



REPUBLIC OF SLOVENIA
COURT OF AUDIT

ANNUAL REPORT 2024



30 1994
2024 RS
RS

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.



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1. INTRODUCTION

1.1 Opening address by the President

The year 2024 will be remembered by the events that will leave indelible impression in the operations of the Court of Audit of the Republic of Slovenia. Among others, on 9 December 2024 we celebrated a remarkable jubilee – the 30th anniversary of setting up and beginning of successful operation of our supreme audit institution. This venerable anniversary reminded us on three decades of devoted efforts of our audit collective to produce notable professional achievements we recall with pride and joy.

At the same time, the Court of Audit has been subjected to tests that occurred in this modern times full of challenges but has learned an important lesson – namely it has developed increased awareness that the status of the highest independent authority for supervising public finance cannot be taken for granted even if undeniably conferred by the Constitution as the supreme law. The independence demands to be tenaciously fought for and to be promoted and attained every single day repeatedly despite multitude of challenges in our responsible audit work.

In 30 years of its operation, the Court of Audit has walked an extremely important path – from its establishment in 1994 when formal conditions for the work of the Slovenian supreme audit institution

were set up right through to the present day when the Court of Audit is a modern and professionally highly developed independent institution enjoying considerable reputation at home and internationally.

Article 150 of the Slovenian Constitution provides that the Court of Audit is the highest authority for supervising state accounts, the state budget and all public spending. In its operations it is bound solely to the Constitution and the law. Although there is a word "court" in its name, the Court of Audit has no judicial powers and cannot be categorised within any of the three branches of power, either judicial, executive or legislative. Acts issued by the Court of Audit cannot be challenged before the courts and other state authorities.

The Court of Audit is a state-building institution and by its independent supervisory role it contributes to strengthening of democracy and raises awareness about the necessity of sound management in public sector, especially in public finance management. Throughout three decades of its existence, the Court of Audit has been consistently implementing its important mission and thus supporting one of the pillars of the legal state. Dedicated and professional work of several generations of state auditors has set standards of transparency, responsibility and integrity in audit control over the use of public funds. Whereby they have always followed the principle of good management and ensured that citizens' money managed by different institutions is spent in efficient, legal and transparent way.

Supervision of public finance spending exercised by the Court of Audit in line with the adopted international auditing guidelines and recommendations has been for many years no longer limited solely to examining the legality and regulatory of public spending but is increasingly directed also towards the assessment whether public funds users manage the allocated funds economically, efficiently and effectively. Indeed, performance auditing has become one of the key strategic functions of supreme audit institutions.

Through its work, the Court of Audit endeavours to enhance efficiency of all entities who dispose of public funds since sound management of available financial resources provides the citizens with more and better public goods and services. By implementing audits, the Court of Audit examines financial statements and regularity and performance of operations of audited entities operating in almost every field of public spending. It regularly and objectively informs different public about its findings and has thus issued more than 2,500 audit reports where it disclosed, reported and recommended to the benefit of the public funds users. Among crucially important

activities is proposing amendments to the legislation respectively systemic solutions in the fields of public sector operations, forming the bases for the future good practice.

The Court of Audit also in 2024 followed its key principles – independence, objectivity and efficiency of its operations. Those values provide guidance to its work related to all activities, first when selecting audit programme, implementing audits and presenting audit findings, and finally when monitoring whether the proposed changes in the operations of the users of public funds were implemented respectively by enforcing the systemic regulations of individual fields of their operation.

In 2024, we were carrying out 108 audits and issued 51 audit reports and 11 post-audit reports. The audit reports pursued the objective of how transparency and accountability related to spending of public funds were improved, thus 95 auditees were reviewed whose total balance sheet of expenditure amounted to EUR 30.4 billion. The audits implemented addressed several important fields, namely: state budget, local self-government, justice, state assets, healthcare, education, sports, culture and art, public utility services, infrastructure and spatial planning, environment, political and social systems, as well as science.

After the audit implementation, we expressed 62 audit opinions. We expressed 28 opinions on the regularity of operations, of which 6 unqualified, 13 qualified and 8 adverse, and rejected to express an opinion in 1 case. We expressed 4 opinions on financial statements, of which 2 unqualified, 1 qualified and 1 adverse. As regards performance audits, we expressed 30 descriptive opinions, namely 2 effective, 2 partially effective, 20 partially efficient and 6 inefficient.

