

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

Resolución de 12 de diciembre de 2016, de la Presidencia del Tribunal de Cuentas

(BOE núm. 308, de 22 de diciembre de 2016)

TERCER EJERCICIO – “23 de octubre de 2017”

(1 HORA)

EXAMEN DE IDIOMAS (INGLÉS)

1.- TRADUZCA AL IDIOMA CASTELLANO EL SIGUIENTE TEXTO (puntuación máxima: 2,5 puntos)

How can the International Organisation of Supreme Audit Institutions (INTOSAI) contribute to the UN 2030 Agenda for Sustainable Development, including good governance and strengthening the fight against corruption?

The United Nations (UN) has, through the approval of the 2030 Agenda for Sustainable Development, provided a challenge to INTOSAI.

Recent UN General Assembly resolutions have emphasised the key role that supreme audit institutions (SAIs) and INTOSAI can play in the achievement of the Sustainable Development Goals (SDGs). The implication is that the 2030 Agenda will have significant impact on the INTOSAI community and the work of SAIs.

There is a growing global recognition—and more importantly, expectation—of the central roles of INTOSAI and its member SAIs in promoting good governance and accountability.

Due to SAIs' position in their respective national systems (with their mandates covering, to varying degrees, most areas of governmental expenditure), and their active cooperation in global and regional organisations, they can work positively towards the successful fulfilment of the SDGs.

SAIs through their audits (and consistent with their mandates and priorities), can make valuable contributions to national efforts to track progress, monitor implementation and identify opportunities for improvement across the full set of the SDGs.

INTOSAI's efforts are centered on assisting SAIs in four broad approaches where SAIs can expect to make valuable contributions to the national, regional and global follow-up and review efforts:

- 1) assessing the readiness of national systems to report on progress towards the achievement of the SDGs, and subsequently to audit their operation and the reliability of the data they produce;
- 2) undertaking performance audits that examine the economy, efficiency, and effectiveness of key government programmes that contribute to specific aspects of the SDGs.
- 3) assessing and supporting the implementation of SDG 16 which relates in part to transparent, efficient, and accountable institutions.
- 4) being models of transparency and accountability in their own operations, including auditing and reporting.

(315 palabras)

2.- RESUMA EN INGLÉS EL TEXTO DEL EJERCICIO ANTERIOR EN UN MÁXIMO DE 125 PALABRAS, INTENTANDO NO REPRODUCIR LITERALMENTE LOS PÁRRAFOS DEL TEXTO ORIGINAL MODELO (puntuación máxima 1,5 puntos)

3.- DEL SIGUIENTE TEXTO SE HAN ELIMINADO VARIOS FRAGMENTOS. LEA EL TEXTO Y RELLENE LOS HUECOS ESCOGIENDO PARA ELLO ENTRE LAS OPCIONES PROPUESTAS MÁS ABAJO. ANOTE SUS RESPUESTAS EN EL CUADRO INFERIOR ESCRIBIENDO LA LETRA CORRESPONDIENTE A SU SELECCIÓN. EXISTE UN TOTAL DE OCHO OPCIONES PARA LOS CINCO HUECOS QUE DEBE RELLENAR. EL EJEMPLO 1 SE OFRECE COMO MODELO (puntuación máxima 1 punto)

In audit literature *follow-up* is defined as a process by which the auditors ____ (1) ____ taken by the auditee on previously reported findings and recommendations. The purpose is to facilitate the effective implementation of report recommendations and provide feedback to the SAI, the legislature and the government on improvements in financial management and the effectiveness of audit.

Following up on audit findings and recommendations serves various purposes:

- It ____ (2) ____, by increasing the probability that recommendations will be implemented.
- It assists the legislative and budgetary authorities, by providing updated independent information on financial management which may be valuable in informing their decision-making.
- It creates incentives for learning and development, since the following up of activities contributes to better knowledge and improved audit practice.

In 2009 the European Court of Audit launched a survey of several SAIs ____ (3) ____ their views and experiences concerning the process of following-up audit reports. An analysis of the replies was subsequently presented to the respondent SAIs in a summary report. The following provides a non-exhaustive account of the general follow-up methodology of the surveyed SAIs.

- ✓ The SAIs plan their follow-up activities as separate tasks or as ____ (4) ____
- ✓ Some SAIs do not follow-up all the recommendations from their audit reports, but apply a risk-based assessment in deciding which audit reports and recommendations are to be followed-up. In these cases, the ____ (5) ____ are followed-up.
- ✓ Follow-up is carried out by most survey respondents in respect of audit findings which were not being addressed by the auditee, depending on the level of assessed risk. Such follow-ups can lead ____ (6) ____ audit.

Adapted from the EUROSAI Magazine

OPCIONES EXISTENTES

- A. part of audit tasks planned for the current year
- B. implementation of follow-up generally
- C. expands the effectiveness of audit reports
- D. survey's conclusions
- E. findings and weaknesses which have the highest impact and/or which pose the highest risk
- F. determine the adequacy, effectiveness, and timeliness of actions
- G. to a new
- H. with the aim of obtaining

| Hueco | Solución (es suficiente escribir la letra correspondiente) |
|-------|--|
| 1 | F (determine the adequacy, effectiveness, and timeliness of actions) |
| 2 | |
| 3 | |
| 4 | |
| 5 | |
| 6 | |