



Buen gobierno local y rendición de cuentas en España [

2020

text (article)

Analítica

Accountability is one of the fundamental requirements within the general parameters of good governance and transparency. Local government in Spain offers a particularly interesting case study, due to the breadth of the sample to be analyzed and the regulatory changes of recent years. For this, good governance is examined in Spanish regulations, with special attention to local government and the effective degree of compliance with the duty of accountability to external audit institutions. The methodology used combines the legal and political technique with the analysis of the main indicators of the budget cycle. The main conclusion points out the low degree of compliance with legal obligations in Spanish local government, mainly municipalities. The causes are multiple and varied, some of which are trying to combat the recent legislation on transparency and good governance, both central and regional. In the local government, greater clarity is needed in the internal rules and procedures that make it possible to comply more effectively with legal requirements, adapting in particular to the size of each administration concerned, given the municipal atomization in Spain. The dissemination and communication of results is another fundamental variable to promote compliance with these obligations. Ultimately, in the face of serious and repeated breaches, coercive measures and sanctions would be an effective measure

Accountability is one of the fundamental requirements within the general parameters of good governance and transparency. Local government in Spain offers a particularly interesting case study, due to the breadth of the sample to be analyzed and the regulatory changes of recent years. For this, good governance is examined in Spanish regulations, with special attention to local government and the effective degree of compliance with the duty of accountability to external audit institutions. The methodology used combines the legal and political technique with the analysis of the main indicators of the budget cycle. The main conclusion points out the low degree of compliance with legal obligations in Spanish local government, mainly municipalities. The causes are multiple and varied, some of which are trying to combat the recent legislation on transparency and good governance, both central and regional. In the local government, greater clarity is needed in the internal rules and procedures that make it possible to comply more effectively with legal requirements, adapting in particular to the size of each administration concerned, given the municipal atomization in Spain. The dissemination and communication of results is another fundamental variable to promote compliance with these obligations. Ultimately, in the face of serious and repeated breaches, coercive measures and sanctions would be an effective measure

Título: Buen gobierno local y rendición de cuentas en España [electronic resource]

Editorial: 2020

Tipo Audiovisual: Good governance transparency accountability external control local government Spain audit Court of Auditors Buen gobierno transparencia rendición de cuentas control externo gobierno local España fiscalización Tribunal de Cuentas

Documento fuente: Retos: Revista de Ciencias de la Administración y Economía, ISSN 1390-6291, null 10, N°. 19 (Abril-septiembre), 2020, pags. 29-44

Nota general: application/pdf

Restricciones de acceso: Open access content. Open access content star

Condiciones de uso y reproducción: LICENCIA DE USO: Los documentos a texto completo incluidos en Dialnet son de acceso libre y propiedad de sus autores y/o editores. Por tanto, cualquier acto de reproducción, distribución, comunicación pública y/o transformación total o parcial requiere el consentimiento expreso y escrito de aquéllos. Cualquier enlace al texto completo de estos documentos deberá hacerse a través de la URL oficial de éstos en Dialnet. Más información: <https://dialnet.unirioja.es/info/derechosOAI> | INTELLECTUAL PROPERTY RIGHTS STATEMENT: Full text documents hosted by Dialnet are protected by copyright and/or related rights. This digital object is accessible without charge, but its use is subject to the licensing conditions set by its authors or editors. Unless expressly stated otherwise in the licensing conditions, you are free to linking, browsing, printing and making a copy for your own personal purposes. All other acts of reproduction and communication to the public are subject to the licensing conditions expressed by editors and authors and require consent from them. Any link to this document should be made using its official URL in Dialnet. More info: <https://dialnet.unirioja.es/info/derechosOAI>

Lengua: Spanish

Enlace a fuente de información: Retos: Revista de Ciencias de la Administración y Economía, ISSN 1390-6291, null 10, N°. 19 (Abril-septiembre), 2020, pags. 29-44

Baratz Innovación Documental

- Gran Vía, 59 28013 Madrid
- (+34) 91 456 03 60
- informa@baratz.es