



REPUBLIC OF SLOVENIA
COURT OF AUDIT

2025

ANNUAL REPORT



Independent



Objective



Efficient

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.



REPUBLIKA SLOVENIJA
RAČUNSKO SODIŠČE

2025

ANNUAL
REPORT

Number: 002-1/2026-17
Ljubljana, 22 May 2026

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FOREWORD BY THE PRESIDENT



In 2025, the Court of Audit entered in a new strategic period, for which it developed an ambitious strategy which presents the main signpost of its future work in the 4-year period. The years ahead are about to bring several new and demanding challenges for the Slovenian supreme audit institution, the entire Slovenian society and the State. Namely, we are being faced with considerable geopolitical, technological, social, environmental and climate changes that demand well-thought-out, responsible and long-term sustainable decisions. It is thus crucial to follow the principles of economy, efficiency and effectiveness when it comes to public spending. These principles provide a foundation for a sound and responsible management of public resources and thus ensure that public funds are used for the purposes intended.

The mission of the Court of Audit is to watch over public money and to promote sustainable development of the society.

By implementing audits, our institution aims to achieve the greatest outcomes possible which are reflected in the operations of the users of public funds and their efficient management of public assets. Furthermore, we want 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.

In 2025, we were carrying out 98 audits and issued 50 audit reports and 12 post-audit reports. The audit reports issued in 2025 referred to the operations of 77 auditees whose total expenditure in 2025 amounted to EUR 35 billion.

The implemented audits addressed several important topics referring to activities and performance of the State, whereby each audit report often covers several topics or areas at the same time. Most frequently reviewed were the fields of local self-government, State budget and political system, followed by healthcare, education and sports, social system, as well as environment, state assets, EU funds and public utility services. Among key topics exposed were also justice, culture and art, sustainable development and information systems. As a result of audit

implementation, we expressed 62 audit opinions. We expressed 49 opinions on the regularity of operations, of which 12 unqualified, 27 qualified and 10 adverse. We also expressed 3 unqualified opinions on financial statements. As regards performance audits, we expressed 10 descriptive opinions.

Pertaining to the audits for which audit reports were issued in 2025, we demanded from the users of public funds to implement 302 corrective measures, whereby they implemented 276 corrective measures already during the audit procedure to remedy the established irregularities/inefficiencies respectively to improve their operations in the future. In 11 cases out of 50 issued audit reports, we demanded the submission of the response report, representing 22% of all issued reports. Most of the users of public funds presented in their response reports that irregularities respectively inefficiency, ineffectiveness or uneconomical operations have been remedied. Namely, 29 implemented measures were assessed as adequate, 7 as partially adequate and 3 as inadequate. Additionally, issued were also 5 decisions on violation of the requirement for operational efficiency and 1 call for remedial action.

All issued audit reports were submitted to the National Assembly. In 2025, the Commission for Public Finance Control discussed respectively took note of 4 reports of the Court of Audit, namely Annual Report 2024 and 3 audit reports. Furthermore, members of the Court of Audit and Supreme State Auditors participated in the sessions of other competent working bodies of the National Assembly when discussing specific issues covered by the implemented audits of the Court of Audit. In this regard, the Secretary of the Court of Audit attended the session where, among others, drafts amending budget of the Court of Audit of the Republic of Slovenia for 2026 and 2027 were discussed. Moreover, the Court of Audit's findings concerning the Recovery and Resilience Plan were

presented at the session of the Committee on EU Affairs, while the Commission for Economy, Trade, Tourism and Finance noted the Annual Report of the Court of Audit for 2024. Likewise, the representatives of the Court of Audit participated in the joint session of the Commission for Public Finance Control and of the Committee on EU Affairs where the Report of the European Court of Auditors for financial year 2024 was addressed.

In addition to carrying out audits and adopting measures on the basis of issued audit reports, the Court of Audit contributes to the improvement of operations of public funds users with other activities. Among crucially important activities is proposing amendments to the legislation respectively systemic solutions in the fields of public sector operations. Within the framework of carrying out audit procedures, the Court of Audit also in 2025 made several proposals to amend or supplement acts or implementing regulations respectively pointed out certain risks due to lack of clarity or not harmonised provisions of certain regulations.

