COURT OF AUDIT
OF THE REPUBLIC OF SLOVENIA

Based on Articles 3 and 11 of the Court of Audit Act (ZRacS-1; Official Gazette of the RS, No 11/01) the Senate of the Court of Audit of the Republic of Slovenia at its session of 14 September 2001 adopted the

RULES OF PROCEDURE OF THE COURT OF AUDIT OF THE REPUBLIC OF SLOVENIA

GENERAL PROVISIONS

Article 1

(subject of the rules of procedure)

The Rules of Procedure shall regulate in detail the methods and procedures regarding the exercise of the auditing powers of the Court of Audit of the Republic of Slovenia (hereinafter referred to as: Court of Audit). Furthermore, it shall regulate advising the users of public funds and stipulate the manner of assurance of the public nature of the work performed by the Court of Audit.

Article 2

(documents of the Court of Audit)

(1) All documents of the Court of Audit must be equipped with the full name and address of the Court of Audit, number, date, signature and seal.

(2) The Court of Audit may also transmit documents to state authorities and other users of public funds in electronic form. Hereby, it shall consider the regulations governing electronic commerce and electronic signature. Documents transmitted in electronic form shall have the same effect as documents transmitted in printed form.

Article 3

(seal of the Court of Audit)

The Court of Audit shall have a round-shaped seal. The centre of the seal shall contain the coat of arms of the Republic of Slovenia, while the outer circle of the seal shall contain the inscription *Republic of Slovenia Court of Audit*.

Article 4

(acts for the exercise of auditing powers)

(1) The basic acts by which the Court of Audit exercises its auditing powers shall be:
1. demand for submission of data;
2. decision on the undertaking of audit;
3. decision on the objection against the decision on the undertaking of audit;
4. decision on the suspension of the audit procedure;
5. audit authorisation;
6. seizure of documents certificate;
7. order for the submission of documents;
8. draft audit report;
9. proposed audit report;
10. request to the expert of the Court of Audit;
11. decision on any disputed audit disclosure;
12. answer to an objection against any audit disclosure;
13. audit report;
14. call for remedial action;
15. notification to the National Assembly;
16. call for the dismissal of the officer responsible;
17. press release;
18. proposal for the dismissal of the supervisory board of the local community.

(2) The Act referred to in item 1 of the previous paragraph of this Article shall be the Act for Pre-Audit Enquiry.

(3) Acts from items 2 to 13 referred to in the first paragraph of this Article shall be the acts for the exercise of powers of the Court of Audit in audit procedures.

(4) Acts from items 14 to 18 referred to in the first paragraph of this Article shall be the acts for the exercise of powers of the Court of Audit in post-audit procedures.

Article 5

(decision-making of the senate)

(1) The Senate shall decide on its meetings. As a rule, the Senate shall decide in full composition. It may decide in non-full composition (without one member) only in the following cases:
1. if one of the members is missing for reasons beyond their control (force majeure);
2. if a ground for exclusion is given against one of the members (the existence of cir-

cumstances referred to in the third paragraph of Article 17 of the Court of Audit Act).

(2) When deciding in full composition, the Senate shall accept decisions by the majority of votes, unless otherwise provided by these Rules of Procedure. When not deciding in full composition, it shall accept its decisions unanimously.

(3) The Senate shall settle its methods of work by the Rules of Procedure, adopted unanimously in full composition.

Article 6

(authorised representatives of the Court of Audit)

Authorised representatives of the Court of Audit shall be the:
1. competent deputy president;
2. competent supreme state auditor;
3. authorised auditor.

Article 7

(competent deputy president and competent supreme state auditor)

(1) The deputy president shall be responsible for auditing cases, for which they are authorised by the president. The same shall apply to the supreme state auditor.

(2) For individual auditing cases, the president shall authorise the first or the second deputy president and one of the supreme state auditors.

(3) Powers of the deputy president and powers of the supreme state auditor in the auditing case, for which they are authorised, shall be stipulated by these Rules of Procedure under the principle of distribution of powers.

Article 8

(meaning of some terms)

In these Rules of Procedure:
1. the term *irregularity of the business operation* shall mean non-compliance with regulations or guidelines that must be considered by the user of public funds in their business operation;
2. the term *inefficiency of the business operation* shall be the collective term for the non-rationality, inefficiency and failure of the business operation (inefficiency shall mean ineffectivness, inefficiency or uneconomy);
3. the term *remedial action* shall mean the action introduced by the user of public funds in order to eliminate certain irregularities or inefficiency in their past business operation, or to reduce the risk of occurrence of such irregularities or inefficiencies in their future business operation;
4. the term *audit disclosure* shall mean the sum of assessment and judgment indications of specific work of the auditee's business operation.

GUIDANCE OF THE EXERCISE OF AUDITING POWERS

Article 9

(programme of work for the exercise of auditing powers)

(1) Before the end of the current calendar year, the president shall determine the programme of work for the exercise of auditing powers of the Court of Audit for the following calendar year. They may amend or supplement it during the year.

