

# REGIONAL PUBLIC SECTOR AUDIT IN SPAIN

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## Legal framework

The Spanish Constitution dated 1978 guarantees the principle of autonomy of the different nations and regions which make up the Spanish State. This principle takes shape in the territorial organization of the State, which since then is made up of municipalities, provinces and autonomous regions. These entities manage their own interests in an autonomous way.

Under the Constitution, Spain is divided into seventeen autonomous regions or communities, each of them with its own government and parliament. Unlike other countries – in which the uniformity among the different regions is very common, in Spain each nation or region has its own competences, which very often differ from one region to another and, therefore, regional public-sector audit institutions have different characteristics and duties.

Since 1984 some autonomous regions have set up – in the use of their self-governing powers – audit institutions, which depend on their respective regional parliaments, in order to make possible the external audit of the regional public sector. Up to now twelve autonomous communities – Andalusia, Aragon, Asturias, the Balearic Islands, Basque Country, the Canary Islands, Castile and León, Catalonia, Galicia, Community of Madrid, Navarre and Valencian Community – have established regional public-sector audit bodies. The audit bodies institutions in Aragon, Asturias, the Balearic Islands and Castile and León have begun operating in recent years. In 2014 in Castile-La Mancha the regional parliament approved the abolition of the autonomous audit office established in 1993, justifying its decision on dubious grounds of austerity in public spending, greater efficiency, and in order to avoid unnecessary duplication with the relevant State bodies. For the rest of autonomous communities (Cantabria, Extremadura, La Rioja and Murcia), the audit of regional accounts is carried out directly by the Tribunal de Cuentas del Estado (State Court of Audit). It would be desirable that the pattern became general for the rest of the autonomous regions, so that the system may become completely coherent with the idea and operation of a "State of Autonomies". In this sense, the situation of Spain is nontypical in relation to the rest of European countries, which are generally characterised by a wider homogeneity among the different regions of each State.

The audit functions performed by the regional audit institutions in the respective public sectors which are under their authority must be compatible with the functions performed by the Court of Audit. This institution is considered by the Constitution as the supreme audit institution of both the accounts and the financial management of the State and the public sector. The regional audit institutions have no jurisdictional functions, unless the Court of Audit empowers them to do so.

The foundation of regional audit institutions devolves upon the respective regional parliaments. The latter approve acts which regulate the legal status, powers, competences and other characteristics of these public audit bodies.

The acts in force are very similar, even though the number of members varies from one audit institution to another. In every body though, the audit function covers the criteria of legality, financial regularity and economy, efficiency and effectiveness.

### **Scope of the audit activity**

The tasks of the regional audit institutions are determined by their respective constitutive acts. Their main duty is to audit the economic, financial and accounting activity of the regional public sector<sup>1</sup>. However, some of these institutions also have the power to audit local authorities (local government includes provinces and municipalities), their autonomous public agencies and other public bodies and enterprises dependent on them<sup>2</sup>. In all cases public universities existing in the territory of the autonomous community are also included within the regional public sector. The sphere of action of regional audit bodies also covers all kinds of aids granted by the regional and local public sector to natural or legal persons, regardless of their nature: subsidies, credits, guarantees, exemptions, tax bonuses, etc. Besides the audit function whose content includes the audit of regional and local public sector accounts, procurement, property and aids<sup>3</sup>, other duties are also assigned to regional audit offices in accordance with the legislation that regulates their activity such as to give advice to the respective parliaments in economic and financial matters and to initiate – by delegation

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<sup>1</sup> Although the contents of the audit task over the regional public sector are usually developed to a very variable extent in the respective regulatory laws of the audit institutions of the autonomous communities, in all of them the public sector is made up of the public administration of the autonomous region, including the so-called Institutional Administration, that is to say, autonomous public agencies, public enterprises dependent on the Autonomous Administration and entities with a majority shareholding by the Autonomous Administration. Some regulatory laws also mention public-law corporations as, for instance, fishermen's associations, property and agricultural chambers, chambers of commerce, industry and navigation (such are the cases of Galicia and the Community of Madrid). In other cases, the law which governs the corporation foresees the audit power of the autonomous audit institution. The search for new legal forms, what is called "the widespread escape from administrative law", hinders in many cases the audit of the public sector made up of the so-called Institutional Administration. Regional public-sector audit institutions may encounter some resistance to perform the audit of these entities which may allege lack of competence of the audit body. This is the case, for instance, for public foundations and consortiums. Furthermore, the question also arises as to whether all regional audit institutions have the authority to audit the so-called related companies, where public shareholding is less than 50%. This possibility is expressly provided for by some regulatory laws (the Balearic Islands, Catalonia).

