



REPUBLIC OF SLOVENIA
COURT OF AUDIT

ANNUAL REPORT 2018



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 2018

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Cover photo:
Tree in front of the Court of Audit building donated by its employees

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RS
RS

To drevo je donacija
zaposlenih na Računskem sodišču RS,
oktober 2018

This tree was funded by donations
of the employees of the Court of Audit,
October 2018

1 FOREWORD

1.1 Opening address by the President

Providing independence of cornerstones of legislation may be compared to the roots of a tree. The more deep-rooted the more strong and solid the tree – in case of independent state bodies this means stronger and more solid state. This is the precondition which enables state bodies to efficiently exercise their powers and thus bring benefit for the pursuit of interests of the citizens. Similar to other independent bodies also the Court of Audit warns about the provisions of the regulations concerning public finance that should not intervene with the autonomous and independent position of the concerned authorities in a way not in line with the constitution, specifically in the part pertaining to budget preparation and expenditure implementation withholding, since this can considerably interfere with financial autonomy of the bodies and affect smooth implementation of their operations. Financial and overall independence of the Court of Audit enables implementation of efficient and objective control over the use of public funds.

The role of the Court of Audit in today's fast-changing society is thus to timely respond to key public finance challenges. When setting up the annual programme of work for the exercise of auditing powers, the Court of Audit, aside from its statutory obligations, considers the materiality of users of public funds as well as risk of irregular or unsound operations, possible outputs of control, strategic guidelines of the state, and received initiatives of the National Assembly, individuals, and other bodies, associations or groups. Therefore, among the key selection criteria are areas not being previously audited and current media publications.



The tasks of the Court of Audit include also the assessment of the changes of circumstances during the implementation of the annual programme of work for the exercise of auditing powers.

As regards the selection of audits it is undoubtedly necessary to mention that the past two years were somewhat shaped by the elections which directly results in the increased number of mandatory audits of election campaigns, enhances the Court's advisory role in the field of financing of election campaigns and political parties, as well as increases the number of audit initiatives pertaining to this matter. This upward trend is expected to be continued also this year due to elections of members into the European Parliament. While carrying out its tasks and activities, the Court of Audit establishes that certain provisions of the Election and Referendum Campaign Act are either unclear or need to be considered with some common sense and thus, in our opinion, require amendments in certain parts. We will present this issue to the competent ministry upon the completion of the audits of election campaigns.

In our audit reports we also give other recommendations for amending and supplementing systemic solutions pertaining to individual fields

of public sector operations, e.g. meeting objectives of public-private partnership introduction, systemic regulations in the field of organisation, operations and financing of local communities, public procurement, healthcare services, education and sports, infrastructure and spatial planning, environment and forest management, as well as sustainable development. It should also be noted the need for altering the approach to the auditing of commercial public service providers. It is to bear in mind that the Court of Audit neither has the auditing powers in case of companies where the Republic of Slovenia directly or indirectly holds a 50-percent capital share and at the same time cannot be established whether it holds the majority of the voting rights, nor is competent for all those companies founded by respectively with majority ownership held by local communities. All the aforementioned proposals for amendments are aimed at providing control, namely to promote efficient use of public funds in future.

Notwithstanding the specific characteristics of the previous year, the Court of Audit will continue to focus on audits which decisively follow the principles of sustainable development and social needs, and warn about irregularities or inefficiencies from different aspects – from demands imposed by the changing environment, the necessity of ensuring efficient healthcare services, systemic approach to financial regulation of local self-government, national institutions and commercial and non-commercial public service providers to responsible spatial planning, balanced system of demographic change, well-functioning IT systems, effective management of European funds absorption, and other demands. In the issued 62 audit reports and 2 summary reports which considered 102 auditees there were 689 corrective measures implemented in 2018 (528 corrective measures in 2017), of them 550 already during the implementation of the audit. These figures indicate the

strong, even higher response of auditees during the implementation of the audit compared to the year 2017 with 372 corrective measures implemented during the implementation of the audits.

In 2018, the Court of Audit received 383 initiatives for the implementation of audits, which is comparable to the year 2017. For several consecutive years, individuals and groups of individuals have been standing out according to the number of initiatives. The anonymity trend is still in decline, which could be interpreted that the confidence in the institution has risen. Less initiatives were received from different legal entities (companies, institutions, public companies, institutes, societies and associations) and local communities, while the number of initiatives made by the ministries and their subordinated bodies is about the same. Compared to the year 2017 in which there were 16 initiatives made by the National Assembly, there were only 5 such initiatives in 2018. Another alarming fact is also that in 2017 the National Assembly and the National Council considered 17 audit reports issued by the Court of Audit at its committees, commissions and plenary sessions, and only 9 in the year 2018. We hope for the number of the audit reports considered to increase in the future since we establish that the auditees often see the period for the preparation for the consideration in the Parliament (or directly after it) as a motivation for carrying out activities for improving regularity and/or performance of their operations.

Although the advisory role of the Court of Audit is often given less attention than it should be, mostly due to those audit reports which received greater response from different audiences, 168 written responses in the past year clearly indicate the need of the public sector to be given guidelines for its work, with which the Court of Audit undoubtedly preventively affects the management of public funds.