(2) The supreme state auditor shall submit to the president the proposals for the commencement of audits in auditing areas for which the auditing unit, led by the supreme state auditor, is responsible. They must submit more proposals than can be considered in the programme referred to in the previous paragraph.

(3) In the proposal for the commencement of audit, the audit shall be defined and justified, and an outline audit plan shall be provided. The content of the proposal for the commencement of audit shall be stipulated in detail by the guideline issued by the president.

(4) Obligations of the Court of Audit referred to in paragraphs 2 and 4 of Article 25 of the Court of Audit Act, obligations of the Court of Audit under the Public Finance Act as well as obligations under other Acts and possible auditing priorities or audit strategies stipulated by the president, shall be considered for the preparation of proposals for the commencement of audit.

(5) If the president determines that the obligations, priorities or strategies referred to in the previous paragraph are not sufficiently considered in the proposals for the commencement of audit, they may request additional proposals from supreme state auditors.

(6) The president may also request that the supreme state auditor prepares the outline plan for specific audits (audit at the request of the president).

(7) The deputy presidents shall express their opinions on the proposals for the commencement of audit that have been submitted by the supreme state auditors; furthermore, they may also add their own proposals.

(8) From the submitted proposals for the commencement of audit, the president shall select the proposals that are placed in the annual programme of work for the exercise of auditing powers of the Court of Audit.

PRE-AUDIT ENQUIRY

Article 10

(demand for submission of data)

(1) The competent supreme state auditor may, before the commencement of audit, issue to the user of public funds a demand for submission of data needed for the preparation or execution of an audit.

(2) The demand for submission of data shall contain:
1. name and address of the user of public funds;
2. indication of data, notifications, documents or other records that have to be submitted;
3. time-limit for the submission of data;
4. warning that a responsible officer shall be fined for an offence if the recipient of the demand for submission of data fails to submit the requested data within the prescribed time-limit (first paragraph of Article 38 of the Court of Audit Act).

(3) The competent supreme state auditor may obtain data that they need for the preparation of the audit, so that they themselves or their authorised representative performs the enquiry with the user of public funds.

AUDIT PROCEDURE

Article 11

(decision on the undertaking of audit)

(1) The audit procedure shall commence by issuing a decision on the undertaking of audit. It shall be issued by the supreme state auditor on the basis of the programme of work for the exercise of auditing powers of the Court of Audit.

(2) The decision on the undertaking of audit shall contain:
1. name and address of the user of public funds; if the audit is carried out with several users of public funds, the names and addresses of all such users of public funds must be indicated;
2. objectives of the audit;
3. start date of the undertaking and expected audit duration time with the user of public funds, to which the decision on the undertaking of audit refers;
4. legal notice on the right to appeal against the decision on the undertaking of audit.

(3) The decision on the undertaking of audit may indicate the following general objectives of the audit:
1. expression of opinion on the act of the business operation;
2. expression of opinion on the regularity of the business operation;
3. expression of opinion on the economy, effectiveness, efficiency of the business operation.

(4) The indications in the decision on the undertaking of audit must clearly indicate which period of business operation will be considered in the audit.

(5) If the objective or one of the objectives of the audit is the expression of an opinion

on the act of the business operation, the decision on the undertaking of audit shall indicate which act of the business operation will be audited: act on previous or act on planned business operations of the users of public funds; act prescribed by the law or special accountancy statement or special report that the user of public funds must prepare at the request of the Court of Audit.

(6) The subdivision referred to in item 3 of the third paragraph of this Article in the decision on the undertaking of audit shall not be mandatory; the decision on the undertaking of audit may also indicate that the objective of the audit is the expression of an opinion on the performance of the business operation.

(7) During the audit procedure, the competent supreme state auditor may issue a supplementation of the decision on the undertaking of audit; however, only after the supplementation of the programme of work for the exercise of auditing powers.

Article 12

(objection against the decision on the undertaking of audit)

(1) The objection against the decision on the undertaking of audit shall be permitted at the Court of Audit. The time-limit for objection shall be 8 days and starts on the day following the delivery of the decision on the undertaking of audit.

(2) The objection against the decision on the undertaking of audit shall contain:
1. an indication of the decision on the undertaking of audit against which the recipient of the decision is filing the objection;
2. reasons for the objection.

(3) The objection against the decision on the undertaking of audit shall suspend the undertaking of audit.

Article 13

(decision on the objection against the decision on the undertaking of audit)

(1) The Senate of the Court of Audit shall decide on the objection against the undertaking of audit and issue an order by which the objection is dismissed, refused or accepted as justified.

(2) The objection against the undertaking of audit shall be dismissed if filed by an unauthorised person, if filed after the time-limit, if the objection does not contain any reasons for the objection or if the applicant of the objection does not challenge the auditing powers of the Court of Audit.

(3) The objection against the undertaking of audit shall be refused if there is no doubt that the challenged decision was issued to the user of public funds under the Court of Audit Act or to the subject, with whom the Court of Audit may undertake the audit in the same manner and under the same procedure as with the user of public funds under the Court of Audit Act, and if there is no doubt that the objectives of the audit indicated

in the challenged decision are within the limits of the auditing powers of the Court of Audit.