In 9 cases out of 51 issued audit reports, we demanded the submission of the response report, representing 18% of all issued reports. Pertaining to the audits for which audit reports were issued in 2024, we demanded from the users of public funds to implement 389 corrective measures, whereby they implemented 362 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 irregularities respectively inefficiency, ineffectiveness or uneconomical operations have been remedied.

All issued audit reports were submitted to the National Assembly. In 2024, the Commission for Public Finance Control discussed

respectively took note of 6 reports of the Court of Audit, namely Annual Report 2023 and 5 audit reports. Representatives of the Court of Audit were invited also to other sessions of the working bodies where findings from the Court of Audit's reports were discussed.

In 2024, 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 opinions and observations concerning the proposal for the Public Employees Act, the proposal for the Public Office Holders Act and the proposal for the Healthcare Digitalisation Act.

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 to take action in accordance with their mandates.

An important task that was carried out in 2024 was providing advice to the users of public funds, thus we responded in writing to 77 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, 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.

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 between 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 33 audit reports.

The external public showed great interest in our work, thus it followed it closely. In 2024 we therefore responded in writing to 108 questions posed by journalists, we held one press conference and appeared on television news programmes. Additionally, daily communication with the media was carried out via telephone, and interviews were carried out at the headquarters of the Court of

Audit or via video calls with journalist from various media outlets, who covered information on the 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 2024, we attended 46 meetings with various foreign representatives, whereby 5 meetings were on-line (video conferences), 31 events took place abroad and 10 events were organised in Slovenia. At these events, there were 31 different representatives from the Court of Audit, in 30 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 common topics and held several bilateral meetings with the purpose to share our knowledge and experience with other supreme audit institutions.

We are driven by the belief that only highly competent and motivated employees can ensure efficient operation of the institution; thus, the Court of Audit consistently encourages further professional and personal growth of its personnel. When drawing up and carrying out the 2024 training and education programme, we paid considerable attention to the topics covering legislative novelties and professional content from the field of planned audits. In this manner, the employees were offered additional possibilities for education and professional development.

Every employee of the Court of Audit is bound to respect the 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. Therefore, we will continue to preserve and hold onto our important value – to ensure to all our employees equal opportunities, irrespective of their origin, religion, gender or sexual orientation.

In 2024, the extensive process of reforming public sector salary system officially ended. The representatives of the Court of Audit were actively engaged in thereto related activities during that entire time and in good faith submitted well-intended comments and observations whenever offered an opportunity.

We were therefore utterly bewildered when the legislator decided to shift away from respecting the granted and for many years established parallels regarding remuneration of public office holders at the Court of Audit and at the Constitutional Court. However, upon establishment of the Court of Audit in 1994, the Court of Audit Act precisely determined the payment level ratio for both institutions concerned. The Court of Audit Act explicitly defines equal rights as regards salaries and other remuneration of the President of the Court of Audit and the President of the Constitutional Court (and further of other public office holders) since the two authorities are analogue institutions in terms of the Constitution and their status. By interfering in its recognised status or its social and constitutional position, the Court of Audit can no longer be compared to other institutions, otherwise being equal to according to the Constitution, due to lower ranking of its public office holders.

Another slap in the face was delivered when voting on the amended budget for the year 2025. A considerable share of financial resources – compared to the initially planned scope of budgetary funds for 2025 – was namely withdrawn from the Court of Audit fully unannounced. Since this represented a flagrant interference in the autonomy of the Court of Audit and, moreover, a further devaluation of one of the key independent supervisory institutions in the country, we addressed the letter of protest signed by the entire management of the Court of Audit to the heads of executive and legislative branches.

We believe that the past three decades of our utterly dedicated and professional work have convincingly proved that the Court of Audit is a highly credible institution that has earned trust of the professional public, the citizens and taxpayers whose interests it represents as the guardian of public finance. By fostering fundamental values of audit mission represented through independence, objectivity and efficiency of operations, the employees of the Court of Audit shall, regardless of the aforementioned events, also in future follow the guide that the use of public funds must be correct and efficient and must bring the maximum possible benefits to citizens.