In the future we strive to focus on those fields of operations of the users of public funds where all the imposed corrective measures were not or will not be (fully) adequate and where auditees planned such corrective measures which could improve their operations in the medium term.

We thus refer to monitoring the effects of requests and recommendations after the elapse of a certain period. Besides publishing audit reports, the Court of Audit last year published 26 post-audit reports, where it assessed 139 corrective measures. 91 measures were assessed as adequate, 30 as partially adequate and 18 as inadequate. Nevertheless, we endeavour that our findings could provide for the fulfilment of corrective measures also after expiry of the 90-day statutory deadline defined for the submission of a response report, which at the moment within the existing legislative powers is unfortunately not possible.

When discussing the existing legislative framework of the Court of Audit, we must touch on the sensitive but very important issue of sanctions imposed by the Court of Audit. In order to effectively remedy irregularities that occurred in the past and to efficiently give directions to new actions the time has come to thoroughly reflect about the legal powers of our institution and primarily about the need to amend the Court of Audit Act. Increasing the control function, efficient sanctions, better transparency of public finance issues, fruitful cooperation with other bodies and other necessary improvements are of key importance in the further development of systemic solutions and (not) following legal provisions.

Namely, we had to toe the line of certain amendments within the current legal framework. In the field of communications we began to operate beyond the limits of known and established model and thereby adjusted to the new reality

of the society. Not only to provide for the transparency of the work of our institution, but also to enable timely and representative reporting on our findings, problems and challenges in order to achieve the effects of our work. Digitalisation and on-line information have changed our ways of lives, thus the Court of Audit tries to follow those trends. This also being the reason for setting up new website of the Court of Audit in 2018 that includes faster and up-to-date forms of functionalities providing for better access to and review of contents. We are especially proud that thorough and radical modernisation of the website is basically the fruit of the cooperation between our employees. Media response to our work is the way to bring the issues closer to the widest public and at the same time to strengthen awareness thereof. Modern, fast, simplified and visual communication with the public was extremely well accepted, last year we recorded almost 5,000 publications, representing an increase regarding the year 2017 when there were 3,800 publications. Press releases including not only a summary of an audit report but also an infographic of our findings make our reports, which are complex and overflowed with data, more public-friendly. They are being regularly published also on social media. In 2018, we posted 84 messages on Twitter, 81 on Facebook and made available 5 new videos on YouTube about our audits and our work, thus 1,778 views were recorded in 2018.

Thanks to new communication mechanisms, together with sustainably-oriented issues mutually interlinked in terms of content, we are becoming more attractive also in the international sphere. Last year, the Court of Audit made several appearances as most active audit institution on the relevant international stage. We played visible and important role in organising, heading and in providing presentations at the annual meeting of the Supreme Audit Institutions of EU Member

States; as one of three SAIs we actively participated at the founding Auditors Alliance Meeting and at other events within the Anti-corruption and Integrity Forum organised by the Organisation for Economic Cooperation and Development (OECD); on the basis of the agreement between the SAI Malta and the Court of Audit we successfully implemented the secondment of the auditors from two institutions in order to exchange audit practices. Highly active and recognised role of the Court of Audit triggered several successful bilateral meetings which also substantially contributed to strengthening of international relations in the field of auditing. In 2018, the Court of Audit attended 29 meetings with foreign representatives, namely there were 23 meetings held abroad and 6 meetings organised in Slovenia. A year before there were 18 such meetings, of which 3 were organised in Slovenia. The events were actively participated by 28 representatives of the Court of Audit, who took part in the sessions by 20 presentations, considerably more than previous year when there were 9 presentations. The Court of Audit hosted 6 delegations from abroad, i.e. from Bosnia and Herzegovina, Malta, Macedonia, Congress of Local and Regional Authorities of the Council of Europe and OSCE/ODIHR. The Court of Audit also published 3 articles in the INTOSAI and EUROSAI international publications.

In addition to gaining international experiences, the employees of the Court of Audit extend and develop their knowledge and skills through other additional education and training mostly based on experiences gained during the implemented audits. Among 131 employees of the Court of Audit there are many younger colleagues and therefore in 2018 the training for obtaining the title state auditor as defined by the Court of Audit Act was successfully completed. The training commenced in 2017 and 18 employees joined the programme.

The strength of a tree depends on the interconnection between the mission and motivation as perceived by the employees and applied at their work. Employees of the Court of Audit represent the vital element of the institution.

Therefore, I am very happy that the recent agreement made it possible to promote public servants, which brings about, nevertheless minor, but positive changes within the payment system grades compared to some funds, agencies and commercial companies owned by the state. However, it opened an important issue of balance regarding salaries of head officials, namely their salaries are at the moment not benchmarked with their level of responsibilities. The approach to remedying the situation, where evaluation of work performed by public servants exceeds the evaluation of work of head officials or the senior staff, is inevitable since this is not the case only at the Court of Audit.