(4) The decision on the objection must be delivered to the applicant of the objection and shall contain:
1. name and address of the applicant of the objection;
2. indication of the challenged decision on the undertaking of audit;
3. imposition;
4. explanation;
5. legal notice that the ruling on dismissal or refusal of objection is not subject to appeal.

Article 14

(decision on the suspension of the audit procedure)

(1) If the objection against the decision on the undertaking of audit is justified, the Senate shall suspend the audit procedure by a decision.

(2) The Senate may adopt the decision on the suspension of the procedure also during the audit procedure if it is established that the audit is not within the powers of the Court of Audit.

(3) After the issue of the decision on the suspension of the audit procedure, the recipient of the decision on the undertaking of audit shall no longer have the status of an auditee, which otherwise ceases with the issue of the audit report.

Article 15

(audit authorisation)

(1) The competent supreme state auditor shall issue audit authorisations that determine the authorised auditors for the audit.

(2) The authorised auditors for the audit shall obtain appropriate and sufficient information for the expression of an opinion that is the objective of the audit.

(3) In order to obtain the information referred to in the previous paragraph, the authorised auditors for the audit shall submit to the auditee requests for the examination of the system or of certain sub-systems of the business operation and accounting of the auditee, requests for the examination of bookkeeping and other documents related to the business operation of the auditee, requests for individual explanations and requests for access to other sources of information on the business operation of the auditee. The requests may be submitted in oral or written form.

Article 16

(seizure of documents certificate)

If the authorised auditor for the audit believes that the circumstances referred to in the seventh paragraph of Article 27 of the Court of Audit Act exist and for that reason they seize the documents on the business operation, they shall issue the seizure of documents certificate.

Article 17

(order for the submission of documents)

(1) If the competent supreme state auditor, on the basis of evidence submitted by the authorised auditors for the audit, estimates that the auditee does not react to the requests referred to in the third paragraph of Article 15 of these Rules of Procedure, or does not cooperate in the appropriate manner, they may issue to the auditee an order or supplement to the order for the submission of documents.

(2) The order or supplement to the order for the submission of documents shall contain:
1. name and address of the auditee;
2. list of bookkeeping and other documents on the business operation to be submitted by the auditee to the Court of Audit;
3. a time-limit for the fulfilment of the order or supplement to the order;
4. a warning that a responsible officer shall be fined for an offence if the auditee fails to submit on time to the Court of Audit all the documents indicated in the order or supplement to the order for the submission of documents (second paragraph of Article 38 of the Court of Audit Act).

Article 18

(letter to the head of the Court of Audit or letter to the management)

(1) In accordance with the auditing standards by which the Court of Audit undertakes audits, the competent supreme state auditor may issue a letter to the head of the Court of Audit or a letter to the management of the auditee (hereinafter referred to as: the letter). It shall be issued in consent with the competent deputy president.

(2) If the competent deputy president and competent supreme state auditor cannot reach an agreement on the content of the letter, the president shall decide on the content in question.

(3) The letter shall contain:
1. an indication of the audit to which it refers;
2. a presentation of the deficiencies in internal control and other weaknesses of the business operation of the auditee disclosed by an audit;
3. possible recommendations to the auditee.

(4) As a rule, the letter shall be issued before the draft or simultaneously with the draft audit report.

(5) The letter may contain the call for answer of the head of the Court of Audit or answer of the management (hereinafter referred to as: the answer), which shall indicate the action introduced due to the deficiencies of the business operation presented in the let-

ter.

(6) If the letter was issued without the call for answer, or if the call for answer was submitted but the answer was not delivered to the Court of Audit by the time of the issue of the audit report, or if the answer was delivered to the Court of Audit before the issue of the audit report but is not satisfactory, it may be requested from the auditee to indicate in the response report the remedial action introduced due to the deficiencies of the business operation presented in the letter.

Article 19

(audit report)

(1) The audit report shall contain:
1. information on the audit (number, basis for undertaking, objectives);
2. information on the auditee, their responsible officer during the undertaking of the audit and their responsible officer in the period to which the audit refers;
3. audit disclosures;
4. an opinion on the business operation of the auditee;
5. possible recommendations to the auditee;
6. a conclusion that the response report is not necessary, or, if necessary, a time-limit for the submission of the response report, a request as to what the response report must contain (second paragraph of Article 35 of these Rules of Procedure), and a warning that a responsible officer shall be fined for an offence if the user of public funds fails to submit on time to the Court of Audit the response report verified by a responsible officer (third paragraph of Article 38 of the Court of Audit Act).

(2) If the audit has been undertaken with several auditees, one audit report shall be issued, which will mutatis mutandis consider the rules on the content indicated in the previous paragraph.

(3) The content of the audit report shall be regulated in detail by the guideline on reporting issued by the president.

