

anual report 2015

activity report

Annual Report of Activities in 2015

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INTRODUCTION

The Accounting and Audit Institute (ICAC) is an autonomous body attached to the Ministry of the Economy and Taxation with its own legal status, equity and the ability to act independently in pursuit of its stated objectives. The revised text of the Audit Law, approved by Royal Legislative Decree 1/2011 of 1 July, and the implementing regulations thereof, Royal Decree 1517/2011 of 31 October, regulate the Institute's legal nature.

In accordance with the aforementioned regulation and Article 2 of Royal Decree 302/1989, of 17 March, which approves the by-laws and the organic structure of the Accounting and Audit Institute, the following are functions of the Institute:

- a) Performing technical work and proposing a General Accounting Plan adapted to the Directives of the European Union and the Laws regulating these matters, in addition to approving the adaptations of this plan to the different sectors of economic activity.
- b) Establishing standards for the development of those points of the General Chart of Accounts and the sectorial adaptations of the Chart deemed necessary for the correct application of the said standards, which will be published in the Institute's Journal.
- c) Continuously perfecting and updating accounting plans and audit activities, to which end it will propose to the Ministry of Economy and Taxation any legislative or regulatory modifications deemed necessary to bring them into harmony with the directives of the European Union or with changes in the fields of accounting and auditing.
- d) Public oversight and control of the audit activity, in accordance with the provisions of Article 27 of the revised text of the Audit Law.
- e) Establishing an Official Register of Auditors, authorising auditors and auditing firms to become members of the Official Register, approving calls for the professional aptitude tests performed by public law professional corporations, in a joint call, as well as monitoring, the bonds to be provided by auditors.
- f) Approving and publishing the standards on technical auditing, ethical conduct and internal quality control of accounts auditors, prepared by the public law corporations representing those who perform audits, which must be in accordance with the general principles and common practices in EU member states and with the international accounting principles adopted by the European Union; as well as drafting, adapting or revising those standards if the aforementioned corporations fail to draft, adapt or review them after being asked to do so by the Accounting and Audit Institute.
- g) Performing and promoting research, studies, documentation, distribution and publications intended to develop and improve accounting standards and the audit activity.

- h) Working with international bodies to provide technical coordination and cooperation on accounting and audit matters, particularly EU bodies, and domestic bodies such as public law corporations or research associations.
- i) Answering to queries put to it regarding the application of the rules contained in the applicable regulatory framework on financial reporting and the regulations of the audit activity, within the scope of its competence.
- j) Editing, publication and distribution of the Official Gazette of the Institute itself.
- k) Working with international bodies to provide technical coordination and cooperation on accounting and auditing matters, particularly EU bodies, and domestic bodies such as public law corporations or research associations.

To fulfil these functions, representatives of the Institute, in accordance with the related bodies of the Ministry of Foreign Affairs, will attend meetings that may be called by commissions or work groups of which Spain forms a part that specialise in these matters and that belong to international governmental organisations.

Similarly, the Institute is assigned the powers to impose penalties as conferred by article 283 of the revised text of the Share Capital Companies Act, passed by Royal Legislative Decree 1/2010 of 2 July, on the breach of mercantile companies in filing their annual financial statements at the Mercantile Registry.

The governing bodies of ICAC are: The Chairman, the Audit Committee and the Accounting Board.

The Chairman, acting as the Director General, is proposed by the Ministry of the Economy and Taxation and appointed by the Government and is the legal representative of the Accounting and Audit Institute, therefore exercising the powers vested in them by the Audit Law and determined in the Institute's by-laws. The Chairman is responsible for:

1. Acting as the Institute's legal representative.
2. Chairing the Institute's Consulting Committee (now the Audit Committee).
3. Directing, promoting and coordinating the services provided by the Institute in the performance of its functions.
4. Taking the disciplinary measures referred to in Article 15 of Law 19/1988 of 12 July.
5. Handling the Institute's international relations, in accordance with the corresponding bodies of the Ministry of Foreign Affairs.
6. Exercising the powers legally vested in the Chairpersons and the Directors of the autonomous bodies.
7. Performing any other functions assigned to them under Account Audit Law 19/1988 of 12 July or any other legal or regulatory provision.

The Audit Committee is an advisory body presided over by the Chairman of the ICAC. This Committee, in the performance of its advisory functions, is responsible for conducting studies, drafting reports and making proposals on the matters falling within the scope of the Institute's jurisdiction. According to the regulations governing the Institute, the Audit Committee is composed of a maximum of thirteen members designated by the Ministry of the Economy and Taxation and broken down as follows: three representatives from the Ministry of the Economy and Taxation, one each from the National Securities Market Commission, the Directorate General of Insurance and Pension Funds and the Office of the State's Inspector General; one representative from the National Audit Office; four auditors' representatives; one representative from the Bank of Spain; one member with a legal or fiscal background or a state attorney or mercantile registry; a professor; an investment analyst; and one renowned expert in the field of accounting and auditing. The Secretary General of the Accounting and Audit Institute, who will perform the functions of Secretary of said committee, will attend the Audit Committee sessions, with the right to be heard but having no vote.

The Accounting Board is the body in charge of evaluating the suitability and appropriate nature of any regulatory proposal or interpretation of general interest in accounting matters within the Conceptual Framework of accounting regulated in the Commercial Code.

The Accounting Board is chaired by the Chairperson of the Institute, who casts the deciding vote, and it is formed, together with the Chairperson, by a representative from each one of the other centres, bodies and institutions that are responsible for regulating accounting matters within the financial system: the Bank of Spain, the National Securities Market Commission and the Directorate General of Insurance and Pension Funds. A civil servant from ICAC acts as the Secretary of the Board and attends meetings, with the right to be heard but having no vote. Also sitting on the Accounting Board and attending with the right to be heard but having no vote is a representative of the Ministry of the Economy and Taxation designated by the department head.

Spanish Royal Decree 302/1989 of 17 March determines that the structure of ICAC should include the following deputy directorates:

- General Secretariat.
- Sub-Directorate General of Accounting Technique and Standardisation.
- Sub-Directorate General of Technical Audit Standards.
- Sub-Directorate General of Technical Control.

Within the scope of the authorities attributed to the body by Law 19/1988 of 12 July, the General Secretariat is responsible for: The study, proposal and management of the personnel policies applicable to the employees of the autonomous body; obtaining, organising and safeguarding bibliographical and documentary material from both domestic and international sources in the fields of accounting, finance and auditing; managing material resources, buildings and facilities; internal operations; economic, accounting, budgetary and accounting management functions and functions of an administrative nature in general, as well as organising and maintaining the Official Registry of Auditors and publishing the Official Gazette of the Accounting and Audit Institute.

The Official Registry of Auditors is divided into two sections, one relating to individual auditors and the other to audit firms. It periodically publishes an updated list of registered auditors, listing their names and registered business addresses as well as the following information for members that are legal entities:

- Registered address.
- Full names of each one of the partners, indicating who is responsible for administrative and management functions.
- The full names of the auditors who work for the company.

This information will have to be completed pursuant to the provisions set forth in the revised text of the Audit Law approved by Legislative Royal Decree 1/2011, of 1 July, and the new Audit Regulation approved by Royal Decree 1517/2011, of 30 October, which implements the said revised text (Article 79 of the Regulation).

The **Sub-Directorate General of Accounting Technique and Standardisation** is responsible for the tasks relating to: Preparing and proposing a General Accounting Plan that complies with the directives of the European Economic Community; adapting the Plan to the different sectors of economic activity; analysing and proposing the laws in which the accounting principles are established, as well as promoting and developing the application of such principles and proposing the answers to queries raised in relation to accounting standards; developing, updating and perfecting analytical accounting; drafting reports on the provisions which in one way or another affect company accounting or the content and structure of annual accounts; in general, anything related to updating and perfecting accounting standards.

The **Sub-Directorate General of Technical Audit Standards** is responsible for: Conducting audit studies; coordinating and promoting the selection, training and perfecting of auditors performed by public law firms that represent auditors and accounting experts or, in a supplementary manner, by the Institute itself; submitting to the Institute's Chairman the procedures that the Directorate is responsible for regarding the standardisation of theoretical training courses that should be followed to be able to exercise the audit activity (by means of its inscription in the ROAC) and those who comply with the requirements for the purposes of exemption from the qualification examination for the aforementioned access, in addition to the recognition of the centres that are authorised to impart ongoing training activities and approval of those courses offered by certain institutions; analysing the technical, ethical and internal quality assurance regulations for audits of the auditors prepared by public law firms, so that they are in accordance with the general principles and practices commonly admitted in the Member States of the European Union, therefore proposing to the Chairman that they be published in the Institute's Official Journal, in addition to requiring that these firms draw up, adapt or revise their technical audit standards; the preparation, adaptation or revision of these standards when the aforementioned professional firms do not comply with the requirement; investigation, by the personnel in the Directorate, of the disciplinary cases for breaches regarding audits referred to in section 2 of Chapter 4 of the revised text of the Audit Law approved by Legislative Royal Decree 1/2011 of 1 July, and disciplinary cases because of a breach of the obligation to deposit annual accounts in the Mercantile Registry, referred to in Chapter 6 of Legislative Royal Decree 1/2010 of 2 July, whereby the revised text of the Corporate Enterprises Act is approved, in addition to submitting to the Chairman of the Institute the proposal to resolve cases and other acts for which the Directorate is responsible; and the issuing and drawing up of regulatory proposals on accounts accounting, in addition to studying and answering queries raised in relation to this topic.

The **Deputy Directorate of Technical Control** is responsible for: Exercising the powers that the Audit Law gives the Accounting and Audit Institute on technical and quality control, specifically for: Proposing the audit work that must be reviewed ex officio by the Institute and the implementation of quality control of the audit firms; perform the review work considered

necessary for the technical control and inspection of the audit firms; the preparation of technical control reports with special reference, if appropriate, to the circumstances that involve a breach of the Audit Law or the audit technical standards, as well as issue of inspection reports on the quality control of the audit firms, with the proposed improvements as considered necessary.

The ICAC may entrust the quality control function to firms that represent the auditors or to third parties. In both cases, ICAC employees are responsible for supervising and managing the quality control work.

The aforementioned administrative structure is responsible for the following matters:

- Accounting standards.
- Audit standards.
- Audit regulations.
- Control of Audit Activities (technical control and quality control).
- Disciplinary Activities. Managing resources and the Official Registry of Public Auditors (ROAC).

The activities developed by the different ICAC sub-directorates in 2015 are reported in the following sections.

