

Author Biographies

Carlos Tortuero is the Deputy Director of the Administrative Unit of the European Social Fund of the Spanish Ministry of Employment and Immigration. He has a degree in Law and in Business Sciences from the Institute for Business Management (ICADE) of the Pontificia Comillas University in Madrid. He has worked as an adviser on budgets and expenditures in the Office of State within the Ministry of Finance, as Deputy Director of Executive Collection, and as General Secretary of the General Treasury, and is a Member of the Official Register of Auditors (R.O.A.C.)