



REPUBLIC OF SLOVENIA  
COURT OF AUDIT

# ANNUAL REPORT 2023



## **MISSION**

The Court of Audit informs the public about important audit findings concerning the operations of state bodies and other users of public funds in a timely and objective manner. It provides recommendations to state bodies and other users of public funds for the improvement of their operations.



REPUBLIC OF SLOVENIA  
**COURT OF AUDIT**

# **ANNUAL REPORT 2023**

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Ljubljana, 26 March 2024



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# 1. INTRODUCTION

## 1.1 Opening address by the President

The Court of Audit also in 2023 followed its key principles – independence, objectivity and efficiency of its operations, which provide guidance to its work related to all activities, first of all when selecting audit programme, implementing audits and presenting audit findings, and finally when monitoring how effectively were the proposed changes in the operations of the users of public funds implemented respectively by enforcing the systemic regulations of individual fields of their operation. Citizens are becoming increasingly aware of the fact that as taxpayers they can justly expect transparency and accountability from the public funds users when it comes to public spending and providing good governance of public finance. In this regard, the work performed by independent supervisory institutions plays a significant role, since it helps to ensure confidence of the public in the key institutions and it safeguards integrity and stability of the democratic society.



Therefore, the Court of Audit through an integrated approach, detailed criteria and standards, as well as by successfully adjusting to numerous changes follows its mission of watching over public money. In 2023, it was carrying out 105 audits and issued 51 audit reports and 19 post-audit reports. The audit reports pursued the objective of how transparency and accountability related to spending of public funds were improved, thus 89 auditees were reviewed whose total balance sheet of expenditure amounted to EUR 36.7 billion.

The audits implemented addressed several important fields, namely: state budget, local self-government, justice, EU funds, healthcare, education, sports, culture and art, public utility services providers, environment, sustainable development, information technology, political and social systems.

After the audit implementation, we expressed 83 audit opinions. We expressed 19 descriptive opinions referred to performance audits, 64 opinions on the regularity of operations and financial statements, of which 28 unqualified, 28 qualified and 8 adverse. In 16 cases, we demanded the submission of the response report, representing 31 % of all issued reports. Pertaining to the audits for which audit reports were issued in 2023, the users of public funds implemented 300 out of 384 implemented corrective measures already during the audit procedure in order to remedy the established irregularities/inefficiencies respectively to improve their operations in the future. Most of the users of public funds presented in their response reports that appropriate corrective measures for the elimination of disclosed irregularities respectively inefficiency, ineffectiveness or uneconomical operations have been taken.

All issued audit reports were submitted to the National Assembly. In 2023, the Commission for Public Finance Control discussed respectively took note of 6 reports of the Court of Audit, namely Annual Report 2022 and 5 audit reports. The National Council received the Annual Report 2022 of the Court of Audit, which was discussed by the Commission for Economy, Crafts, Tourism and Finance. Representatives of the Court of Audit were invited also to other sessions of the working bodies.

In 2023, several proposals to amend or supplement acts or implementing regulations were made respectively certain risks were pointed out due to lack of clarity or not harmonised provisions of particular regulations. For the purpose of responding to a request

for assistance from legislators, the Court of Audit offered several opinions concerning more efficient regulations pertaining to public procurement, public servants, payment system in the public sector, political parties and election campaigns, the Lipica Stud Farm, prevention of corruption and others.

In the field of detecting and prosecuting possible criminal offences, we cooperated with prosecution services by providing requested information and documentation. By exchanging information on activities where elements of criminal offences or breaches of law could be detected, the Court of Audit tries to assist the authorised bodies who take action in accordance with their mandates.

An important role that was carried out in 2023 is providing advice to the users of public funds in the field of public finance issues, thus we responded in writing to more than 84 questions posed. Members of the Court of Audit and its Supreme State Auditors gave advice to users of public funds, local communities, legal and natural persons governed by private law, political parties and organisers of election and referendum campaigns. The purpose of providing advice is to give explanations to auditees on how to prevent and remedy errors, irregularities and inefficiencies in their financial operations.