When watching over public money, we care for our future. Bearing this in our minds, we planted a tree in front of our building at the end of last year. The tree is a donation of our employees. By this symbolic act we expressed our care for future generations.

Tomaž Vesel,

President of the Court of Audit

1.2 About the Court of Audit

1.2.1 Powers

Article 150 of the Constitution of the Republic of Slovenia provides that the Court of Audit is the highest body 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.

1.2.2 Objectives

The mission of the Court of Audit is to inform 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, to provide 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 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.

Operations of non-governmental organisations and adequately developed non-governmental sector represent one of preconditions for the implementation of principles of pluralism and democracy. This is why it is necessary to ensure appropriate mechanisms for promoting development of non-governmental organisations and their cooperation in establishing and implementing public policies. Non-governmental organisations also shape Economic and fiscal policy.

Economic and fiscal policy consists of four main programmes which are broken down into subprogrammes, as presented below:

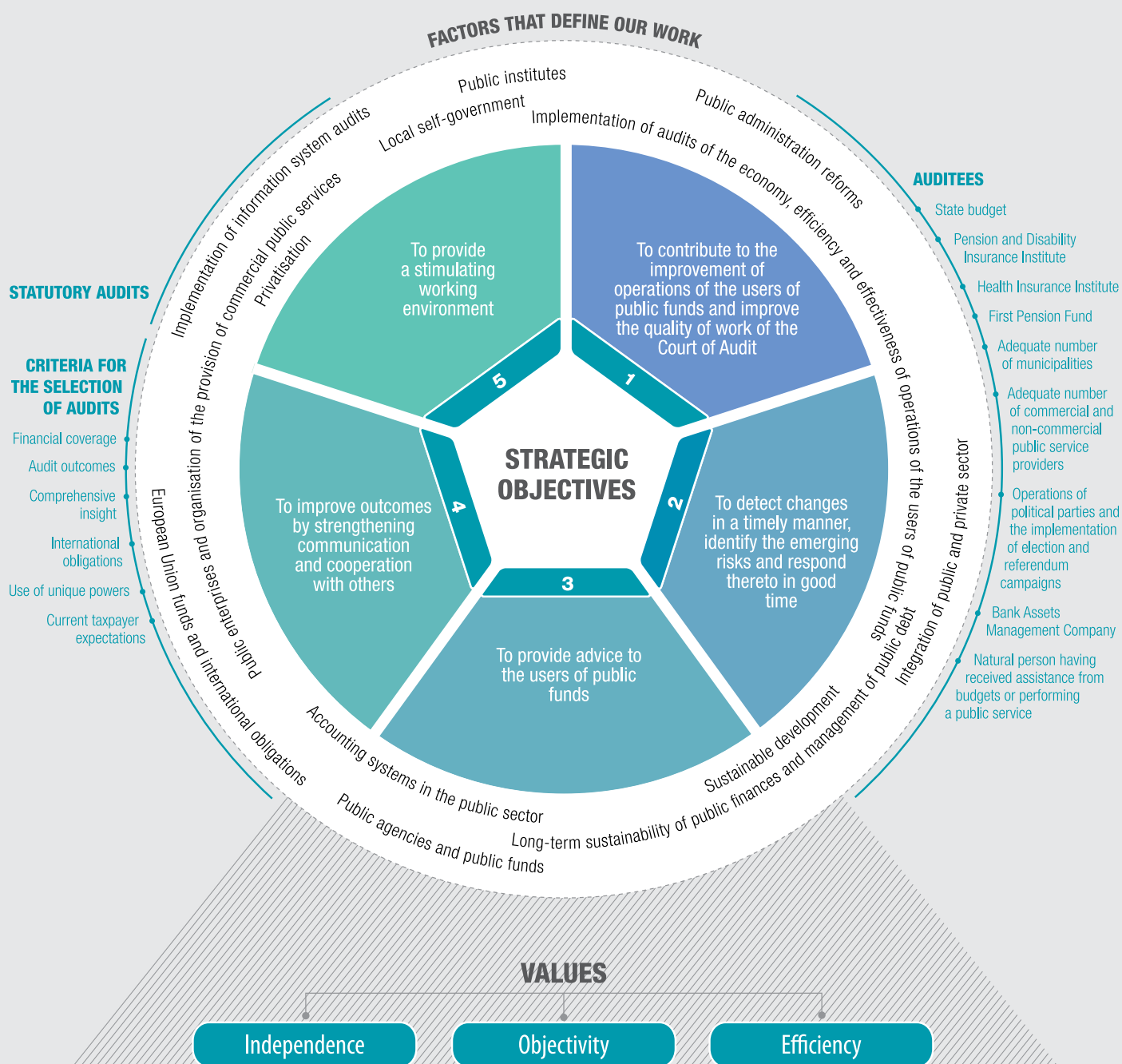
PROGRAMME	SUBPROGRAMME
Regulating fiscal policy	Implementing and regulating fiscal policy Payment services for the budget userse
Bases for economic and development policy and preparation of macroeconomic analyses and forecasts	Statistical survey Preparation of analyses and forecasts
Fiscal surveillance	Operations of the Court of Audit Legal protection and control over public procurement procedures Public law records and audit control Control over money laundering prevention Internal control, examining budgetary spending and audit Operations of the Fiscal Council
Financial administration	Financial administration

Operations of the Court of Audit (020301) became an independent subprogramme in the beginning of 2013 and represents one of six subprogrammes of the Fiscal surveillance programme.