Article 20

(procedure from the draft preparation to the issue of the audit report)

The procedure from the draft preparation to the issue of the audit report shall be composed of the following actions:
1. the draft audit report shall be delivered to the auditee; if the audit is undertaken with several auditees, the draft audit report is delivered to individual auditees in sections that are relevant to them;
2. at the time of the delivery of the draft audit report, an invitation to the clearance meeting shall also be delivered to the auditee; there may be several clearance meetings, the first meeting shall take place no sooner than 8 days and the last one no later than 30 days after the draft audit report has been delivered to the auditee;
3. after the last clearance meeting or after the written notification of the auditee that no disclosure in the draft audit report is challenged, the proposed audit report is submit-

ted to the auditee;
4. the auditee may file an objection against the audit disclosure in the proposed audit report;
5. an objection against the audit disclosure in the proposed audit report may also be filed by the responsible officer of the auditee in the period to which the audit refers (hereinafter referred to as: previous responsible officer);
6. the president may order that the opinion of an expert of the Court of Audit is necessary for a part or for the entire proposed audit report;
7. if an audit disclosure is challenged by an objection, or some doubt has been expressed in the opinion of the expert about the professional accuracy of the audit disclosure, such a disclosure shall be considered disputable; the Senate shall decide on the disputable disclosure in the proposed audit report.

Article 21

(issue of the draft audit report)

(1) The draft audit report shall be issued by the competent supreme state auditor in consent with the competent deputy president.

(2) If the competent deputy president and competent supreme state auditor cannot reach an agreement on the draft audit report, the president shall decide on the issues in question in the draft audit report.

Article 22

(purpose of a clearance meeting)

(1) The purpose of clearance meetings shall be to eliminate any disagreements with the auditee.

(2) At the clearance meetings, the representative of the auditee may submit explanations to an individual disclosure in the draft audit report. Their explanations may be included in the proposed audit report.

Article 23

(invitation to a clearance meeting)

(1) The competent supreme state auditor shall transmit an invitation to a clearance meeting to the auditee and competent deputy president.

(2) The invitation to a clearance meeting shall indicate:
1. the purpose of the meeting with the indication of the audit, for which the meeting is convened;
2. the date, time and place of the meeting;
3. the name of the head of the clearance meeting;
4. an explanation that the auditee may challenge the audit disclosures and provide explanations to audit disclosures at a clearance meeting;
5. an explanation that a clearance meeting is not necessary if the auditee notifies the

Court of Audit in writing, within 8 days from the date of delivery of the invitation and draft audit report, that no disclosure in the draft audit report is challenged;
6. a warning that a representative authorised by the auditee must attend the meeting (hereinafter referred to as: auditee's representative);
7. a warning what the possible absence of the auditee's representative would mean (sixth paragraph of Article 28 of the Court of Audit Act).

Article 24

(conduct and participation at clearance meetings)

(1) As a rule, a clearance meeting shall be conducted by the competent supreme state auditor. The president may authorise someone else for the conduct of a clearance meeting.

(2) A competent deputy president or their representative may, according to their own judgment, also attend the clearance meeting.

(3) If the auditee's representative did not attend the clearance meeting, they may prove the justifiability of their absence. This must be carried out within 3 days of the day of the convening of the clearance meeting that they did not attend.

(4) If the head of the clearance meeting determines that the auditee's representative has proven the justifiability of their absence, they shall again convene the clearance meeting.

(5) If the head of the clearance meeting determines that the auditee's representative missed the time-limit for the proving of the justifiability of their absence, or if they determine that they did not indicate appropriate evidence for the justifiability of their absence, they shall inform the auditee's representative and warn them about the consequences under the sixth paragraph of Article 28 of the Court of Audit Act.

Article 25

(minutes of the clearance meeting)

(1) Minutes shall be taken for each clearance meeting. The minutes shall indicate:
1. the date, time and place of the meeting;
2. names of the present persons and invited persons, who did not attend the meeting;
3. a review of the challenged audit disclosures;
4. explanations of the auditee's representative to audit disclosures;
5. a review of audit disclosures for which the disagreements with the auditee's representative were not eliminated;
6. a list of documents that the auditee's representative submitted at the meeting;
7. the date, time and place of the following meeting if another meeting is necessary.

(2) The minutes of the clearance meeting shall be signed by the head of the clearance meeting, auditee's representative and the recorder.

Article 26

(issue of the proposed audit report)

(1) The proposed audit report shall be issued by the competent supreme state auditor in consent with the competent deputy president, except in the case referred to in the third paragraph of this Article.

(2) If the competent deputy president and competent supreme state auditor cannot reach an agreement on the proposed audit report, the president shall decide on the concerns in the proposed audit report.

(3) If the Court of Audit receives the auditee's notification that no disclosure in the draft audit report is challenged, the competent deputy president shall issue the proposed audit report.

(4) In the case referred to in the first paragraph of this Article, the proposed audit report shall be issued within 15 days after the day of the last convening of the clearance meeting. In the case referred to in the previous paragraph, the proposed audit report shall be issued within 10 days after having received the auditee's notification.

(5) The proposed audit report shall be delivered to the auditee and the auditee's previous responsible officer. It shall be also submitted to the members of the Senate.

