



**SINDICATURA DE COMPTES**  
**Illes Balears**

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Síndico Mayor

EXPERIENCIAS PRÁCTICAS EN LA LUCHA CONTRA EL  
FRAUDE Y LA CORRUPCIÓN EN LOS PAÍSES MIEMBROS DE  
EURORAI

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EXPÉRIENCES PRATIQUES DANS LA LUTTE CONTRE LA  
FRAUDE ET LA CORRUPTION DANS LES PAYS MEMBRES  
D'EURORAI

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*PRACTICAL EXPERIENCES IN COMBATING FRAUD AND  
CORRUPTION IN EURORAI MEMBER COUNTRIES*

**BORDEAUX, 2012**



1

DISTRIBUTION OF FUNCTIONS IN THE SPANISH LEGAL SYSTEM

2

EXPERIENCE IN THE FIELD OF CONTRACTING

3

EXPERIENCE IN THE FIELD OF GRANTS

# DISTRIBUTION OF FUNCTIONS IN THE SPANISH LEGAL SYSTEM

1

Fight against fraud and corruption. Judiciary (Judges and Prosecutors)

RAI. Their reports contribute to the detection of malpractice and they collaborate with the judiciary in specific cases

SCIB. Specific collaboration in 4 cases

# EXPERIENCE IN THE FIELD OF CONTRACTING

2

- Hypothesis: sale of a plot of land with an area of 52,000 sq. m, valued at 29.3 million euros
- Reasons: obtaining revenues and building on the land
- Procedure: tender (several criteria)
- Term for submitting bids: 15 days
- Bids submitted: 13

## Report of the Audit Office of the Balearic Islands:

- The choice of the tender system is not justified
- Economic offer: this represents only 15% of the points, with a ceiling of 30 million euros
- Undetermined criteria: 45%, discretionary
- Reduction of project and execution deadlines: 20%
- Others: the remaining 20%

# EXPERIENCE IN THE FIELD OF CONTRACTING

2

## Development:

- Awarded to a company offering 30 million euros
- Voted by the parties in the majority government
- Other bidders complained
- Public opinion scandal
- Lawsuits lodged at criminal courts
- Works that have not been started

### **Criminal proceedings:**

- Accused: politicians, public officers and senior executives of the company that won the tender
- Report issued by the Audit Office
- Offences: misappropriation of public funds, prevarication, fraud against the Administration, disclosure of secrets and use of privileged information
- Bail bonds: 37 million euros



## EXPERIENCE IN THE FIELD OF GRANTS

3

- Grants to a company in the audio-visual sector totalling € 500,000
- Granted directly, not justified
- Report by the Audit Office: there were no invoices backing the expense
- Company acquired by third parties (in the name of the politicians)
- It is suspected that the programs were not carried out
- Criminal jurisdiction: Offences consisting of misappropriation of public funds, prevarication and negotiations forbidden for public officers

**Muchas gracias por su atención**  
*Thank you very much for your attention*

**Pedro Antonio Mas Cladera**  
Síndico Mayor de la Sindicatura de Comptes de les Illes Balears  
*Chairman of the Audit Office of the Balearic Islands*