Unfortunately, last year was marked by extreme weather events and severe floods which hit Slovenia, affecting lives of citizens and damaged infrastructure in the large part of our country. We assessed that in order to efficiently address the problems related to flood hazard, it is vital that state bodies are capable of responding promptly along with the efforts made by the local communities. Therefore, the Court of Audit in line with its authorities immediately responded to the critical situation and thus amended the plan of foreseen audits. The Court of Audit carried out a consultation on challenges in remedying consequences of the flood disaster, landslides and storms faced by local communities, where it presented audit practice and directed municipalities to use appropriate regulations of public finance legislation which could help them when efficiently remedying the current situation. Municipalities which were most affected by floods were under our control in the scope necessary but no more. Our audit work shall be in future, no doubt, focused also on the areas where funds were spent for the recovery and development after the floods.

Communication with different stakeholders continued by using and developing various communication tools. In addition to data visualisations prepared and included in our audit and post-audit reports in cooperation with our auditors and in-house graphic

designers, we also designed infographics which helped us to present some audit reports in a clear, concise and understandable manner. Last year, we developed infographics when issuing 38 audit reports.

The external public showed great interest in our work, thus it followed it closely. Therefore, in 2023, we responded in writing to 75 questions posed by journalists, communication with the media was carried out via telephone, and interviews were carried out at the Court of Audit or via video calls with journalist from various media outlets, who covered information on issued audit reports.

Special attention was given to our on-going activities in the international environment, where the Court of Audit enjoys a great reputation of an expert and trustworthy supreme audit institution. In 2023, we attended 42 meetings with various foreign representatives, whereby 12 meetings were on-line (video conferences), 19 events took place abroad and 10 events were organised in Slovenia. At these events, there were 33 different representatives from the Court of Audit, in 21 cases they were actively engaged with their own presentations.

We continued with the exchange of best practice with other supreme audit institutions in the field of public finance auditing. Within the Contact Committee of the Supreme Audit Institutions of the EU member states and of the European Court of Auditors we discussed relevant topics, such as absorption of the EU funds, energy crisis, climate change, digital transformation, demographic issues and indebtedness of the EU. Furthermore, several bilateral meetings took place, namely with the supreme audit institutions of Croatia, Austria, Hungary, Montenegro, the Czech Republic, the Slovak Republic and Northern Macedonia.

We are well aware that every institution is as strong as strong and skilled are its employees, therefore the Court of Audit constantly provides opportunities for professional development to facilitate further expert and personal growth of the employees. Therefore, when developing and implementing programme of training for 2023, we focused on topics that are related to amendments to legislation and relevant expertise of auditing needed in planned audits. Thereby we provided opportunities for training and developing further professional growth of the employees.

Every employee of the Court of Audit is bound to respect principle of equality and non-discriminatory actions pertaining to their work either in external or internal relations. We can be proud of high representation of female colleagues on key managerial functions

– either being members of the Court of Audit or Supreme State Auditors.

Faced with a number of new and demanding challenges in our society, the public demands answers from different state bodies, namely they are expected to quickly and efficiently take measures in cases of suspected irregularities regarding the use of public funds. However, the Court of Audit was under such pressures in 2023, particularly in some cases they reflected in amendments of the legislative solutions. Those legislative amendments that burdened the Court of Audit with new tasks (in the field of public procurement as well as related to extending tasks of the implementation of mandatory annual audit of the state budget) were adopted without prior coordination. This is, however, an inadmissible interference in the Court of Audit's autonomy and independence granted by the Constitution.

