

PEMPAL IACOP Plenary Meeting

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Session 2

IGAE Position, Role, and Function. Definition, Governance, and Institutional Position with Supporting Legal and Regulatory Framework

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Framework and Status of Independence

- **Law 47/2003 approving the General Budgetary Law and its implementing regulations**
- **Title VI** *on economic and financial management control by the General Comptroller of the State Administration*
- **Article 140.2** *The General Comptroller of the State Administration will exercise, under the terms provided in this law, internal control of the economic and financial management of the state public sector, with full autonomy with respect to the authorities and other entities whose management it controls.*

Functions

1. Internal control of the state public sector

Ex-ante financial control

Permanent financial control and public audits

Control of subsidies and European funds

2. Government accounting

Central authority directing and managing State public accounting

Prepares the public sector economic accounts

Prepares the State's general accounts

3. Budgetary information systems

4. Collaboration with the justice system

Organization

a) Regional offices

1 Regional Comptroller's Office for each Autonomous Community (17)

1 Territorial Comptroller's Office for each Province or Autonomous City (52)

b) Central Services and Delegated Comptroller's Offices (Madrid)

Human Resources

1. Senior Corps of State Comptrollers and Auditors
2. Technical Corps of Auditors and Accountants
3. General Administrative and Support Staff

Human Resources

IGAE	COMPTROLLERS(A1)	ICT(A1)	AUDITING TECHNICIANS (A2)	ICT(A2)	ADMINISTRATIVE AND SUPPORT STAFF	TOTAL
REGIONAL OFFICES	81	0	314	2	131	528
DELEGATED COMPTROLLER'S OFFICES	119	0	398	0	96	613
CENTRAL SERVICES	137	59	368	75	178	817
TOTAL	337	59	1080	77	405	1958

Human Resources

Qualification criteria regulated by the IGAE

1. Senior Corps of State Comptrollers and Auditors

a) Six competitive qualifying examinations:

- Legal and economic foundations: civil law, commercial law, economics.
- Accounting and financial mathematics: financial and corporate accounting.
- Consolidation, costing, and analysis
- English. B2
- Public finance, financial system, labor law.
- Oral examination on administrative, budget, and tax law.

b) Six-month training program at the Instituto de Estudios Fiscales

Human Resources

Qualification Criteria

Technical Corps of Auditors and Accountants

a) Three competitive qualifying examinations

- Legal and economic foundations: civil law, commercial law, economics...
- Accounting and financial mathematics: financial and corporate accounting.
- Public finance, financial system, labor law...

b) Four-month training program at the Instituto de Estudios Fiscales

Human Resources

Recruitment of talent

1. Agreements with universities across Spain
2. Internal promotion within the Technical Corps of Auditors and Accountants (exemption from 2 examinations)

Human Resources

Annual training plans for all staff

Ex-ante Control: TYPES OF CONTROL (STATE LEVEL)

POLICY CONTROL: Parliament

EXTERNAL CONTROL: COURT OF AUDITORS

INTERNAL CONTROL (STATE LEVEL):

- GENERAL COMPTROLLER'S OFFICE OF THE STATE ADMINISTRATION
- GENERAL COMPTROLLER OF DEFENSE
- GENERAL COMPTROLLER OF SOCIAL SECURITY

INTERNAL CONTROL:

- EX-ANTE CONTROL
- EX-POST CONTROL

EX-ANTE CONTROL: EX-ANTE FINANCIAL CONTROL

What is it?

To whom does it apply?

What phases does it include?

How are we perceived?

Who are we?

Who conducts it ?

WHAT DOES THIS ENTAIL?

- ✓ **OBJECTIVE** Public expenditure control
- ✓ **PURPOSE** Legal compliance control
- ✓ It is an internal control conducted by a technical unit.
- ✓ It is an ex-ante control (preventive effects, suspensive effects)
- ✓ It applies to all phases of public expenditure: identifies areas of risk, creating synergies with financial control
- ✓ Agility is key

	EX-ANTE FINANCIAL CONTROL	PERMANENT FINANCIAL CONTROL
Purpose	Ensure/avoid	Correct and redirect
Reference	Legal compliance	Legal compliance and economics, effectiveness and efficiency
Execution	EX-ANTE	PERMANENT/EX-POST
Starting point	Authorizing officer/ budget manager	Comptroller
Target	Individual actions	Overall activities
Effectiveness	DIRECT (suspensive)	SAMPLE-BASED (without suspensive effects)
Auditee	AGE and OOAA (not all)	Entire global sector
	IGAE, IIDD	IIDD