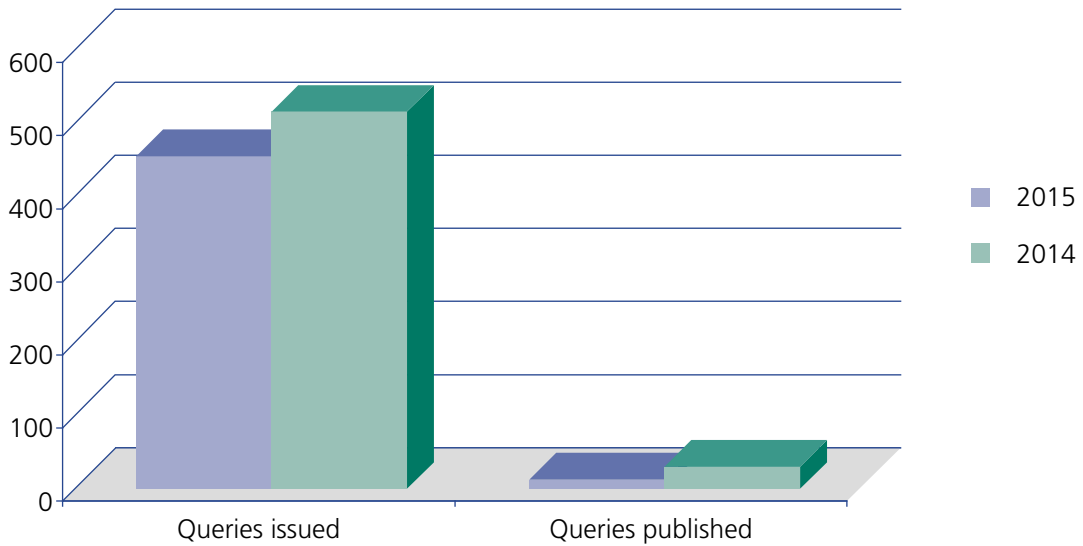
ACCOUNTING

The activities performed by the Sub-Directorate General of Accounting Technique and Standardisation in 2015 were as follows:

- a) Drafting of the Resolution of 14 April 2015 of the Accounting and Audit Institute, establishing the criteria for determining the production cost.
- b) Preparation of the Draft of the Resolution of the Accounting and Audit Institute on information to incorporate into the annual accounts report in relation to the average payment period to suppliers for commercial transactions.
- c) Preparation of the Draft Resolution of the Accounting and Audit Institute, implementing the rules of registration, evaluation and preparation of the financial statements for profit tax accounting.
- d) Draft Royal Decree modifying the General Accounting Plan approved by Royal Decree 1514/2007, of 16 November; the General Accounting Plan for Small and Medium Sized Enterprises approved by Royal Decree 1515/2007, of 16 November; the Standards for the Preparation of Consolidated Financial Statements approved by Royal Decree 1159/2010, of 17 September; and the Rules of Adaptation of the General Accounting Plan for non-profit entities approved by Royal Decree 1491/2011, of 24 October
- e) Responding to queries received on the accounting treatment of specific situations. Among all the queries that are resolved, those that are considered of general interest are selected for quarterly publication in this Institute's Official Journal.

QUERIES	2015	2014
Queries issued	455	516
Queries published	13	30

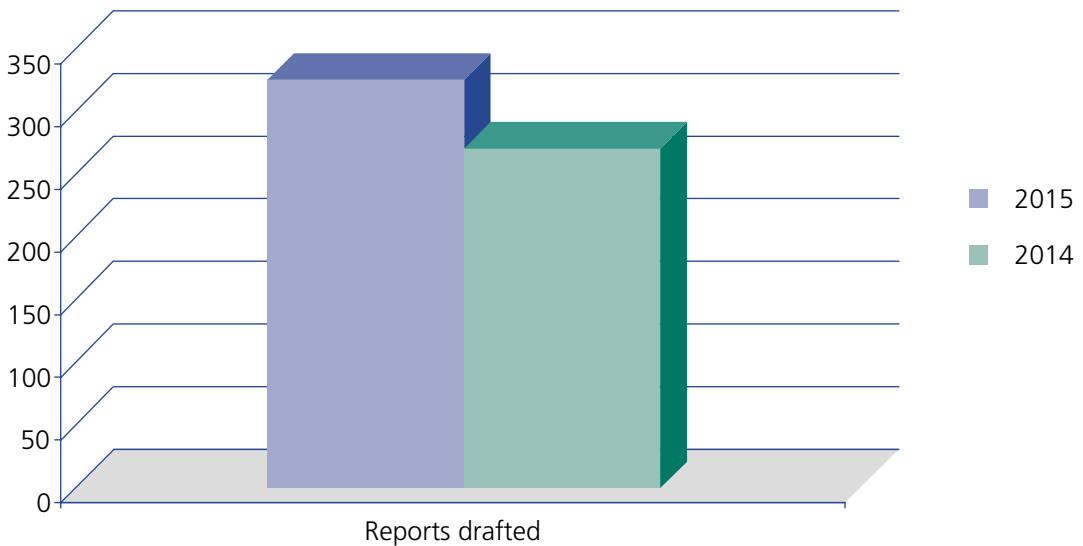
Queries



- f) Preparing reports on the standards drafted by other bodies of the public administration or other public institutions. Specifically, the following reports were drafted:

SPECIFIC REPORTS	2015	2014
Reports drafted	326	271

Specific reports



- g)** The translations of various International Financial Reporting Standards (IFRS) issued by IASB and adopted by the European Union through the Accounting Regulatory Committee for publication in the Official Journal of the European Union were reviewed. This task was performed by the Translation Committee set up for this purpose.
- h)** Technical coordination and cooperation with international organisations by participating in accounting work groups, specifically:
- Attending and participating in meetings of the Accounting Regulatory Committee (ARC), chaired by the European Commission.
 - Attending and participating in quarterly meetings of the EFRAG-CFSS with European accounting regulators, chaired by the EFRAG.
 - Attendance and participation at the quarterly meetings of the ASAF held in London.
 - Attendance and participation at meetings of the work group organised by the Commission (workshop) for the transposition of Directive 2013/34/EU of the 26 June of the European Parliament and Council, on the annual financial statements, the consolidated financial statements and the related reports of certain types of undertakings, by reason of which they amend Directive 2006/43/EC of the European Parliament and Council and repeal Council Directives 78/660/EC and 83/349/EEC.
 - Attendance and participation at meetings of the workshop organised by the Commission for the transposition of Directive 2014/95/EU of the European Parliament and of the Council, of 22 October 2014, which amended Directive 2013/34/EU in relation to the presentation of non-financial information and information about diversity for certain large companies and certain groups.
 - Participation in the meetings of the accounting experts work group (ISAR) set up by UNCTAD (UN).
 - Attendance at the national accounting regulator meetings (NSS), held in Dubai and London organised by IFASS.
 - Attendance and participation at the global annual meeting (WSS) held by the IASB in London for accounting regulators.
 - Collaboration with the IASB and EFRAG through reports and letters of comments on proposed accounting standards and interpretations of the IASB and on EFRAG's comments thereto.
- i)** Collaboration with the Bank of Spain Balance Sheet Centres on the review and, as appropriate, modification of forms for filing individual and consolidated annual accounts in the Mercantile Registries.
- j)** Collaboration and attendance at accounting meetings on the Higher Sports Board of the Mixed Commission for transformation of clubs into sports corporations.
- k)** Collaboration with XBRL España by appointing a member of the Sub-Directorate to chair the PGC-2007 and PGCPYMES-2007 Taxonomy Subgroup, in addition to attending meetings on this topic.
- l)** Collaboration with XBRL España by appointing a member of the Sub-Directorate to chair the Regulations Taxonomy Subgroup to prepare consolidated annual accounts, in addition to attending meetings on this topic.

- m) Collaboration with the Office of the State's Inspector General in relation to the response to queries made on the accounting treatment of specific situations.
- n) Collaboration with the Directorate General of Taxation in relation to the response to queries made on the accounting treatment of specific situations.
- o) Collaboration with the OECD in preparing questionnaires on the regulation and fair competition of the various sectors of activity through POLECO, which acted as coordinator.
- p) Update and subsequent review of the text for dissemination and publication of the International Financial Reporting Regulations adopted by the European Union.
- q) Within the sphere of performing and promoting research, study, documentation, dissemination and publishing activities for the development and perfecting of accounting regulations.
- r) Three meetings of the Accounting Advisory Committee were held in 2015 (five meetings in 2014).
- s) Three meetings of the Accounting Board were held in 2015 (five meetings in 2014).

AUDIT REGULATIONS

Specific actions performed in 2015 by the Sub-Directorate General for Technical Audit Standards were the following:

- a) Development of regulatory projects.

During the first half of 2015, work was undertaken relating to the study and preparation process of reports relating to the parliamentary processing of the draft of the Audit Law, to incorporate into our legal system Directive 2014/56/EU of the European Parliament and of the Council, of 16 April 2014, which amended Directive 2006/43/EC, of the European Parliament and of the Council, of 17 May 2006, relating to the legal audit of the annual accounts and the consolidated financial statements and to exercise the options envisaged by (EU) Regulation 537/2014, of 16 April, of the European Parliament and of the Council, on the specific requirements for the legal audit of entities deemed to be of public interest by which Decision 2005/909/EC of the Commission is repealed, which was finally approved by Law 22/2015, of 20 July, on Audits.

We have also carried out the tasks related to the development of the draft Royal Decree amending Article 15 of Royal Decree 1517/2011, of 31 October, approving the Regulations implementing the Audit Law, concerning the definition of public interest entities in compliance with the mandate set out in the eighth final provision of Law 22/2015, of 20 July, on Audits, which granted a period of one year to the Government to determine the conditions to be met by such entities in view of the significant public relevance they have, due to the nature of their activity, their size or their number of employees, in compliance with the regulatory authorisation provided in Article 3.5.b) of the aforementioned Law. The aforementioned draft was approved by Royal Decree 877/2015, of 2 October.

During 2015, no new or amended technical standards on audits, ethics or internal quality control of the auditors have been approved. However, we have started the studies and works relating to the necessary modification of the technical auditing standards on audit reports, as a result of their necessary adaptation to the requirements demanded in this respect by the aforementioned Law 2/2015 on Audits and EU Regulation 537/2014, of 16 April 2014, of the European Parliament and of the Council, on specific requirements regarding the statutory audit of public interest entities.

- b)** Drafting of reports on provisions that might or could affect the scope of the audit activity.

In financial year 2015, the number of reports on proposals or regulatory projects amounted to 55, to which one must add those issued relating to the proposals received during the parliamentary processing of the draft of the Audit Law and development of Royal Decree 877/2015, of 2 October.

- c)** Study and preparation of the reply to queries submitted on the interpretation and application of audit regulations.

During this financial year, a total of 208 audit queries have been answered, of which 4 have been published in its Official Gazette as they are considered of general interest.

- d)** Review of the translations of several International Audit Standards issued by the IAASB for the purpose of their subsequent adaptation by means of a Resolution of the ICAC, a task that is carried out by the Translation Committee created for this purpose, by Resolution of the ICAC of 10 April 2013.