Last year, there were many public discussions about payments of functionaries and public servants that have not yet reached a conclusion. The process of reorganising payment system of the public sector was initiated, it was foreseen to iron out disproportions when classifying functionaries into pay grades. The Court of Audit along with other independent and autonomous state bodies supports further balancing of the payment system in the public sector including incorporating functions into the payment scale. The existing arrangement is in practice showing unacceptable anomalies, such as when payments of the public servants are exceeding payment grades of the functionaries within an institution even when they are heads of the departments. In our opinion, the position of auditors must be acknowledged, since their authorities are broad and specific knowledge from the field of auditing is thus demanded.

I do believe that the maturity of the state is reflected in the appropriate recognition of the key institutions and their management who performs authoritative functions, namely the functionaries. This state-building appraisal cannot succumb to influences of reoccurring bidding related to negotiations on payments of the functionaries. Even though it seems that there is no right time for a discussion on payments of functionaries, their pay nevertheless clearly shows the meaning and the role of state-building institutions of every society. Independently from actual persons who carry out the functions and duties, every single functionary shoulders heavy responsibility and is bound to respect limitations. The latter directly affects the expectations and rights of functionaries, often related to the fields that belong to the personal domain. As a society we should strive that decently paid functions are inseparably linked with their authority and respect.

In 2024, the Court of Audit shall celebrate an important anniversary, namely 30 years of our operations and effective implementation of our mission: independent, efficient and responsible control over public spending. In 1994, Court of Audit Act was adopted which established our institution as an independent and autonomous state body that cannot be categorised within any of the three branches of power, either legislative, executive or judicial.

We are very proud that the Court of Audit is today recognised as an institution with a high level of integrity and unbiased respect at home as well as abroad. Due to its important role in the field of auditing of key social, environmental and other topical issues the Court of Audit received many proposals for sharing our positive experience and skills within the frame of international organisations of the supreme audit institutions.

The colleagues and I are very proud of our achievements that were realised in the past year. Nevertheless, we faced many challenges which shall demand our attention and future efforts in the next steps we take. It is important that we are aware of the challenges and take confident steps forward since only in this way we can justify earned respect of the public that has been built upon providing work of high quality and credibility.

I firmly believe that it is important to strengthen public trust in the independent institutions, thus all of us – institutions, citizens and other stakeholders – must actively participate and contribute towards integrity and stability of the society. One of key tasks in achieving this objective is to ensure that public money contributed by taxpayers is used efficiently and transparently.



