



REPUBLIC OF SLOVENIA
COURT OF AUDIT

AUDIT REPORT

Financial and regularity audit of operations of Health Insurance Institute of Slovenia for the year 2021

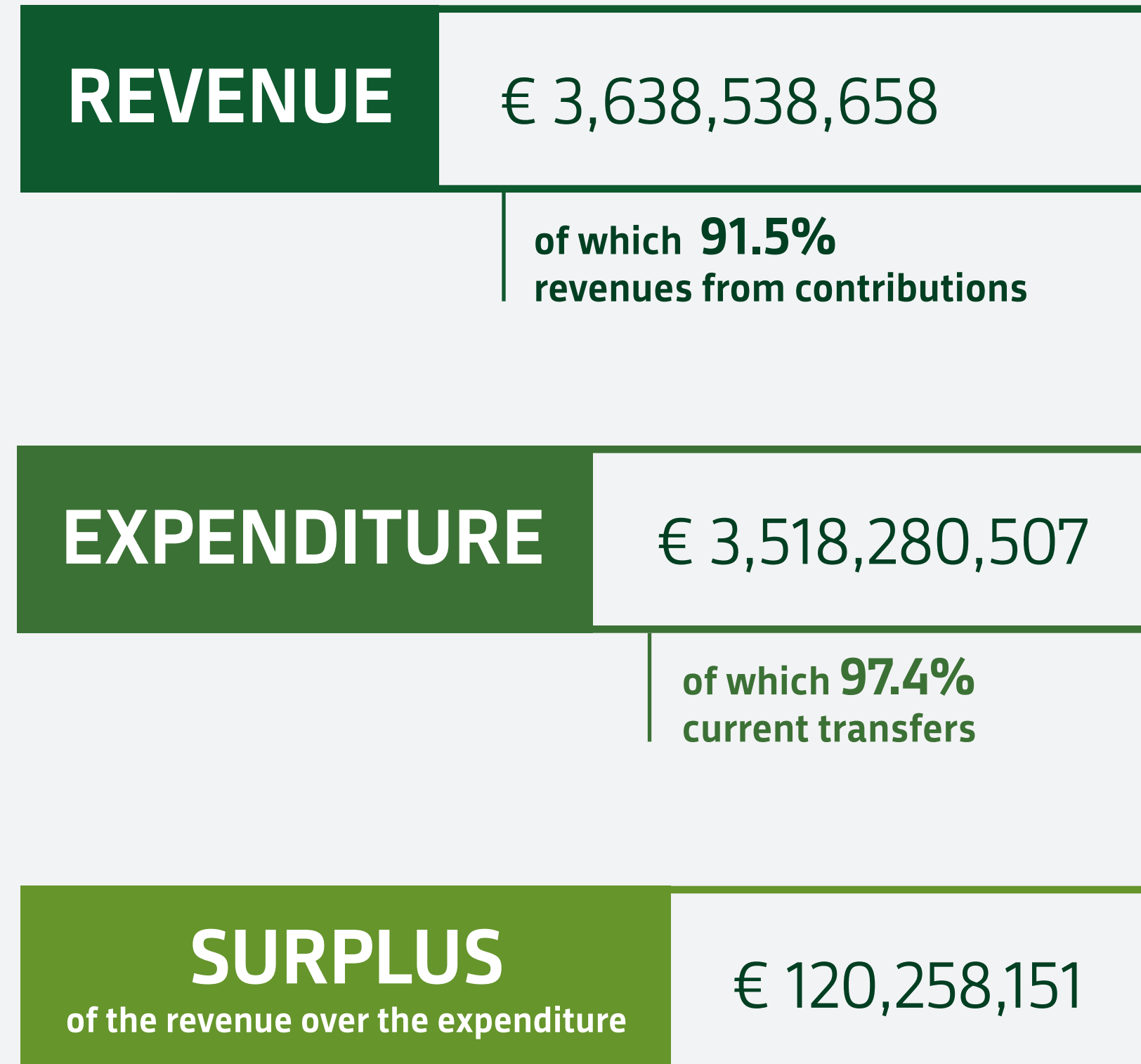
Audit period: 1 January 2021 to 31 December 2021