In particular, the Court of Audit, upon the requests of bodies responsible for the preparation of legislation, thoroughly reviewed proposals to some acts and gave its opinions and comments, i.e. proposals to the amendment of the Fiscal Rule Act, comments to the proposal of the Act Amending the Mining Act and comments to amended proposal of the Public Office Holders Act. It also gave proposals on several implementing regulations. Due to an interference in the independence of the supreme audit institution, the Court of Audit submitted to the Ministry of the Environment, Climate and Energy a proposal to amend Act on the Transitional Funding of the Accelerated and Fair Exit from Coal which has not been carried out yet.

In the field of detecting and prosecuting possible criminal offences the Court of Audit in 2025 cooperated with prosecution services by providing

requested information and documentation as well as participating in working meetings.

In 2025, the Court of Audit provided 97 responses offering advice to the users of public funds. Officeholders of the Court of Audit gave advice to users of public funds, legal and natural persons governed by private law, local communities, political parties and organisers of election and referendum campaigns. The advisory role of the Court of Audit also includes implementation or co-implementation of various education and training programmes. The Court of Audit participates in conferences, sessions, and round tables with the users of public funds in order to provide them with its opinions, points of view and examples of good practice.

In the past year, work of the Court of Audit received constant public attention and gained great interest. We responded in writing to 64 questions posed by journalists. Communication with the media was carried out also via telephone or often as short or extended discussions at the Court of Audit headquarters based on the requests of journalist to carry out interviews, to receive explanations or record statements.

Also in 2025, the representatives of the Court of Audit played visible and active role in international forums, which significantly contributes to development and strategic guidance of the institution. The employees attended 48 meetings with several foreign representatives, whereby 22 events were held abroad and 11 events in Slovenia, while 15 events were on-line. At these events there were 34 different expert representatives from the Court of Audit, in 20 cases with their own presentations. Moreover, the Court of Audit cooperated in the international peer review team that conducted the fourth peer review of the European Court of Auditors (ECA). This peer review, finalised in 2025, assessed the ECA's audit of the

Recovery and Resilience Facility, the ECA's digital audit approach and the use of tools, as well as the ECA's relations with its auditees during the performance audit implementation.

The Court of Audit provides opportunities for training and professional development to facilitate further personal growth of the employees. In 2025, the employees participated in trainings in a total of 4,955 hours, of which 2,189 hours were spent for internal seminars.

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 to support thereto related activities of the auditees. Furthermore, the United Nations, due to active participation of the International Organisation of Supreme Audit Institutions (INTOSAI), emphasised an indispensable role of independent and competent supreme audit institutions in efficient, effective, transparent and responsible implementation of Agenda 2030.

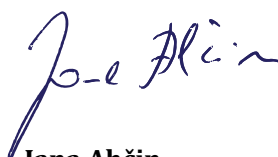
The Court of Audit thus monitors implementation gaps related to sustainable objectives and considers them as one of key criteria for deciding where its auditing powers should be directed, furthermore it tries to point out areas where problems are expected.

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.

I would like to express sincere thanks to every auditor and every employee of the Court of Audit for their professional, committed and responsible

work. Only their integrity and high professional standards are the basis of the institution's effectiveness. We believe to be able to achieve the set strategic objectives aimed at increasing the efficiency of operations of the users of public funds and the sustainability of society as a whole and thus continue to benefit all taxpayers and all the users of public funds.