**Jana Ahčin,**  
*President of the Court of Audit*

# KEY RESULTS



**51**  
audit reports



**19**  
post-audit reports



**384**  
measures implemented during the audit or in the post-audit procedure



**163**  
recommendations given to the users of public funds



**259**  
received initiatives for auditing



**89**  
audited users of public funds

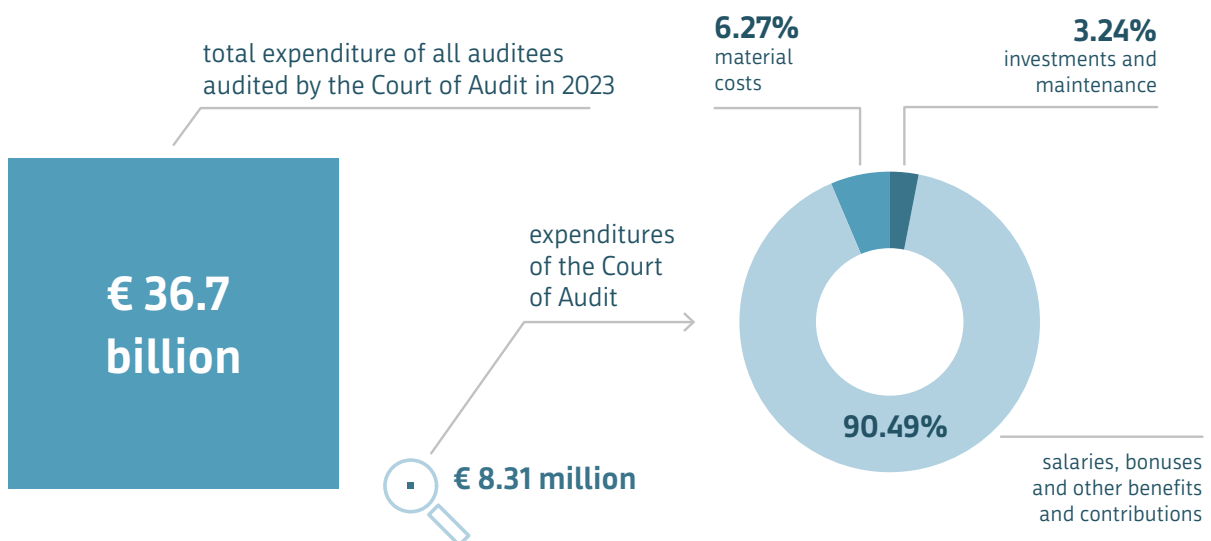


**84**  
written responses to the questions posed by the users of public funds



**7**  
discussions by the National Assembly and the National Council

## TOTAL EXPENDITURE OF AUDITEES AND BUDGET OF THE COURT OF AUDIT

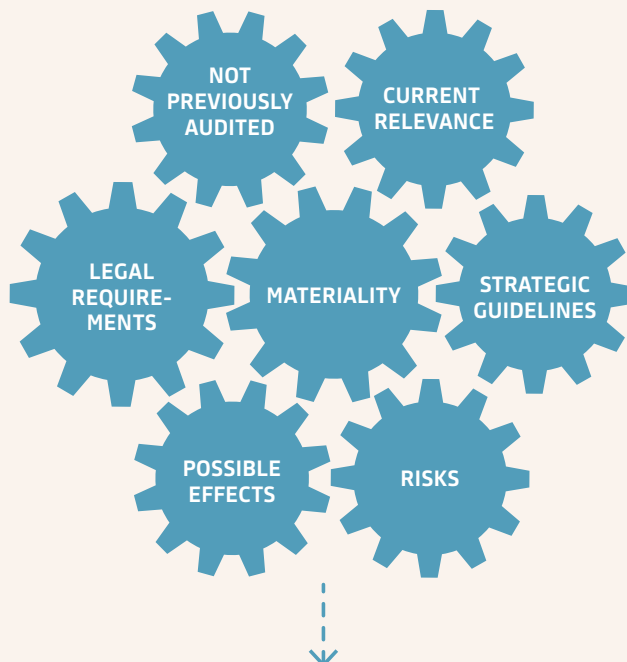


# AUDIT PLANNING

## RECEIVED INITIATIVES FOR AUDITING



## SELECTION CRITERIA



PROGRAMME OF WORK FOR THE EXERCISE OF AUDITING POWERS

# AUDITS

## TOPICS COVERED BY THE AUDITS



STATE BUDGET



LOCAL SELF-GOVERNMENT



JURISDICTION



STATE ASSETS



EU FUNDS



HEALTHCARE



EDUCATION AND SPORT



CULTURE AND ART



PUBLIC UTILITY SERVICES



ENVIRONMENT



INFRASTRUCTURE AND PLANNING



SUSTAINABLE DEVELOPMENT



IT SYSTEM



POLITICAL SYSTEM



SOCIAL SECURITY SYSTEM



SCIENCE



DEFENCE



INTERNATIONAL AFFAIRS

51  
AUDIT REPORTS

AUDIT OPINIONS EXPRESSED

CORRECTIVE MEASURES

PROPOSALS TO THE AMENDMENTS OF THE LEGISLATION

SAVINGS

RECOMMENDATIONS

### 59 on the regularity of operations



### 5 on the financial statements



### 19 on the performance of operations



16 demands to submit response reports

35 audit reports without a demand

66 measures in the response reports

53 adequate  
12 partially adequate  
1 inadequate

19  
POST-AUDIT REPORTS

9  
DECISIONS ON VIOLATION OF THE REQUIREMENT FOR OPERATIONAL EFFICIENCY

1  
CALL FOR REMEDIAL ACTION



## COOPERATION WITH THE MEDIA AND THE PUBLIC



**75**  
written responses  
to questions posed  
by journalists



**112**  
news  
published  
online

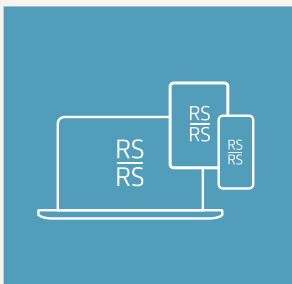


available phone  
communication



using social media  
for informing the public  
about the work of  
the Court of Audit

## DIGITALISATION



electronic signature  
and delivery



optimization of  
business processes



extensive renovation  
of hardware and  
information system

## COUNSELLING

### OPINIONS AND ANSWERS TO THE USERS OF PUBLIC FUNDS



**84**  
written responses  
to the questions  
posed by the users  
of public funds

MOSTLY

- to non-commercial and commercial public service providers
- to local communities
- to political parties and organisers of the election campaigns
- to ministries and their subordinate bodies