I as the President of the Court of Audit am extremely proud of the many successes which I and my co-workers notched up in the preceding year, even more so since the environment in which the Court of Audit as an independent institution operates is rapidly changing. Digitalisation, globalisation, demanding economic and social changes and new challenges, such as sustainable development, climate change and advent of artificial intelligence, encourage us every day to constantly adapt and search for new solutions. By

applying modern approaches based on data analyses, digital tools and international standards, we shall further provide independent, consistent and efficient control over the use of public funds.

The year 2024 was also the final year of validity of the institution's business strategy which urged us to draw up a new business strategy of the Court of Audit for the period 2025–2028.

As a State Auditor General, I shall follow the footsteps of my predecessors and shall thus continue to make efforts that we as supreme audit institution remain faithful to applying independent approach when presenting audit findings, developing corrective measures, expressing recommendations and pointing out and drawing attention to possible deviations or infringements. This is the only way for all of us to jointly make progress in a long term as a responsible society and strengthen core democratic values encompassing the sense of accountability, demonstrating transparency and respecting the *acquis*.

I firmly believe that it is important to strengthen public trust in the independent supervisory 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 inevitably to control that public money contributed by taxpayers is used efficiently and transparently.

A handwritten signature in blue ink, reading 'Jana Ahčin', with a stylized flourish at the end.

