



Regional External Public Sector Audit Institution

Name of the institution	Audit Office of the Balearic Islands
Website	http://www.sindicaturaib.org
Postal address	c. Sant Feliu, 8-A 07012 PALMA
E-mail	info@sindicaturaib.org
Telephone	+34 971214800
Position of the institution	<p>The Audit Office of the Balearic Islands is a statutory body recognised by the Statute of Autonomy of the Balearic Islands in its article 82. The Audit Office is accountable to the Parliament of the Balearic Islands and is the body responsible for the external audit of the economic, financial and accounting activity performed by the public sector of the Balearic Islands, irrespective of the powers assigned to the Spanish Court of Audit throughout the territory of the Spanish State.</p> <p>Its regulation is established by Act 4/2004 of 2 April of the Audit Office of the Balearic Islands (Ley 4/2004, de 2 de abril, de la Sindicatura de Cuentas de las Illes Balears) and the Internal Regime Regulations of the Audit Office of the Balearic Islands (Reglamento de régimen interior de la Sindicatura de Cuentas de las Illes Balears).</p>
Audit remit	<p>In accordance with Article 4 of Act 4/2004, the following are the functions of the Audit Office of the Balearic Islands:</p> <ul style="list-style-type: none">a) The external audit of the economic, financial and accounting activity performed by the public sector of the Balearic Islands, ensuring that it complies with the principles of legality, efficiency, effectiveness and economy.b) The exercise of the powers conferred on it by the Spanish Court of Audit in the terms provided in its Organic Law. <p>The Audit Office of the Balearic Islands may also perform an advisory role in relation to the criteria to be applied in the cases determined by its auditing function. Public sector bodies subject to the audit performed by the Audit Office can access the advisory role by the means, way and procedure determined by regulation.</p> <p>Pursuant to Article 7 of Act 4/2004, in the exercise of its auditing function the Audit Office of the Balearic Islands is responsible for:</p> <ul style="list-style-type: none">a) The examination, verification and audit of the budgetary outturns and financial statements (General Accounts) of the Administration of the Autonomous Community of the Balearic Islands.b) The examination, verification and audit of the accounts of all other subjects within its remit.c) The examination, verification and audit of modifications of budgetary appropriations.



	<p>d) Audit of contracts, regardless of their character, concluded by the different subjects included its scope of action.</p> <p>e) The analysis and evaluation of the situation of the assets and of the services provided by the public sector of the Balearic Islands.</p> <p>f) The examination, verification and audit of the accounts and documents relating to any financial support granted by the subjects included in its scope of action, including tax exemptions and tax allowances.</p> <p>g) The audit of the electoral accounting in the terms envisaged in the electoral legislation.</p>
Internal organisation	<p>The Audit Office of the Balearic Islands is organized, on the one hand, in audit areas which are entrusted with the steering tasks relating to external audit and, on the other hand, the General Secretariat, dependent upon the president, which is responsible for the technical and administrative assistance to the other bodies of the Audit Office.</p> <p>With regard to the audit areas, these are led by a member of the board and made up of a head of area, a team of auditors and assistance staff. At present these areas are:</p> <ul style="list-style-type: none"> - Audit area of the Autonomous Community, responsible for producing reports on: <ul style="list-style-type: none"> • Administration of the Autonomous Community • Health Service of the Balearic Islands • Tax Agency of the Balearic Islands • Agencies dependent on and related to the Autonomous Community • Elections at the level of the Autonomous Community - Audit area of island councils and university, responsible for producing reports on: <ul style="list-style-type: none"> • Island councils • University of Balearic Islands • Agencies dependent upon and related to the island councils and the University of the Balearic Islands - Audit area of city councils and local authorities, responsible for producing reports on: <ul style="list-style-type: none"> • City councils • Associations of municipalities • Other local authorities • Agencies dependent on and related to city councils, associations of municipalities and other local authorities



SINDICATURA DE COMPTES
Illes Balears

Staff	3 members of the board (one of them, president) 1 secretary general 3 heads of audit areas 18 auditors 18 administrative staff 43 TOTAL
Total budget 2018	3,475,204.00 €
President	Joan Rosselló Villalonga

Region

Name of the region	Balearic Islands
Official website	www.caib.es/
Capital city	Palma
Area of the region	4,992 km ²
Population	1,115,999 inhabitants
Lower administrative levels	4 island councils and 67 municipalities
Regional budget	5,008,809.100 euros
Debt	8,862 million euros (first quarter 2018)