



TRIBUNAL DE CUENTAS

**PROCESO SELECTIVO PARA EL INGRESO EN EL CUERPO SUPERIOR DE  
AUDITORES DEL TRIBUNAL DE CUENTAS**

Resolución de 29 de abril de 2019, de la Presidencia del Tribunal de Cuentas  
(BOE núm. 114, de 13 de mayo de 2019)

**TERCER EJERCICIO - (21 de enero de 2020)**

**(1 HORA)**

**INGLÉS**

**1. TRADUZCA AL IDIOMA CASTELLANO EL SIGUIENTE TEXTO.  
(PUNTUACIÓN MÁXIMA: 2 puntos).**

**NEW KID ON THE BLOCK: THE EUROPEAN PUBLIC PROSECUTOR'S OFFICE**

Several EU bodies are involved in the fight against fraud and corruption, with acronyms such as OLAF, Eurojust, Europol, the CJEU and ECA. Another one has only recently been created: The EPPO, the European Public Prosecutor's Office. Many experts consider this office to be the missing link in stepping up action against fraud and corruption in the EU.

On 12 October 2017, after four years of negotiations on the proposal of the European Commission, the Council adopted the Regulation implementing enhanced cooperation on the establishment of the European Public Prosecutor's Office (EPPO) as an independent EU prosecution body competent to investigate and prosecute fraud, corruption and other crimes affecting the Union's financial interests. At the time, twenty Member States agreed to start a paradigm shift in the way the European Union protects its financial interests by setting up this new office. Two more Member States (the Netherlands and Malta) have since joined them. Only the United Kingdom, Ireland, Hungary and Poland are not participating in the EPPO, for the time being, and nor is Denmark, which has a Treaty opt-out on judicial cooperation.

EPPO will operate as a single office with a decentralised structure across the participating Member States. Its Central Office will be in Luxembourg but it will work together with European Delegated Prosecutors embedded in the judicial systems of all the participating Member States. The Central Office will consist of a European Chief Prosecutor and one European Prosecutor from each participating Member State, as well as support staff. By 2023, when it has reached cruising speed, it is planned that the EPPO will have a total of 117 staff at its Central Office.

Apart from cooperation with Eurojust, Europol and OLAF, as defined in its founding Regulation, the EPPO will also have a natural interest in developing strong and fruitful relations with the ECA. After all, though acting from different angles and with different tools, they share a common objective - protecting the financial interests of the EU, in particular through fighting fraud.

The ECA's focus on sound financial management and the efficiency and effectiveness of EU spending could inform the EPPO's strategic policy orientation. The ECA's reports

and findings will be extremely useful in this context. In addition, the ECA will be able to transmit its relevant findings and cases of suspected fraud to the EPPO, as it currently does to OLAF.

*(European Court of Auditors (ECA) Journal nº 2/2019. 395 words)*

**2. DEL SIGUIENTE TEXTO SE HAN ELIMINADO VARIOS FRAGMENTOS. LEA EL TEXTO Y RELLENE LOS HUECOS ESCOGIENDO PARA ELLO ENTRE LAS OPCIONES PROPUESTAS DEBAJO. ANOTE SUS RESPUESTAS EN EL APARTADO INFERIOR ESCRIBIENDO LA LETRA CORRESPONDIENTE. SE OFRECEN UN TOTAL DE OCHO OPCIONES PARA LOS CINCO HUECOS QUE DEBE RELLENAR. (PUNTUACIÓN MÁXIMA: 1 punto)**

**BRITAIN MOVES TO REGULATE ITS ART TRADE. BRING YOUR ID.**

*New legislation to combat money laundering and terrorism financing will require dealers and auctioneers to establish the identity of buyers and sellers.*

Britain's embattled art trade, already rattled by the potential fallout from Brexit, is **(1)** \_\_\_\_\_ intended to tackle money laundering and terrorism financing that some fear could further hamstring dealers in the country.

As of Friday, "art market participants" in Britain are subject to the regulations when conducting transactions worth more than 10,000 euros, or about \$11,100. Under the rules, they **(2)** \_\_\_\_\_ the government's tax agency, and dealers and auctioneers must establish the identity of the "ultimate beneficial owner" — meaning both seller and buyer — before entering into a transaction.

The legislation, ratified last month by the British Parliament, introduces largely without modification a European Union directive that is at various stages of implementation in other countries in the bloc. The **(3)** \_\_\_\_\_ is generally an exclusive, often secretive business that has thrived in part thanks to the ability of buyers and sellers to maintain their anonymity.

In 2018, the global art market turned over an estimated \$67.4 billion in sales, according to last year's Art Basel global report on the sector. Britain, with London as its hub, is the second-biggest art trading nation after the United States, with 21 percent of global

auction and dealer sales in 2018, according to the report. But will the new regulatory framework put British-based dealers and auction houses at a competitive disadvantage?

In the absence of a rigorous **(4)** \_\_\_\_\_, money laundering has been difficult to detect in the British art market, with the exception of some high-profile cases. In 2018, for example, the Mayfair-based dealer Matthew Green was charged with helping to launder money through a \$9.2 million Picasso painting.

Two years earlier, the flamboyant Malaysian businessman Jho Low was revealed to have spent as much as \$200 million of looted public funds on big-ticket works by artists including van Gogh, Picasso and Basquiat at Christie's and Sotheby's auctions. Mr. Low was a well-known figure, but hundreds of British dealers regularly do business with intermediaries whose livelihoods **(5)** \_\_\_\_\_ the identity of an artwork's "ultimate beneficial owner." The legislation could make art advisers in the United States, who are currently not subject to such industrywide regulation, more reluctant to transact with British galleries.

*Excerpt from the New York Times*

**OPCIONES:**

- A. INTERNATIONAL ART MARKET
- B. REGULATORY FRAMEWORK
- C. BRACING FOR NEW RULES
- D. DEPEND ON NOT REVEALING
- E. HAVE NOT TO REGISTER WITH
- F. TRADING WITH DEALERS
- G. DEPEND ON REVEALING
- H. HAVE TO REGISTER WITH

3. RESUMA, EN IDIOMA INGLÉS, EL TEXTO DEL EJERCICIO ANTERIOR EN UN MAXIMO DE 125 PALABRAS. INTENTE NO REPRODUCIR LITERALMENTE PARRAFOS DEL TEXTO ORIGINAL. (PUNTUACIÓN MÁXIMA: 2 puntos)