Strategy 20¹⁴₂₀

Watching over public money.



1.2.3 Strategy of the Court of Audit

At the end of 2013, the Court of Audit adopted the Strategy 2014-2020, which foresaw the following strategic objectives:

- objective 1:** to contribute to the improvement of operations of the users of public funds and improve the quality of work of the Court of Audit
- objective 2:** to detect changes in a timely manner, identify the emerging risks and respond thereto in good time
- objective 3:** to provide advice to the users of public funds
- objective 4:** to improve outcomes by strengthening communication and cooperation with others
- objective 5:** to provide a stimulating working environment

These strategic objectives were considered in the annual programme of work for the exercise of auditing powers for 2018.

1.2.4 Sustainable development

Sustainable development is not and cannot be perceived just as a simple guideline for further steps but it must be rather seen as the only appropriate way of addressing global and national issues. The Court of Audit is fully aware of its responsibility to meet those challenges in the most suitable way. Not only by undertaking auditing powers concerning past operations but also by demanding, recommending, advising and taking action.

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 2030 Agenda of the United Nations and recently adopted 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.

Also in future, follow-up audits related to sustainable issues already covered before will remain priorities alongside those areas which were not (fully) audited previously. The main focus is on meeting objectives of sustainable development and improving their implementation at national level. Apart from carrying out its auditing powers the Court of Audit directs its efforts towards sustainability within its internal organisation – namely, greening the institution is one of its key organisational and technical objectives.

Sustainable orientation of the Court of Audit is recognised and respected in relevant international community. Thus, its endeavours were warmly welcomed when urban beehives were placed on the roof top of the Court of Audit. Going beyond the purely symbolic meaning of sustainable objectives the bees shall provide honey for protocol gifts. Not only this raises awareness of sustainable development but also calls for preventive activities and helps reduce the use of public funds in future. Those are the objectives that shall be followed by the Court of Audit also in future.

KEY RESULTS



62 + 2

audit
reports

summary
reports



383

received initiatives
for auditing



26

post audit reports



9

reports discussed by
the National Assembly
and the National Council



102

auditees



168

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



689

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



293

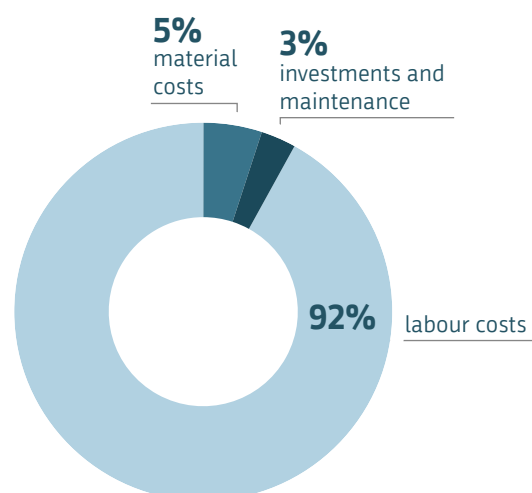
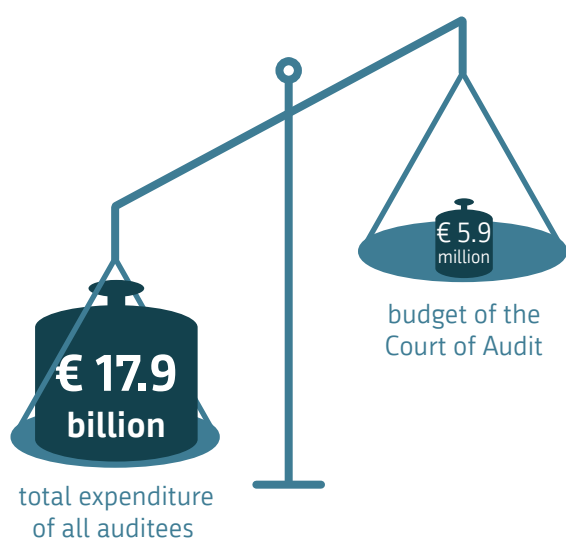
recommendations given
to the users of public funds



4,952

media publications
related to the
Court of Audit

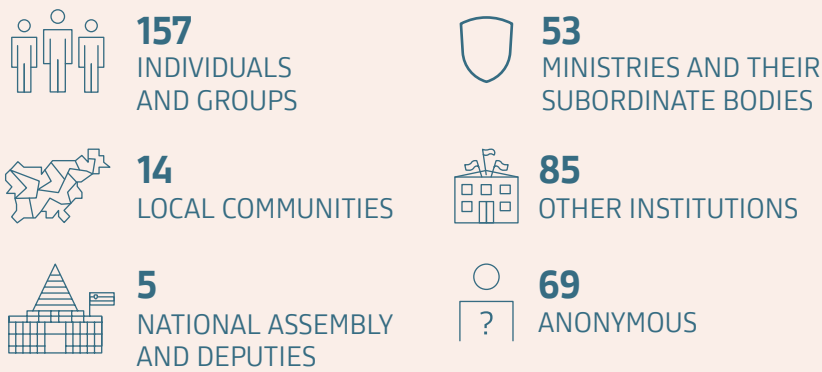
Comparison between the total expenditure of all auditees and the budget of the Court of Audit



