



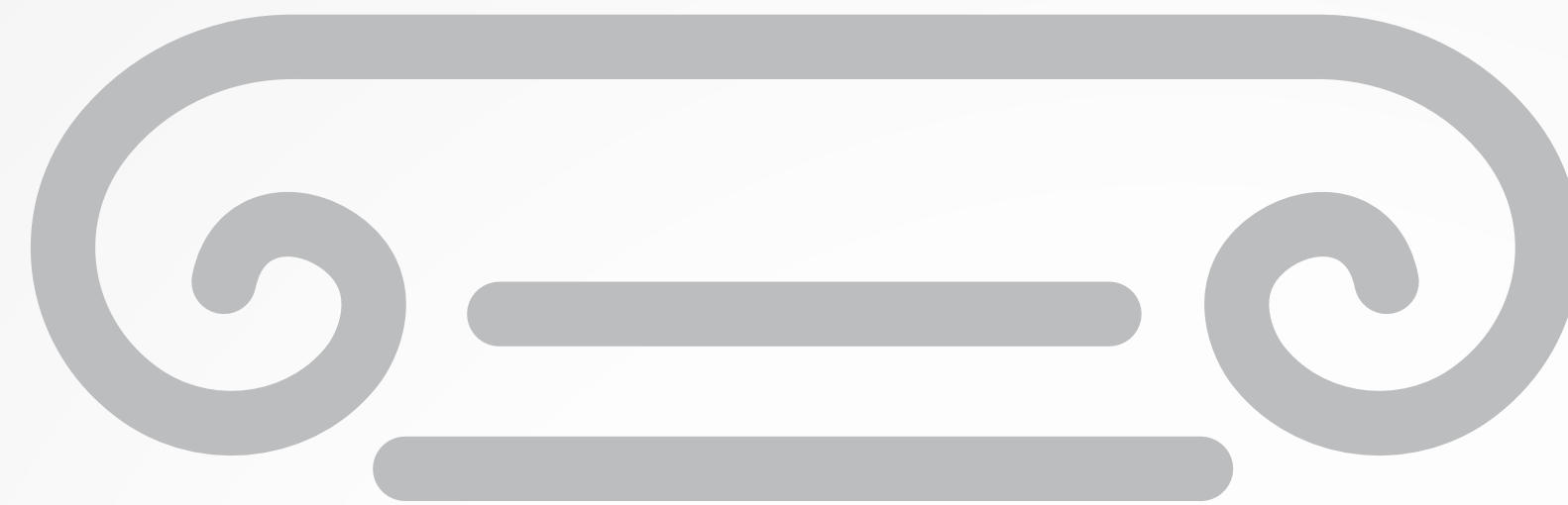
REPUBLIC OF SLOVENIA
COURT OF AUDIT

AUDIT REPORT
**Implementing tasks of municipalities
in the field of culture**

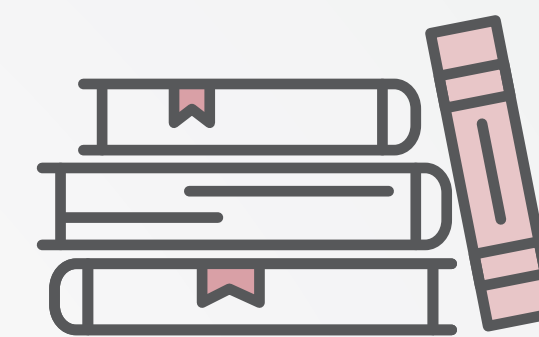
Performance audit

Audit period: 1 January 2015 to 31 December 2018

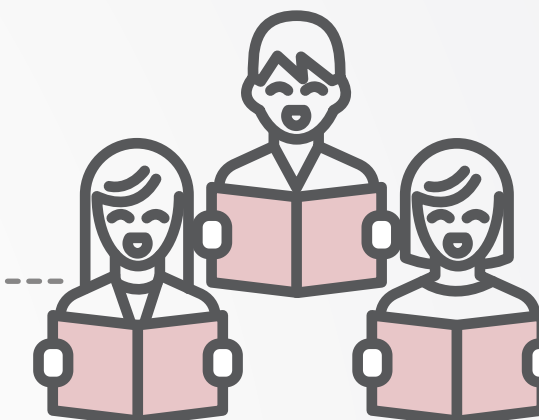
Efficiency of municipalities in implementing tasks in the field of culture



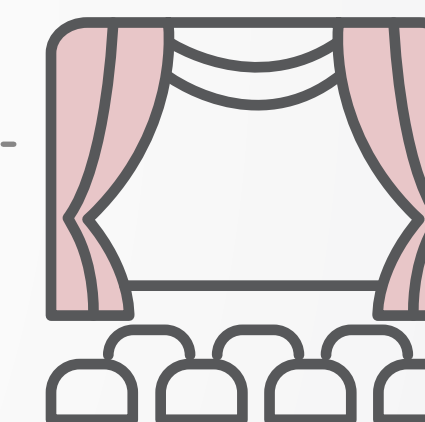
Municipalities implement tasks independently within the prescribed regulations. **The Ministry of Culture proposes regulations** stipulating the tasks of municipalities in the field of culture and **is the custodian of these regulations.**



Library services



Amateur arts



Public culture infrastructure



Protecting immovable cultural heritage

AUDIT covered the efficiency of 8 municipalities in implementing tasks in the field of culture **and the efficiency of the Ministry of Culture** in monitoring the situation and implementation of tasks of municipalities in the field of culture.