PROS AND CONS

CONS:

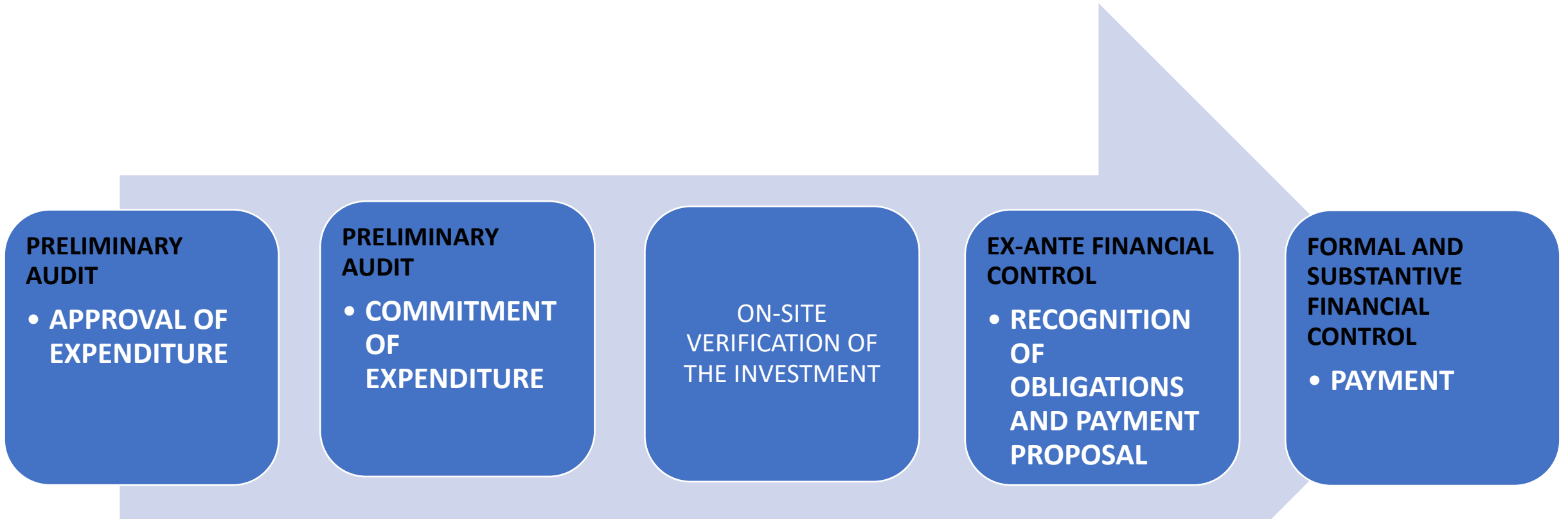
- SUSPENDS EXECUTION?
- CREATES DELAYS?

PROS:

