

SUMMARY

Summary of Report 9/2019, relating to the Consortium for Language Standardisation, year 2016

Barcelona, 24 July 2019

The Public Audit Office for Catalonia has issued Report 9/2019, relating to the Consortium for Language Standardisation (*Normalització Lingüística*) (CPNL), financial year 2016, 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 26 June 2019.

The subject of this report is the audit of the CPNL's budget outturn and management performance, along with a review of compliance with the basic legal requirements applicable to it.

The CPNL is a public sector consortium which was set up in 1989, whose purpose is to promote familiarity with, and usage and knowledge of, the Catalan language. In year 2016 it comprised the Catalan Government (*Generalitat*), Girona Provincial Council (*Diputació*), ninety-seven town and city councils and thirty-seven county councils. In 2016 the CPNL had a budget totalling €28.87m and its average number of employees was 689.

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 CPNL's annual accounts did not provide all the information which should be included in its annual accounts according to applicable statutory requirements.
- The CPNL reported budget appropriation balances carried over as realised revenues in its revenue budget. Because these were revenues which had already been reported in the budgetary execution for the year in question, they should not have been included again as revenues.
- The official Schedule of Staff Positions approved in year 2016 was not accompanied by an assessment of the different positions and did not include a description of the functions of the posts it envisaged. There was also no evidence of approval being given to staffing levels, as envisaged in the collective bargaining agreement.
- Total salary payments made to some staff categories at the CPNL were higher than those for the equivalent groups in the collective bargaining agreement for Catalan Government staff on labour contracts.

- In year 2016, the CPNL created a managerial post at the same organisational level as its General Manager but with a higher salary. Section 2.2.2.1 of the report describes various findings relating to this post.
- The CPNL did not have a procedure in place to monitor hours actually worked by the language standardisation technical advisors (TNLs). Nor did it have any formal document signed and approved by its governing bodies regarding how the TNLs' teaching hours were to be managed. Average contact hours were 282.70 hours per full-time teaching post equivalent. The report makes several comments about the teaching commitments of a sample of TNLs.
- The enrolment fees for CPNL courses are official fees; they should have been approved and modified by order of the person in charge at the Catalan Government department for language policy.

Finally, in the Conclusions section of the report various recommendations are made, of which the following can be highlighted:

- The CPNL ought to review and update its Internal Regulations, to bring them in line with its new Statutes approved in 2018. In this regard it should review its role as an internal service provider and technical service for the Government, and reflect this role in its Statutes.
- The CPNL should review, improve and actively promote an official Schedule of Staff Positions accompanied by an analysis and assessment of all the different posts.
- The CPNL should set up a procedure to monitor the hours worked by its staff.
- The legal status of CPNL staff should be that corresponding to Catalan Government Administration employees; the CPNL should therefore try to equate all staff functions and salaries with personnel carrying out similar roles in government departments. In the case of the TNLs it would be advisable to take into account the salary regime applicable to teaching staff working for the government department in charge of education.
- The CPNL should encourage its governing bodies to approve regulations for the TNLs' teaching hours and put in place the relevant monitoring procedures. It would be advisable for these regulations to take into account the ones governing teaching staff working for the government department in charge of education. It would also be advisable to include the regulations on teaching hours in the collective bargaining agreement.

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