of a contract.
- The MNAC's inventory included all the works in its collections of paintings, sculptures and objets d'art, its drawings and posters and the majority of its photographs. In October 2020 work was under way to include its engravings in the inventory, to computerise the inventory of its collection of coins and medals and to catalogue its special collection of small catalogues and postcards.
- The MNAC held on deposit a significant number of items given or loaned to the Museum, in many cases without any agreement with the third parties involved specifying the conditions or time limits.

Finally, in the Conclusions section of the report various recommendations are 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](http://www.sindicatura.cat).