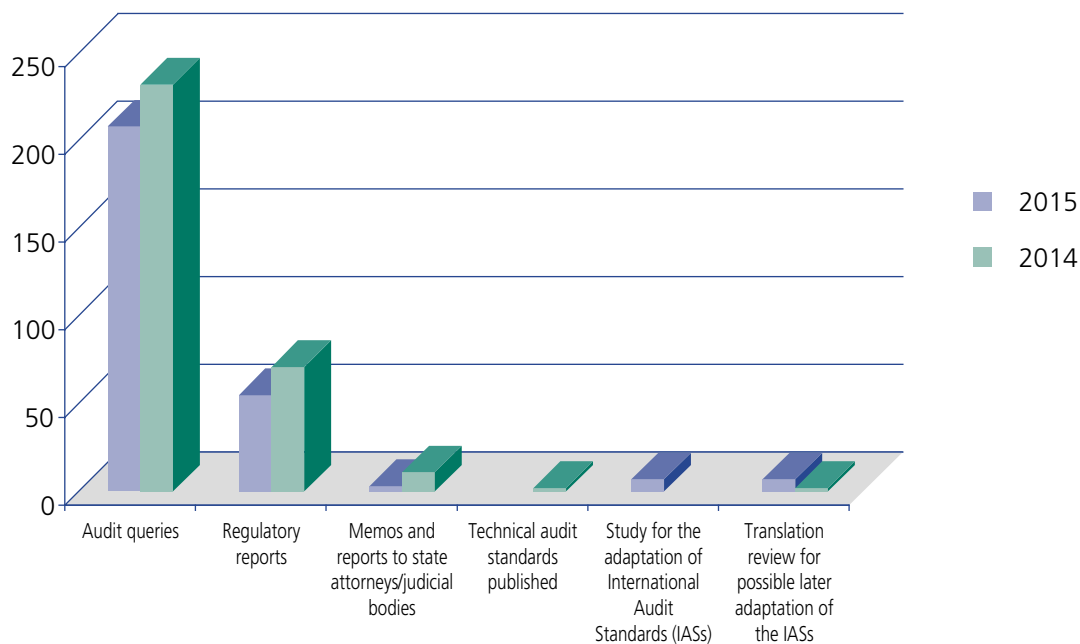
Similarly, the drafts standards published by the IAASB were debated and submitted to consultation, in order to issue the corresponding report to be sent, either individually by the ICAC or jointly with other competent authorities of other Member States of the European Union (EAIG, subgroup of the EGAOB) or countries participating in international forums (IFIAR).

- e)** Collaboration with the OECD in preparing questionnaires on the regulation and fair competition of the various sectors of activity through POLECO, which acted as coordinator.
- f)** Collaboration with the Director General of Registries and Notaries regarding the treatment of specific situations.

In sum, the specific activities carried out in financial year 2015 were the following:

REGULATION ACTIONS REGARDING AUDITS	2015	2014
Audit queries	208	232
Regulatory reports	55	71
Memos and reports to state attorneys/judicial bodies	3	11
Technical audit standards published	–	2
Study for the adaptation of International Audit Standards (IASs)	7	–
Translation review for possible later adaptation of the IASs	7	2

Regulation actions regarding audits



OVERSIGHT OF THE AUDIT ACTIVITY

Introduction

Article 27 of the revised text of the Audit Law (hereinafter, the TRLAC) attributes management of the public supervision system to the ICAC, therefore assigning to the ICAC, among other functions, oversight of the audit activity and international cooperation.

In accordance with the provisions set forth in Article 28 of the TRLAC, oversight of the audit activity basically encompasses investigation and inspection actions carried out by the Sub-directorate General of Technical Control of the ICAC.

During 2015, the Sub-directorate General of Technical Control had 21 civil servants, including the Sub-director General and the secretary of this sub-directorate, engaged in both investigations and inspections of auditors and audit firms (hereinafter, auditors).

An investigation consists of reviewing certain audits or aspects of audit activity to determine events or circumstances that could constitute a failure of the conformity of audits in accordance with the terms of audit regulations.

An inspection is the periodic review of both the policies and procedures of the quality control system, as well as of certain audit work. Its aim is to improve the quality of auditing work, mainly by means of formulating requests for improvement.

Audit control activities carried out in financial year 2015

The auditors that submitted a statement regarding, inter alia, the audit work performed during the period from 01/10/2013 to 30/09/2014, numbered 3,886 auditors and audit firms (1,404 companies and 2,482 individual accounts auditors). These declarations were taken into account for preparing the control plan corresponding to fiscal year 2015, published in BOICAC No 102 of June 2015.

The oversight of the audit activity was done either directly by the ICAC itself, with a varying scope based on the characteristics of the auditor and the job under review; or the ICAC supervised the inspections performed by corporations that represent auditors, by virtue of the cooperation agreements signed on 22 May 2014.

Additionally, in the inspection proceedings and under the supervision of ICAC, third parties have collaborated who were contracted with specific expertise in the areas of assessment of information technology systems.

Quantitatively, said control actions during fiscal year 2015 were the following:

Control actions conducted directly by the ICAC.

These actions focus on quality control inspections (that include actions on annual transparency reports) and on investigations (which include specific actions on certain audit aspects for protecting independence) amounting to a total of 171 actions, with the following details:

Actions conducted directly by the ICAC	2015
Inspections	84
Investigations	35
Complaints analysed and filed	52
TOTAL	171

a) Inspections.

In 2015, the ICAC issued 71 final inspection reports corresponding to auditors of Public Interest Entities (PIE). The scope was limited, on the one hand, to checking the obligation to publish the **annual transparency report** on the web page of the auditors, and on the other, to checking that the general structure of said report complied with the provisions set forth in Article 26 of the TRLAC.

Similarly, in 2015, the ICAC also conducted **follow-up** on 4 PIE auditors (3 of which were also subject in 2015 to a final report, limited to the annual transparency report) regarding the documentation forwarded by the said auditors in response to the improvement requirements made in 2011 stemming from the inspection of the theoretical design of their internal quality control systems.

In connection with the extensive inspections by large-scale auditors that audit PIEs, two inspections were completed (1 of which was conducted in conjunction with the PCAOB¹), both were initiated prior to that year. The two completed inspections included the review of 6 audits of PIEs (2 commissioned by insurance companies, 2 commissioned by credit institutions, 2 commissioned by listed companies) and 1 commissioned by a non-public interest entity (NPIE) listed on an alternative stock market, as well as the reviewing of signing policies and procedures.

During the year 2015, 2 joint inspections have been commenced with the PCAOB of large-scale auditors that audit PIEs.

b) Investigations.

During 2015, 52 complaints received were analysed and filed due to a lack of signs of possible breaches of the audit regulations.

Similarly, in 2015 the review was completed of 35 audit assignments, 5 of which related to PIEs (4 insurance entities and 1 due to its size).

Inspection actions conducted by virtue of cooperation agreements entered into with corporations that represent auditors

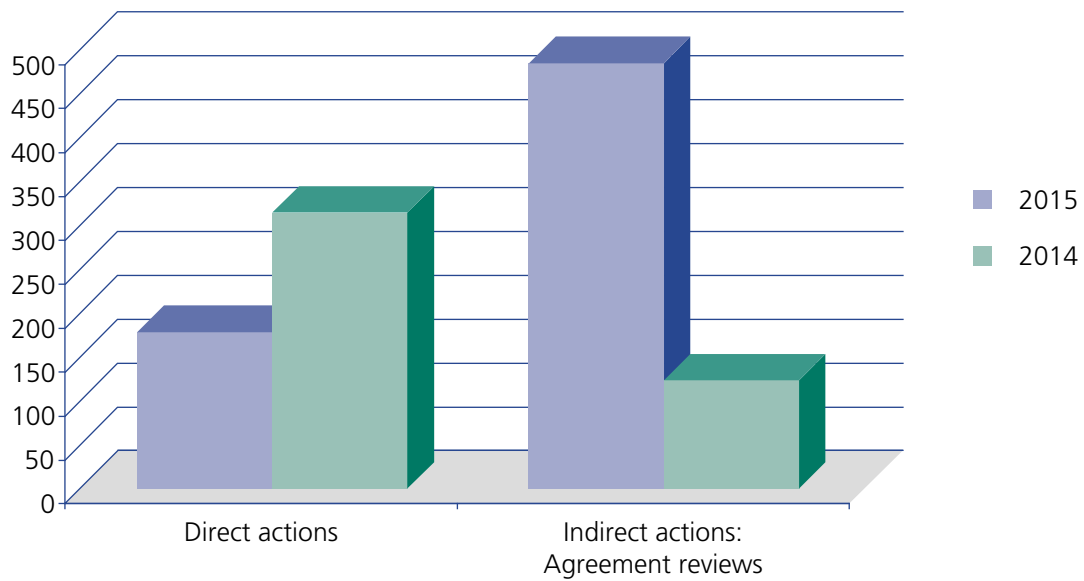
In 2015, the ICAC supervised inspections conducted through corporations that represent auditors, relating to 183 auditors, the majority of whom are auditors of entities other than PIEs. There were two actions, one pertaining to the implementation of the internal quality control policies and procedures of the auditors and the other pertaining to the review of specific audit jobs, amounting to a total of 464 actions.

The following table includes the evolution of actions by the ICAC in 2015 in comparison with 2014:

OVERSIGHT ACTIONS	2015	2014
Direct actions	171	301
Indirect actions: • Agreement reviews	464	118
TOTAL	635	419

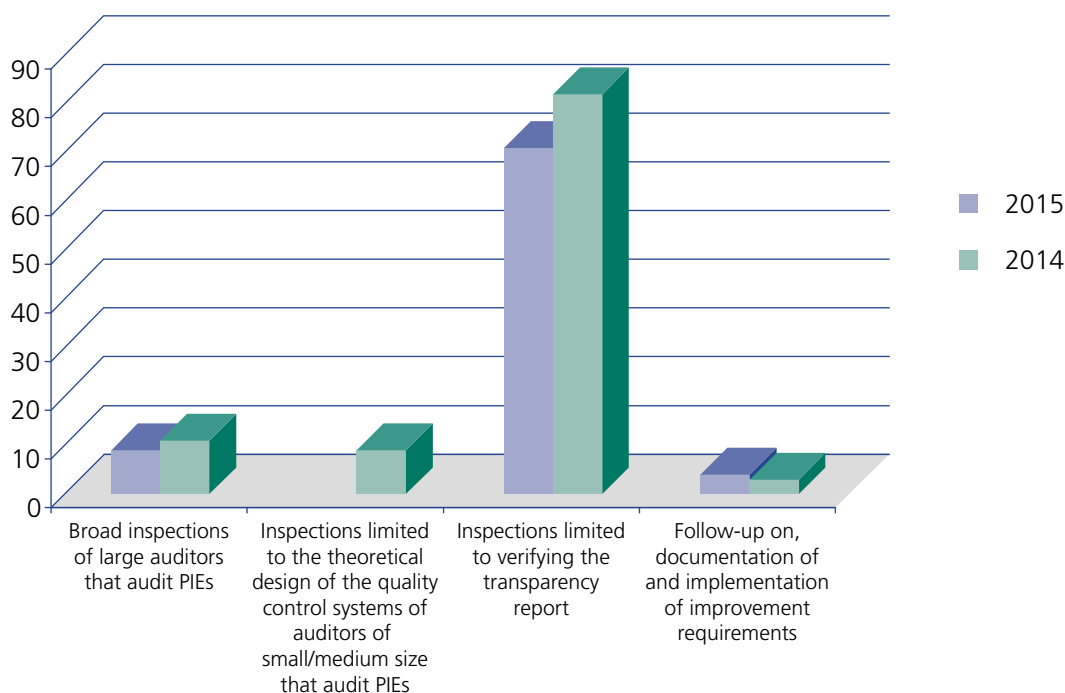
¹ Public Company Accounting Oversight Board (PCAOB), the audit supervisor of the United States, in accordance with the Sarbanes-Oxley Act of 2002.