Jana Ahčin
President of the Court of Audit

KEY RESULTS



51
audit
reports



11
post-audit
reports



362
measures implemented
during the audit or in the
post-audit procedure



235
recommendations given
to the users of public funds



303
received initiatives
for auditing



95
audited users
of public funds

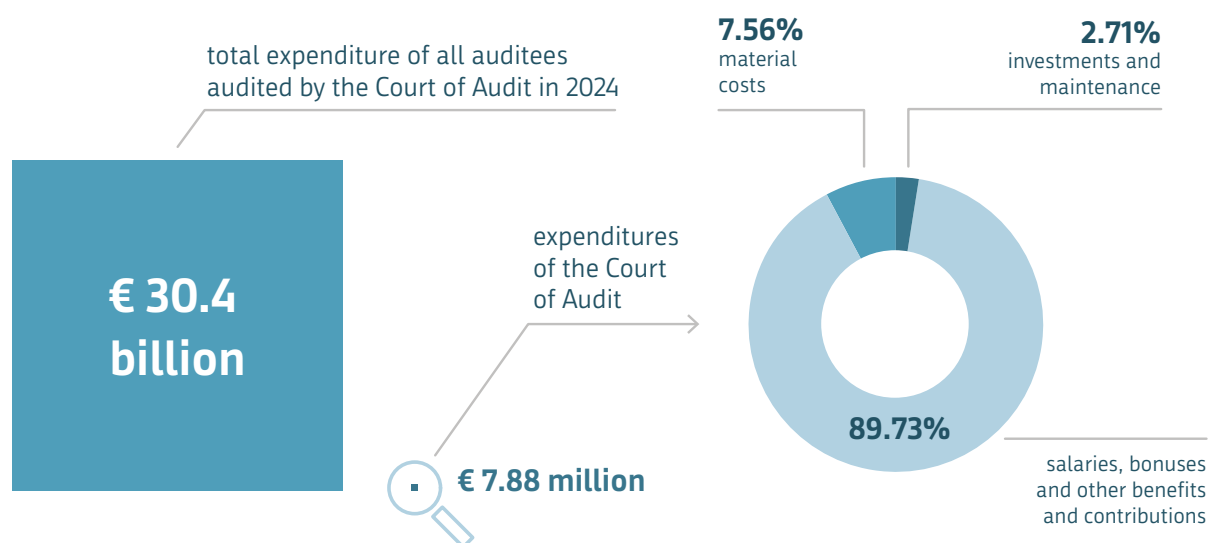


77
written responses to the
questions posed by the
users of public funds



6
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

303
RECEIVED
INITIA-
TIVES

DATA
ANALYSIS

MEDIA

AUDIT
FINDINGS



127
individuals
and groups



10
local
communities



41
ministries and their
subordinate bodies



6
National Assembly
and deputies

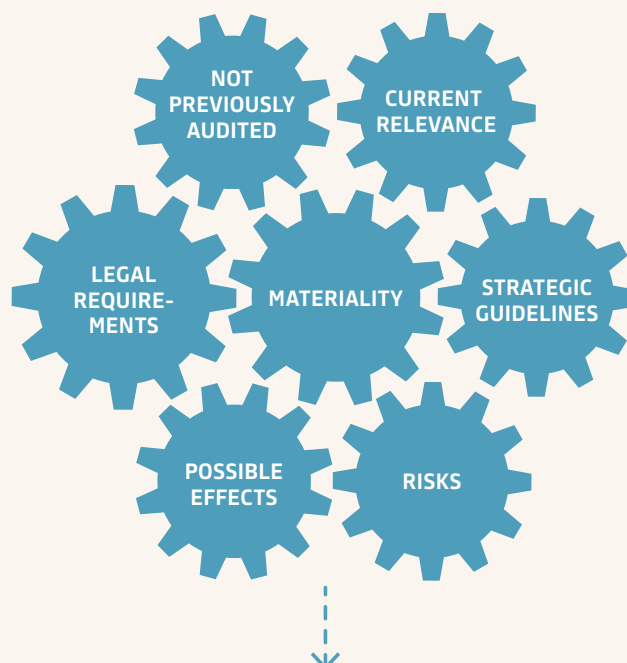


60
anonymous



59
other
institutions

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
FOR AMENDING
THE LEGISLATION