**10**  
events intended  
for external users  
of public funds and  
other public in Slovenia

### EXPERT MEETINGS



**52**  
events for  
domestic and  
international  
audience

### PUBLICATIONS ON THE WEBSITE



database of audit  
and post-audit reports



summaries and  
infographics



audits in progress  
and audit stages



manuals and  
auditing standards

## COOPERATION WITH THE NATIONAL ASSEMBLY AND THE NATIONAL COUNCIL

7

discussions in the National Assembly and the National Council



7

proposals for audit implementation made by the National Assembly

## EMPLOYEES

125

NUMBER OF EMPLOYEES

### Structure of employees by field of activities



### DEVELOPMENT OF AN ANNUAL TRAINING PROGRAMME

- TOPICAL PROFESSIONAL ISSUES
- AMENDED LEGISLATION
- PROPOSALS BY EMPLOYEES

3,322 hours

of education of employees

1,595 hours in-house seminars

60 hours international seminars

## INTERNATIONAL COOPERATION

42

international events



11

visits by foreign delegations to Slovenia



19

meetings abroad



12

video conferences



33

representatives of the Court of Audit at the events



21

Court's own presentations

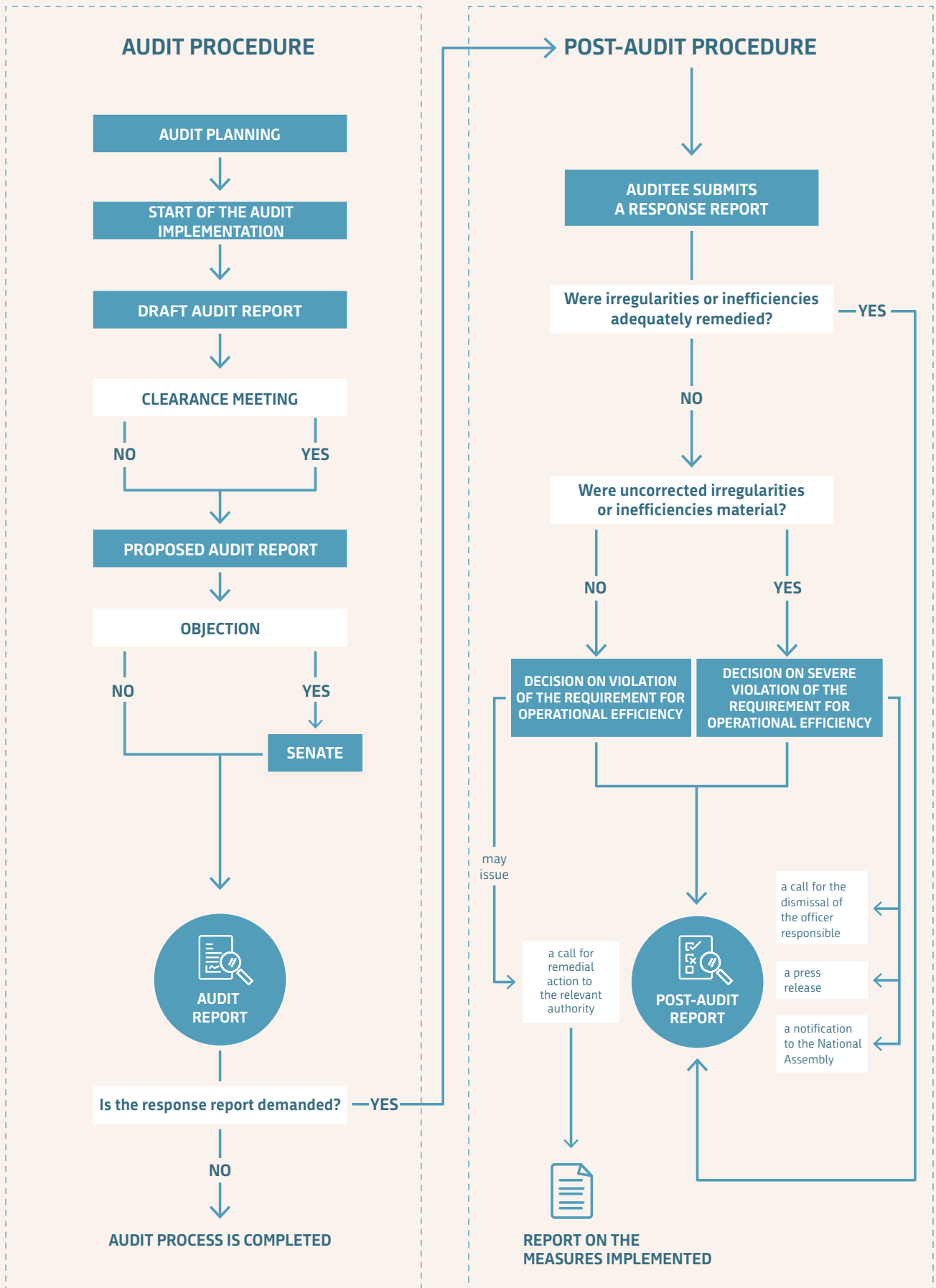


5

cooperation agreements



# AUDIT PROCESS



## 2. COURT OF AUDIT OF THE REPUBLIC OF SLOVENIA



### 2.1 Activities

Article 150 of the Constitution of the Republic of Slovenia provides that the Court of Audit is the highest authority for supervising state accounts, the state budget and all public spending. Under the Constitution, the Court of Audit is ensured the highest level of formal independence, in accordance with the provisions of the Lima and Mexico declarations of the International Organisation of Supreme Audit Institutions (INTOSAI) and in line with the Resolution A/66/209 of the General Assembly of the United Nations. In compliance with its constitutional mission, the Court of Audit provides the Slovenian society with relevant, expert, timely and complete information on the operations of the users of public funds and endeavours to improve the use of public funds by providing recommendations and imposing measures. The Court of Audit is independent, objective and efficient in the performance of its duties.

The powers and duties of the Court of Audit are provided for in the Court of Audit Act, namely to audit operations of users of public funds and to provide advice to them. The Court of Audit with its independence and expertise complies with its statutory obligations in a timely and quality manner and, by focusing on material fields in the public sector and more risky fields, it tries to promote regularity, efficiency, effectiveness and economy among users of public funds.



### 2.2 Mission

The Mission of the Court of Audit is to watch over public money and to promote sustainable development of the society. Therefore, it informs the public and the National Assembly about important findings from the audits of operations of the users of public funds in a timely and objective manner and, based on its experience and knowledge of good practices, provides advice to the users of public funds on how to improve their operations. By disclosing irregularities

and inefficiencies, it points to the responsibility of state bodies and holders of public office and thus serves for the benefit of all the citizens of the Republic of Slovenia and the European Union.