3 GOOD HEALTH
AND WELL-BEING



SUSTAINABLE
DEVELOPMENT
GOALS

Realisation

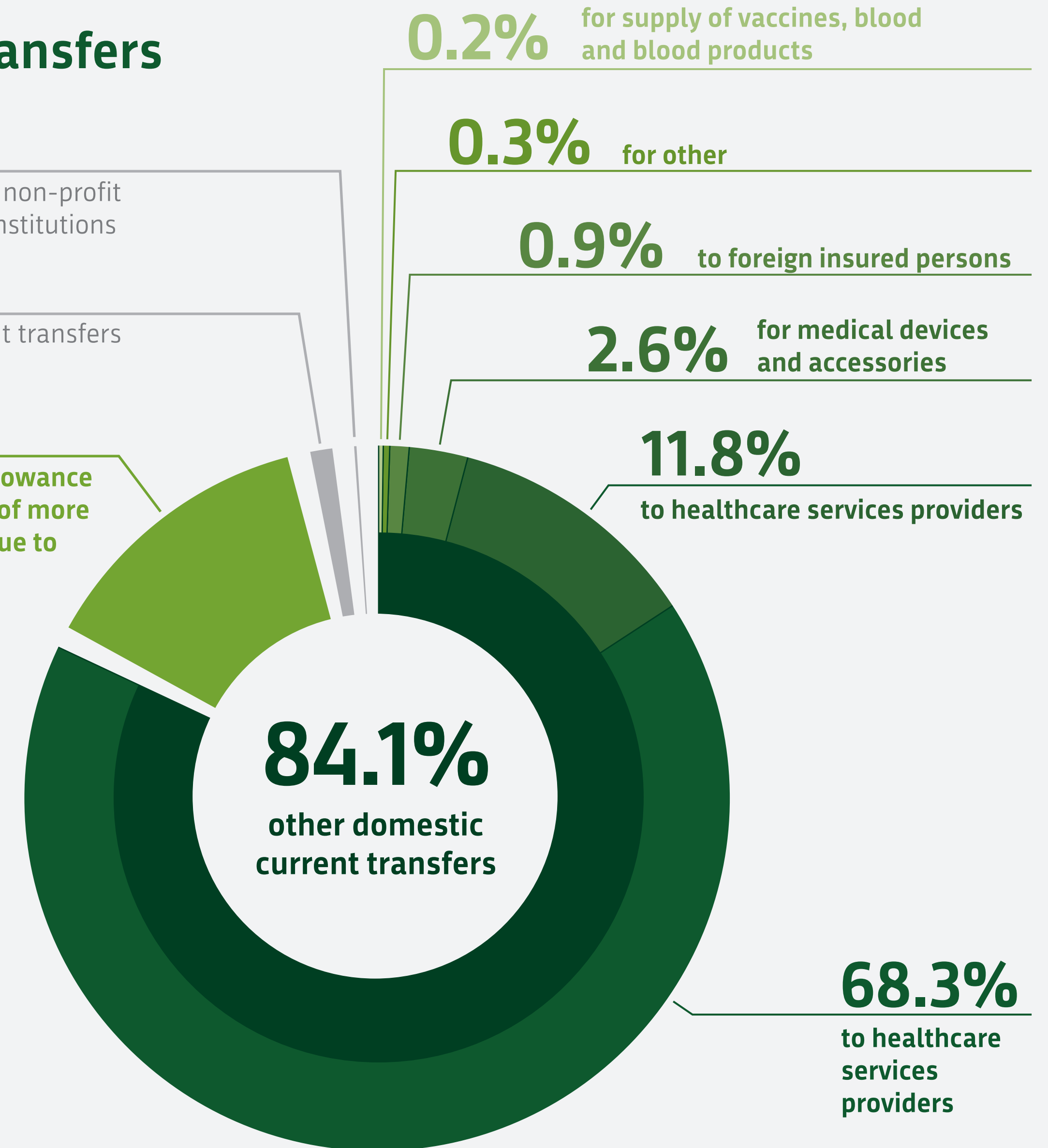


Current transfers

0.1%
current transfers to non-profit organisations and institutions

1%
cross-border current transfers

14.8%
mostly sickness allowance in case of absence of more than 30 days and due to quarantine



Findings and opinion of the Court of Audit

FINANCIAL AUDIT

✓ unqualified opinion

REGULARITY AUDIT

○ qualified opinion due to disclosed irregularities referring to:

Deciding on the rights of health insurance and accounting of healthcare services



- **reassignment of responsibilities** for decision-making about allocating over EUR 3 million of funds to collective rehabilitation providers, whereby substantive and financial reports were incomplete
- **decisions** on reimbursements of costs for medical treatment abroad issued too late
- **payment** of other cost-reimbursements **without issued decision and before a notice** was released
- **accounting** of certain healthcare services **not in line with** the General agreement for the 2021 contract year

Employment relationships



- **payment of retirement allowances**
- **salary setting**
- **vacancy notices**

Public procurement procedures



- **selection of service providers**

✓ **The submission of a response report was not required, since Health Insurance Institute of Slovenia remedied the established irregularities already during the audit.**