



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 25 de octubre de 2021, de la Presidencia del Tribunal de Cuentas (B.O.E.
núm. 265, de 5 de noviembre).

1. Traduzca el siguiente texto al castellano.

THE ROLE OF SUPREME AUDIT INSTITUTIONS WITH JURISDICTIONAL FUNCTIONS IN MODERN SOCIETIES

The latter years of the 20th century and the early years of the 21st century were characterised internationally by the idea that the jurisdictional function of Supreme Audit Institutions would tend to disappear and the model of courts of audit with jurisdictional functions would be gradually replaced by the Anglo-Saxon model of a national control institution with an audit and consultancy function but without powers for judging managers of public funds.

The important silence on the jurisdictional powers of Supreme Audit Institutions in the Lima Declaration of INTOSAI in 1977 clearly shows that the most widespread criterion in the professional area of external control did not see a future with courts of audit with jurisdictional functions, but rather one with national audit offices with no powers over the irregularities found in their audits other than being able to transfer such irregularities to the ordinary courts.

In recent years, this scenario has changed significantly.

Indeed, the initiative for creating a forum in INTOSAI for Supreme Audit Institutions with jurisdictional and prosecution functions was formalised in Vienna in November 2014 at the Executive Committee Meeting of said international organisation.

Said forum was constituted with the Supreme Audit Institutions of ten countries: Chile, France, Brazil, Spain, Italy, Morocco, Peru, Portugal, Tunisia and Turkey, albeit with the intention of incorporating other courts of audit with jurisdictional and prosecution functions.

The presidency of the forum was awarded to the Supreme Audit Institutions of France and Chile, notwithstanding the rotating character of the post to ensure that the presidency would be taken up by all the auditing institutions taking part in the forum.

At the initiative of the Chilean-French co-presidency, various questionnaires have been drawn up and completed on subjects related to the objectives of the forum. Reports have been drafted based on the information obtained in said questionnaires and several video-conferences have been held to discuss issues related to the jurisdictional and prosecution powers of courts of audit and to adopt resolutions on the organisation and operation of the forum.

This initial phase of activity culminated with an International Conference in Paris in November 2015, which closed with the approval of a Declaration that is the first of its kind in this international area.

The acute economic crisis, together with the proliferation in many countries of cases of corruption and the squandering of public funds, has brought about intense reactions in society and the media in pro of transparency in the management of public funds, the adequate control of said management and the application of effective, fast legal solutions to recover the public assets and rights lost as a result of the fraudulent or inefficient administration of public finances.

In this new context, citizens and the media have shown growing interest in the powers of Supreme Audit Institutions to penalise public managers who proceed illegally and, in particular, to recover the public funds spent illegally or not paid in without due cause.

The jurisdictional powers of the SAI tend to strengthen its independence and this is not limited to the exercise of its jurisdictional functions, but rather influences all its activities. The presence of a state prosecutor is generally seen as an essential part of this independence. Beyond certain characteristics specifically related to SAIs (including their historical proximity to Parliament), many common characteristics arise, placing said jurisdictional institutions in a strong position regarding the independence of the SAIs. This is related to each part of this independence (composition, management of resources, programming, audits and control over the results). The jurisdictional powers of the SAIs and the presence of a state prosecutor are key to this independence.

This analysis confirms the importance for the forum of seeking to promote the 'model' of jurisdictional Supreme Audit Institutions within INTOSAI and participating more actively in the programmes designed to strengthen the independence of SAIs in developing countries, which is one of the priorities of international financial institutions such as the IMF and the World Bank

2. Complete the gaps.

Jeffrey Archer, famous author, speaking Conservative tea party, September 13th, 2.30. King Alfred Restaurant. Tickets 2.50 €. Details 772449.

ARCHER, Jeffrey Howard; author and politician; born 15 April 1940. Son of William Archer and Lola Archer (née Cook); m 1966, Mary Weeden; two s. *Educ*: Wellington Sch., Somerset; Brasenose Coll., Oxford. Athletics Blues, 1963-65, Gymnastics Blue, 1965, Pres. OUAC 1965; ran for Great Britain (very slowly); Oxford 100 yards record, 1966. Mem. GLC for Havering, 1966-70; MP © Louth, Dec. 1969-Sept. 1974. Mem. Exec., British Theatre Museum. Pres., Somerset AAA, 1973; Chm., Cambridge RFC, 1981-. FRSA 1973. *Publications*: Not a Penny More, Not a Penny Less 1975; Shall We Tell the President?, 1977; Kane and Abel, 1979; A Quiver Full of Arrows, 1980; The Prodigal Daughter, 1982; First Among Equals, 1984. *Recreations*: theatre, watching Somerset play cricket (represented Somerset CCC in charity match, 1981; Pres., Somerset Wyverns, 1983). *Address*: 93 Albert Embankment, Se; The Old Vicarage, Grantchester. *Clubs*: MCCC; Louth Working Men's.

Here is the speech which was made to welcome Jeffrey Archer. Complete the gaps with:

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|------------------|---------------|
| a) Distinguished | f) Privileged |
| b) Entertaining | g) Successful |
| c) First-class | h) Talents |
| d) Great | i) Well known |
| e) Intrigued | |

Ladies and gentlemen, on behalf of everyone here this afternoon, it is my privilege to welcome our speaker, Mr Jeffrey Archer. It is indeed a 1 _____ honour and a pleasure to have such a 2 _____ guest, and I am sure that, like me, you are all looking forward very much to his talk. Mr Archer really needs no introduction – he is 3 _____ both as politician and as a 4 _____ author. You may, however, be less aware of other 5 _____ which Mr Archer possesses. I was 6 _____ to read his entry in 'Who's Who' that he was a 7 _____ athlete in his Cambridge days, and, indeed, he ran for his country. Having been 8 _____ to hear Mr Archer on previous occasions, I know that we have a lively and 9 _____ afternoon ahead, and so, without further delay, I'm going to ask Mr Archer to speak on the topic he has selected for this afternoon, "Things I wish I'd known when I was 18".