Within the scope of its audit powers, the Court of Audit helps the users of public funds by identifying and disclosing errors, irregularities and inefficiencies in their operations as well as by issuing demands and providing recommendations for their remedy.

Within the scope of its advisory powers, the Court of Audit helps the users of public funds by providing opinions and answers to the questions on public finance, and the legislative and executive branches of government by proposing amendments to the relevant regulations.

Use of public funds in future shall strongly depend on recognition and consideration of sustainable development principles. Development policies must be guided by objectives of sustainable development, the Agenda 2030 and the Slovenia's Development Strategy 2030, therefore the Court of Audit made a clear commitment thereto. The Court of Audit monitors implementation gaps related to sustainable objectives and considers them as one of key criteria for deciding where its auditing powers should be concentrated, furthermore it tries to point out areas where problems are expected.

In carrying out its mission the Court of Audit follows its vision which is twofold – on the one hand, it is to maintain the status of a highly reputable and respected institution, recognised for its independent, objective and efficient work, its sustainability-oriented audits and their outcomes, which all materially affect the society and strengthen modern forms of cooperation with other stakeholders, the public and international community. On the other hand it provides favourable in-house environment for the employees, good working conditions, equal treatment, possibilities for further education and training, as well as the sense of affiliation to the institution and motivation.

## 2.3 Strategy of the Court of Audit

The Court of Audit outlined its development and work progress in the Strategy of the Court of Audit of the Republic of Slovenia 2021–2024. Based on recommendations proposed in the 2020 INTOSAI Performance Measurement Framework – a tool ensuring compliance of the supreme audit institutions' operations with international standards the Human Resource Strategy 2021–2024 and Communication Strategy 2021–2024 were adopted.





