



### Regional External Public Sector Audit Institution

Name of the institution	<b>Court of Audit of the Province of Salta (Argentina)</b>
Website	<a href="http://www.agpsalta.gov.ar">www.agpsalta.gov.ar</a>
Postal address	Santiago del Estero N° 158, 4400 Salta Capital
E-mail	<a href="mailto:agp@agpsalta.gov.ar">agp@agpsalta.gov.ar</a>
Telephone	+54-(0)3874370071/72
Position of the institution	<a href="#">Provincial Constitution Article 169 (Constitución Provincial Art. 169)</a> <a href="#">Provincial Act No 7103 Article 30 (Ley Provincial N° 7103 Art. 30)</a>
Audit remit	<p><a href="#">Provincial Constitution Article 169 (Constitución Provincial Art. 169)</a> <a href="#">Provincial Act No 7103 Article 30 (Ley Provincial N° 7103 Art. 32)</a></p> <p>The model of non jurisdictional control of the comprehensive and integrated public finance management at provincial and municipal levels is the responsibility of the Legislature of the province, which should comply with political control, the Provincial Auditing Office, which should comply with the internal and concurrent control, and the Court of Audit of the Province, which should comply with the external and ex-post control.</p> <p>The Court of Audit of the Province of Salta is the governing body of external control of provincial and municipal finances. The Court of Audit has constitutional rank and its audit function includes centralized and decentralized bodies, regardless of their organizational arrangement, enterprises and corporations of the State, regulatory bodies for public services, and any other public entity.</p> <p>Public finance management is exercised subject to the legal system and in accordance with the principles of legality, economy, efficiency and effectiveness.</p>
Internal organisation	<p>The Court of Audit of the Province of Salta is responsible for the ex-post control of public accounts and performs the following duties:</p> <p>The Court of Audit examines and expresses a well-founded opinion every year on the General Accounts of the financial year regarding the provincial public administration and municipalities. These accounts are prepared each year by 30 June by the Provincial Executive Power and the Municipal Executive Departments, respectively. The Court shall submit the reports on the accounts to the Provincial Legislature and the Governing Councils, recommending their approval, observation or disapproval.</p>

	<p>The Court of Audit also participates in the control of private bodies which are providers of privatised public services, in fulfilment of the obligations arising from the respective contracts.</p> <p>The Court is also entitled to intervene in the rendering of accounts of social assistance cooperative bodies in accordance with Article 8 of Act No 5,335 amended by Act No 7,560.</p> <p>The Court of Audit controls and audits the financial, economic, patrimonial, budgetary and operating management in what regards environmental protection by the audited bodies as well as the compliance of the principles of legality, economy, efficiency and effectiveness by the Provincial and Municipal Administration.</p> <p>The Court performs financial audits, legality audits and management audits of those bodies within its remit, as well as the evaluation of programmes, projects and transactions funded by resources from the province or by resources coming from national or international funding for their investment in the province.</p> <p>The Court implements the annual action programme and has the possibility of including audits not foreseen in the yearly plan, audits carried out because of complaints from third parties, audits completed by decision of the Board of Auditors-General, follow-up audits or audits in accordance with the Framework Agreement with the Federal Network of Public Control.</p> <p>The Court of Audit helps in maintaining the rule of law and strengthening institutions, ensuring respect for the Constitution and the existing laws and regulations.</p> <p>Final audit reports should be published in the Official Journal and on the official website in accordance with the principle of transparency.</p> <p>The Court of Audit manages its human resources efficiently, incorporating the staff recruited through the mechanisms required by law.</p> <p>The Court of Audit offers continuous training to its staff.</p> <p>The Court of Audit revises and extends technical cooperation agreements with provincial, national and international public sector audit bodies for the purposes of exchanging and adopting the best current practices.</p> <p>The Court of Audit periodically publishes technical papers dealing with public sector audit, as a direct method of communication aimed at encouraging the production of doctrine on the topic.</p> <p>The Court of Audit reviews and presents for discussion regulatory and procedural amendments to achieve greater operational efficiency.</p> <p><a href="#"><u>Provincial Act No 7103 Articles 32 to 42 (Ley Provincial Nº 7103 Art. 32 a 42)</u></a></p> <p><a href="#"><u>Resolution AGPS No 61/01 General and Specific Rules of External Auditing (Resolución AGPS Nº 61/01 Normas General y Particulares de Auditoría Externa)</u></a></p> <p><a href="#"><u>Resolution AGPS No 84/17 Operational Organisation of Audited Areas (Resolución AGPS Nº 84/17 Organización Operativa de las Áreas de Control)</u></a></p> <p><a href="#"><u>Resolution AGPS No 10/11 Planification of audit activities (Resolución AGPS Nº 10/11 Formación de las actuaciones de Auditoría)</u></a></p>
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Staff	<p>The Court of Audit has its staff situation approved in the Budget Act No 8070 of 2018 with 142 posts including the Auditors General. Likewise, Resolution No 17/11 of the Board of Auditors-General specifies the following posts:</p> <ol style="list-style-type: none"> <li>1. Legal, Technical and Institutional Secretariat</li> <li>2. General Managements – Control Area</li> <li>3. General Administrative Management</li> <li>4. General Planning Management</li> <li>5. Legal Department Management</li> <li>6. Summary inquiries Management</li> <li>7. Internal Audit</li> <li>8. Senior Auditors</li> <li>9. Semi Senior Auditors</li> <li>10. Junior Auditors: Category “A”</li> <li>11. Junior Auditors: Category “B”</li> <li>12. Departments</li> <li>13. Professional</li> <li>14. Assistants</li> <li>15. General Services</li> </ol> <p><a href="#">Bicameral Resolution No 2/01. Staff Regulation (Resolución Bicameral Nº 2/01. Reglamento de Personal)</a></p> <p><a href="#">Resolution AGPS No 17/11 Chart of Positions and Manual for Roles and Missions (Resolución AGPS Nº 17/11 Cuadro de Cargos y Manual de Misiones y Funciones)</a></p>
Total budget 2018	<a href="#">Act 8070 (Ley 8070)</a> . Total expenditure: \$ 99,553,899.00
President	<a href="#">ABDO OMAR ESPER</a>

## Region

Name of the region	<a href="#">Province of Salta. Argentina</a>
Official website	<a href="#">Salta.gov.ar</a>
Capital city	<a href="#">Salta</a>
Area of the region	<a href="#">155,488 km2</a>
Population	<a href="#">1,215,207 inhabitants (last national census 2010)</a>
Lower administrative levels	<a href="#">Government of the Province of Salta. Governor and Ministers Act No 8053/17. Organisation of the Provincial Executive Power.</a>
Regional Budget 2018	<a href="#">Act 8070 (Ley 8070)</a> . Total expenditure: \$54,606,522,426 Total resources: \$ 52,165,285,227