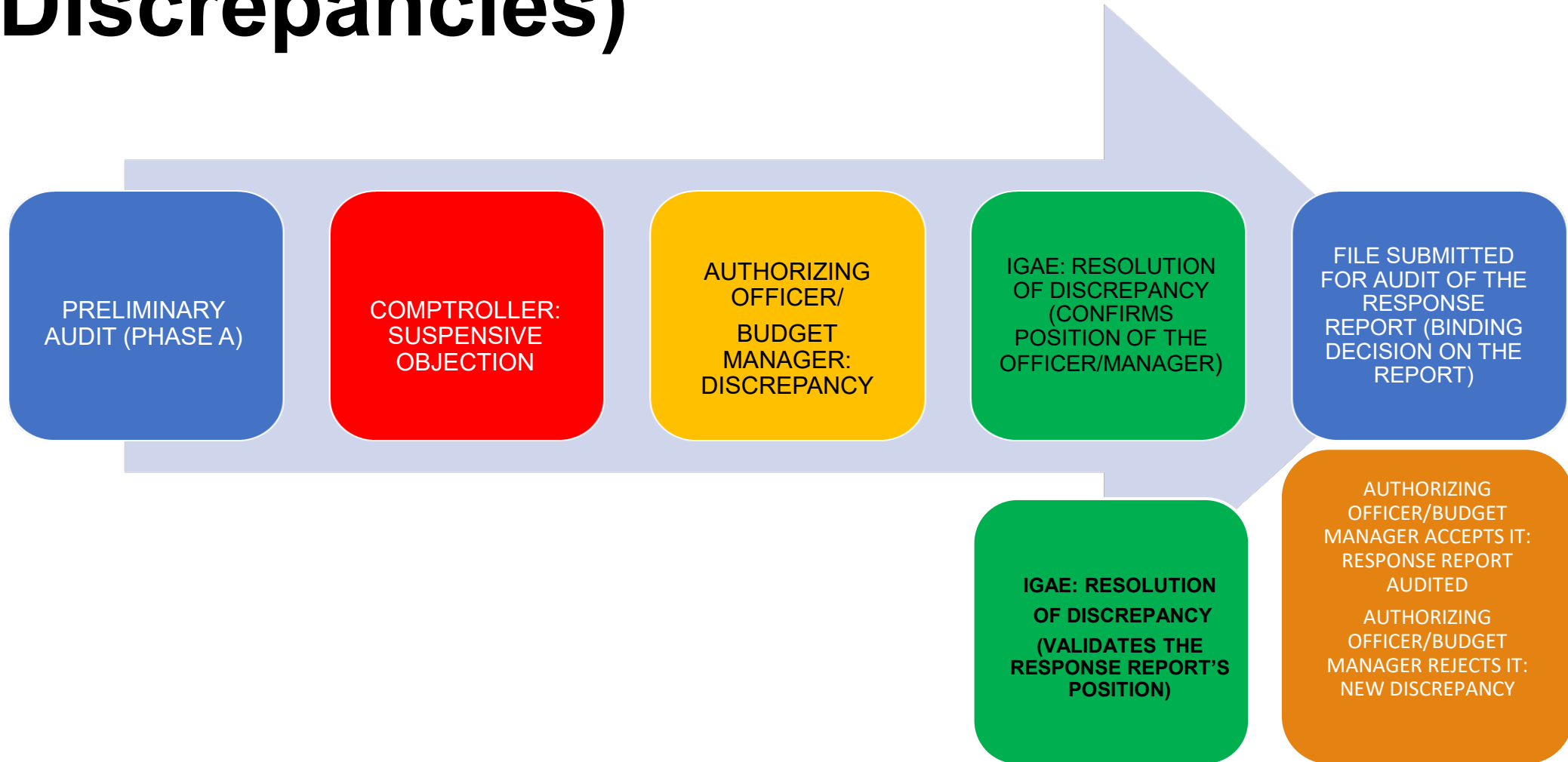
- STRENGTH OF THE SYSTEM
 - PROVIDES SECURITY
 - PRIOR TO EXECUTION



PROCESS FOR PUBLIC EXPENDITURE EXECUTION/ EX-ANTE CONTROL



Resolution of Conflicts (Discrepancies)





ON-SITE VERIFICATION OF THE INVESTMENT:

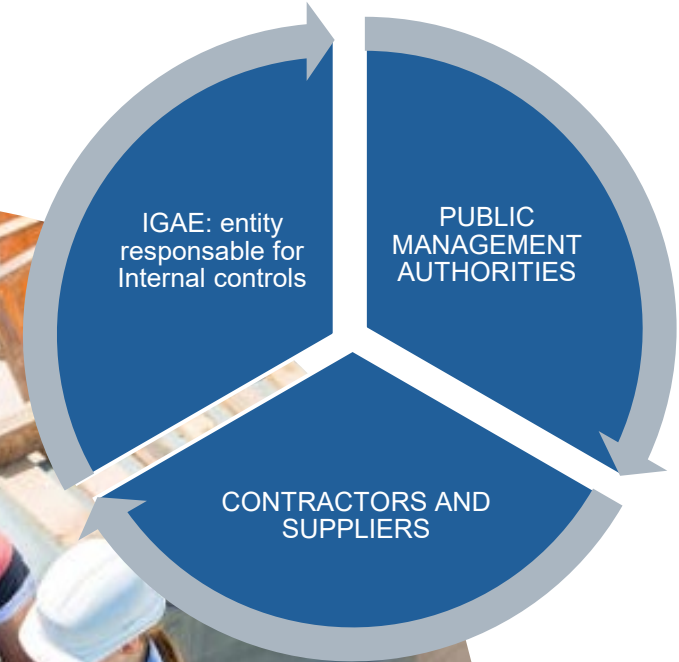
A key mechanism for ensuring controls and transparency with respect to the management of public funds