<sup>2</sup> What has been described in the previous footnote regarding Institutional Administration has the same validity as regards the local public sector.

<sup>3</sup> In the exercise of their audit function all regional public-sector audit institutions (although not all regulatory laws refer explicitly to it) also audit the electoral accounting of political groups which take part in regional elections. Moreover, and in accordance with the current legislation on inter-territorial compensation funds, regional audit offices must draw up a separate report of all projects financed with these funds in the respective autonomous community.

from the Court of Audit – certain preliminary functions in legal proceedings to establish accounting liability of those responsible for public monies or assets.

Along with the abovementioned tasks, other duties are mentioned in some regional acts, such as the knowledge and analysis of the audit work carried out by the Office of the Internal Comptroller<sup>4</sup> or other bodies (Balearic Islands, Canary Islands and Valencian Community) as well as the issue of opinions and information on public accounting and financial management where public bodies present the appropriate request (the Canary Islands, Catalonia and Galicia, similar in Aragon) or the audit of privatization processes of public enterprises and services, if any (Aragon).

In the event of regional audit institutions detecting – during the performance of their audit task – evidence of accounting liability (infringements, misuse or dubious practices) of those who collect, use, administer, keep in due care, manage or handle public goods, monies or assets, the audit bodies will refer without delay the matter to the Court of Audit for its feasible prosecution.

Regional audit institutions have no jurisdictional powers. Only the Court of Audit can judge the accounting liability of those responsible for public monies or assets, since the Constitutional Court has declared that this is the solution which most adequately conforms to the Constitution.

Nevertheless, in accordance with the provisions of the acts which created the different regional audit institutions and parallel provisions of the Court of Audit Organic and Functioning Laws, the regional audit bodies – by delegation of the Court – are empowered to conduct certain preliminary proceedings prior to the judgement of accounting liability.

If the Court of Audit makes use of the delegation power conferred on it by its Organic Law (article 26.3), the regional audit institutions would then initiate the abovementioned preliminary proceedings.

Finally, the audit initiative usually rests with the regional public-sector audit institutions and parliaments of the autonomous communities. In certain cases, however, other subjects such as the regional government and the local authorities may be empowered to initiate the audit (this is the case of Aragon, the Balearic Islands, the Canary Islands – whose regulatory laws also provide for public universities to initiate the audit, there is an even more comprehensive regulation in Asturias and the Community of Madrid).

## **Types of audit**

There are three kinds of audit performed by regional audit institutions:

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<sup>4</sup> There is a strong framework of internal control of public finance in operation in Spain and one tier of control is provided by the Ministry of the Economy and Finance, in particular the Intervención General de la Administración del Estado (Office of the Internal Comptroller), which has staff based within, but fully dependent of, each public body.

- financial regularity audit,
- legality audit, and
- audit of economy, efficiency and effectiveness (performance audit).

The financial regularity audit verifies whether the accounts of the audited entity have been prepared and arranged in accordance with the accounting principles applicable to them.

The legality audit verifies whether the audited entity respects the legal provisions which should govern its activity.

The audits of economy, efficiency and effectiveness assess the action of the audited entity, in accordance with its assigned objectives and principles of good management. The purpose is to assess whether human and material resources and budgetary funds have been administered economically and efficiently. It is also a matter of assessing the degree of effectiveness in the achievement of the envisaged objectives.

The audit of effectiveness verifies to what extent the objectives which have been assigned to the entity and included in its planning and performance programmes are achieved. The audit of efficiency compares the results which have been obtained with the means employed, whereas the audit of economy verifies if the resources have been obtained at the lowest possible cost, preserving their adequate quality and quantity.

