

## Regional External Public Sector Audit Institutions

Name of the institution	Audit Office of the Canary Islands
Website	<a href="http://www.acuentascanarias.org">www.acuentascanarias.org</a>
Address	Calle Suárez Guerra 18 E-38003. Santa Cruz de Tenerife
E-mail	<a href="mailto:institucional@acuentascanarias.org">institucional@acuentascanarias.org</a>
Telephone	+34 922 244979
Position of the institution	<a href="#">Ley 4/1989 del 2 de mayo de la Audiencia de Cuentas de Canarias</a> (Act 4/1989 of 2 May of the Audit Office of the Canary Islands)
Audit remit	<p>The governing regulations confer the Audit Office of the Canary Islands two types of roles:</p> <ul style="list-style-type: none"> <li>• <b>Audit role:</b> verify if the economic, financial and accounting management of the entities of the public sector of the Canary Islands is carried out in accordance with the principles of legality, efficiency and economy.</li> <li>• <b>Advisory role:</b> advise Parliament in areas within its competence, deliver opinions and answer to enquiries in matters of public accounting and economic and financial management requested by the public sector entities of the Canary Islands (Public Administration of the Autonomous Community, and its special purpose entities, local authorities forming part of the territory of the Canary Islands, the autonomous agencies and public enterprises dependent upon them, as well as public universities).</li> </ul> <p>In the exercise of its audit role, the proceedings conducted by the Audit Office of the Canary Islands can be:</p> <ul style="list-style-type: none"> <li>• <b>General or annual proceedings:</b> carried out by virtue of a legal mandate, they have periodic nature in their implementation (annual, except for the audit of election expenses, which is every 4 years) and are mainly based on the audit of the accounts given by the organisation.</li> <li>• <b>Specific actions:</b> performed in connection with a particular organisation or according to a particular subject matter or area, which may involve one or several organisations and cover one or more financial periods.</li> </ul>
Internal structure	<p>In accordance with the plenary agreement of 27 November 2001, "the Audit Office of the Canary Islands will be structured in the following areas with effect from 1 January 2002:</p> <p><b>Area of Autonomous Community.-</b> It will include all the administration of the autonomous government and the public companies in which the majority of the share capital belongs, either directly or indirectly, to the self-government of the Canary Islands.</p>

	<p><b>Area of municipalities.-</b> It will include all municipalities of the Autonomous Community, their autonomous agencies and mercantile companies which are wholly or majority-owned by municipalities, the associations of municipalities, as well as any kind of bodies dependent upon them.</p> <p><b>Area of island councils.-</b> It will include the island councils, their autonomous agencies and mercantile companies which are wholly or majority-owned by island councils, the consortiums at the local level of which the island councils and the bodies attached to them are part of, as well as any kind of other bodies dependent upon them.</p> <p><b>Area of other public bodies.-</b> It shall comprise the autonomous agencies of the Administration of the Autonomous Community, the universities of the Canary Islands, the Health Service of the Canary Islands, the School of Health and Social Services of the Canary Islands, the Canary Islands Radio and Television Corporation, the Economic and Social Council, the Chambers of Commerce, Industry and Navigation, Fishermen's Associations, Chambers of Agriculture and any other entities which do not fit in the abovementioned areas, these latter being assigned by the Board of the Audit Office."</p> <p>A Member of the Board / Auditor is responsible for each of these areas, vested with the powers established in article 33 of Act 4/1989 of 2 May of the Audit Office of the Canary Islands.</p> <p>Each of the mentioned areas has a Head of Audit whose duties are established in the list of job posts of the Audit Office.</p> <p>Independently of the areas mentioned above, the Audit Office has in its organisational structure the General Secretariat and the President's Office."</p>																																																
Staff	<table><tr><th colspan="6">PERSONNEL AUDIT OFFICE OF THE CANARY ISLANDS 2014</th></tr><tr><th></th><th>Men</th><th>Women</th><th>TOTAL</th><th>% Men</th><th>% Women</th></tr><tr><td>Heads of Areas/Counsel</td><td>5</td><td>3</td><td>8</td><td>10,87</td><td>6,52</td></tr><tr><td>Auditors/similar positions</td><td>4</td><td>11</td><td>15</td><td>8,70</td><td>23,91</td></tr><tr><td>Experts in Management</td><td>4</td><td>3</td><td>7</td><td>8,70</td><td>6,52</td></tr><tr><td>Administrative staff/similar positions</td><td>2</td><td>11</td><td>13</td><td>4,35</td><td>23,91</td></tr><tr><td>Clerks/similar positions</td><td>3</td><td>0</td><td>3</td><td>6,52</td><td>0</td></tr><tr><td>TOTAL</td><td>18</td><td>28</td><td>46</td><td>39,13</td><td>60,87</td></tr></table>	PERSONNEL AUDIT OFFICE OF THE CANARY ISLANDS 2014							Men	Women	TOTAL	% Men	% Women	Heads of Areas/Counsel	5	3	8	10,87	6,52	Auditors/similar positions	4	11	15	8,70	23,91	Experts in Management	4	3	7	8,70	6,52	Administrative staff/similar positions	2	11	13	4,35	23,91	Clerks/similar positions	3	0	3	6,52	0	TOTAL	18	28	46	39,13	60,87
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Total budget 2017	<p>2017 Budget</p> <p>Serv. 02 "Audit Office of the Canary Islands"</p> <p>Progr. 911 or "Public Sector Audit"</p> <p>Chapter</p> <p>1.- Staff costs 3,571,008</p> <p>2.- Expenditure on goods and services 731,750</p> <p>6.- Actual investments 182,000</p> <p>8.-Financial assets 100</p> <p>Total programme 4,484,858</p>																																																
President	Rafael Díaz Martínez																																																

## **Region**

Name of the region	Canary Islands
Official website	<a href="http://www.gobiernodecanarias.org">http://www.gobiernodecanarias.org</a>
Capital	Shared: Santa Cruz de Tenerife and Las Palmas de Gran Canaria
Area of the region	7,446.95 km <sup>2</sup>
Population	2,106,624
Lower levels of administration	Island Councils: 7 Municipalities: 88
Regional budget 2017	<a href="#"><u>Ley de Presupuestos de Canarias 2017</u></a> ( <i>Budget Law of the Canary Islands 2017</i> ) Income: 6,955,611,515 Expenditure: 6,304,887,669
Debt	7,291 million euros (updated for the second quarter of 2017).