AUDIT PLANNING

AUDIT PROPOSALS

RECEIVED INITIATIVES FOR AUDITING

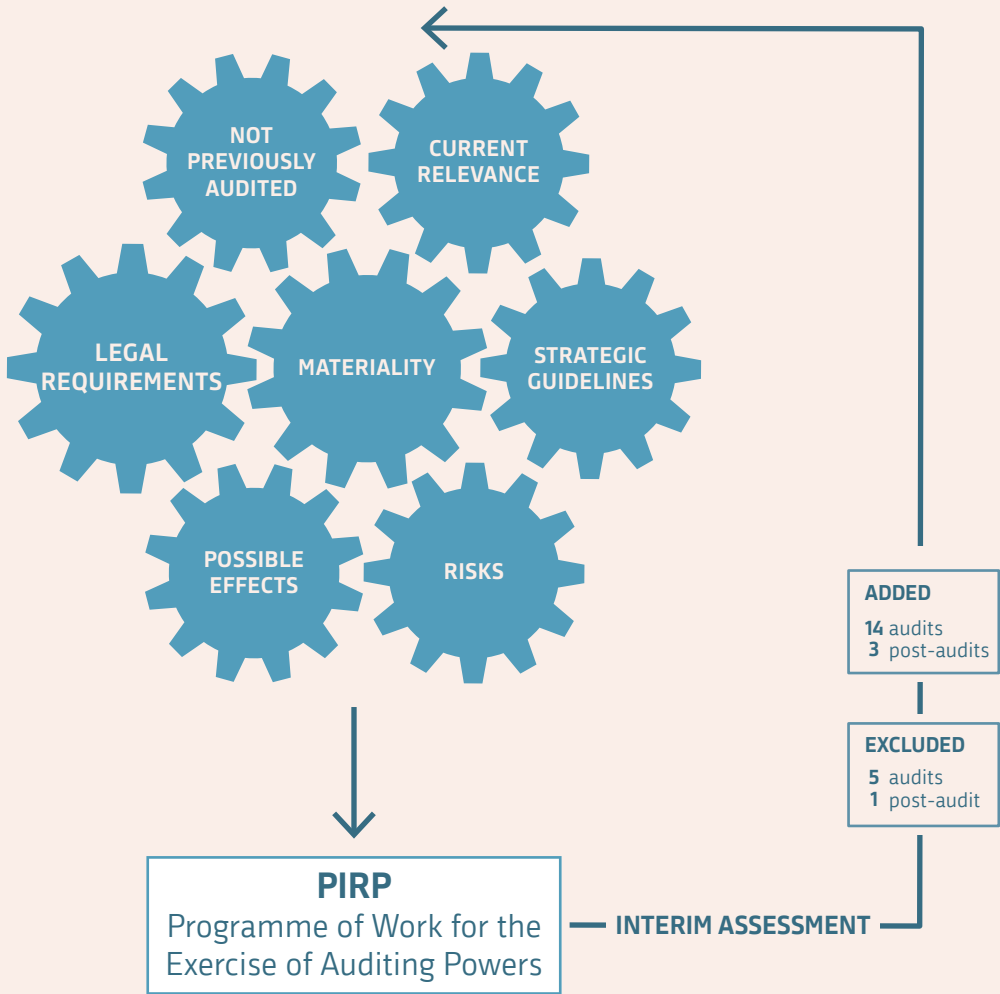