SAVINGS

RECOMMENDATIONS

28 on the regularity of operations



6 unqualified



13 qualified



8 adverse



1 rejection
of an opinion

4 on the financial statements



2 unqualified



1 qualified



1 adverse

30 descriptive opinions on the performance



2 effective



2 partially
effective



20 partially
efficient



6 inefficient

9

demands
to submit
response
reports

42

audit
reports
without
a demand

30

implemented
measures in
the response
reports



24 adequate



4 partially adequate



2 inadequate

11

POST-AUDIT
REPORTS

3

DECISIONS ON VIOLATION
OF THE REQUIREMENT FOR
OPERATIONAL EFFICIENCY

1

CALL FOR
REMEDIAL ACTION

COOPERATION WITH THE MEDIA AND THE PUBLIC



108
written responses
to questions posed
by journalists



41
news
published
on website

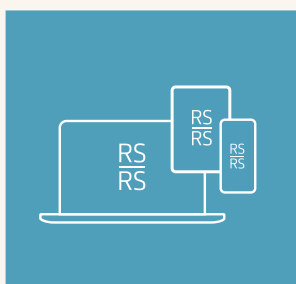


available phone
communication



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

DIGITALISATION



electronic signature
and delivery



optimization of IT
processes to support
business operations



extensive renovation
of hardware and
information system

COUNSELLING

OPINIONS AND ANSWERS TO THE USERS OF PUBLIC FUNDS



77
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



56
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

6

discussions in the National Assembly and the National Council



6

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 ISSUESS
- AMENDED LEGISLATION
- PROPOSALS BY EMPLOYEES

3,827 hours

of education of employees

2,042 hours

of in-house seminars

INTERNATIONAL COOPERATION

46

international events



10

visits by foreign delegations to Slovenia



31

meetings abroad



5

video conferences



31

representatives of the Court of Audit at the events

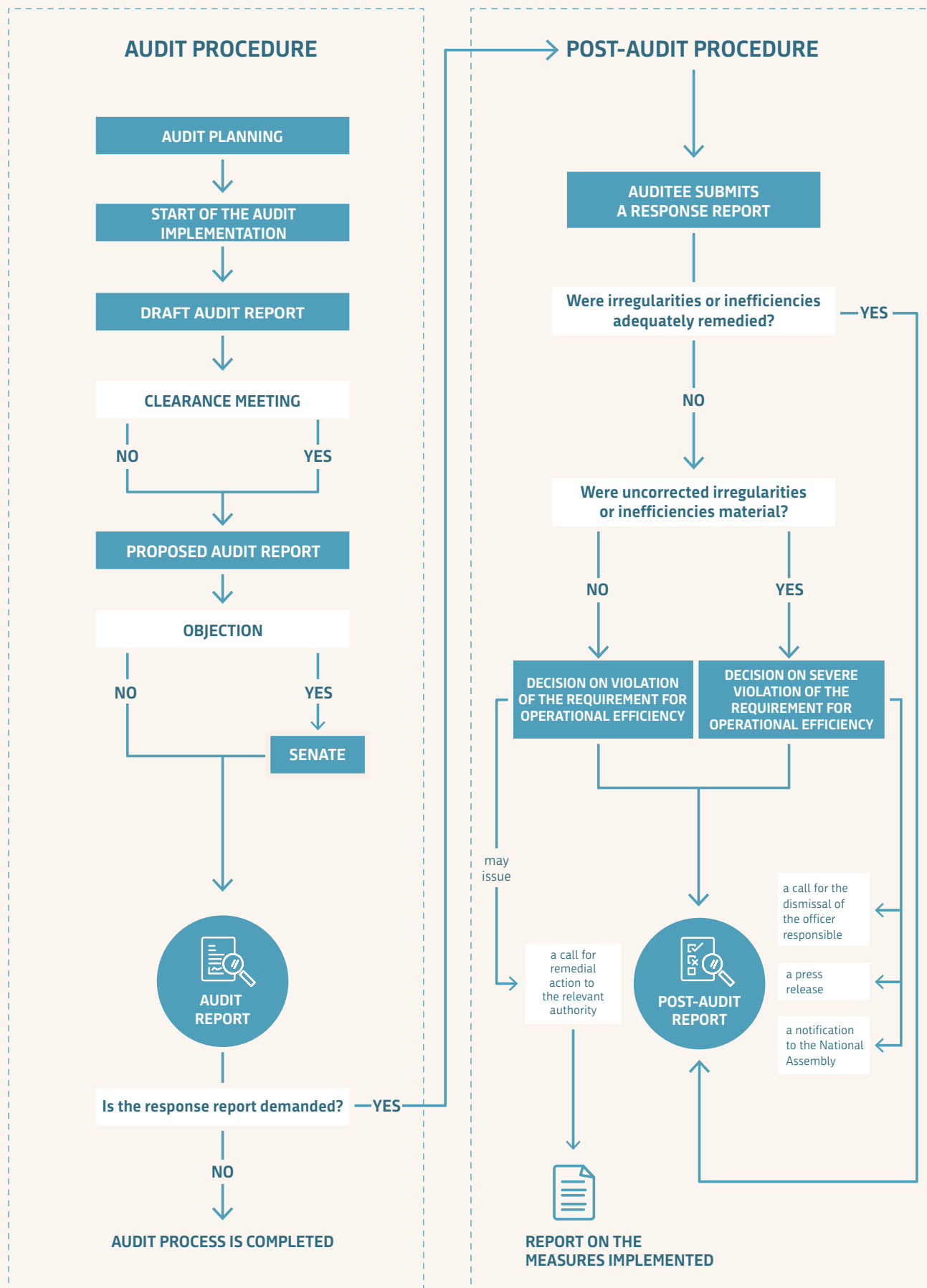


30

Court's own presentations



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 commitment to support thereto related activities of the auditees. 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.

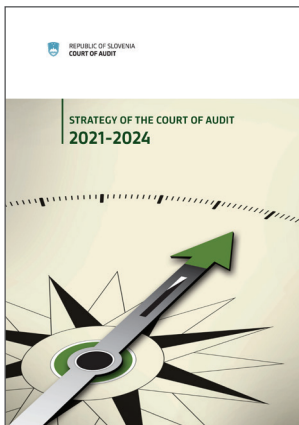
In carrying out its mission the Court of Audit follows its vision which is twofold – on the one hand, it strengthens the status of a highly reputable and respected institution, recognised for its independent, objective and efficient work that with its sustainability-oriented audits and their outcomes it materially affects the society and strengthens 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.

The principal strategic objective of the Court of Audit is to contribute to the improvement of operations of the users of public funds and towards the 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, the 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.