Article 27

(objection against an audit disclosure)

(1) The auditee and the previous responsible officer may file an objection against any audit disclosure in the proposed audit report. The objection shall be filed with the Court of Audit. The time-limit for filing an objection shall be 8 days, it shall be considered separately for the auditee and separately for the previous responsible officer, and shall commence the day after the proposed audit report has been delivered.

(2) The objection against any audit disclosure shall contain:
1. an indication of the proposed audit report that contains the audit disclosure, challenged by the applicant of the objection;
2. an indication of the audit disclosure, challenged by the applicant of the objection;
3. reasons for challenging the audit disclosure.

(3) If the previous responsible officer files an objection against any audit disclosure, the competent deputy president shall submit their objection to the auditee and invite them to submit their answer to the objection of the previous responsible officer to the Court of Audit within 8 days after the receipt of the objection.

Article 28

(request to the expert of the Court of Audit)

(1) The request to the expert of the Court of Audit (hereinafter referred to as: the request to the expert) may be issued by the president.

(2) The request to the expert may be a:
1. request for an opinion on the audit disclosures in the proposed audit report;
2. request for a finding or an opinion on an issue in the audit procedure prior to the issue of the proposed audit report.

(3) The president may issue requests for a finding or an opinion on the same issue to more experts, and several requests to the same expert within the same audit procedure.

(4) The issue of the request referred to in item 1 of the second paragraph of this Article may be proposed to the president by the deputy president who did not have powers at the time of issue of the proposed audit report.

(5) The request referred to in item 1 of the second paragraph of this Article must be submitted to the members of the Senate for information.

(6) The issue of the request referred to in item 2 of the second paragraph of this Article may be proposed to the president by the competent deputy president and competent supreme state auditor.

(7) The request referred to in item 2 of the second paragraph of this Article must be submitted to a competent deputy president and competent supreme state auditor for information.

(8) The expert may issue a finding and an opinion by oral deposition to be entered in the record or in writing.

(9) The request to the expert shall contain:
1. the name of the expert;
2. a definition of why the expert must provide a finding or express an opinion (on an audit disclosure in the proposed audit report or any other issue in the audit procedure);
3. instructions to the expert on how to provide their finding or express an opinion (oral or in writing); if asked for an opinion on any audit disclosure, instructions to clearly express their opinion whether they have doubts or no doubts regarding the professional accuracy of the audit disclosure;
4. a time-limit within which the expert must provide their finding or opinion;
5. the amount that the Court of Audit can pay to the expert for their expertise, an explanation that the Court of Audit will reimburse the costs they will have in connection with their expertise work, and a warning that the Court of Audit may withhold the right to payment for work and reimbursement of costs if they do not provide the finding or express an opinion within the time-limit referred to in the previous item;
6. an addition that the Court of Audit is also responsible for audit conclusions when relying upon the finding or opinion of an expert; however, it also reserves the right to indicate the name and opinion of the expert in public after the expert has received their payment.

(10) Payment to the expert for their expertise work may amount from 1 to 15 units of account, whereby a unit of account shall be the amount that presents the basis for the calculation of wages of employees at the Court of Audit. The amount of payment shall depend on the time necessary for the finding and drafting of the opinion.

(11) The Senate may increase, upon a decision, the upper payment limit referred to in the previous paragraph; however, only up to a maximum of 5 units of account.

Article 29

(decision on any disputed audit disclosure)

(1) The Senate shall decide to adopt one of the following decisions on any disputed audit disclosure:
1. the disputed disclosure shall be excluded from the audit report;
2. the disputed disclosure shall be maintained in the audit report in its unchanged form;
3. the disputed disclosure shall be maintained in the audit report in a form defined by the Senate.

(2) The Senate shall adopt a decision referred to in item 1 of the previous paragraph only in the following cases:
1. if the objection of the auditee or previous responsible officer against any audit disclosure is entirely justified;
2. if it agrees with the expert's opinion that expresses doubts on the professional accuracy of any audit disclosure.

(3) The Senate shall decide on any disputed audit disclosure challenged by an objection within 15 days following the receipt of the objection against an audit disclosure or within 15 days following the receipt of the last objection if the objection was filed by the auditee or previous responsible officer.

(4) The Senate shall decide on any audit disclosure that is not challenged by an objection, but is doubtful according to the opinion of an expert, within 8 days following the receipt of the opinion in which the expert expressed doubts on the professional accuracy of the audit disclosure. In the case where the expert opinion is given orally, the Senate may decide on a meeting on which the expert gives their opinion; if this not possible, within 3 days of the meeting on which the expert gave their opinion.

(5) If the opinion of an expert on any audit disclosure in the proposed audit report is not delivered on time, it shall not be considered, which is established by a Senate's decision. The opinion of an expert on any audit disclosure that is challenged by an objection is not delivered on time if it is not delivered within the time-limit referred to in the third paragraph of this Article. The opinion of an expert on any audit disclosure that is not challenged by an objection is not delivered on time if it is not delivered within 30 days of the issue of the proposed audit report.

Article 30

(answer to an objection against any audit disclosure)

(1) If the auditee objected against an audit disclosure, an answer to the objection shall be delivered at the time of delivery of the audit report. It shall be determined by the Senate. The same shall apply for the previous responsible officer.