Audits of economy, efficiency and effectiveness are a new and important challenge. They confront the auditor with the difficult task of assessing if an authority has made appropriate management arrangements for its economic and financial activity to secure economy, efficiency and effectiveness.

In the case of Spain, financial regularity and legality audits have prevailed in the public sector. However, there is a tendency to increase the efforts to carry out performance audits. In this sense, the Constitution of 1978 establishes in its article 31.2 that "public expenditure shall make an equitable allocation of public resources, and its programming and execution shall comply with criteria for efficiency and economy". Likewise, the Organic Law 2/1982, dated 12<sup>th</sup> May, of the Court of Audit, in its article 13.1 sections b) and c), points out from amongst the aspects which the Court is bound to assess in its audit activity "the fulfilment of the estimates and the execution of the budgets of the State, autonomous regions, local authorities and other entities subject to the public budgetary system, based on criteria of efficiency and economy".

The assessment of the effectiveness of management cannot be seriously approached unless there is a previous planning expressed in concrete terms in programmes with objectives which are clearly defined and quantified as much as possible.

The audit of efficiency requires the existence of standards or reference values, against which it is possible to make comparisons. Having objective indicators would undoubtedly be very useful to perform this kind of audits.

Whereas financial audit has clearly defined and standardized rules and procedures, performance audits use rules and procedures which are not sufficiently consolidated or accepted by the majority of professionals and, therefore, they are subject to the personal consideration and judgement of the auditor. Consequently, the soundness of audit conclusions which build up on these rules and procedures may be criticized.

### **Relationships with other audit institutions**

The relationship between the audit institutions of the autonomous communities and the State Court of Audit is put into effect by means of a coordination committee, founded in May 1989. Its main objective is to establish common audit criteria and techniques which would ensure a wider efficiency in the results, and avoid duplication in auditing activities. Moreover, regional audit bodies refer a copy of their reports to the Court of Audit.

There is no hierarchical subordination of regional audit institutions to the Court of Audit or to the central government. Regional audit bodies depend on their respective parliaments, which adopt their budgets and appoint their members.

However, the Court of Audit may delegate to regional audit institutions the preparation of certain legal proceedings to judge accounting liability.

There is no organizational or operational interdependence among the regional audit institutions. Until recently, cooperation between them took place in contacts at the highest level as well as by taking part in conferences and seminars. However, in a meeting held in Madrid on 15<sup>th</sup> June 2006 the presidents of the regional audit offices decided to establish the “Conference of Presidents of Regional Public-Sector Audit Institutions” with a view to increase cooperation among their members in order to encourage a greater and more effective control of public monies. With this initiative regional public-sector audit bodies aim to exchange information, experiences and audit methodology. They also pursue to adopt a consistent position regarding matters which concern the audit of regional and local administrations. At the Madrid meeting it was agreed that two ordinary meetings should be held every year. They also concluded a rotating presidency for the Conference respecting the order of seniority of member institutions. At its first meeting, held in October 2006 in Pamplona, the Conference of Presidents agreed upon a document called “Pamplona Declaration” on the situation of the audit of public funds where priority is given to the audit of the “most important areas from a budgetary point of view, such as health and education”, with “special attention to the areas considered to be risk areas such as subsidies, public works, and urban planning.”

Parliamentary consideration of the work performed by regional audit institutions is generally delegated to a parliamentary commission. In some cases, it is a special parliamentary commission (Catalonia and Galicia); in other cases, it is the economy, finance and budget commission (Andalusia, Asturias, the Balearic Islands, Basque Country, the Canary Islands, Community of Madrid and Navarre) (see chart). In the case of the Audit Office of Aragon the president will appear before the regional parliament as many times as

required to clarify the reports, statements and opinions delivered (a similar regulation applies to the audit bodies of Castile and León, Community of Madrid and the Valencian Community).

### **The auditing process**

In general, regional audit institutions do not restrict their action to the review of documentation: as it is usual in the audit work, the process also includes hearings and interviews with the personnel in charge with the fundamental target of knowing the management and internal control procedures of the audited entity in accordance with the principles and standards of public sector auditing.