DATA ANALYSIS

MEDIA

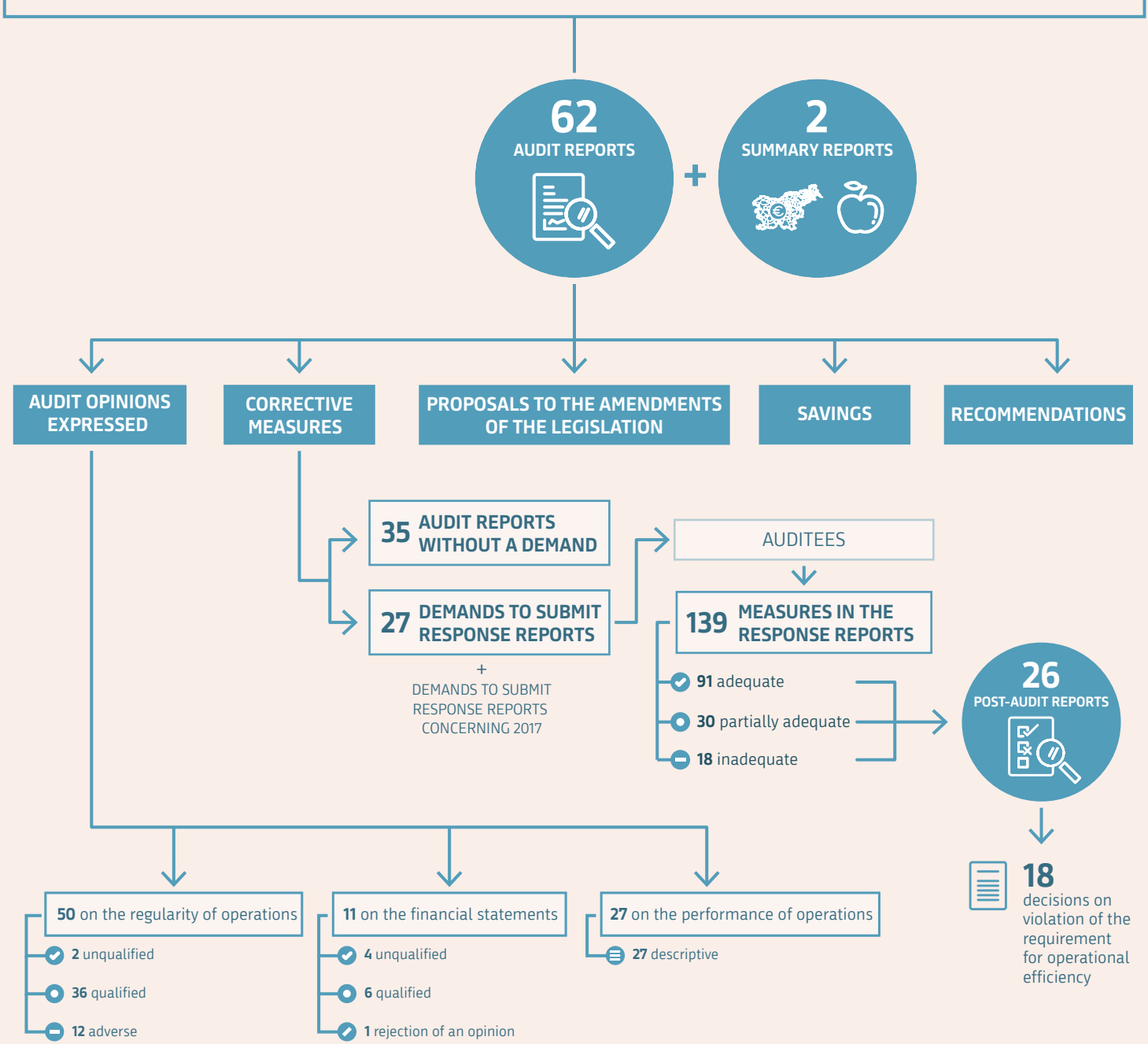
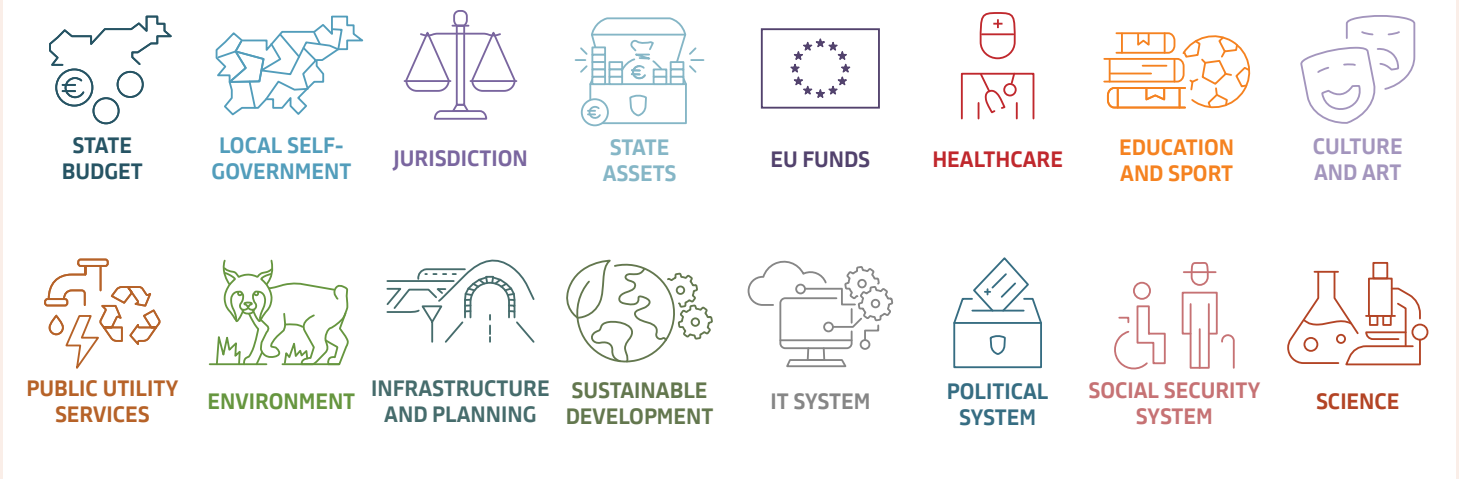
AUDIT FINDINGS