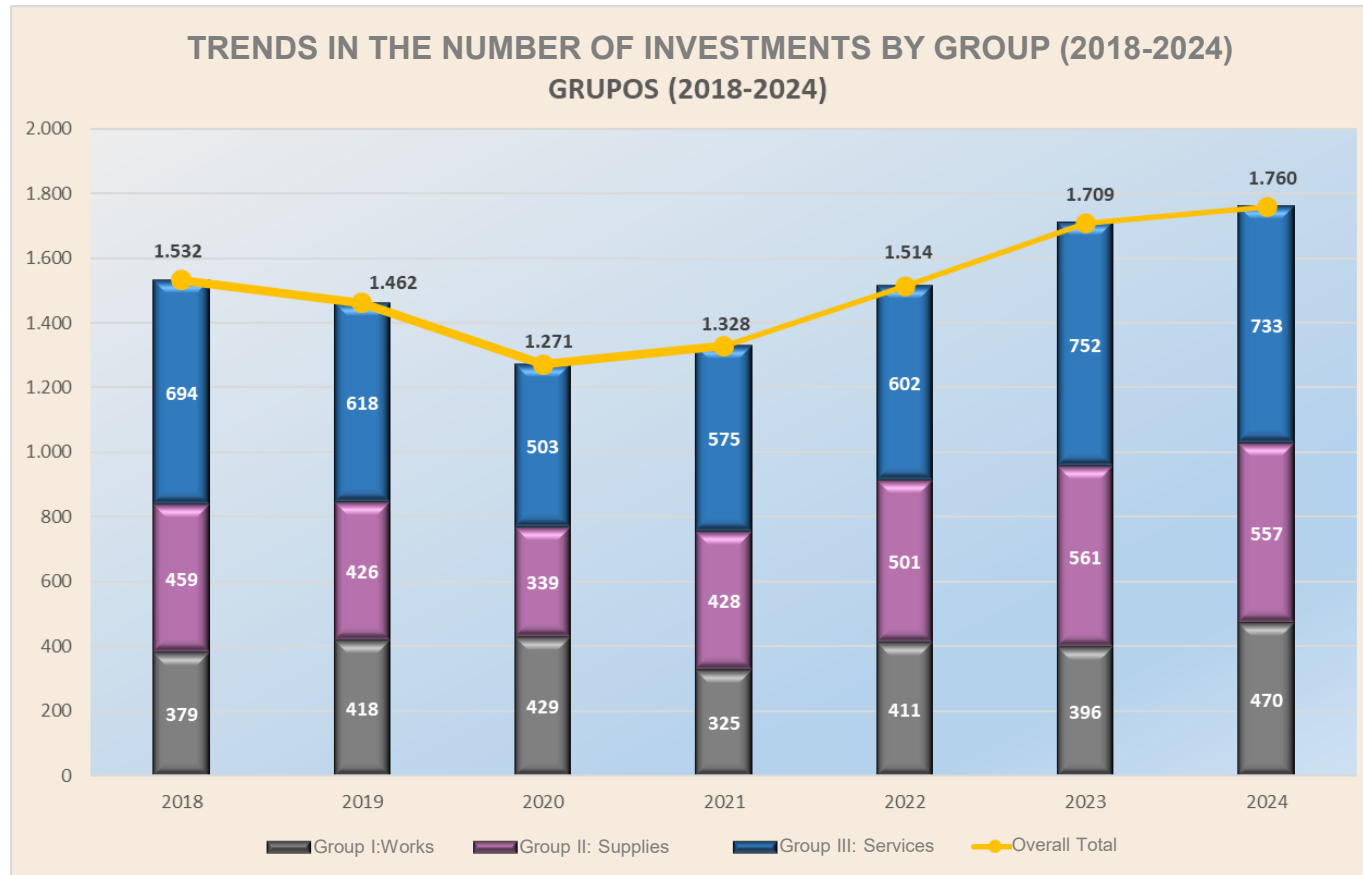
On-site verification of works, services, and supplies through an ex-ante legal compliance control



The main purpose is to ensure that every public investment is carried out as stipulated in the contract, meeting the required quality and adhering to all technical standards



Impact on Transparency and Efficiency



Prevention of irregularities:

Early detection and prevention of irregularities and fraud

Quality improvement:

Improved compliance and quality in public projects

Public trust:

Enhancing credibility in public administration

Concrete outcomes:

Reduction of deviations in infrastructure projects following rigorous oversight



DATA:

- In 2025, 600,000 audit files were processed.
- In 2025, 6,380 acceptance certificates relating to on-site verifications of investments were signed, compared to 5,480 in 2024.

THANK YOU!