



TRIBUNAL DE CUENTAS

Tribunal calificador de las pruebas selectivas
para el ingreso en el Cuerpo Técnico de Auditoría y
Control Externo del Tribunal de Cuentas

QUINTO EJERCICIO DE LA OPOSICIÓN AL CUERPO TÉCNICO DE AUDITORÍA Y CONTROL EXTERNO DEL TRIBUNAL DE CUENTAS *Inglés.*

**(Resolución de 12 de diciembre de 2023 de la Presidencia del Tribunal de
Cuentas, B.O.E. N.º 302 de 19 de diciembre de 2023)**

Debe traducir los siguientes textos al español.

TEXTO 1

In public sector organisations, having an internal control system and risk management framework is essential for upholding public integrity. Effective internal control and risk management policies and processes reduce the vulnerability of public sector organisations to fraud and corruption by providing reasonable assurance to management that the organisation is achieving its objectives and managing its risks effectively. These policies and processes also help to ensure value for money and facilitate decision making by ensuring that governments are operating optimally to deliver programmes that benefit citizens and avoid wasteful spending. They help governments balance an enforcement-focused model with more preventive, risk-based approaches.

Internal control and risk management cover a range of measures to prevent, detect and respond to fraud and corruption. These include policies, practices and procedures that guide management and staff to fulfil their roles in safeguarding integrity by adequately assessing risks and developing risk-based controls. Mechanisms for responding to cases of corruption and breaches of integrity standards are equally critical. A strong internal control system should also include internal auditing to better evaluate the strength of the internal control system and a robust risk management framework to help organisations identify and respond to the corruption risks they face (OECD, 2020). In light of this, the OECD (Organisation for Economic Co-operation and Development) Recommendation on Public Integrity calls on adherents to “apply an internal control and risk management framework to safeguard integrity in public sector organisations” (OECD, 2020; OECD, 2017).

The needed improvements of internal control, risk management and internal audit



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systems must embrace new technologies and embed them into existing frameworks. As explored in later chapters, AI can add value to public governance and specifically corruption prevention if better embedded in risk management, internal control and internal audit systems. When deployed responsibly, AI tools can help management identify fraud risks and internal auditors to detect fraud. It is therefore important that public sector organisations take steps to increase AI literacy, particularly among internal auditors who will also soon be called on to conduct audits of AI systems within the organisation. This upskilling includes the greater use of technical tools to identify risks and detect malfeasance.

TEXTO 2

III. State-owned enterprises in the marketplace

Consistent with the rationale for state ownership, the legal and regulatory framework for state-owned enterprises (SOEs) should ensure a level playing field and fair competition in the marketplace when SOEs undertake economic activities.

A. There should be a clear separation between the state's ownership function and other state functions that may influence the conditions for state-owned enterprises, particularly with regard to market regulation.

B. Stakeholders and other interested parties, including creditors and competitors, should have access to efficient redress through unbiased legal or arbitration processes when they consider that their rights have been violated.

C. Where SOEs combine economic activities and public policy objectives, high standards of transparency and disclosure regarding their cost and revenue structures must be maintained, allowing for an attribution to main activity areas.

D. Costs related to public policy objectives should be funded by the state and disclosed.

E. As a guiding principle, SOEs undertaking economic activities should not be exempt from the application of general laws, tax codes and regulations. Laws and regulations



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should not unduly discriminate between SOEs and their market competitors. SOEs' legal form should allow creditors to press their claims and to initiate insolvency procedures.

F. SOEs' economic activities should face market consistent conditions regarding access to debt and equity finance. In particular:

1. SOEs' relations with all financial institutions, as well as non-financial SOEs, should be based on purely commercial grounds.
2. SOEs' economic activities should not benefit from any indirect financial support that confers an advantage over private competitors, such as preferential financing, tax arrears or preferential trade credits from other SOEs. SOEs' economic activities should not receive inputs (such as energy, water or land) at prices or conditions more favourable than those available to private competitors.
3. SOEs' economic activities should be required to earn rates of return that are, taking into account their operational conditions, consistent with those obtained by competing private enterprises.

G. When SOEs engage in public procurement, whether as bidder or procurer, the procedures involved should be competitive, non-discriminatory and safeguarded by appropriate standards of transparency.