Oversight Actions



DIRECT INSPECTION ACTIONS	2015	2014
Broad inspections of large auditors that audit PIEs	9	11
Inspections limited to the theoretical design of the quality control systems of auditors of small/medium size that audit PIEs	–	9
Inspections limited to verifying the transparency report	71	82
Follow-up on, documentation of and implementation of improvement requirements	4	3
TOTAL	84	105

Direct inspection actions



Considering the above data, during the year 2015 the total control activity has increased over the previous year.

Regarding indirect actions, the increase is mainly due to the completion of the supervision of the implementation of the Agreements with the corporations representing the auditors which had been delayed in the year 2014.

Regarding direct actions, the decline is due, on the one hand to the increase in the scope of these actions in the selected areas of the reviewed audit work of the large-scale auditors that audit PIEs and, secondly, to the greater participation in the international sub-groups in order to participate in the cooperation and consistency in establishing a common approach for conducting the inspections of large-scale auditors.

AUDITOR TRAINING

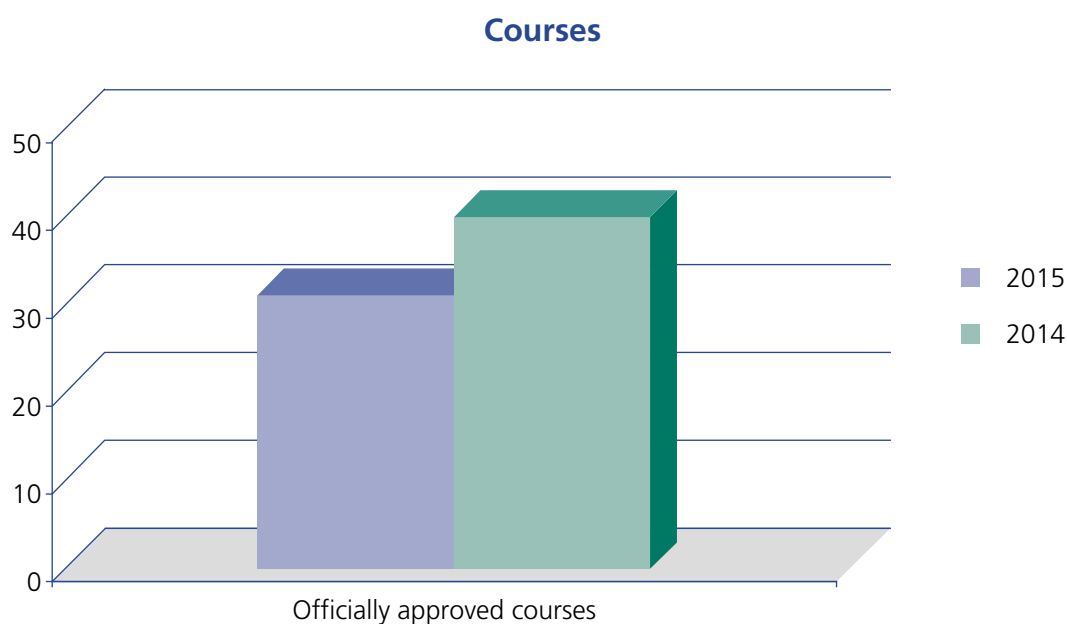
In accordance with audit activity regulations, the Sub-directorate General of Technical Audit Standards is responsible for exercising the powers attributed to the ICAC pertaining to coordination and promotion of the selection, training and improvement of auditors.

Access

In the exercise of such powers, the ICAC is responsible for officially approving the theoretical training courses required for access to the Official Registry of Auditors, for recognising the training centres that give those courses and for approving exemption from the theoretical training courses and the first phase of access to the Official Registry of Auditors.

During 2015, 34 files for the official approval of theoretical training programmes for access to the Official Registry of Auditors were resolved, with the following details:

- 24 official degrees valid in the entire national territory (official university Masters Degrees), for the purposes of exemption from the first part of the ROAC access examination.
- 8 university qualifications, which are officially approved as theoretical teaching programmes for access to the ROAC.
- 2 theoretical teaching programmes for access to the ROAC, which were approved by each of the corporations representing auditors.



Within this same scope of action, official university bachelor degrees were evaluated, submitted by universities themselves for the purpose of granting generic exemption for certain subjects of theoretical training already passed to obtain said degrees. Individual requests for exemption based on official degrees were also evaluated, according to the following details:

- 23 generic exemptions for bachelor's degrees at the request of universities.
- 23 specific exemptions for official degrees from individual requests.

Ongoing training

In accordance with articles 7.7 of the revised Audit Law, and 40 to 42 of the regulatory framework of the revised text that supplements the Audit Law, passed by Royal Decree 1517/2011, of 31 October, the auditors must continue and provide ongoing training activities as well as justify these as from the October 2013 and for the period covered by the immediately preceding 12 months. For the purpose of this obligation, said activities must be given by recognised centres or must be individually approved, in accordance with the provisions set forth in the Resolution of 29 October 2012, thereby developing different aspects related to the ongoing training obligation of auditors recorded in the Official Registry of Auditors, whether they are exercising their profession or not and who provide services as employees.

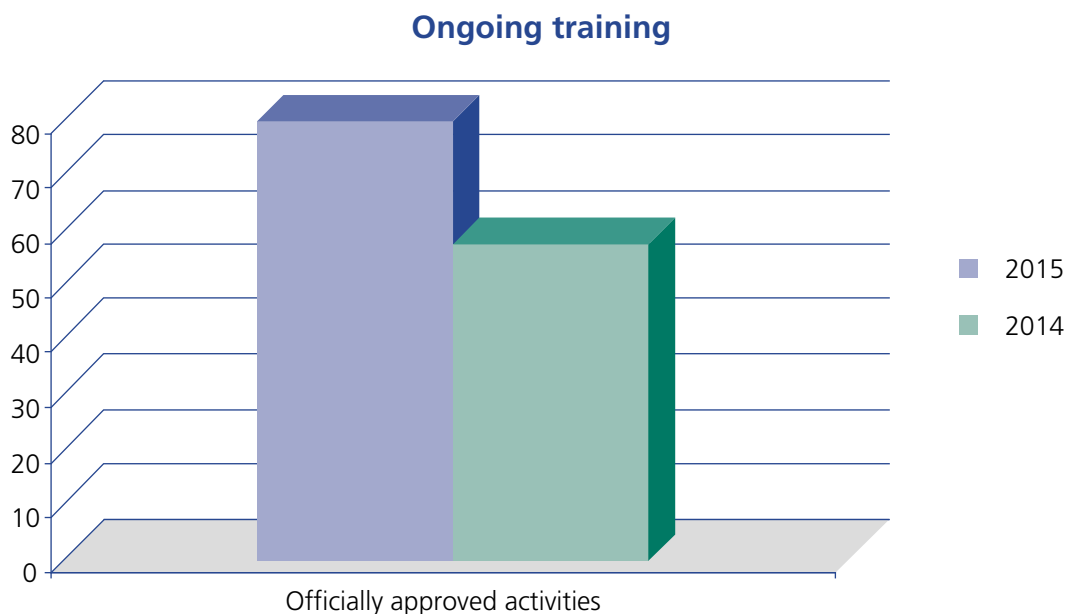
In the exercise of such authority, the ICAC is responsible for recognising the centres that are qualified to give ongoing training activities, as well as the determined activities to be conducted by certain entities or centres, in accordance with the conditions included in the aforementioned Resolution.

Universities, organisations, groups of organisations and groups of auditors have been recognised within the scope of promoting the required ongoing training, and official approval has been given to the following activities, which can be counted for the purpose of the ongoing training of auditors, according to the following details:

- 75 officially approved activities, given by 8 different professional institutions or associations and public centres or institutions, in accordance with the conditions set out in article 23 of the said Resolution.

Together with those centres, it should be pointed out that the corporations that represent auditors are recognised centres, given that it is thus set forth in Article 7 of the revised text of the Audit Law, without the requirement for prior acknowledgement by the ICAC.

Similarly, 14 requests for partial exemption requests have been processed and resolved of the obligation to take ongoing training courses for the reporting period comprised between 01 October 2014 and 30 September 2015.



DISCIPLINARY ACTIVITIES

The following specific actions were performed in 2015 by the Sub-Directorate General of Technical Audit Standards:

- Administrative penalty cases due to audit violations were processed, including the participation of 8 people from this Sub-directorate, who assisted the office of the Chairman in preparing the decisions that said office was responsible for issuing in those cases.

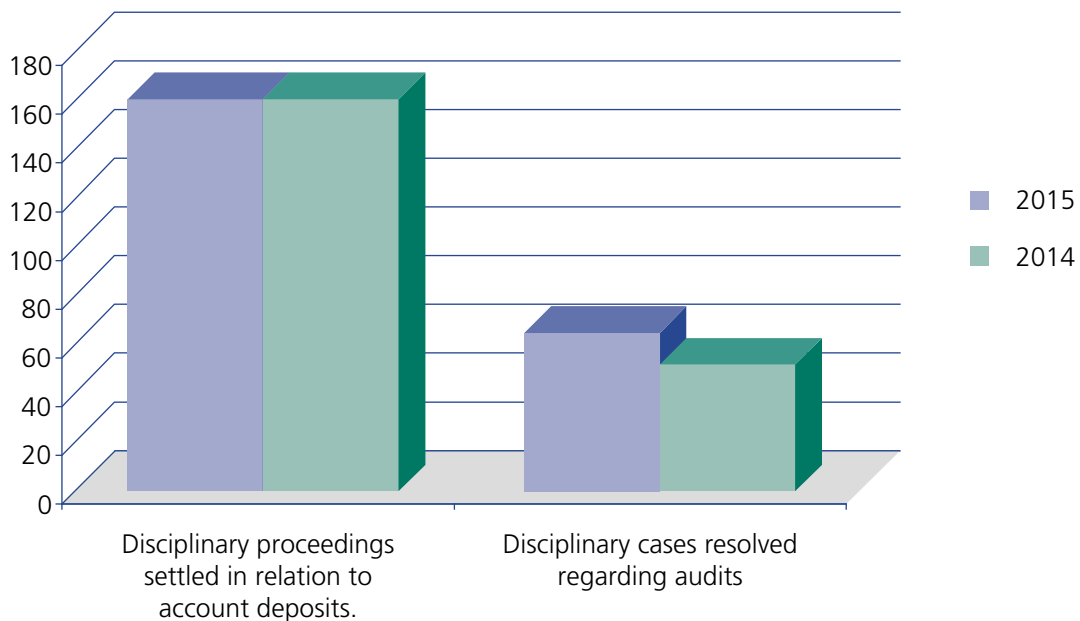
The resolution of these proceedings is issued once submitted to the Audit Committee of the ICAC, with 8 meetings having been held during 2015.