Below is given a description of the working methodology which is generally followed by regional audit bodies for the development of regularity audits (financial audit and legality audit):

The first stage of the auditing process concerns its appropriate planning. Thus, first of all, a global review of the entity to be audited is carried out (collection of data). Subsequently, on the basis of these data, the auditor in charge elaborates the planning memorandum.

The second stage of the financial audit includes an analysis and an assessment of the existing internal control system in order to determine its degree of reliability and thus decide the nature, the scope and the timing of the audit procedures to be applied.

The third stage consists of elaborating specific programmes for each area of the audit work. These working programmes generally include three sections:

- \* introduction
- \* audit objectives
- \* audit procedures

The fourth stage of the auditing process consists of carrying out the different audit tests and procedures which are included in the working programme.

During this stage the evidence of a sufficient, pertinent and reliable audit is obtained with the purpose of building up a reasonable basis on which conclusions, comments and recommendations are soundly grounded.

Everything stated above is recorded in a complete and detailed file about the work which has been done including the conclusions which have been reached. This file includes all the working papers.

The implementation of working programmes is carried out by the technical staff of the audit institutions, basically audit assistants with the aid of their assistant helpers. The supervision is a responsibility of the auditor in charge of the audit, so that he may know

about every aspect of the audit. Thus, he is in a position to assume the elaboration of the draft audit report.

The fifth stage is the preparation of the draft report by the auditor in charge. This draft is approved by the supreme decision-making body of the regional audit institution in accordance with the procedure which has been legally established. Then, the draft report is supplied to the audited entity so that the latter may comment on it. The final report is prepared taking into account the aforementioned comments. The report is approved again by the supreme decision-making body of the audit institution. The addressee of the report is the regional parliament or local authority council in plenary session, as the case may be.

Performance audits are still not widely applied in the private sector. The peculiarities of the public sector imply additional difficulties, such as the inadequacy of the profit and other surplus as a measure of the performance of organisations, the difficulty to quantify benefits as well as social and political objectives which makes it necessary to approach cost-benefit analysis in both monetary and non monetary terms, the size of organizations, the evaluation of the impact of the rigidities which the legal regulations may introduce, etc. All of this has actually hindered the development and implementation of performance audits, although in principle there is a wide consensus regarding their suitability and even the need to put these audits into practice.

The different Spanish regional audit institutions do not have within their reach binding measures obliging the audited entities to comply with their recommendations: they cannot impose enforceable sanctions, although they can ask for the implementation of recommendations.

Contrarily to the powers held by the State Court of Audit – which has a jurisdictional section – regional audit institutions are not entitled to start legal proceedings. However, they cooperate with the Court of Audit when this body decides to delegate to them some preliminary legal proceedings for the judgement of the accounting liability of those persons entrusted with the handling of public monies or assets as has been described above.

The audit work is fulfilled in such a way that the opinion of auditors is continually compared with the opinion of the persons in charge of the audited entity (the so-called contradictory procedure by which both parties are able to present their arguments); in other words, during the audit opinions are exchanged and provisional conclusions are reported to the auditee. Subsequently, a draft report is prepared and referred to the audited entity so that the latter may present its comments. The final report is prepared taking these comments into account.

In the last few years increased attention is being devoted to the follow-up of recommendations made in reports of previous years. The aim is to evaluate the influence audit reports have through recommendations on the improvement of management practices of public bodies.

## **Addressees of audit reports**

Audit reports of regional audit institutions are submitted to the regional parliaments. A copy of each report is sent to the State Court of Audit. It stands to reason that the reports are supplied also to the audited entities and, in the case of the regional accounts, to the regional government.

## **Publication of reports**

Generally, in Spain the initiative to publish the reports is not taken by the regional audit institutions. The responsibility for publication is assumed by the audited bodies or the addressees of the reports.

Thus, the reports that are prepared each year by regional audit institutions on the budgetary outturns and financial statements of the regional government are published entirely in the relevant official journal of the regional parliaments. The publication of the report in the official journal of an autonomous region is obligatory, with the exception of the Audit Office of Catalonia, where it is only mandatory to publish the conclusions. While some regional audit institutions attach all the individual reports which have been elaborated throughout the year to an annual activities report which is presented to their parliament (Castile-León and Community of Madrid), other institutions refer the individual reports to their parliaments as soon as they have been approved by the supreme decision-making body of the audit office.

