# Audit of provincial authorities' provision of e-government assistance to municipalities with populations of between 10 000 and 20 000

**Compliance and performance audit**                    **Published: 24.2.2022**

**FULL REPORT (ES)**

## What we assessed and why

We assessed the provision, by provincial authorities, of e-government assistance to municipalities with populations below 20 000 (i.e. those municipalities with the fewest resources to meet their legal obligations).

We also assessed these municipalities' compliance with and application of e-government law, and whether they had implemented e-government effectively.

Finally, we assessed certain aspects of the functioning of these municipalities in the first few months of the COVID-19 pandemic.

## What we found

Provincial authorities did not provide their municipalities with all the e-government assistance tools required by law. In some cases, the assistance did not cover municipalities with populations below 20 000, and certain municipalities were excluded mainly due to provincial councils' limited capacity or scarce resources.

Nine provincial authorities did not provide their respective municipalities with any assistance at all. This was the case of 8 % of all municipalities with populations below 20 000. The other authorities provided some form of e-government assistance. However, in the case of two authorities, this was mainly limited to general economic assistance in the form of grants.

As regards the municipalities' implementation of e-government, only one municipality had all the legally required tools at its disposal.

The COVID-19 pandemic forced municipalities to suddenly adapt their internal procedures and ways of working, and serve the public remotely.

However, municipalities were unable to plan the orderly implementation of remote working. Also, they did not have the technical resources for their employees to work remotely without having to take their desktop computers home or use their own personal computers.

As of 31 December 2019, only one municipality had rules on remote working. In three other municipalities, some employees had been working remotely without any formal agreement. Between March and June 2020, 68 % of municipalities adopted such agreements. In addition, nine other municipalities worked remotely without any specific agreement governing the new arrangements.

The bodies covered by our audit implemented remote working to varying degrees; 24 % of municipalities introduced it for all staff in all areas. The rest did not extend remote working to all areas, or at least not to all staff in all areas.

In addition to municipal staff, the pandemic forced representative bodies and municipal councils, as well as other collegiate bodies, to meet remotely. The councils of 79 % of municipalities held sessions remotely by video. Public procurement committee and advisory committee meetings also took place remotely, albeit to a lesser extent.

Sessions continued to take place remotely after lockdown ended, and 80 % of municipal councils which had met remotely during lockdown continued to do so.

## What we concluded

Some provincial authorities did not provide their municipalities with the e-government assistance required by law, particularly those with the smallest populations. Moreover, the assistance that was provided often did not include all the tools needed to implement the e-government measures. Arrangements for remote working during the pandemic differed considerably between municipalities, and were sometimes not covered by specific written agreements.

We therefore recommended that:

○ the Provincial Councils, equivalent entities (Island Councils and Provincial Councils of the Basque Country) and Autonomous Communities should evaluate the situation of the municipalities, in order to determine their specific needs, thus enabling them to draw up a specific plan to develop the assistance to be provided; and

○ the municipalities should carry out the necessary evaluation and planning to complete the implementation of e-administration in the municipalities.