- b) Administrative penalty cases due to violations of the obligation to present annual accounts for deposit at the Mercantile Registry were processed, including the participation of three people from this Sub-directorate, who assisted the office of the Chairman in preparing the decisions that said office was responsible for issuing in those cases.

The number of resolved penalty cases regarding audits and the deposit of accounts increased to 65 and 161, respectively, according to the following details:

DISCIPLINARY ACTIONS	2015	2014
Disciplinary proceedings settled in relation to account deposits.	161	161
Disciplinary cases resolved regarding audits	65	52

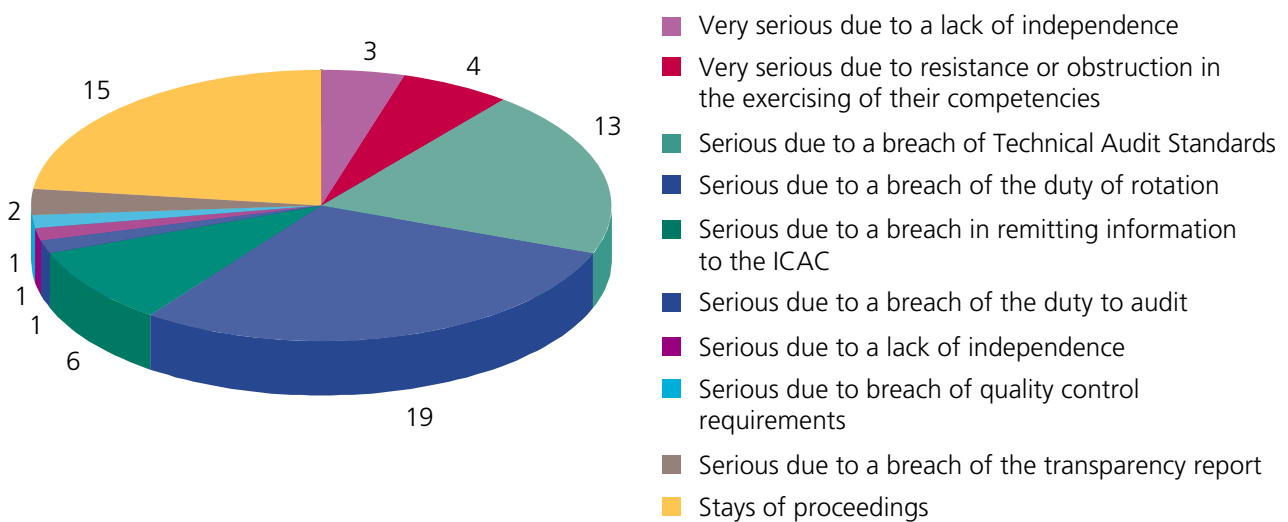
Disciplinary actions



The cases that were resolved regarding audits were declared breaches of audit regulations, according to the following details:

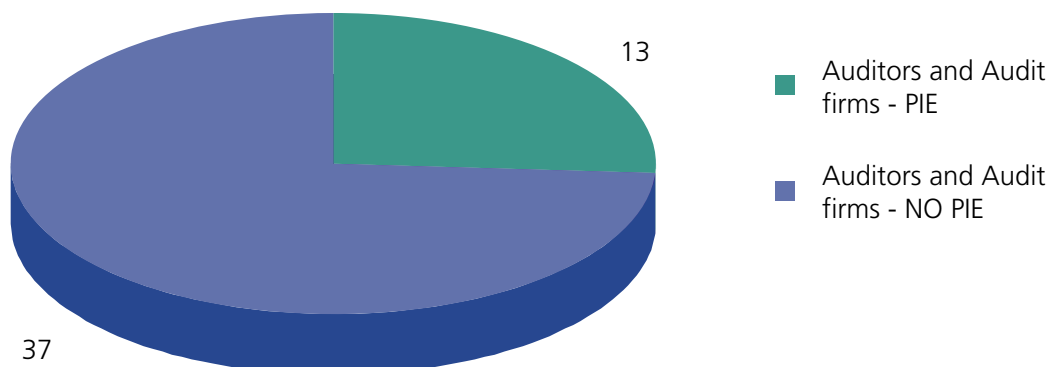
Disciplinary proceedings settled in relation to auditing of accounts	No. of cases filed 2015
Very serious due to a lack of independence.	3
Very serious due to resistance or obstruction in the exercising of their competencies	4
Serious due to a breach of Technical Audit Standards	13
Serious due to a breach of the duty of rotation	19
Serious due to a breach in remitting information to the ICAC	6
Serious due to a breach of the duty to audit	1
Serious due to a lack of independence	1
Serious due to breach of quality control requirements	1
Serious due to a breach of the transparency report	2
Stays of proceedings	15 ²
TOTAL	65

Filings for 2015



² Staying of proceedings due to the new definition of Public Interest Entities (PIE) and pursuant to the provisions of Article 128.2 of Law 30/1992, of 26 November, on the Legal Regime of Public Administrations and the Common Administrative Procedure.

The chart below shows the detail of cases resolved in relation to PIE auditors.



INTERNATIONAL ACTIVITY

The Sub-Directorates General of Technical Control and Technical Audit Standards participate jointly and on a regular basis at the international meetings, 22 being the number of attendants to these meetings in 2015, relating to the following organisations:

- European Union committees.
Audit Regulatory Committee (AuRC): integrated by authorities with regulatory authority regarding audits of the different Member States of the European Union.
European Group of Auditors Oversight Bodies (EGAOB), Plenary meetings and EGAOB preparatory Subgroup meetings. They include the participation of authorities with regulatory authority regarding audits of the different Member States of the European Union.
- EGAOB subgroup for the establishment of the CEAOB (Committee of European Auditing Oversight Bodies), composed of representatives of the European auditing oversight bodies to discuss the composition, structure, rules of operation and mandate of the CEAOB.
- Transposition groups of the new legal framework of European statutory audit: participation in the discussion process for proper interpretation and homogeneous transposition of Directive 2014/56/EU of 16 April 2014 that amend current Directive 2006/43/EC, of the European Parliament and Council of 7 May, relating to the legal audit of the annual accounts and the consolidated accounts and of (EU) Regulation No. 537/2014 of the European Parliament and Council of 16 April 2014 on the specific requirements for the statutory audit of public interest entities and that repealed Commission Decision 2005/909/EC.
- European Audit Inspection Group (EAIG): a working group within the scope of Europe and in which, mainly, experiences are shared regarding experiences and audit deficiencies detected in inspections and in which there is dialogue with audit firms, the review methodology and with issuers of international audit and ethical standards (IAASB and IESBA).
- **Banking/Financial Services subgroup:** European level working group established by the EAIG consisting of Inspectors with experience in the auditing of banks and other financial institutions. This subgroup deals with GSIB-type entities (Global Systemically Important Banks) and GSII-type entities (Global Significant Insurance Groups). This subgroup will facilitate the exchange of practices and deficiencies identified by supervisors regarding inspections of the audits of financial institutions. In addition, the subgroup will strengthen dialogue with the EBA, EIOPA and ESMA in matters relating to such institutions.

- **Colleges of Regulators:** subgroups established for each of the 4 major European audit firms. Each of these subgroups is responsible for the preparation and ongoing dialogue with each of these firms.
- International Forum of Independent Audit Regulators (IFIAR): with an international scope and with the objective of exchanging experiences and knowledge regarding inspections and technical audit regulations.
- Sub-group of the IFIAR Standards Coordination Working Group (SWWG), whose objectives include being a member of a forum in which the members of IFIAR can share experiences regarding the standards issued by standards issuing bodies, particularly including but not limited to the IAASB and the IESBA,. In this regard, the ICAC, as a member of this sub-group, has cooperated on formulating comments that the IFIAR has sent to said issuing standards bodies, in the same manner as the ICAC forms a part of the regulatory subgroup of the EAIG.
- Competent authority of the United States of America (PCAOB): Joint inspection and participation activities in a group based on mutual trust.

In addition to the presence of this Institute in the previous meeting the Sub-Directorates General of Technical Control and Technical Audit Standards jointly participated and on a regular basis to the conferences, 44 being the number of attendants to these meetings in 2015, relating to the following organisations:

- European Audit Inspection Group (EAIG): attendance at 3 specific conference calls to discuss the letter of comments on the International Auditing Standards on the audit report and 2 to discuss the NOCLAR project (non-compliance with laws and regulations).
- Standards Coordination Working Group (SCWG): attendance at 19 conference calls; 12 monthly conferences to plan the actions and calendars of the subgroup regarding the comment letters on Standards (IAASB) or responses to requests from IFIAR Officers, the opportunity is debated whether to hold specific conferences with IAASB and/or IESBA, the subgroup is informed of the meetings that the IFIAR Officers or the Presidency of the subgroup has held with other agencies (IOSCO, PIOB, etc), the presidential subgroup meetings are planned, monitoring is performed of points agreed at previous conferences, etc; 3 specific conference calls to discuss the letter of comments on the International Auditing Standards on the audit report; 1 to discuss the structure of the IESBA Code of Ethics; 2 to discuss the draft group audit project and 1 to discuss the NOCLAR project (non-compliance with laws and regulations).
- Colleges of Regulators: attendance at 11 conference calls to discuss formulas for sharing information among regulators.
- Group for the creation of COESA: attendance at 2 conference calls to discuss the mission of COESA, its functions, its operating rules and its sub-groups.
- EGAOB subgroup on Market Monitoring: attendance at 4 conferences to discuss the content and structure to be issued by competent authorities on audit market monitoring
- Attendance at 3 conference calls for the preparation of the joint meeting of the EGAOB, AURC and PCAOB.

Finally, during financial year 2015, the Sub-directorate of Technical Audit Standards began negotiations with the IFAC, the body that issued the International Audit Standards for the entering into of a contract that allows the ICAC to publish the rules translated and adapted to the Spanish context, for their application to the auditors of accounts and audit firms in the undertaking of audit assignments relating to the annual accounts or financial statements relating to financial

periods starting as from 1 January 2014. The perfection of the contract and its publication relating to the General Secretariat. This contract was signed in June 2015.

MANAGEMENT OF RESOURCES AND THE OFFICIAL REGISTRY OF AUDITORS

In addition to the aforementioned activities, the ICAC performs other activities through the office of the General Secretariat. The most noteworthy of these are described below:

Maintenance of the Official Registry of Auditors (ROAC)

Access to the ROAC is by means of complying with the requirements and overcoming the tests set out in Spanish Legislative Royal Decree 1/2011, of 1 July 2011, by which the revised text of the Audit Law and implementing regulation, approved by Spanish Royal Decree 1517/2011, of 31 October 2011, is approved. Only the auditors who are members of this Registry may issue official auditors' reports.