Likewise, the content of reports reaches the public opinion through the official journals and the mass media. All regional audit institutions also publish their reports on their own websites.

The time limit for the issue of the annual report on the budgetary outturns and financial statements of the regional government (the Regional Accounts) is fixed in some cases on 31<sup>st</sup> December of the year after the closing of the accounting period to which the report refers, or two months after this date. In other cases, the time limit is fixed between three and six months starting from the date when the accounts are submitted to the regional audit institution (see chart).

It may appear that the time limit of three months fixed for the audit bodies in Andalusia, the Canary Islands and Navarre is too short to elaborate a report with the characteristics explained above, taking into account the amount of work to be done along with the fact that the mere elaboration procedure of the report, its discussion and sending for comments may take half of this time. Therefore, it would be advisable to extend this time limit.

Furthermore, the time limit established in the legislation governing the regional audit institutions or in the relevant Public Finance Acts of the autonomous regions for the sending of these accounts to the audit body is, in general terms, fixed in the months of July, August and even September of the fiscal year following that of the closed accounts.



Therefore, in some cases it turns out very difficult to publish the report on the Regional Accounts as it has been issued by the regional audit institutions within the year after the closing of accounts. Consequently, the report is behind the times and loses topicality.

### **Financial resources**

With regard to the financing of regional audit institutions, their resources come entirely from the budget approved by the respective regional parliament. It is the audit institutions themselves that draw up and adopt their budget, which is integrated as specific section in the budget of the respective region. This budgetary autonomy guarantees, along with other aspects such as the duration of the term of office and the recognised independence and/or irremovability of its members, an operational autonomy of regional audit institutions.

In Spain, the execution of the budget of regional audit bodies is verified by regional parliaments.

### **Composition and human resources**

The number of staff employed by regional audit institutions varies from one institution to another, since this number depends on the responsibilities of each audit institution, the volume of the regional budget, on whether universities and health services are also audited, etc. This number ranges between twenty and one hundred and twenty.

Regional audit institutions currently in operation present an organizational structure which takes the Court of Audit as a model. All of them include a president, plenum (full session which comprises all members) and general secretariat. In some cases, there are also a vice-president, counsellor-members, auditors, an executive board as well as audit and jurisdictional sections (see chart).

The structure of the supreme decision-making bodies is also different depending on the audit institution. Thus, the highest responsibility is in the hands of the president of the institution (Navarre); in Aragon, Asturias, the Balearic Islands, Castile and León, and the Valencian Community the supreme decision-making body is made up of three counsellors. Five counsellors can be found in the Canary Islands and Galicia, whereas in Andalusia, the Basque Country, Catalonia and the Community of Madrid there are seven counsellors or members. In those cases where the supreme decision-making body is made up of several counsellor-members a president or chairman is elected. Thus, the majority of regional audit institutions are organized as a collegiate body, following the audit system called continental, inspired by French law. All Spanish regional public-sector audit institutions adopted this system with the exception of Navarre, which follows the Anglo-Saxon model of a unipersonal governing body (see chart).

The counsellor-members of regional audit institutions are appointed for six years, with the exception of the Canary Islands, where this term lasts five years (see chart). This is another

aspect that has been mentioned as one of those which guarantee operational independence of audit institutions, since the term of office of their members exceeds the mandate of the respective legislatures.

The parliamentary majority required for the election of the counsellor-members is – in most cases – three fifths of the votes, except for the audit bodies in the Basque Country (absolute parliamentary majority), in Navarre (absolute parliamentary majority in the first voting and simple majority in the second voting), in Castile and León (three fifths in the first voting and absolute majority in the second voting) and in the Community of Madrid (three fifths in the first round of voting; if this majority is not attained, the election shall be made by a process that counts three successive ballots) (see chart).