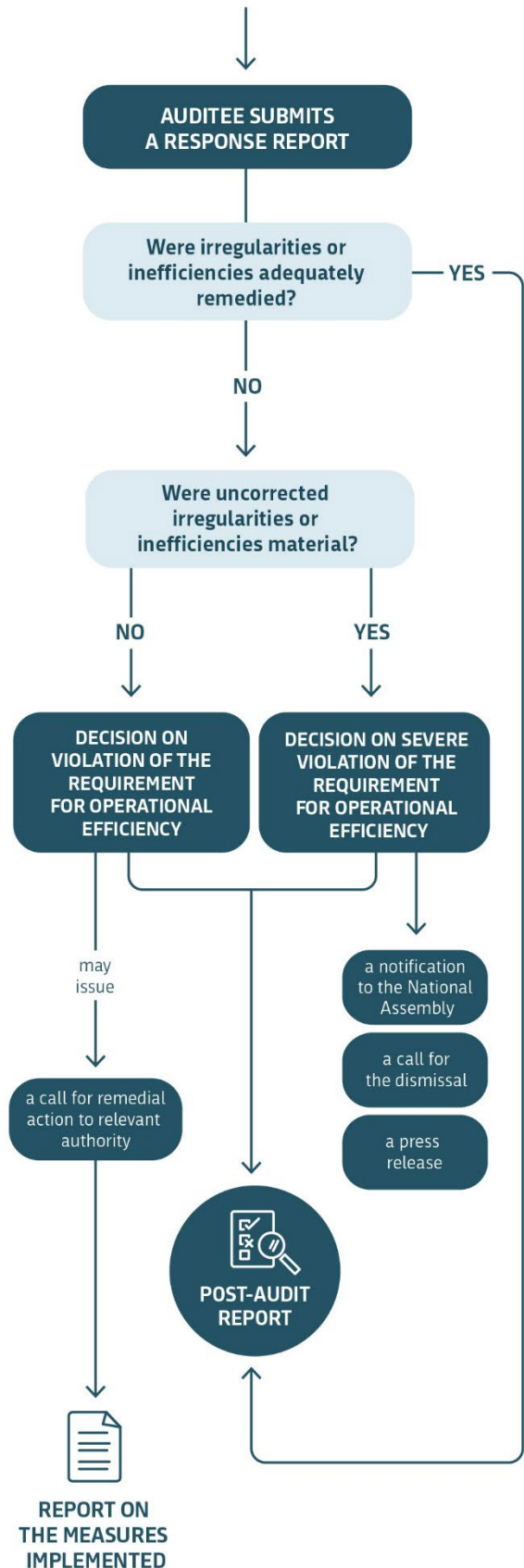
Jana Ahčin,
President of the Court of Audit