LONG-TERM PLANNING (municipalities)



Municipalities mostly **set goals and measures** for the field of culture, but

– failed to define indicators for measuring goals and baseline and target values

– failed to plan measures for achieving the set goals in an efficient manner

IMPLEMENTATION OF TASKS (municipalities)



Municipalities **provided premises and financial resources for library material** for the purpose of **library services**, but:

– allocation of funds to individual areas within municipality **was often not evident from the annual contracts** on funding libraries

– only a few defined in contracts **the possibility of exercising direct control** over contractual obligations of libraries

– those that were cofounders of libraries mostly **failed to establish a joint body** of founders and did not provide their representatives at the library council with guidelines



The majority of municipalities **own public culture infrastructure**, but:

– failed to systematically keep records on the use and state of the infrastructure

– those municipalities whose infrastructure is managed by public institutes **did not require from them to prepare management plans**



Municipalities protected immovable cultural heritage by maintaining their own cultural heritage and by public calls for tenders for protecting other cultural heritage within the area of municipality, but:

- did not prepare maintenance and restoration programmes indicating actual situation and priorities

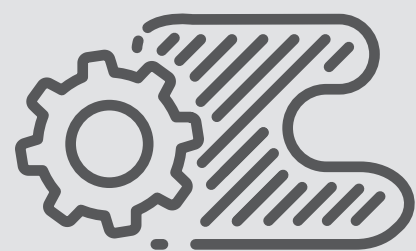


Municipalities supported **amateur arts** by public calls for tenders and co-financing the programme of the Public Fund for Cultural Activities of the Republic of Slovenia, but:

- in most cases, public tenders did not define the manner of criteria application or was not evident from the application evaluation records

- in some cases, the contracts with recipients of funds did not include stipulations that municipal administration is allowed to directly examine the use of allocated funds
- some municipalities also concluded contracts without following the prescribed procedures (i.e. public call for tender)

MONITORING THE SITUATION (municipalities)



Tasks of employees in municipalities indirectly included monitoring of the situation and implementation of tasks in the field of culture, but municipalities:

- failed to formally **define monitoring of the situation** in the field of culture as their mandatory tasks
- failed to **systematically collect data** on cultural activities and cultural engagement
- mostly failed to **draw conclusions on the adequacy of implementation of individual tasks** and achieved outcomes

MONITORING THE SITUATION (Ministry of Culture)



- **Failed to define tasks of monitoring the situation in the field of culture at local level**, yet it did carry out tasks allowing the Ministry to indirectly monitor the situation in some areas.
- **Knows well the situation in the field of librarianship** and partially the situation in the field of immovable cultural heritage protection due to monitoring municipal planning documents, and **poorly the situation in other fields**.
- **Failed to outline the role of municipalities** pertaining to the field of culture **in development documents** and **did not set direct goals regarding: the scope of cultural offering**, activities at local level and the implementation of municipal tasks.
- Failed to monitor whether a certain municipal task is **appropriately and accurately regulated**.

Comprehensive monitoring of municipal tasks would allow for more accurate determination of amount of funds allocated to municipalities for financing of mandatory tasks, but




the data and analyses on the situation in the field of culture **are not enough systematic**, complete and of sufficient quality **to contribute to setting the amount of the respective funds**.

OPINION OF THE COURT OF AUDIT

-  Municipalities of Bled, Bovec, Domžale, Ivančna Gorica, Log - Dragomer, Pivka, Radenci and Šentilj were **partially efficient** in implementing tasks in the field of culture.
-  The Ministry of Culture was **partially efficient** in monitoring the situation and implementation of tasks of municipalities in the field of culture.

MEASURES

The Court of Audit demanded from the Ministry to implement the following corrective measure:

-  the Ministry must prepare **a plan of activities to supplement the system of monitoring the situation and implementation of tasks in the field of culture** which the municipalities must carry out in line with the regulations.

The audited municipalities implemented appropriate measures to remedy the established inefficiencies already in the course of audit procedure.

RECOMMENDATIONS

The Court of Audit recommended to municipalities, among others to:



define in planning documents **whether they will allocate more or less staff and financial resources to the field of culture in future**, and include measures for maintaining or improving efficiency of operations;



make assessments of the implementation of **long-term programmes** in the field of culture, including **the assessment of efficiency of task implementation**

The Court of Audit recommended to the Ministry of Culture, among others to:



define in strategic documents **the role of municipalities in the field of culture** and their foreseen contribution to the respective field;



provide information on the situation in the field of culture at municipal level and **make assessments of the role and contribution** of municipalities.