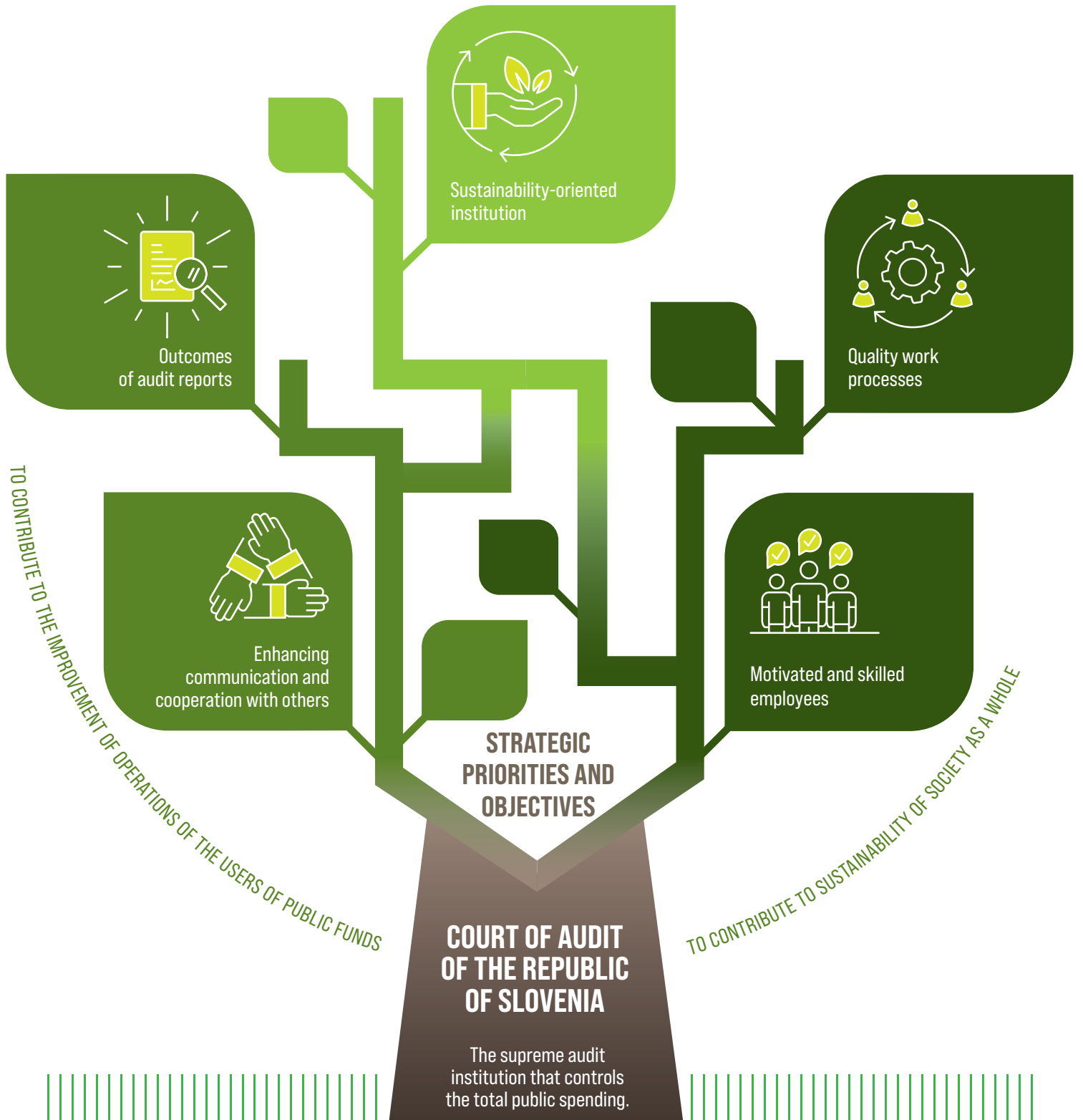
The principal strategic objective of the Court of Audit is to contribute to the improvement of operations of the users of public funds and to sustainability of society as a whole. It is to be achieved through careful preparation and realisation of annual programme of work for the exercise of audit powers which shall address an adequate scope of auditees included in the audit, by high-quality and relevant audit reports and well-considered and constructive corrective measures and recommendations. By implementing audits, our institution aims to achieve the greatest outcomes possible regarding the operations of the users of public funds and the efficient management of public assets, to warn about possible future risks, to ensure sustainability of public finances and to encourage users of public funds and citizens to act in a sustainable manner.

Based upon the key objective the Court of Audit set 5 specific strategic objectives which are dual – directed outwards and inwards. Besides maintaining the status of trustworthy and respected institution, which is publicly recognised by its independent, objective and efficient work and its users-targeted services and a significant impact on the society through its sustainability-oriented audits, we endeavour to provide a stimulative working environment to employees, who represent the greatest potential and the most important capacity for achieving the key objective and mission of the institution.

Specific strategic objectives are:

- **Objective 1:** Sustainability-oriented institution
- **Objective 2:** Outcomes of the audit reports
- **Objective 3:** Enhancing communication and cooperation with others
- **Objective 4:** Quality work processes
- **Objective 5:** Motivated and skilled employees

# STRATEGY OF THE COURT OF AUDIT 2021-2024



## VALUES

- Independence
- Objectivity
- Efficiency

## MISSION

- Watching over public money.
- Promoting sustainable development of the society.

## VISION

Highly reputable and respected institution, recognised for its independent, objective and efficient work, its sustainable impact on the society and its solid and strong cooperation with other stakeholders.

Dynamic internal organisation with highly skilled, competent and efficient employees, and quality work processes.



REPUBLIC OF SLOVENIA  
**COURT OF AUDIT**

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Watching over public money

**Računsko sodišče Republike Slovenije**  
**The Court of Audit of the Republic of Slovenia**

Slovenska cesta 50, 1000 Ljubljana, Slovenija  
sloaud@rs-rs.si | [www.rs-rs.si](http://www.rs-rs.si)  
T: +386 (0) 1 478 58 00