AUDIT PROCESS

AUDIT PROCEDURE



POST-AUDIT PROCEDURE



KEY RESULTS



50
audit reports

12
post-audit reports



77
audited users
of public funds

302
measures
proposed



106
recommendations
given to the users
of public funds

276
measures implemented
during audit and
post-audit procedures



97
written responses to the
questions posed by
the users of public funds

8
discussions by the
National Assembly
and the National Council



AUDITED FUNDS

€ 35 billion

total expenditure of all auditees
audited by the Court of Audit in 2025

RECEIVED INITIATIVES FOR AUDITING

384



151
individuals
and groups



8
local
communities



47
ministries and
subordinate bodies



7
National Assembly
and deputies



64
anonymous



107
other
institutions

AUDIT PLANNING

PROPOSALS FOR AUDITING



SELECTION CRITERIA



SUSTAINABLE DEVELOPMENT GOALS



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

50



AUDIT REPORTS

12



POST-AUDIT REPORTS

39 audit reports
without a demand

11 demands to submit
response reports

39 implemented
measures in the
response reports

- ✓ 29 adequate
- ◐ 7 partially adequate
- ✗ 3 inadequate

5 decisions on violation of the requirement
for operational efficiency

1 call for remedial action

AUDIT OPINION

49 opinions on the regularity of operations



12 unqualified



10 adverse



27 qualified

10 descriptive opinions on the performance



1 partially effective



5 partially efficient



3 partially efficient
and effective



1 inefficient

3 opinions
on financial
statements



3 unqualified

COMMUNICATION AND COOPERATION WITH THE PUBLIC



64

written responses to questions posed by journalists



71

publications on the website

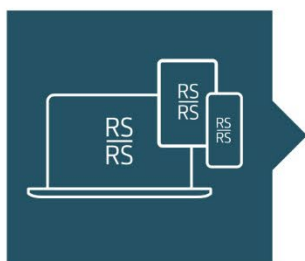


social media for informing the public about the work of the Court of Audit



available phone communication

DIGITALISATION



optimization of server software



introducing artificial intelligence application



optimization of IT support processes

COUNSELLING

OPINIONS AND ANSWERS TO THE USERS OF PUBLIC FUNDS



97

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



13

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

EXPERT MEETINGS



61

events for domestic and international audience

PUBLICATIONS ON THE WEBSITE



database of audit and post-audit reports



summaries and infographics



list of audits in progress and audit stages

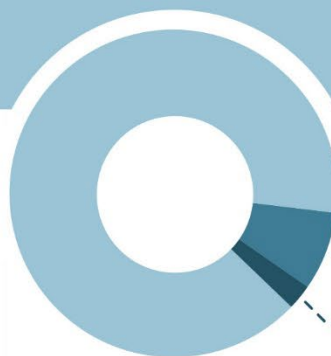


manuals and auditing standards

BUDGET OF THE COURT OF AUDIT

€ 8.68 million

expenditure of the Court of Audit



88% salaries, bonuses and other benefits and contributions

7% material costs

5% investments and maintenance

EMPLOYEES

125 EMPLOYEES

Structure of employees by field of activities

63%

auditing

29%

support services

8%

management



TRAINING

4,955 hours of education of employees

of which 2,189 hours of in-house seminars



TRAINING FOR OBTAINING THE TITLE

STATE AUDITOR

10 completed trainings

7 awarded titles

CERTIFIED STATE AUDITOR

2 awarded titles

INTERNATIONAL COOPERATION

48

international events

11

visits by foreign delegations to Slovenia



22

meetings abroad



15

video conferences



34

representatives of the Court of Audit at the events



20

Court's own presentations



international working groups



COURT OF AUDIT
OF THE REPUBLIC
OF SLOVENIA



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.

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 and local authorities as well as 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 provides advice to the users of public funds by expressing opinions and providing 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 to support thereto related activities of the auditees. Furthermore, the United Nations, due to active participation of the International Organisation of Supreme Audit Institutions (INTOSAI), emphasised an indispensable role of independent and competent supreme audit institutions in efficient, effective, transparent and responsible implementation of Agenda 2030. The United Nations member states explicitly acknowledged the importance and the role of supreme audit institutions by the Resolution of the United Nations General Assembly of December 2014, entitled Promoting the efficiency, accountability, effectiveness and transparency of public administration by strengthening supreme audit institutions.

The Court of Audit thus 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.

Strategy of the Court of Audit




The Court of Audit adopted the Strategy of the Court of Audit 2025–2028 which entered into force on 1 January 2025.

In implementing its mission, the Court of Audit follows the vision of maintaining the independence, professionalism, ethics and integrity of the Slovenian national supreme audit institution. Through findings of the implemented audits that are transparently presented to the general public, it significantly impacts the protection of public interest and strengthens citizens' trust in the State institutions.

Implementing the vision of the Court of Audit is possible only by joint commitment of all employees who constantly maintain a high level of professional competence in a supportive internal environment and protect auditing standards, whereby they foster mutual respect, motivation and sense of belonging.