As far as the election of the president in bodies of a collegial nature is concerned, in most cases (Andalusia, Aragon, the Balearic Islands, Basque Country, Catalonia, Galicia, Valencian Community), the president of the audit institution is appointed by the president of the autonomous community from among the members of the full board (plenum) appointed by the regional parliament. In Andalusia, Aragon, the Balearic Islands, the Basque Country, Catalonia and Galicia this appointment is made on a proposal of the full board of the respective audit institution. In the Canary Islands and the Community of Madrid the procedure is similar (see chart). In Asturias and Castile and León the president is appointed by Parliament from among the members of the full board (a three-fifths majority and absolute majority, respectively). In most bodies of a collegial nature the term of office of the president is only three years and he may be reelected.

With regard to the secretary general, it should be pointed out that he/she is freely appointed by the respective full session of all members of the audit body. Only in the cases of the Basque Country, the Canary Islands and Castile and León this appointment is made by the plenum on a proposal from the president. In Navarra, the secretary general is freely appointed from amongst the in-house counsels (see chart).

Following a principle of operational independence, each institution recruits its own personnel, in accordance with the legal provisions of general character which govern the recruitment in the civil service.

The audit staff and teams who work for the audit institutions are basically made up of auditors, audit assistants and audit assistant helpers, in all varieties which can be found in their lists of job posts.

Aspect taken into account ----- RAI	Collegiate governing body	Appointment of the members of the governing body	Term of office of the governing body members	Organizational structure
<b>Audit Office of Andalusia</b> (Cámara de Cuentas de Andalucía)	7 board members ( <i>Consejeros</i> )	Parliamentary majority 3/5	6 years, although partial renewals every 3 years (respectively 3/7 and 4/7)	- Plenum - Executive board - President ( <i>Consejero Mayor</i> ) - <i>Consejeros</i> - General Secretariat
<b>Audit Office of Aragon</b> (Cámara de Cuentas de Aragón)	3 <i>Consejeros</i>	Parliamentary majority 3/5	6 years	- President - Plenum
<b>Audit Office of the Principality of Asturias</b> (Sindicatura de Cuentas del Principado de Asturias)	3 <i>Síndicos</i>	Parliamentary majority 3/5	6 years	- Plenum ( <i>Consejo</i> ) - President ( <i>Síndico Mayor</i> ) - <i>Síndicos</i> - General Secretariat
<b>Audit Office of the Balearic Islands</b> (Sindicatura de Comptes de les Illes Balears)	3 <i>Síndicos</i>	Parliamentary majority 3/5	6 years	- Plenum ( <i>Consejo</i> ) - President ( <i>Síndico Mayor</i> ) - <i>Síndicos</i> - General Secretariat
<b>Audit Office of the Canary Islands</b> (Audiencia de Cuentas de Canarias)	5 <i>Consejeros</i>	Parliamentary majority 3/5	5 years, although partial renewals every 3 (3/5) and 2 years (2/5)	- Plenum - President - <i>Consejeros-Auditores</i> - General Secretariat
<b>Audit Office of Castile and León</b> (Consejo de Cuentas de Castilla y León)	3 <i>Consejeros</i>	1st vote: parliamentary majority 3/5 2nd vote: absolute parliamentary majority	6 years	- Plenum - President - <i>Consejeros</i> - General Secretariat
<b>Audit Office of Catalonia</b> (Sindicatura de Comptes de Catalunya)	7 <i>Síndicos</i>	Parliamentary majority 3/5	6 years	- Plenum - Executive board - President ( <i>Síndico Mayor</i> ) - General Secretariat
<b>Audit Office of Galicia</b> (Consello de Contas de Galicia)	5 <i>Consejeros</i>	Parliamentary majority 3/5	6 years	- Plenum - Executive board - President ( <i>Consejero Mayor</i> ) - Audit section - Jurisdictional section - General Secretariat
<b>Audit Office of the Community of Madrid</b> (Cámara de Cuentas de la Comunidad de Madrid)	7 <i>Consejeros</i>	1st vote: parliamentary majority 3/5 "2nd vote": election through a process that counts 3 secret ballots	6 years	- Plenum ( <i>Consejo</i> ) - President - Vice-President - <i>Consejeros</i> - General Secretariat
<b>Audit Office of Navarre</b> (Cámara de Comptos de Navarra)	1 President	1st vote: absolute parliamentary majority 2nd vote: simple majority	6 years	- President - Auditors - General Secretariat
<b>Audit Office of the Valencian Community</b> (Sindicatura de Comptes de la Generalitat Valenciana)	3 <i>Síndicos</i>	Parliamentary majority 3/5	6 years	- Plenum (" <i>Consejo</i> ") - President ( <i>Síndico Mayor</i> ) - <i>Síndicos</i> - General Secretariat - Auditors
<b>Audit Office of the Basque Country</b> (Tribunal Vasco de Cuentas Públicas / Herri Kontuen Euskal Epaitegia)	7 members	Absolute parliamentary majority	6 years	- President - Vice-president - Plenum - General Secretariat