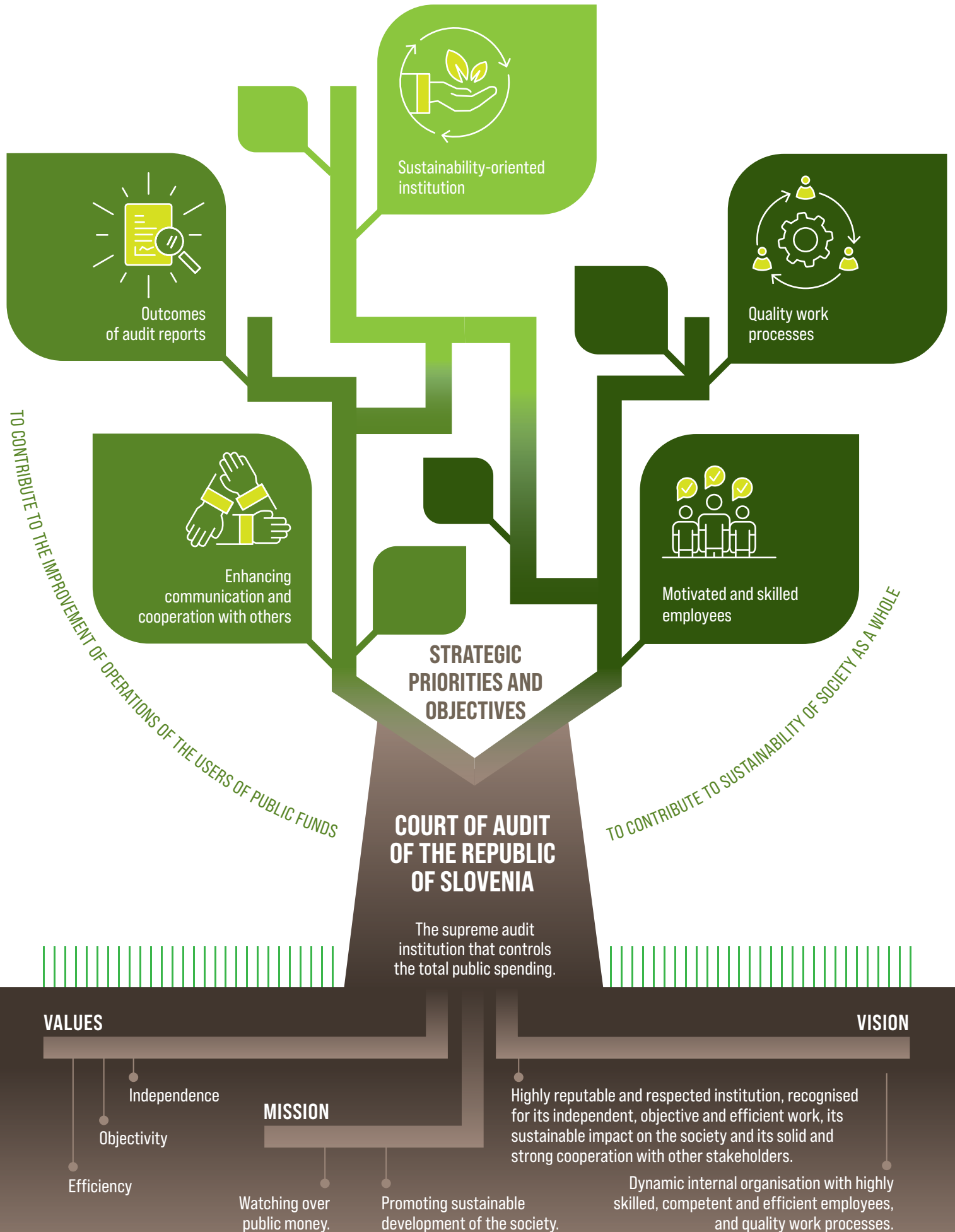
Based upon the key objective the Court of Audit set 5 specific strategic objectives which are dual – directed outwards and inwards. Besides maintaining the status of trustworthy and respected institution, which is publicly recognised by its independent, objective and efficient work and its users-targeted services and a significant impact on the society through its sustainability-oriented audits, the Court of Audit endeavours 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

In 2024, the management of the Court of Audit in cooperation with its employees engaged in drawing up a new business strategy of the Court of Audit for the following 4-year period, i.e. from 1 January 2025 to 31 December 2028.