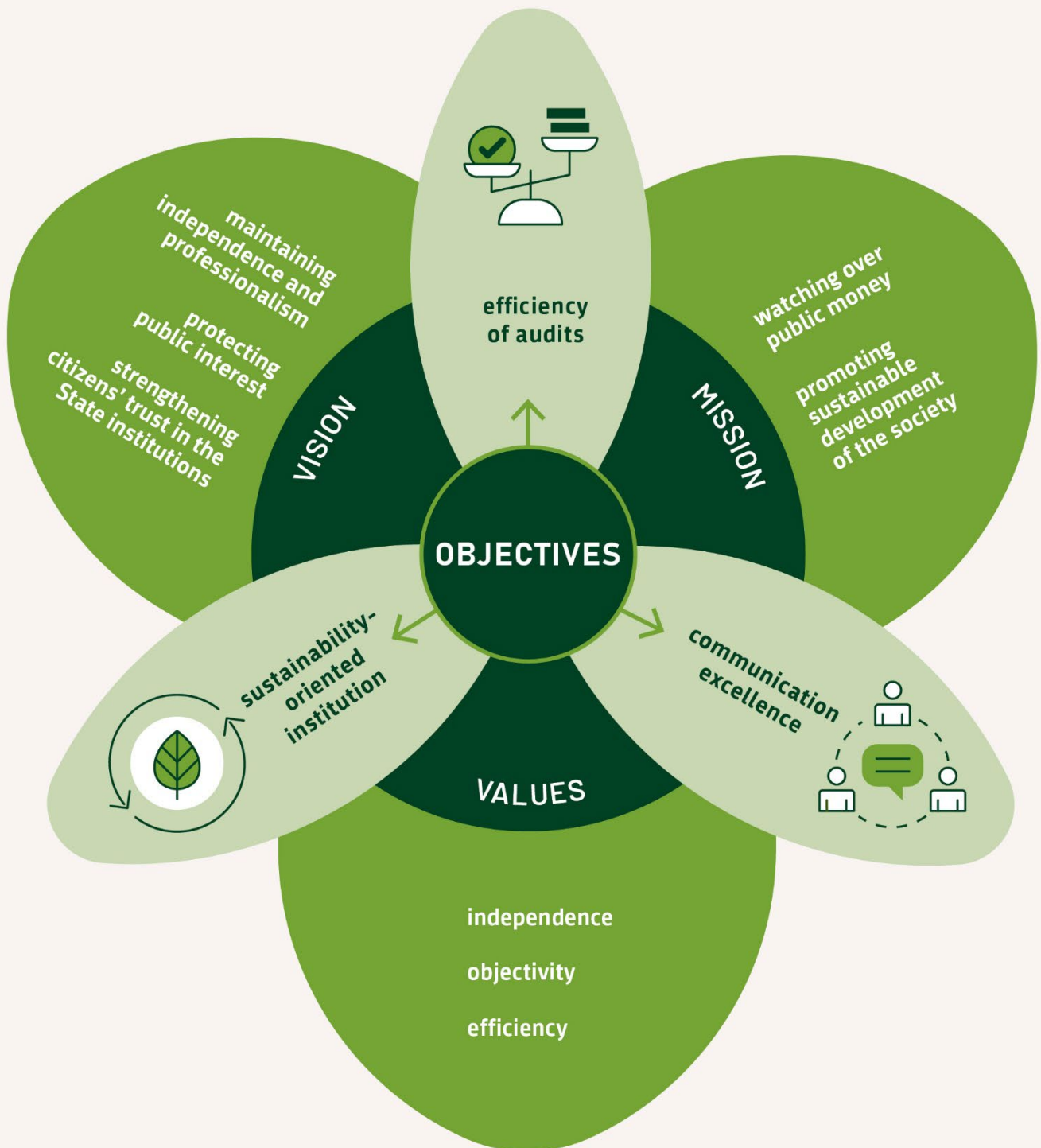
Values that we follow: independence, objectivity and efficiency.

Drawing on the fundamental mission of the Court of Audit, pursuing our vision and by fully respecting the values of independence, objectivity and efficiency, we have set the following strategic objectives for the period from 2025 to 2028:

-  **Objective 1**
To impact on correct and efficient use of public funds by independent, objective and efficient audits, advising and training.
-  **Objective 2**
To operate according to sustainable and inclusive principles and to follow objectives of the 2030 Agenda and to promote this approach at other users of public funds.
-  **Objective 3**
To enhance communication excellence in relation to auditees, domestic and international public.

STRATEGY OF THE COURT OF AUDIT

2025–2028



Watching over public money

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