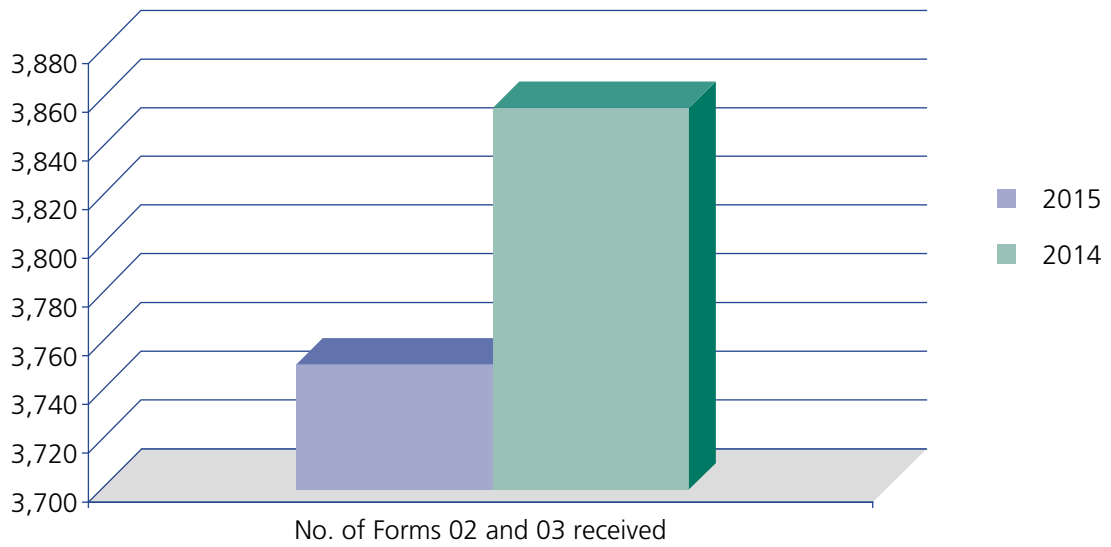
The ICAC performed the following activities in relation to ROAC:

ROAC	2015	2014
No. of Forms 02 and 03 received	3,762	3,863
Modifications of auditors and audit firms (*)	615	963
Registration of auditors	55	434
De-registration of auditors	57	58
Registration of companies	37	52
De-registration of companies	48	57
Certificates issued	5,199	2,845
FEE (Art. 44 TRLAC): CROSSOVER BETWEEN FORMS 02 / 03		
Settlement proposals	534	573
Amount	€188,480.91	€248,848.04
Settlement proposals filed	70	80
Amount	€25,897.85	€39,365.52
Provisional settlements	467	428
Amount	€203,786.83	€162,486.04
Revenue from proposals or settlements	341	319
Amount deposited	€109,619.50	€109,536.84
Late payment surcharge (Art. 27 LGT)		
No. of Surcharges (**)	0	545
Amount deposited	€0.00	€6,553.60
Enforced tax collection		
Debts sent to the Spanish Inland Revenue for enforced tax collection	135	27
Amount	€63,647.37	€7,096.15

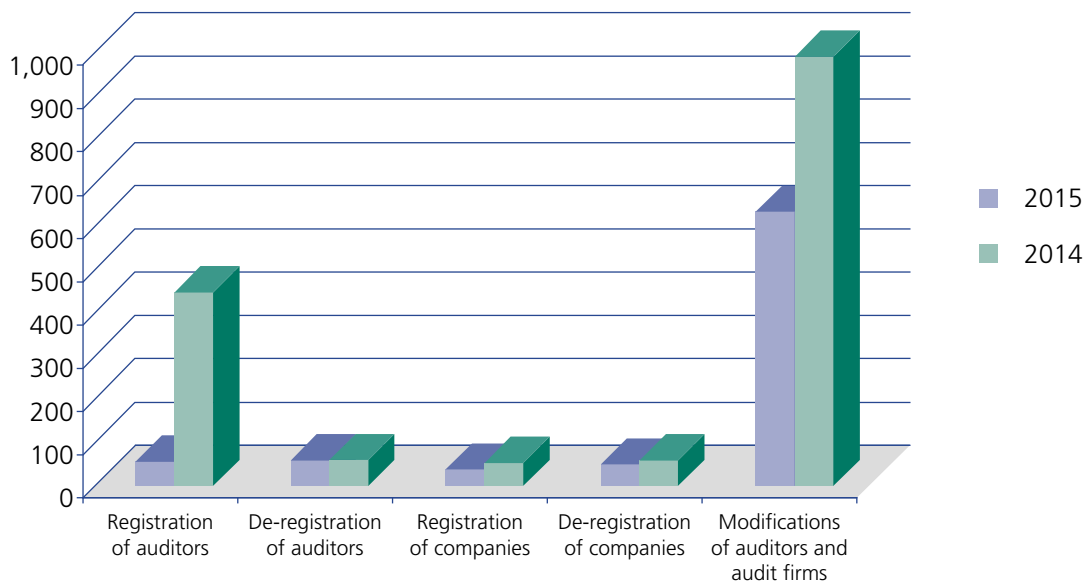
(*) Modifications to the data mentioned regarding the domicile of auditors are not reflected in the database managed by the ROAC, for which reason the number of changes made cannot be specified.

(**) During 2015, no notification of surcharges for extemporaneous payment of the rate has been made.

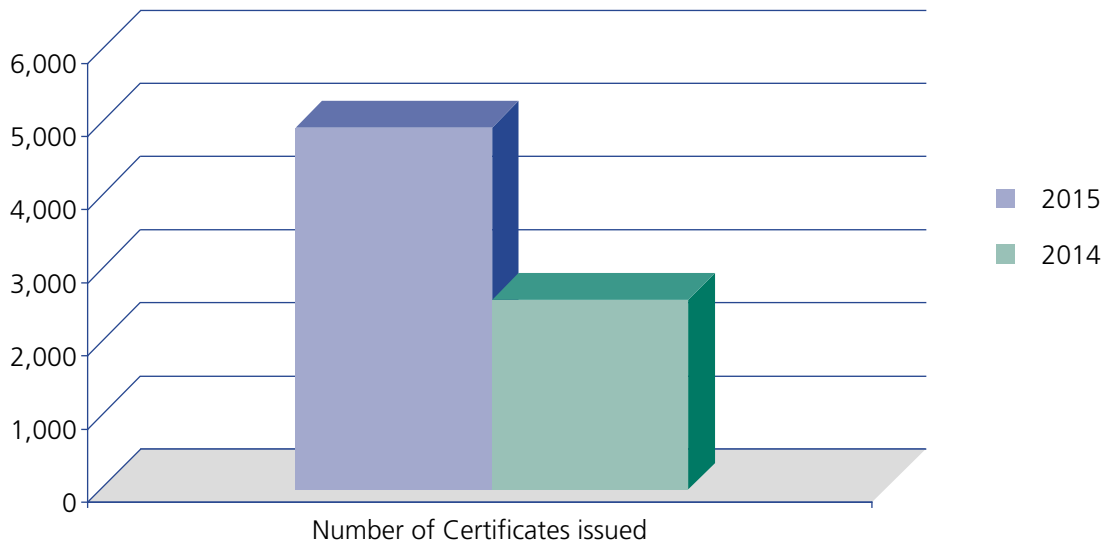
Information remitted by auditors and companies