STRATEGY OF THE COURT OF AUDIT 2021-2024



2.4 30th anniversary of the Court of Audit

In 2024, the Court of Audit as independent supreme audit institution celebrated a remarkable jubilee – the 30th anniversary of its operations. To mark this important milestone, a formal event hosted by the President of the Court of Audit Jana Ahčin was held on 9 December 2024 at the Brdo Congress Centre, with honourable guest speakers, including the President of the Republic of Slovenia dr. Nataša Pirc Musar and the President of the European Court of Auditors Tony Murphy, delivering address to all gathered. Several other renowned guests enriched this ceremony with their presence, among them were all former presidents of the Court of Audit, presidents of independent Slovenian supervisory institutions, representatives of the management of some European supreme audit institutions, as well as current and former employees of the Court of Audit.



PHOTO: ŽIGA ŽIVULOVIC JR./F.A. BOBO

In her welcome speech, the President of the Court of Audit pointed out an extremely important path the Slovenian supreme audit institution has walked in three decades of its operations. Furthermore, she thanked both all current and former employees for their immense and valuable contribution to achieving high professional standards of audit work. Additionally, she ensured that the Court of Audit shall also in future follow the guide that the use of public funds must be correct and efficient and must bring the maximum possible benefits to citizens since this is the only way to facilitate long-term progress of the society and to strengthen democratic values.



PHOTO: ŽIGA ŽIVULOVIC JR./F.A.BOBO

On this occasion, the President of the European Court of Auditors expressed his recognition to the experts of the Slovenian supreme audit institution for their excellent work to date. He emphasised that through its independent and objective audit findings presented in 2,500 issued audit reports the Court of Audit has become a key player in fostering trust between public institutions and Slovenian citizens. Additionally, he expressed genuine admiration for the Court of Audit's commitment to international collaboration. Since 1995, the representatives of the institution have namely been engaged in cooperation with organisations such as INTOSAI and EUROSAI and have been participating in international meetings that promote the exchange of best practices among supreme audit institutions. The Court of Audit has been significantly involved in the Contact Committee, which represents a forum for expert discussions among representatives from various countries on the issues of effective auditing approaches.

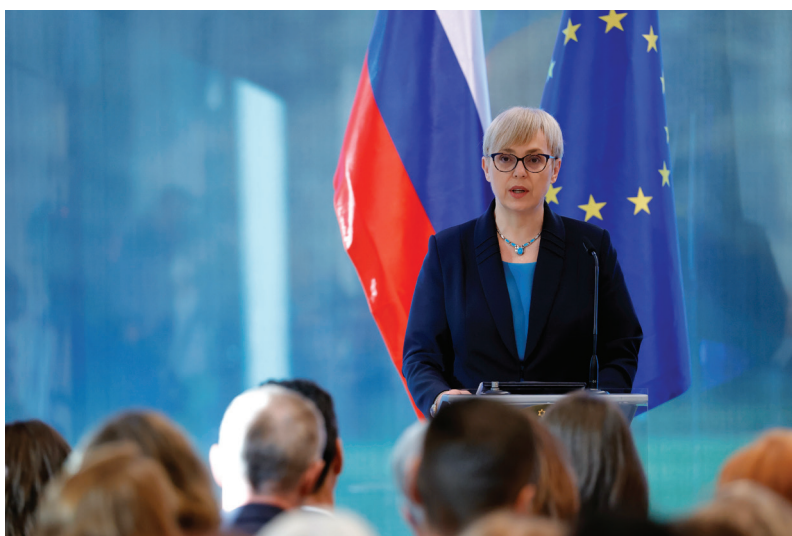


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Finally, the President of the Republic of Slovenia dr. Nataša Pirc Musar in her speech highlighted that the Court of Audit in three decades with professionalism and commitment of all employees developed into a modern, independent body that enjoys considerable reputation both at home and abroad. As an independent guardian of public funds, it plays a key role in ensuring that the taxpayers' money serves a common purpose.



REPUBLIC OF SLOVENIA
COURT OF AUDIT

Watching over public money

Računsko sodišče Republike Slovenije
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