SELECTION CRITERIA



AUDITS

TOPICS COVERED BY THE AUDITS

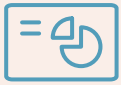


COOPERATION WITH THE MEDIA AND THE PUBLIC



115

written questions
by journalists



13

infographics



5

videos – own productions
of the Court of Audit



available
phone communication

4,952
media publications
related to the
Court of Audit



638

news articles



2,675

publications
on the internet



1,639

radio and
television reports

WEBSITE

Thorough modernisation of the website included a transfer
of complex content of the 24-year work to the new platform:



2,486

posts on reports



2,264

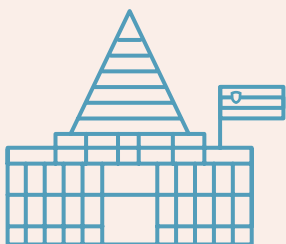
posts on audits



1,464

posts on auditees

COOPERATION WITH THE NATIONAL ASSEMBLY AND THE NATIONAL COUNCIL



7

reports discussed by
the National Assembly

0

sessions
of the National
Assembly

6

discussions of the
Commission for
Public Finance
Control

1

discussion of the
Committee
on Health

2

reports discussed by
the National Council

1

session
of the National
Council

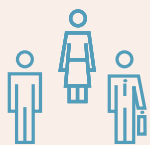
1

discussion of the
Committee on
Economy, Crafts,
Tourism and
Finance

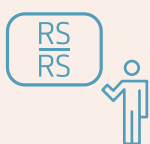
INTERNATIONAL COOPERATION



23
meetings
