



## TRIBUNAL DE CUENTAS

Tribunal calificador de las pruebas selectivas para el  
ingreso en el Cuerpo Superior de Letrados del  
Tribunal de Cuentas

### SEGUNDO EJERCICIO DEL PROCESO SELECTIVO PARA EL INGRESO EN EL CUERPO SUPERIOR DE LETRADOS DEL TRIBUNAL DE CUENTAS

Resolución de 5 de diciembre de 2022, de la Presidencia del Tribunal de Cuentas (B.O.E.  
núm.298, de 13 de diciembre).

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#### 1. Traduzca el siguiente texto al castellano (2 pts).

#### THE ORGANISATION AND OPERATION OF SUPREME AUDIT INSTITUTIONS WITH JURISDICTIONAL FUNCTIONS

The experience of the INTOSAI forum has shown that, despite the common aspects of jurisdictional powers in the courts of audit of the different countries, there are also many differences.

Some refer to the nature of the bodies that exercise jurisdiction and how they fit in with the institution's general structure. Others refer to the subjective and objective scope of the jurisdiction functions they exercise and, finally, many refer to the procedure for demanding responsibilities.

However, international experience identifies requisites whose fulfilment brings the judgement of certain conduct by courts of audit into line with the requirements for control over the actions taken by the public powers called for by modern societies.

Such requisites include the following:

- ✓ Independence of the courts, as is fitting for any Justice Administration in a state of law.
- ✓ Technical specialisation of the jurisdictional bodies and personnel working on the proceedings.

This means specialisation in the legal and accounting aspects of the economic-financial activity of the public sector, which justifies the jurisdictional functions of the courts of audit since it makes it possible for the irregular management of public funds to generate proportional legal responsibilities among managers who commit fraud or squander the funds.

- ✓ Adequate connection between the audit and jurisdictional functions of Supreme Audit Institutions.

The model of court of audit with this dual function is effective only when relations between both powers are fluent, but with neither of them being able to interfere in the normal, independence of the other.

There is one matter of special importance: the role played by audit reports in proceedings brought for mismanagement of public finances.

On the one hand, the conclusions drawn from such reports may refer to facts that allegedly generate responsibility and, therefore, in one way or another and according to the model of each country, lead

to the opening of proceedings by the Supreme Audit Institution to demand said possible responsibilities.

On the other, the audit reports stand as important evidence in the jurisdictional proceedings of the court of audit, where the level of their effectiveness as evidence depends on the rules of procedure of each country.

## 2. Complete the gaps (2 ptos).

Complete the gaps with:

- |               |               |                 |
|---------------|---------------|-----------------|
| a) Acceptable | e) Finer      | i) Particularly |
| b) Carefully  | f) Invariable | j) Useful       |
| c) Common     | g) Naturally  |                 |
| d) Fairly     | h) Particular |                 |

### Social customs.

Good personal relations based on mutual trust and esteem play a <sup>1</sup> \_\_\_\_\_ important role in doing business in Japan. Hospitality given and received can play a <sup>2</sup> \_\_\_\_\_ part in maintaining and establishing such relations. While in Japan it is enough for the visitor to offer a meal in a restaurant or in his hotel; he is not expected to reciprocate lavish entertaining on the Japanese scale.

The Japanese do not expect foreigners to understand the <sup>3</sup> \_\_\_\_\_ points of their own etiquette but they like people who try to conform. Shoes are removed before entering Japanese-style houses and restaurants.

Most Japanese meals consist of a series of small dishes. <sup>4</sup> \_\_\_\_\_, the polite thing to do is to eat what one is offered but Japanese hosts are understanding if a foreigner explains that he finds a <sup>5</sup> \_\_\_\_\_ dish unappetizing.

In Japan it is the almost <sup>6</sup> \_\_\_\_\_ custom to exchange visiting cards when one makes a new acquaintance. This is useful to the foreign visitor, and it is advisable to take a substantial number of cards (say at least 100) for use in Japan.

The custom of giving gifts to business and personal acquaintances is more <sup>7</sup> \_\_\_\_\_ than in most other countries. Most of these gifts are <sup>8</sup> \_\_\_\_\_ small items and it is not necessary to reciprocate immediately although it is customary to give something back in due course for personal presents received from individuals. It may be useful to take a number of souvenir items such as English china, company pens or ties to give away on suitable occasions. Very high quality Scotch whisky also makes an <sup>9</sup> \_\_\_\_\_ gift. It is important that all gifts should be <sup>10</sup> \_\_\_\_\_ wrapped in gift wrapping paper.

## 3. Reading comprehension (1 pto).

Fill in the gaps in the passage with the words which make sense.

Barcelona is not one of the most beautiful cities in the world: it is a busy, noisy, money-making city. All the same, on a warm spring morning, there are some fine places [1] \_\_\_\_\_ or two. The

Rambles, a tree-lined avenue as broad and as beautiful as any Paris boulevard, is magical [2] \_\_\_\_\_ a colourful symphony of flowers and sunlight and people. Andrew was attending an international conference in Barcelona. It was the first time he had been to the city. Like most people, he [3] \_\_\_\_\_ about the Rambles and was eager to go there. So he studied the conference programme and [4] \_\_\_\_\_ old Professor Thimble's lecture the next morning. I should perhaps explain that, when he was a young man, Thimble developed a theory about a possible relationship between the Basque language and certain Red Indian dialects; he [5] \_\_\_\_\_ lecture on the same subject ever since.

1

- A. in the old quarter of the city
- B. whenever you go there for a holiday
- C. to spend a quiet hour
- D. listed in the best guide books

2

- A. at that time of day
- B. for that matter
- C. as far as spring is concerned
- D. where you can spend the morning

3

- A. could hardly restrain himself
- B. knew the reputation
- C. was really interested
- D. had heard a lot

4

- A. realised his colleagues were at
- B. told himself he didn't want to hear
- C. decided to spend the time reading
- D. knew that he had already missed

5.

- A. gave an identical
- B. will probably give a boring
- C. always attends another
- D. has been giving the same