(2) An answer to an objection against any audit disclosure shall contain:
1. notification that the Senate dismissed, refused or accepted as justified the objection;
2. an explanation as to how the Senate considered the objection in the decision-making process on the challenged disclosure;
3. a legal warning that there is no judicial remedy against the answer to the objection.

Article 31

(reconsideration of the Senate on any disputed audit disclosure)

(1) Until the copy of the audit report is received, each member of the Senate may in writing propose reconsideration (revoting) on any audit disclosure.

(2) The reconsideration proposal shall withhold the copy of the audit report and answer to objection.

(3) In the case of a given reconsideration proposal, the president shall immediately convene a senate meeting. Firstly, the Senate shall decide on the reconsideration proposal. If accepted, it shall again vote on the already adopted decision; if this is not possible, reconsideration shall be deferred, but by a maximum of 3 days.

Article 32

(issue of the audit report)

(1) The audit report shall be issued by the president.

(2) Revision of a text shall be performed prior to the issue of the audit report. It shall be performed by the commission appointed by the president.

(3) In the audit report, it shall not be allowed to include audit disclosures that were not presented in the draft or proposed audit report.

Article 33

(decision on the correction of errors)

(1) If it is established after the copy of the audit report that the text contains errors in names or numbers, written, audited or other obvious errors, the president shall issue a decision on the correction of errors in the audit report.

(2) The decision on the correction of errors shall be entered at the end of the original

copy, while a copy of the decision shall be delivered to everyone who received the audit report.

(3) If the user of public funds who received the audit report must submit a response report and the decision on the correction of errors in the audit report was for them unfavourable, the time-limit for the submission of the response report shall commence on the day following the delivery of the decision on the correction of errors.

Article 34

(violations and criminal offences)

(1) If the authorised auditor, competent supreme state auditor or competent deputy president believes that a violation or criminal offence has been committed by the auditee, they shall, without delay, inform the president and submit to them evidence for the indications in their report.

(2) If the president determines that the evidence referred to in the previous paragraph justifies suspicion that a violation or criminal offence has been committed by the auditee, they shall file a proposal for the commencement of proceedings against such a violation or motion for prosecution.

(3) The authorised auditor, competent supreme state auditor or competent deputy president shall ex officio pay attention to the acts referred to in the first paragraph of this Article throughout the audit procedure.

POST-AUDIT PROCEDURE

Article 35

(response report)

(1) If irregularities or inefficiencies in the business operation of the user of public funds have been disclosed and appropriate remedial action was not already carried out during the audit procedure, the user of public funds must submit a response report to the Court of Audit.

(2) The response report shall contain:
1. an indication of the audit to which it refers;
2. a short description of the irregularities or inefficiencies in the business operation that were disclosed during the audit;
3. an indication of the remedial action to be carried out.

(3) The response report shall be verified by a responsible officer of the user of public funds by their signature and seal.

Article 36

(verification of the credibility of the response report)

(1) Verification of the credibility of the response report shall be a test of the truthfulness of the indications on the remedial action of the user of public funds who submitted the response report.

(2) Within 8 days, following the receipt of the response report, the competent supreme state auditor shall submit a written assessment of the credibility of the response report to the president. It shall be submitted in consent with the competent deputy president.

(3) If the competent supreme state auditor and competent deputy president cannot reach an agreement on the credibility of the response report, they shall each give to the president their own descriptive assessment.

(4) Immediately after the receipt of the assessment referred to in the second paragraph of this Article or assessments referred to in the previous paragraph, the president shall decide on the audit of the response report.

(5) The audit of the response report shall be carried out by the same procedure used for other audits. The objective of the audit shall be to obtain appropriate and sufficient evidence for the passing of an opinion on the credibility of the response report.

(6) If the response report was not audited or in the case whereby it was audited but there was no sufficient evidence for the passing of an opinion that the response report was not credible, it shall be considered in the further procedure that the response report is credible.

(7) If sufficient evidence was obtained by an audit of the response report for the passing of an opinion that the response report was not credible, the president shall file the motion for prosecution against the responsible officer of the user of public funds due to suspicion that a criminal offence has been committed with the verification of the response report.

Article 37

(violation of the requirement for operational efficiency)

(1) Violation of the requirement for operational efficiency shall be given in the following cases:
1. if the response report does not contain satisfactory remedial action;
2. if the response report submitted by the user of public funds is not credible;
3. if the user of public funds who should have submitted the response report did not submit the response report to the Court of Audit, not even within 15 days of the expiry of the time-limit for the submission of the response report.

(2) If the post-audit procedure considered significant irregularities or inefficiencies in the business operation of the user of public funds, a serious violation of the requirement for operational efficiency shall be given in the cases from the previous paragraph.

Article 38

(post-audit report)

(1) If the response report is credible, the competent supreme state auditor, in consent with the competent deputy president, shall submit the post-audit report for approval to the president. It shall be submitted within 15 days after the receipt of the written notification of the president that the response report will not be audited, or within 15 days after the issue of the report on the audit of the response report.