<b>Aspect taken into account</b> ----- <b>External Audit Institution</b>	<b>Relation with the regional parliament</b>	<b>Issue of the annual report regarding the Regional Accounts</b>	<b>Publication of reports</b>	<b>Appointment of the President from amongst the members of the governing body</b>	<b>Appointment of the secretary general</b>
<b>Cámara de Cuentas de Andalucía</b>	Finance and Budget Commission	3 months starting from its presentation	The totality of the report in the relevant official journal	By the Regional President on a proposal from the governing body of the audit institution	Free appointment by the Plenum
<b>Cámara de Cuentas de Aragón</b>	Appearance of the President before the regional parliament	6 months starting from its presentation	The totality of the report in the relevant official journal	By the Regional President on a proposal from the governing body of the audit institution	Free appointment by the Plenum
<b>Sindicatura de Cuentas del Principado de Asturias</b>	Commission responsible for economic and budgetary affairs	6 months starting from its submission	The analysis of the General Account is integrated in the Annual Activities Report which is published in the relevant official journal	By the regional parliament (3/5 majority)	Free appointment by the Plenum on a proposal from the President
<b>Sindicatura de Comptes de les Illes Balears</b>	Finance and Budget Commission	6 months starting from 31 August	The totality of the report in the relevant official journal	By the Regional President on a proposal from the governing body of the audit institution	Free appointment by the Plenum
<b>Audiencia de Cuentas de Canarias</b>	Budget and Finance Commission	3 months starting from its presentation	The totality of the report in the relevant official journal	By the Regional President prior election by the governing body of the audit institution	Free appointment by the Plenum on a proposal from the President
<b>Consejo de Cuentas de Castilla y León</b>	Appearance of the President before the corresponding body of the regional parliament	4 months starting from its reception	The report is integrated in the Annual Activities Report which is published in the relevant official journal	By the regional parliament (absolute majority) on a proposal from the governing body of the audit institution	Free appointment by the Plenum on a proposal from the President
<b>Sindicatura de Comptes de Catalunya</b>	Special parliamentary commission	5 months starting from 31 July	The conclusions of the report in the relevant official journal	By the Regional President on a proposal from the governing body of the audit institution	Free appointment by the Plenum
<b>Consello de Contas de Galicia</b>	Special parliamentary commission	6 months starting from its submission	The totality of the report in the relevant official journal	By the Regional President on a proposal from the governing body of the audit institution	Free appointment by the Plenum
<b>Cámara de Cuentas de la Comunidad de Madrid</b>	Budget Commission	5 months starting from its submission	The report is integrated in the Annual Activities Report which is published in the relevant official journal	By the Regional President prior election by the governing body of the audit institution	Free appointment by the Plenum
<b>Cámara de Comptos de Navarra</b>	It is not regulated in its constitutive act	3 months starting from the rendering of accounts	The totality of the report in the relevant official journal within a time limit of 2 months	-	Free appointment by the President from amongst the lawyers of the audit body
<b>Sindicatura de Comptes de la Generalitat Valenciana</b>	Appearance of the President before the regional parliament	6 months starting from 30 June	The totality of the report in the relevant official journal	By the Regional President	Free appointment by the Plenum
<b>Tribunal Vasco de Cuentas Públicas / Herri Kontuen Euskal Epaitegia</b>	Economy, Finance and Budget Commission	4 months starting from its reception	The totality of the report in the relevant official journal	By the Regional President on a proposal from the governing body of the audit institution	Free appointment by the Plenum on a proposal from the President