

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

*(Resolución de 11 de diciembre de 2017 - BOE de 13 de diciembre 2017)*

**TERCER EJERCICIO - 30 DE OCTUBRE DE 2018**

**(1 HORA)**

***EXAMEN DE IDIOMAS  
INGLES***

**1.      **TRADUZCA AL IDIOMA CASTELLANO EL SIGUIENTE TEXTO: (PUNTUACION MAXIMA 2,5 puntos)****

**MATERIALITY**

Why should Supreme Audit Institutions (SAIs) report matters to their legislatures? Why some issues but not others? For whom are these issues important?

These questions trouble SAIs globally—in daily operations, as well as in audit prioritization. Yet, literature and discussions addressing these questions are scarce.

“Materiality is relevant in all audits. A matter can be judged material if knowledge of it would be likely to influence the decisions of the intended users. Determining materiality is a matter of professional judgment and depends on the auditor’s interpretation of the users’ needs. This judgment may relate to an individual item or to a group of items taken together. Materiality is often considered in terms of value, but it also has other quantitative, as well as qualitative, aspects. The inherent characteristics of an item or group of items may render a matter material by its very nature. A matter may also be material because of the context in which it occurs.”—International Standards of Supreme Audit Institutions (ISSAI) 100.

The concept of materiality is well-developed for financial auditing, including a substantial amount of research literature. However, materiality, as defined in ISSAI 100, has not been given equal attention when it comes to compliance and performance auditing.

This article stems from a thesis submitted to the Norwegian School of Economics and concentrates on the subject of materiality when SAIs, having discretion to choose which audits to present, initialize and report compliance and performance audits. The thesis is based on theoretical discussions of ISSAI 100, its definition of materiality, and an empirical study of materiality considerations (as executed by SAI Norway).

What should be the overall perspectives on the concept of materiality in public sector auditing given the role of SAIs in a democratic government system?

A cross-disciplinary perspective is necessary to assess the concept of materiality in public sector auditing, and the approach in this article draws upon relevant theories from auditing, economy, law and political science, as well as discussions from:

- Economic welfare theory;
- Research on accountability (within law);
- Theory of democracy as outlined in political science and philosophy; and

- The notion of principal and agent, which explains the relationship between user and auditor.
- The user (principal) is the point of departure.

*International Journal of Government Audit. Winter 2018. (Excerpt)*  
(379 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 CUADRO INFERIOR ESCRIBIENDO LA LETRA CORRESPONDIENTE. EXISTEN UN TOTAL DE OCHO OPCIONES PARA LOS CINCO HUECOS QUE DEBE RELLENAR. (PUNTUACION MAXIMA: 1 punto)**

**Ten years after its near-collapse, RBS is still a toxic brand**

Looking back, there are two extraordinary aspects to what's happened to the Royal Bank of Scotland (RBS) over the last 10 years. One is the new depths to which the bank has plummeted. It's doubled down on the worst excesses of the pre-crisis period, faced multiple investigations and has been mired in constant scandals. The second shocking fact is that **(1)** \_\_\_\_\_. The government has had the power to put a stop to RBS's misdemeanours, but has chosen not to.

This Saturday marks 10 years since the moment when the government became RBS's majority shareholder, rescuing the bank from imminent collapse. Despite the fact that people are fed up with our self-serving banking system, and despite the taxpayer **(2)** \_\_\_\_\_, we haven't seen any significant change over the decade, just disappointment after disappointment. The story of RBS is the story of the UK's broken banking system: banks get bailed out and the public gets sold out. It's also a story of the failure to adequately punish **(3)** \_\_\_\_\_ and brought the country to the brink 10 years ago.

Seventy-two per cent of people think that **(4)** \_\_\_\_\_ for their role in the financial crisis. Fred "the Shred" Goodwin, the RBS boss who oversaw the horrendous practices leading to its collapse, now enjoys a £450,000 pension, and has received almost £6m since quitting a decade ago. After resigning in 2008, the worst penalty he faced was being stripped of his knighthood. How he deserved it in the first place is another conversation.

Ten years ago, RBS was the world's biggest bank, after Goodwin led it through a number of dodgy takeovers. Since its near-collapse, its legacy of bad practices and scandals has streamed into the public domain. Only this August, RBS was fined £3.9bn for deliberately selling mortgage packages pre-2008 that were "total fucking garbage", according to **(5)** \_\_\_\_\_. Probably the worst is the debacle of the RBS Global Restructuring Group. In this scandal, RBS was alleged to have deliberately pushed small businesses towards insolvency in order to shore up the bank's own capital position, before in some cases stripping them of assets.

*Fran Boait. The Guardian. 11*  
*October 2018 (Excerpt)*  
(397 words)

## **OPCIONES**

- A. LACK OF EXTERNAL CONTROL ON FINANCIAL MANAGEMENT
- B. THE BANK'S CHIEF CREDIT OFFICER IN THE US
- C. THOSE WHO OVERSAW RECKLESS AND GREEDY BEHAVIOUR
- D. HAVING A CONTROLLING STAKE IN ONE OF OUR BIGGEST BANKS
- E. THE INTERNATIONAL CRISIS BECAME TOO DEEP
- F. THE BANK HAS DONE SO UNDER PUBLIC OWNERSHIP
- G. BANKS SHOULD HAVE FACED MORE SEVERE PENALTIES
- H. DESPITE THE WARNINGS FROM INTERNATIONAL ORGANIZATIONS

**RESPUESTAS:** 1. \_\_\_\_\_ 2. \_\_\_\_\_ 3. \_\_\_\_\_ 4. \_\_\_\_\_ 5. \_\_\_\_\_

**3. RESUMA, EN IDIOMA INGLES, EL TEXTO DEL EJERCICIO SEGUNDO EN UN MAXIMO DE 125 PALABRAS. INTENTE NO REPRODUCIR LITERALMENTE PARRAFOS DEL TEXTO ORIGINAL. (PUNTUACION MAXIMA: 1,5 puntos)**