(2) If the competent supreme state auditor and competent deputy president cannot reach an agreement on the post-audit report, the president shall decide on the concerns in question in the post-audit report.

(3) The post-audit report shall contain:
1. an indication of the audit to which it refers;
2. a short description of any irregularities or inefficiencies in the business operation due to which the user of public funds had to report to the Court of Audit on the remedial action;
3. an assessment of the irregularities or inefficiencies referred to in the previous item;
4. a summary of the remedial action that was indicated in the response report;
5. an opinion on whether the remedial action indicated in the response report is satisfactory;
6. a decision if a violation or serious violation of the requirement for operational efficiency was given.

(4) The post-audit report shall be delivered for information to the user of public funds to whom it refers.

Article 39

(call for remedial action)

(1) If the user of public funds violates the requirement for operational efficiency, the president may issue a call for remedial action. The call shall be issued to the relevant authority which the Court of Audit considers to be able, within the scope of its powers, to take action against the user of public funds who has been violating the requirement for operational efficiency.

(2) The call for remedial action shall contain:
1. the name and address of the user of public funds violating the requirement for operational efficiency;
2. the names and positions of all responsible officers;
3. an indication of the audit that disclosed the irregularities or inefficiencies in the business operation, due to which it is considered that a violation of the requirement for operational efficiency is given;
4. a requirement that the authority to which the call for remedial action was delivered must submit to the Court of Audit a report on the actions taken or an explanation of the omission of action within 30 days after receipt of the call;

5. a warning that a responsible officer shall be fined for an offence if the authority fails to submit to the Court of Audit the report on the actions taken or an explanation of the omission of action (fifth paragraph of Article 38 of the Court of Audit Act).

(3) The audit report, response report and post-audit report or report on the audit of the response report shall be enclosed to the call for remedial action.

(4) The call for remedial action shall be delivered for information to the user of public funds who violates the requirement for operational efficiency.

Article 40

(notification to the national assembly)

(1) If the user of public funds has seriously violated the requirement for operational efficiency, the president shall notify the National Assembly.

(2) The notification to the National Assembly shall contain:
1. the name and address of the user of public funds who seriously violates the requirement for operational efficiency;
2. the names and positions of all responsible officers;
3. an indication of the audit that disclosed the irregularities or inefficiencies in the business operation, due to which it is considered that a serious violation of the requirement for operational efficiency is given.

(3) The response report and post-audit report or report on the audit of the response report shall be enclosed to the notification to the National Assembly.

(4) The notification to the National Assembly shall be delivered for information to the user of public funds who seriously violates the requirement for operational efficiency.

Article 41

(call for the dismissal of the officer responsible)

(1) If the requirement for operational efficiency has been seriously violated by the user of public funds, or if there is a violation of the provision of Paragraphs 8 and 9 of Article 27 of the Court of Audit Act, the president shall issue a call for the dismissal of the officer responsible of the user of public funds. It shall be issued to the relevant authority which the Court of Audit considers to be able to execute or commence the dismissal procedure.

(2) In the case where the reason for the issue of the call for the dismissal of the officer responsible is a serious violation of the requirement for operational efficiency, the call for the dismissal of the officer responsible shall contain:
1. the name and address of the user of public funds seriously violating the requirement for operational efficiency;
2. the names and positions of the responsible officers who shall be dismissed;
3. an indication of the audit that disclosed the irregularities or inefficiencies in the busi-

ness operation, due to which it is considered that a serious violation of the requirement for operational efficiency is given;
4. a requirement that the authority to which the call was delivered must decide on the call and submit to the Court of Audit its decision in writing within 15 days after receipt of the call;
5. a warning that the responsible officer shall be fined for an offence if the authority fails to decide upon such a call on time or fails to notify the Court of Audit on its decision (sixth paragraph of Article 38 of the Court of Audit Act).

(3) The audit report, response report and post-audit report or report on the audit of the response report shall be enclosed to the call referred to in the previous paragraph.

(4) In the case where the reason for the issue of the call for the dismissal of the officer responsible is a violation of the provisions referred to in paragraphs 8 and 9 of Article 27 of the Court of Audit Act, the call for the dismissal of the officer responsible shall contain:
1. the name and address of the user of public funds who violated the provisions referred to in paragraphs 8 or 9 of Article 27 of the Court of Audit Act;
2. the names and positions of the responsible officers who shall be dismissed;
3. an indication of the audit during which the provisions referred to in paragraphs 8 or 9 of Article 27 of the Court of Audit Act were violated;
4. a requirement that the authority to which the call was delivered must decide on the call and submit to the Court of Audit its decision in writing within 15 days after receipt of the call;
5. a warning that the responsible officer shall be fined for an offence if the authority fails to decide upon such call on time or fails to notify the Court of Audit on its decision (sixth paragraph of Article 38 of the Court of Audit Act).

(5) The call for the dismissal of the officer responsible shall be delivered for information to the person who shall be dismissed.

Article 42

(press release)

(1) If the requirement for operational efficiency or provisions referred to in paragraphs 8 and 9 of Article 27 of the Court of Audit Act have been seriously violated by the user of public funds, the president shall issue a press release.