held abroad



28
representatives of
the Court of Audit



20
presentations



6
visits by foreign
delegations

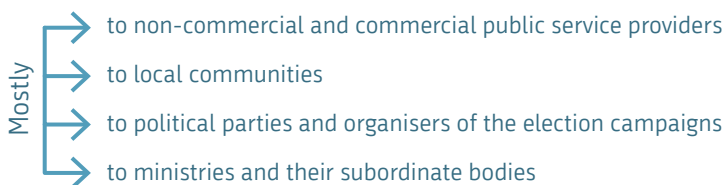


COUNSELLING

OPINIONS AND ANSWERS TO THE USERS OF PUBLIC FUNDS



168
answers to
public-finance
issues



TARGET GROUPS



17
trainings for
domestic and
international
audience

PUBLICATIONS ON THE WEBSITE



database of
all audit and
post-audit reports



views and
opinions

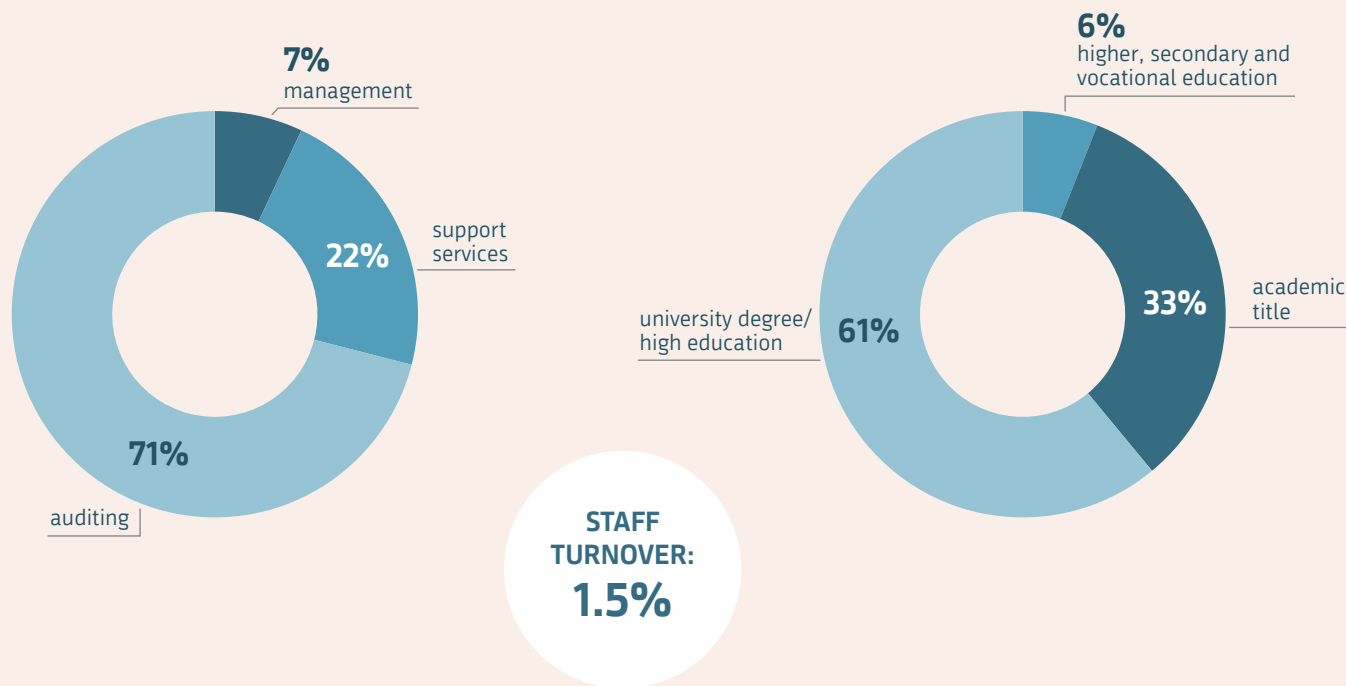


manuals and
auditing standards



summaries and
infographics

STRUCTURE OF EMPLOYEES BY FIELD OF ACTIVITIES AND FORMAL QUALIFICATION



DEVELOPMENT OF AN ANNUAL TRAINING PROGRAMME



PROFESSIONAL DEVELOPMENT TRAININGS



TRAININGS

SLOVENIA



78
employees attended seminars and conferences organised by different institutions in Slovenia

ABROAD



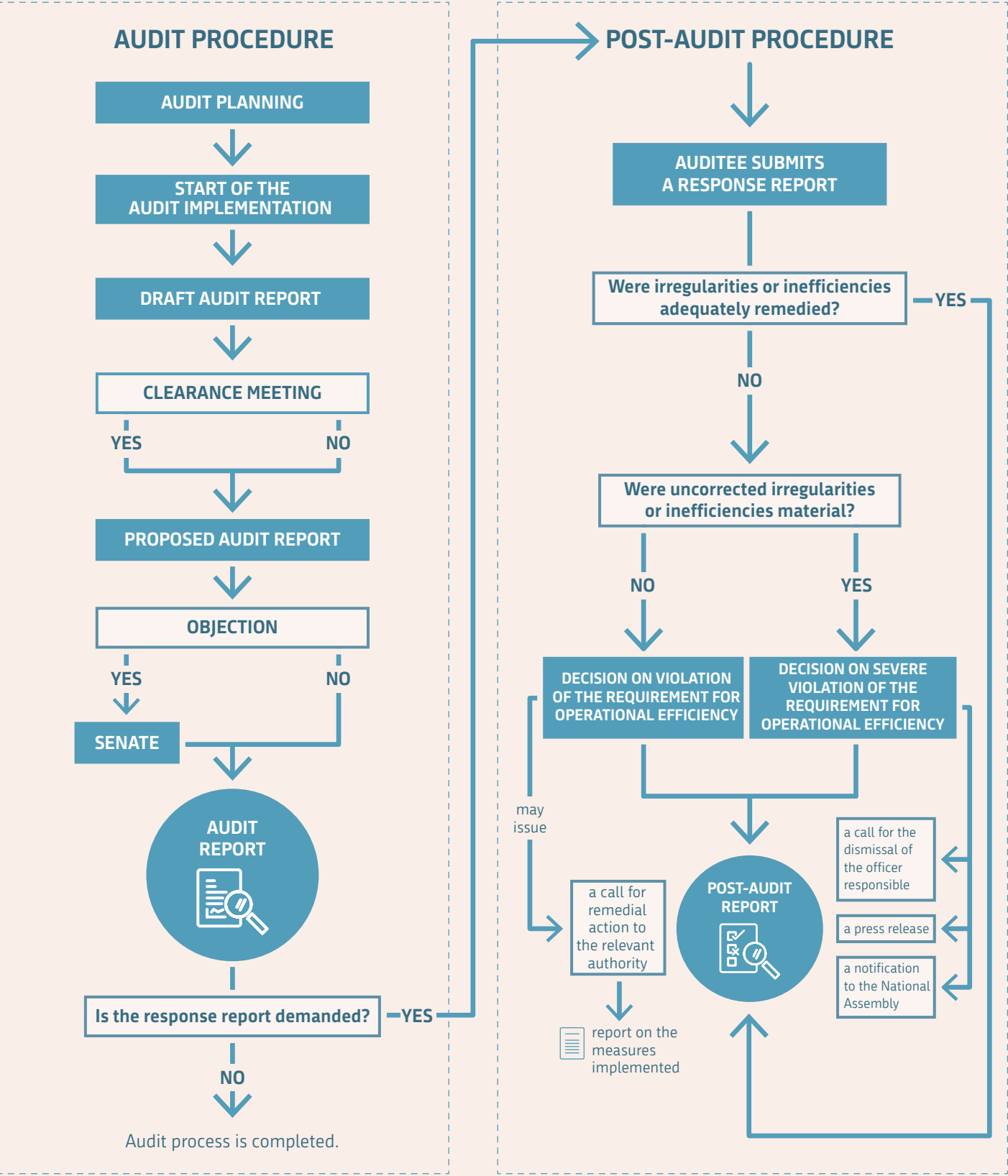
28
employees attended seminars or other forms of training abroad

ORGANISED BY THE COURT OF AUDIT

121
employees participated in trainings

6
trainings organised by the Court of Audit

AUDIT PROCESS





REPUBLIC OF SLOVENIA
COURT OF AUDIT

Watching over public money

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

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