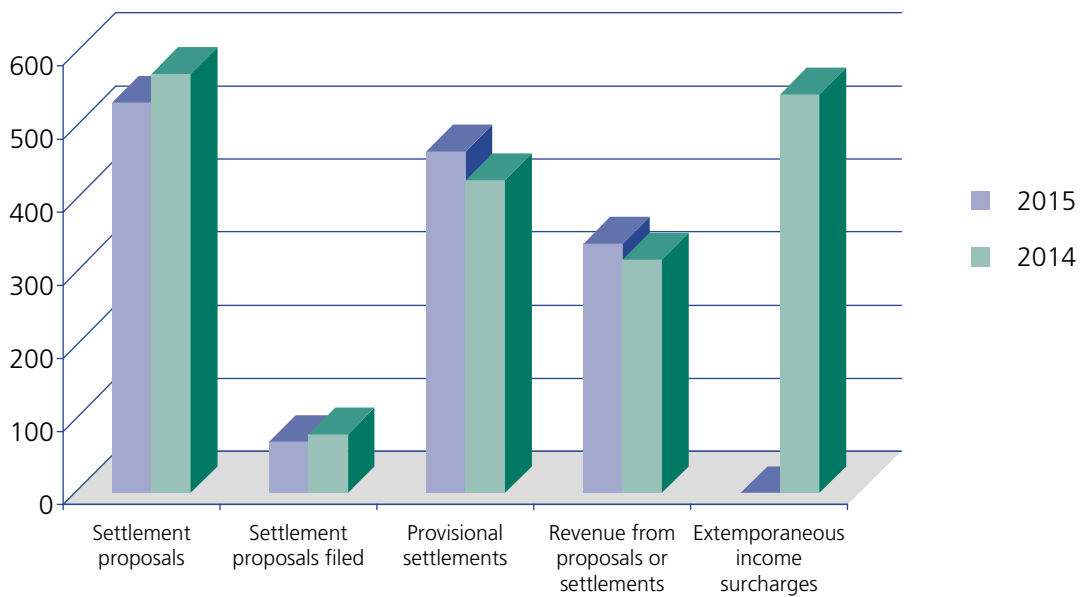
Official Registry of Auditors



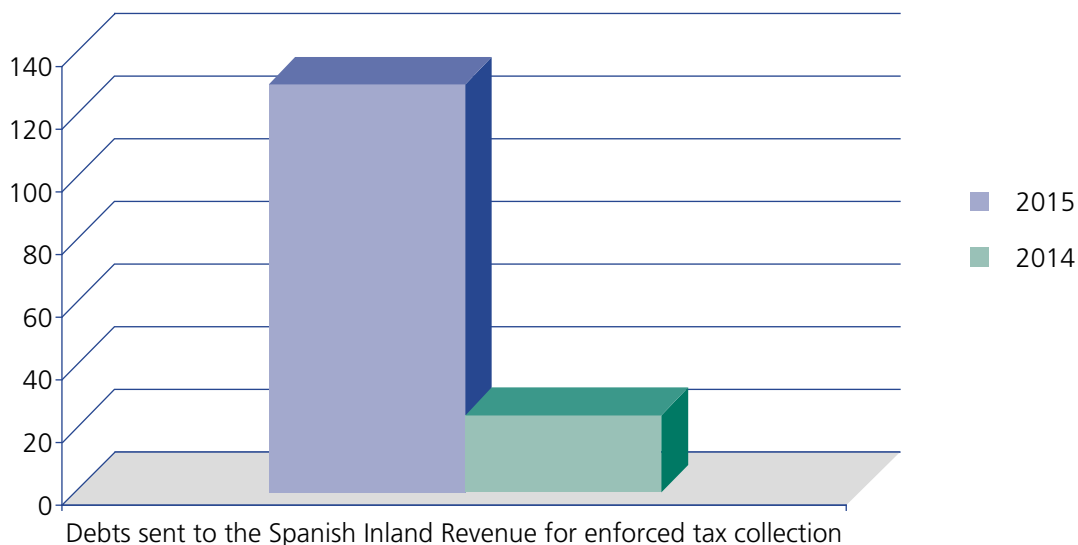
Certificates issued



Management of the fee



Enforced tax collection

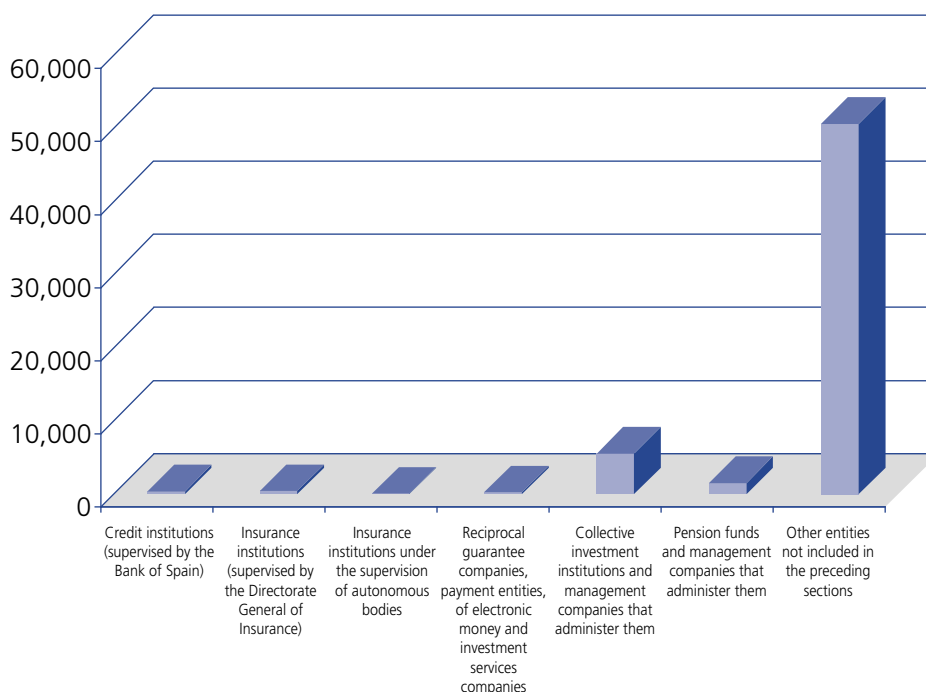


Practising auditors and audit firms declared a total of 58,881 audit assignments to the ROAC in 2015.

The breakdown by type of audit is as follows:

Audit assignments	NUMBER	%
Credit institutions (supervised by the Bank of Spain)	367	1
Insurance institutions (supervised by the Directorate General of Insurance)	435	1
Insurance institutions under the supervision of autonomous bodies	103	0
Reciprocal guarantee companies, payment entities, of electronic money and investment services companies	253	0
Collective investment institutions and management companies that administer them	5,558	9
Pension funds and management companies that administer them	1,518	3
Other entities not included in the preceding sections	50,647	86

Audit assignments



Based on the data contained in forms 02 and 03 referred by the practising auditors and audit firms, respectively, the annual report called "State of auditing in Spain" is prepared. According to the report on the Audit Situation in Spain in 2015, published in edition 105 of BOICAC number 97 (March 2016), the number of practising auditors was 4,158, of whom 2,348 worked as independent contractors and 2,925 worked for companies (1,081 auditors are both partners and practising auditors). The number of firms inscribed in the ROAC was 1,418.

A total of 9,910,668 hours were invoiced, 9,362,454 of which were billed by audit firms and 548,214 by auditors working as independent freelancers.

Electronic administration

The ICAC currently has an electronic sub-site, which is part of the electronic site of the Ministry of Economy and Competitiveness.

In accordance with the provisions set forth in Law 11/2007, on electronic access to public services by citizens, this electronic site is available to citizens through the telecommunications networks owned, operated and administered by the public administration or an administrative body or entity in the exercise of their functions. One of the purposes of this site is to comply with the principle of accessibility to information and services by electronic means pursuant to the terms of the laws in force through systems that enable the obtainment of such information and services in a safe and comprehensible way and that guarantee universal accessibility and a design which can accommodate all media, channel and environments so as to ensure that everyone can exercise their rights under equal conditions, incorporating elements to guarantee accessibility by certain groups as needed. The electronic sub-site of the Accounting and Audit Institute is located at: <http://icac.gob.es>, whose management and maintenance corresponds to the IT department of the General Secretariat.

The citizens place their trust in the fact that the services available by electronic means are rendered under security conditions equivalent to those found when they personally approach the offices of the Administration. Law 11/2007, of 22 June, on the electronic access of citizens to Public Services, establishes principles and rights relating to the security relating to the right of the citizenry to communicate with the Public Administrations by electronic means; and its article 42 creates the National Security Scheme. The National Security Scheme (NSS), regulated by Royal Decree 3/2010, of 8 January, determines the security policy to be applied in using electronic media. In complying with this regulation the Institute carries out the adaptation and maintenance of the National Security and Interoperability Scheme.

From the IT department the same tasks of analysis, development, and design of applications in pre-production and production in Microsoft Visual Studio are carried out. Net and Portal Web (Ibermática) that provide support to the different actions carried out by the different sub-directorates of the Institute. For this purpose the Technical Specification Documents are prepared that encompass the required specifications, for which the different sub-directorates involved have provided their support. Subsequently the follow up and support is performed in the applications that have been developed (Filing of Accounts, Registration, Quality Control, ROAC, Paws, Vision and knosys) and the databases are prepared in SQL Server 2012, for the creation of dynamic pages.

Regulatory Projects and the Audit Committee

During this period, 62 reports and queries of the General Secretariat were carried out and also 8 sessions of the Audit Committee.

Organisation and coordination of the meetings of the Audit Committee, as well as the drafting of the minutes.

Research, studies, documentation, distribution and publication activities intended to develop and perfect accounting standards and the accounting profession

Another study published every year refers to the audit situation in Spain. The Report on the Status of Auditing in Spain in 2015 has been published in the Official Gazette of this Agency for March 2016 (BOICAC number 105).

It is noteworthy that the quarterly publication of the Official Gazette of the Institute (BOICAC) entails, as well as complying with the provisions of Law 22/2015, of 20 July, on Auditing and other rules governing the activity of the ICAC, the disclosure of any relevant aspect in accounting and auditing matters. Additionally, a website exists on the Internet with the most relevant information on these matters, as well as the enquiries addressed to this Agency with an issued response, which in the interests of disclosure are published in the Gazette of the Institute so that they may be generally studied.

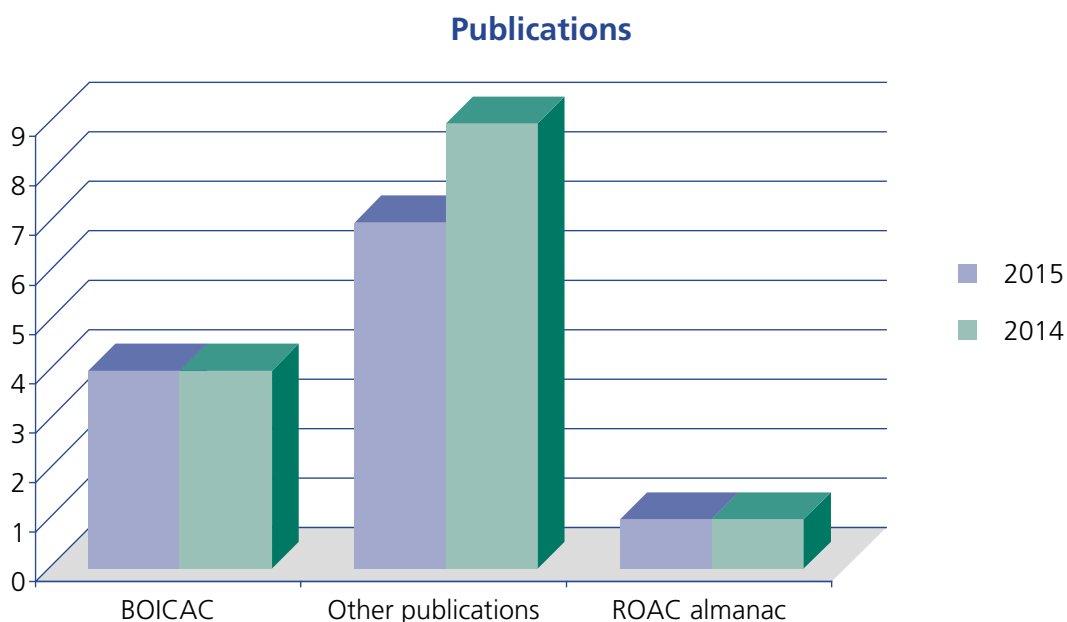
Likewise, through the editing and sale to the public of a subscription, we provide access to the International Standards that are adopted by the European Union, which are published beforehand in its Official Journal (OJ).

The aim of reporting and disseminating the standards governing accounting was strengthened in 2015 with the signing of the Cooperation Agreement between the Accounting and Audit Institute (ICAC) and the Official State Gazette Agency (AEBOE) for the Co-edition of the "Code of Financial and Company Accounting". This publication, freely and openly available on the website of the AEBOE, is updated when any standard is published which the ICAC deems forms a fundamental part of the regulations on accounting. In 2015, the ICAC has started working for the co-edition of the Code of Audit of Accounts.

In order to protect the publishing rights of the titles that the ICAC publishes, in compliance with that set out in the Intellectual Property Law (amended by Law 21/2014), this organisation is incorporated in the framework of the agreement signed between the Ministry of Economy and Competitiveness and the CEDRO Association. Through this association they collect and deposit into the Treasury the amounts relating to the use and reproduction of the books published by this Institute.

In brief, the specific actions developed in 2015 regarding titles published with respect to the previous year, were as follows:

Publications	2015	2014
BOICAC	4	4
Other publications	7	9
ROAC almanac	1	1



As regards the promotion of research, it should be noted that on an annual basis and in coordination with the Association of University Accounting Teachers (ASEPUC), several awards are granted. In 2015, the following awards were conferred:

- Award for Accounting Research Project "José María Fernández Pirla" (XXIII Edition)

- Award for best unpublished work in the area of accounting and auditing “Carlos Cubillo Valverde” (XVIII Edition)
- “ASEPUC” award for Doctoral Thesis (XI Edition)
- “ASEPUC” Award for Final Master Dissertations (III Edition) (BOICAC No. 105/March 2016).

