



REPUBLIC OF SLOVENIA  
COURT OF AUDIT

## AUDIT REPORT

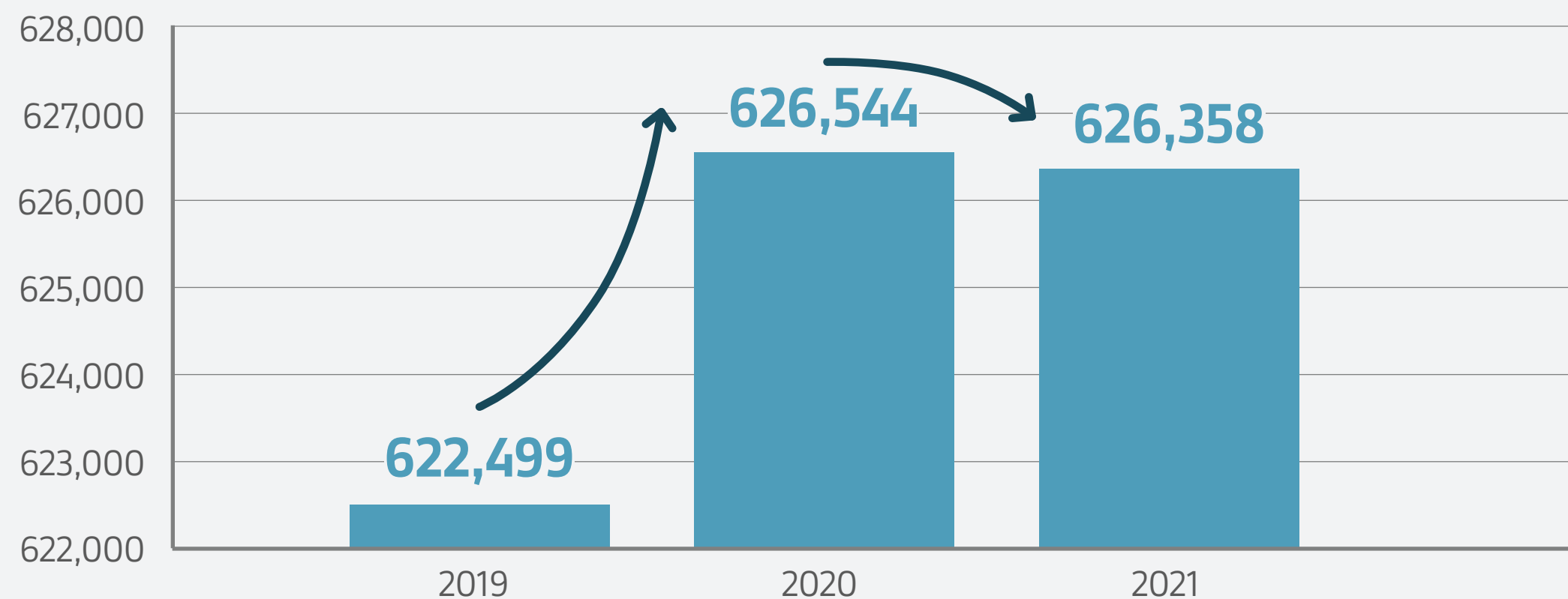
# Financial and regularity audit of operations of Pension and Disability Insurance Institute of Slovenia in 2021

Audit period: 1 January to 31 December 2021



# Retirement trends from 2019 to 2021

The average number of beneficiaries of all types of pensions



**REVENUE**

€ 6,205,755,515

of which:

- **81.1%** revenue from contributions
- **11.6%** from the State budget to cover the difference between the revenue from other sources and expenditure of the institute

