

SUMMARY

Summary of Report 6/2019, relating to Badia del Vallès Town Council, General Account, year 2016

Barcelona, 5 June 2019

The Public Audit Office for Catalonia has issued Report 6/2019, relating to Badia del Vallès Town Council's General Account for financial year 2016, in accordance with its Annual Programme of Activities.

The report, which was presented by Board Member Mr Joan-Ignasi Puigdollers, was approved by the Audit Office Board at its meeting on 9 April 2019.

The purpose of the assignment was a financial audit of the Town Council's General Account for the 2016 financial year.

The Audit Office's opinion, as expressed in section 3.1 of the report, is that the annual accounts do not represent a true and fair view of the assets and financial position of Badia del Vallès Town Council as at 31 December 2016, or of its results, cash flow and budget outturn corresponding to the financial year ending on that date.

This opinion is based on the possible effects of the limitations described in findings 1 and 2 of the report, affecting the figures given for the balance of grants received in previous years and the balance of cash in hand for the current year, and also on the very significant effects of the anomalies brought to light, whose aggregate value is given in finding 3 of the report, with a breakdown in annex 4.2. These anomalies basically relate to the accounting criteria applied and affect the Budgetary Result, Budgetary Year-End Net Working Capital (*Romanent de tresoreria*) for General Expenses, the Balance Sheet and the Operating Statement's Result for the Financial Year.

In addition to the opinion, section 3.1 of the report brings together the most significant findings arising from the audit work carried out.

In section 3.2 of the report, the Audit Office makes a series of recommendations on the need to undertake a review of the situation existing in respect of administrative procedures and accounting criteria used, from the point of view of complying with statutory requirements and correctly managing accounting data, and also of the internal control mechanisms in place.

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