



SINDICATURA DE COMPTES  
DE LA COMUNITAT VALENCIANA

## **Regional External Public Sector Audit Institution**

Name of the institution	Audit Office of the Valencian Community
Website	<a href="http://www.sindicom.gva.es/">http://www.sindicom.gva.es/</a>
Postal address	C/San Vicent, 4 E-46002 Valencia
E-mail	<a href="mailto:sindicom@gva.es">sindicom@gva.es</a>
Telephone	+34 963 869300
Position of the institution	<p>Act 6/1985, of 11 May, of the Audit Office of the Valencian Community, amended by Act 16/2017 of 11 November (Art. 1)</p> <p>The Audit Office of the Valencian Community is the institutional body with the highest degree of initiative and responsibility in charge of the external audit of the economic and financial activity performed by the public sector of the Valencian Community, together with the accounts that provide the basis for this activity. All this applies without prejudice to what is set forth in the legislation of the Spanish State.</p> <p>The Audit Office is accountable to the Valencian parliament but operates with complete independence when it comes to perform its tasks.</p>
Audit remit	<p><b>Auditing functions (under Act 6/1985, of 11 May of the Audit Office of the Valencian Community, amended by Act 16/2017 of 11 November (Articles 2, 6.1, and 9))</b></p> <p>a) Regularity audits</p> <ul style="list-style-type: none"><li>• The external audit of the economic and financial management of the Valencian public sector and its accounts;</li><li>• The audit of subsidies, contributions to the funding of entities, cash contributions without</li></ul>

	<p>any compensation, loans, guarantees, agreements, sponsorships and other aids of Valencian public sector organisations received by natural or legal persons;</p> <ul style="list-style-type: none"> <li>• The external audit of any aid, whatever its type, which the Valencian public sector audit institutions grant via their budgets to individuals, institutions or private sector organisations;</li> <li>• The audit of political parties, coalitions or groups of electors only as far as the management of grants and/or the management of allocations from the regional budgets for election expenses is concerned.</li> </ul> <p>b) Audits of economy, effectiveness and efficiency</p> <ul style="list-style-type: none"> <li>• To assess whether human resources, material resources and budgetary funds have been managed economically and efficiently;</li> <li>• To assess the degree of effectiveness in achieving the objectives foreseen.</li> </ul> <p>The Valencian public sector, for the purposes of the Law setting up the Audit Office of the Valencian Community, is made up of:</p> <p>a) the Valencian regional administration;</p> <p>b) the local government of the Valencian Community;</p> <p>c) Valencian public universities;</p> <p>d) Agencies, entities, mercantile companies, public sector foundations, consortiums and, in general, any legal person of any type permitted by law which, directly or indirectly, is in any of the following situations:</p> <ul style="list-style-type: none"> <li>- it is majority-owned or funded primarily by the Valencian regional administration, local authorities and/or Valencian public universities, or when their combined minority shareholding entails majority shareholding in a single entity;</li> <li>- the Valencian regional administration, local authorities and/or Valencian public universities control its management or appoint more than half of the members of their administrative, management, or supervisory body;</li> <li>- the applicable budgetary legislation establishes that it is part of the public sector.</li> </ul> <p>e) Other bodies determined by the laws of the Valencian Parliament.</p> <p>f) Those institutions of the <i>Generalitat Valenciana</i> - the <i>Generalitat Valenciana</i> is the generic name covering the different self-government institutions under which the Autonomous Community is politically organized - laid down in the Statute of Autonomy.</p>
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	<p><b>Advisory functions (according to Act 6/1985, of 11 May, of the Audit Office of the Valencian Community, amended by Act 16/2017 of 11 November (Art. 6.2, y 14))</b></p> <ul style="list-style-type: none"> <li>• Advice to the Valencian Parliament on matters under its jurisdiction, which may be extended to its annual accounts, in accordance with the own regulation of the parliamentary institution;</li> <li>• Technical advice to the Valencian Parliament shall be exercised at its request, the Audit Office being able to ask any public sector body to provide any details the Audit Office may consider appropriate for the best fulfilment of its duties.</li> </ul>
Internal organisation	General Secretariat and seven audit departments under the responsibility of three members of the Board (with two main sub-areas: regional Administration and local Administration).
Staff	<p>Senior decision-making level: president and two more members on the Board.</p> <p>Auditing level: heads of audit (7), auditors and audit assistants (49), IT audit unit (5).</p> <p>Administration level: secretary general, legal service and administrative staff (36).</p> <p>Institutional relations: 2 people.</p> <p>All staff at the service of the institution 102.</p>
Total budget 2017	7,272,000 euros
President	Vicent Cucarella Tormo

## **Region**

Name of the region	Valencian Community
Official website	<a href="http://www.gva.es">http://www.gva.es</a>
Capital city	Valencia
Area of the region	23,256 km <sup>2</sup>
Population	4,980,689 inhabitants
Lower administrative levels	Provinces: 3 Municipalities: 542
Regional budget 2017	18,916,335.68 (according to the 2017 budget act of the Valencian Community)
Debt	44,975 million euros (updated for the second quarter of 2017)