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**EXPENDITURE**

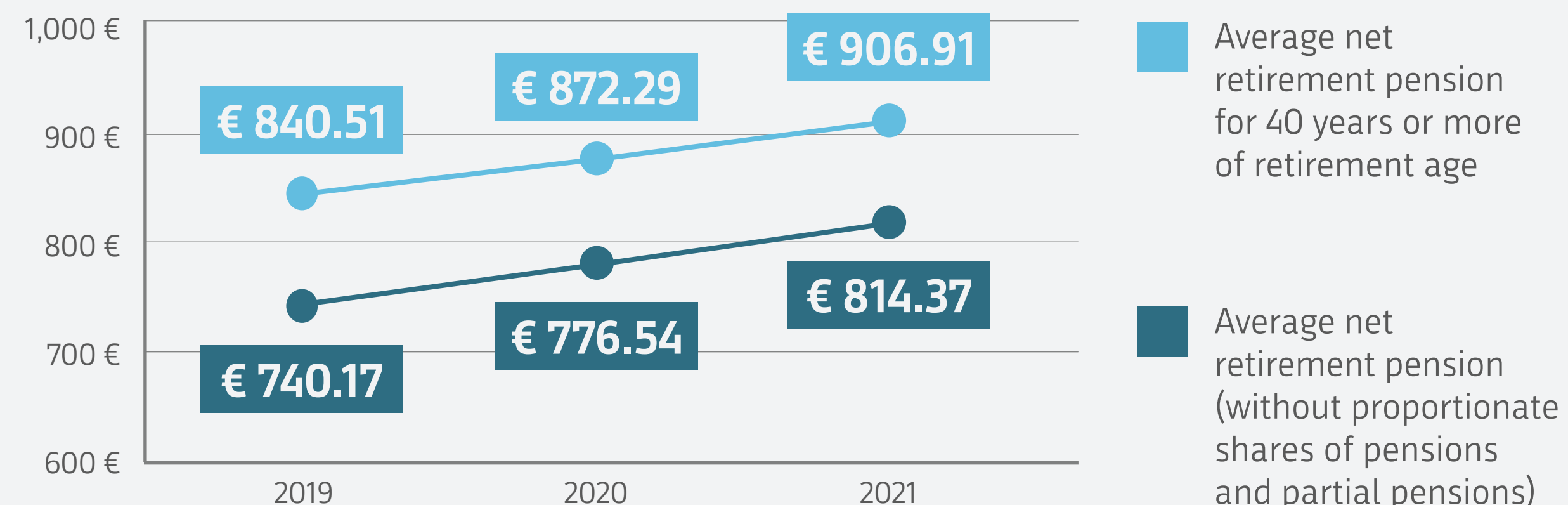
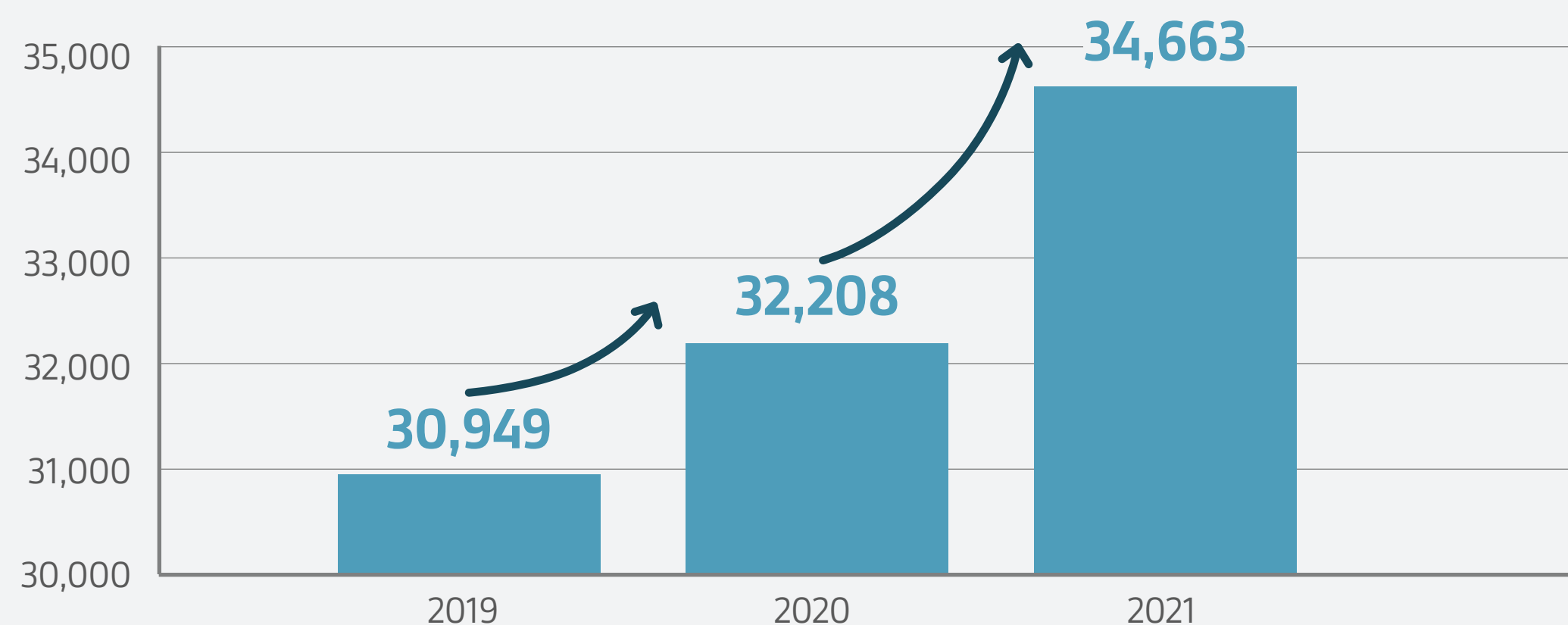
€ 6,205,755,515

of which:

- **99.3%** of current transfers
  - 83.7% pensions
  - 7.4% contributions for health insurance of beneficiaries of pensions
  - 8.2% other current transfers

Beneficiaries of pensions who claimed their right for the first time

The average net retirement pension



# Findings and opinion of the Court of Audit

## FINANCIAL AUDIT

✓ **unqualified opinion**

## REGULARITY AUDIT

○ **qualified opinion** due to disclosed irregularities:

Decision-making on the rights related to pension and disability insurance and payment of pensions



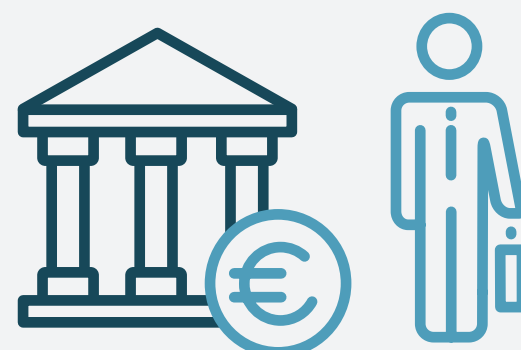
- **incorrect and incomplete data** in the institute's records that affect calculation of pension rights and the payments
- decisions on recognition of rights **issued too late**
- **irregularities** in deduction of debts on the basis of enforceable titles

Employment relationships



- **defining** the necessary number of workers in an internal act
- **salary setting**

Public procurement procedures



- **selection** of suppliers of goods and service providers

✓ **Pension and Disability Insurance Institute of Slovenia did not remedy the established irregularities, thus a response report was demanded.**