In 2015, for the purpose of disseminating award-winning works in different years, this institution has continued to use digital support for awarded titles. These works are freely and openly available online at the website of the ICAC.

Similarly, online and free access to the BOICACs is encouraged as the printed copies run out.

Also, the search for documents published on the latter is made easy through the summaries that are in the file for each gazette, made publicly available on the website of the Agency. They are published and sold as a subscription.

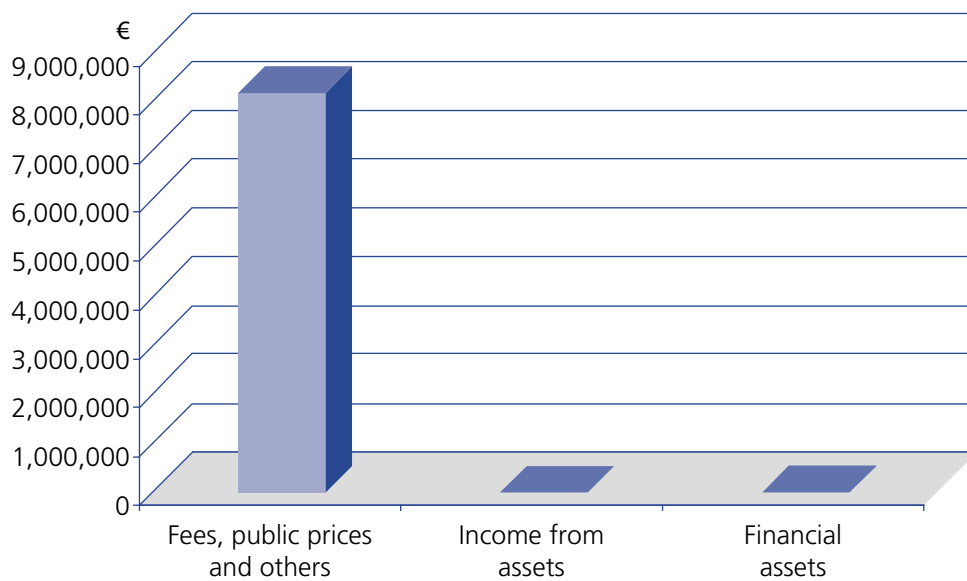
ECONOMIC-FINANCIAL INFORMATION

Economic data

The Accounts department is responsible for preparing the accounts and the budgets and presenting these. In 2015, the ICAC earned a total income of €8,269,489.11, which is broken down as follows:

Chapter	Preparation of the income budget for 2015	€	%
III	Fees, public prices and others	8,264,072.13	99.93
V	Income from assets	340.39	0.00
VIII	Financial assets	5,076.59	0.07
TOTAL		8,269,489.11	100.00

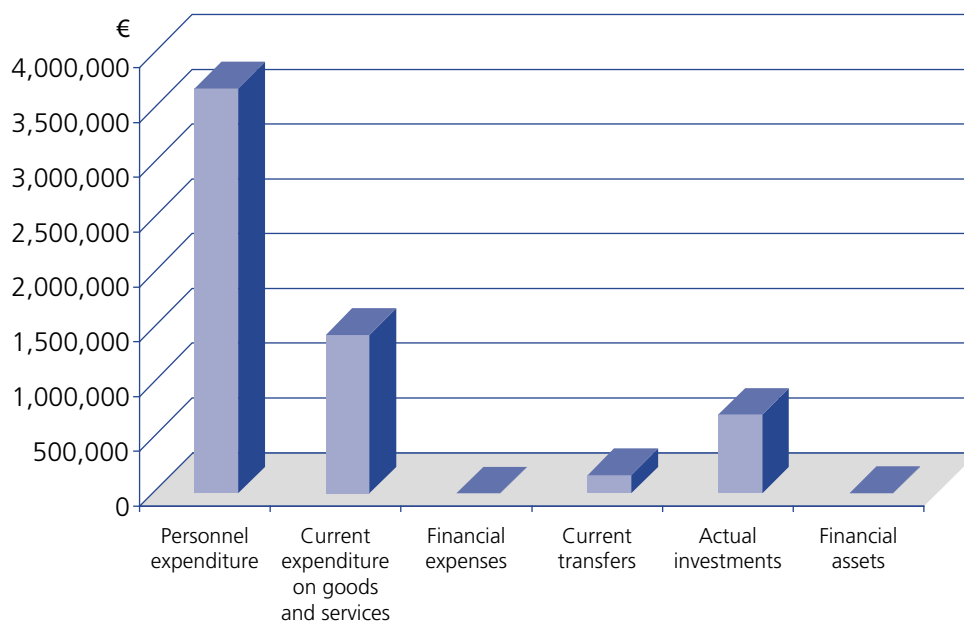
Preparation of the income budget for 2015



In 2015, the expenses amounted to €6,022,180.73, with the following breakdown:

Chapter	Implementation of expense budget 2015	€	%
I	Personnel expenditure	3,694,467.05	61.44
II	Current expenditure on goods and services	1,443,385.77	23.91
III	Financial expenses	12.65	0.00
IV	Current transfers	165,158.23	2.74
VI	Actual investments	717,780.01	11.91
VIII	Financial assets	1,377.02	0.00
TOTAL		6,022,180.73	100.00

Implementation of expense budget 2015



Financing sources

The main source of financing of the ICAC's budget is through the fee for issuing audit reports, in addition to income from sales of publications. The difference is financed with the cash flow surplus. The Institute managed without current transfers and capital transfers as a source of financing in 2015.

According to Article 44 of the revised text of the Audit Law approved by Spanish Legislative Royal Decree 1/2011, of 1 July, all practising auditors and audit firms registered in the ROAC who issue audit reports must pay this fee. The income from these fees is considered to be the ICAC's budgetary income and is used to finance the cost of overseeing and supervising the audit profession.

Contracting

To perform all the activities it has been necessary contract and signing the agreements which are summarised below:

1. Processing of contracts: the contracting or extension of security and surveillance services and those for cleaning, electricity supply, postal services, printing and distribution of the BOICAC and the Yearbook of the ROAC and of the NIIFs, several contracts for assistance to the ICAC under DA 3 of the TRLAC, the implementation of the National Security Scheme (NSS) and the LOPD audit, the purchase of books and publications that form the bibliographical foundation of the ICAC, the maintenance of lifts, buildings, air conditioning installations, translations, occupational hazard prevention, support service to the library of the ICAC, service of assistance and advice in accounting matters, budgetary and tax regime, service of support in administrative tasks relating to personnel management, English and French lessons for the staff of the ICAC, contract for advice in matters of the training of auditors, contract with IFAC for the rights to reproduce two works during 2015,

minor works at the ICAC, contracts for the distribution of publications, the payment of municipal taxes and the fee as a member of the International Audit Supervisors Forum (IFIAR) for the year 2015.

The processing includes all the phases: spending proposal and approval of it after prior control, commitment, recognition of the obligation and payment order, and your shipment to intervention and its forwarding to Intervention after favourable approval, the adoption of the related agreements. In the language class contracts, groups are also set up, the timetables are set and all the relationships with the language academy are managed.

In the case of open procedures or negotiated procedures the preparation of the specific administrative clause specifications shall also be carried out, the forwarding for the report of the Legal Service, the holding of Contracting Tables and the drafting of the related contracts and their forwarding to the Legal Service for its report. At the Contracting Tables of the open procedures the performance of the function of Secretary, preparing the different records and communications with the bidders. For the security and cleaning competitive tenders an assessment will be carried out of the tenders submitted by the bidding companies. In the event of appeal, the written allegations and the necessary documentation must be submitted to the TACRC.

In all contracts, with the exception of the minor ones, announcements must be published on the Platform of Public Sector Contracting (both in the bidding phase as well as in the awarding and formalisation phase) and the registration in the Public Registry of Contracts. In minor contracts, the awards are published on the Platform to comply with the Transparency Act. When mandatory, official announcements must also be prepared and sent to the OJEU and/or to the Official Spanish State Gazette, for both the tendering and the awarding.

For contracts with an amount equal to or greater than €50,000, the request is made for a representative of the IGAE for the verification of the investments.

In certain contracts depending on the amount, a statement of the filing and the contract is sent to the Accounts Court. Moreover, before the end of February of each year, a listing of contracts awarded, except for the minor ones is sent to the Accounts Court and of collaboration agreements entered into during the previous year.

2. Collaboration agreements: Agreement with corporations representative of Auditors (Institute of Certified Accountants of Spain, the General Council of Economists) to carry out quality reviews of audit work performed by practising auditors who are members of the respective corporation, agreement with ASEPUC for the annual awarding of the Prizes for research in accounting and auditing. Agreement with the IGAE for assistance and hosting of Sorolla2 and Canoa systems. Processing of the reports of the State Lawyers' Office and processing of cases at all stages.
3. Management of payments in advance of the fixed cash fund: including payments, accounting of the operations, remitting of supporting accounts, remitting of cash statements.
4. Management of indemnities for service reasons:
 - Domestic and international per diem allowances: preparation of the orders for the performing of services for their approval, examination of the supporting documentation of the expenses made and the settlement of the related per diem and travel ex-

- penses. Where appropriate, the cash advances requested are calculated. The payment of both the advance and the settlement is made using the fixed cash advances system.
- In town per diem: settlement of the per diem allowances that are submitted on a quarterly basis for travel within the municipality. Payment is made using the fixed cash advances system.
 - Attendance to the Accounting and Audit Committees: settlement of the related amounts for those attending and payment is made using the fixed cash advances system, management of the authorisations by the Secretariat of Budgets and Expenses, preparation twice a year, of the statistic of the amounts paid by the attendees by the different Committees, for their communication to the Ministry of Taxation and Public Administrations.
 - Attendance for training courses to the personnel of the ICAC: settlement of the related indemnities, depending on the number of hours, crediting of the related income tax withholdings, management of the authorisations by the Secretariat of Budgets and Expenses, preparation every six months, of the statistic of the amounts paid, for their communication to the Ministry of Taxation and Public Administrations.

Human resources

The General Secretariat is responsible for managing all activities relating to personnel, such as: preparation of payrolls, recognition of degrees, awards of triennia, calls for competitive bids, the processing of fees from services, social action, time control, holidays, etc.

The means used by the ICAC to carry out its functions in 2015 were the following:

TYPES OF STAFF	MEN	WOMEN	TOTAL
SENIOR POSTS		1	1
OFFICE TEMPORARY PERSONNEL	0	0	0
CIVIL SERVANTS:			
Group A1	5	15	20
Group A2	13	16	29
Group B	0	0	0
Group C1	4	8	12
Group C2	2	9	11
Professional groups	0	0	0
TOTAL	24	48	72
OTHER PERSONNEL:			
Contracted administrative employees	0	0	0
Miscellaneous personnel (1)	0	0	0
TOTAL	0	0	0
NON-STATUTORY STAFF			
Chap. I Permanent	2	6	8
Cap. I Temporary	0	0	0
Chapter VI	0	0	0
TOTAL	2	6	8

Civil servants and employees