(2) The press release shall contain:
1. the name and address of the user of public funds seriously violating the requirement for operational efficiency;
2. the names and positions of the responsible officers;
3. an indication of the audit that disclosed the irregularities or inefficiencies in the business operation, due to which it is considered that a serious violation of the requirement for operational efficiency is given;
4. a short description of the irregularities or inefficiencies in the business operation whereby it is considered that a serious violation of the requirement for operational efficiency is given;

5. a description of the remedial actions to be carried out by the user of public funds after the concluded audit;
6. actions by the Court of Audit and relevant authorities to which the Court of Audit issued the call for remedial action or call for the dismissal of the officer responsible.

(3) The press release shall be published in the media stipulated by the president.

Article 43

(proposal for the dismissal of the supervisory board of the local community)

(1) A proposal for the dismissal of the supervisory board of the local community shall be issued by the president. It shall be issued to the board of the local community.

(2) A proposal for the dismissal of the supervisory board of the local community shall be submitted to the president by the supreme state auditor for local community auditing (hereinafter referred to as: the supreme state auditor for local community) or competent deputy president, if they believe that the audit discloses that the supervisory board of the local community does not perform its duties or does not perform them appropriately.

(3) Proposal for the dismissal of the supervisory board of the local community shall contain:
1. the name of the local community;
2. an indication of the audit that discloses that the supervisory board of the local community does not perform its duties or does not perform them appropriately;
3. an indication of the duties that the supervisory board of the local community does not perform or does not perform appropriately.

(4) If the supreme state auditor for the local community submitted the proposal for the dismissal of the supervisory board of the local community, the president shall demand from the competent deputy president the submission of their opinion on the proposal within 8 days.

(5) If the competent deputy president submitted the proposal for the dismissal of the supervisory board of the local community, the president shall demand from the supreme state auditor for local community the submission of their opinion on the proposal within 8 days.

(6) The president shall decide on the issue of the proposal within 15 days after the receipt of the proposal for the dismissal of the supervisory board of the local community. They shall transmit their decision in writing to the competent deputy president and supreme state auditor for the local community.

(7) The proposal for the dismissal of the supervisory board of the local community shall be delivered for information to the president of the supervisory board.

ADVISING THE USERS OF PUBLIC FUNDS

Article 44

(care of independence)

The Court of Audit shall take auditing independence in advising the users of public funds.

Article 45

(opinion on public finance issues)

(1) If the opinion on public finance issues can rely upon already conducted audits, the member of the Court of Audit or supreme state auditor may express their opinion.

(2) If the opinion on public finance issues exceeds the experience of the Court of Audit obtained by already conducted audits, the Senate shall express their opinion.

(3) The opinion on public finance issues expressed by the Senate shall be mandatorily considered in the undertaking of audits.

Article 46

(opinion of the member of the Court of Audit or supreme state auditor)

The member of the Court of Audit or supreme state auditor may also advise the user of public funds by expressing their personal expert opinion on a certain public finance issue with an explanation that the Court of Audit still has not taken its position, and that their opinion is not binding to the Court of Audit.

Article 47

(manner of advising)

(1) Advising shall not be expressed as a comment or an assessment of issued audit reports.

(2) The previous paragraph shall not interfere with the right to express an opinion in expert, scientific, research or pedagogic work.

PUBLIC NATURE OF WORK BY THE COURT OF AUDIT

Article 48

(assurance of the public nature of work by the Court of Audit)

(1) The Court of Audit shall assure the public nature of its work by:

1. work reports submitted to the National Assembly;
2. press conferences and other methods of informing the media;
3. the publication of audit reports in electronic publications;
4. regular publication on the conduct of work in electronic publications;
5. the publication of press releases;
6. the publication of important opinions on issues from its powers.

(2) Information on the undertaking of audit and post-audit procedures may be given by the members of the Court of Audit and persons authorised for public relations.

(3) On an audit still in progress, the implementation phase and expected end of the audit may be indicated.

Article 49

(protection of confidentiality)

(1) The programme of work for the exercise of auditing powers of the Court of Audit, personal data obtained by pre-audit enquiries, draft and proposed audit reports shall be protected as confidential by the employees of the Court of Audit.

(2) The programme of work for the exercise of auditing powers of the Court of Audit must be protected as confidential by the expiry of the calendar year to which it refers.

(3) For the employees of the Court of Audit, the obligation referred to in the first paragraph of this Article shall not end after the termination of office at the Court of Audit.

(4) Only first and last names including the positions of the responsible officers of the auditee shall be indicated from the personal data in the audit reports.

FINAL PROVISION

Article 50

(entry into force)

These Rules of Procedure shall be published in the Official Gazette of the Republic of Slovenia after the given consent by the National Assembly of the Republic of Slovenia. It shall enter into force the day after its publication in the Official Gazette of the Republic of Slovenia.

No 3101-4/01-4

Ljubljana, 14 September 2001

President of the
Court of Audit of the
Republic of Slovenia
dr. Vojko Anton Antončič m.p.