



REPUBLIC OF SLOVENIA
COURT OF AUDIT

JOINT REPORT

Regularity of managing tangible assets by museums in 2020

Regularity audit

Audit period: 1 January 2020 to 31 December 2020





NATIONAL MUSEUM OF SLOVENIA



MUSEUM OF ARCHITECTURE AND DESIGN

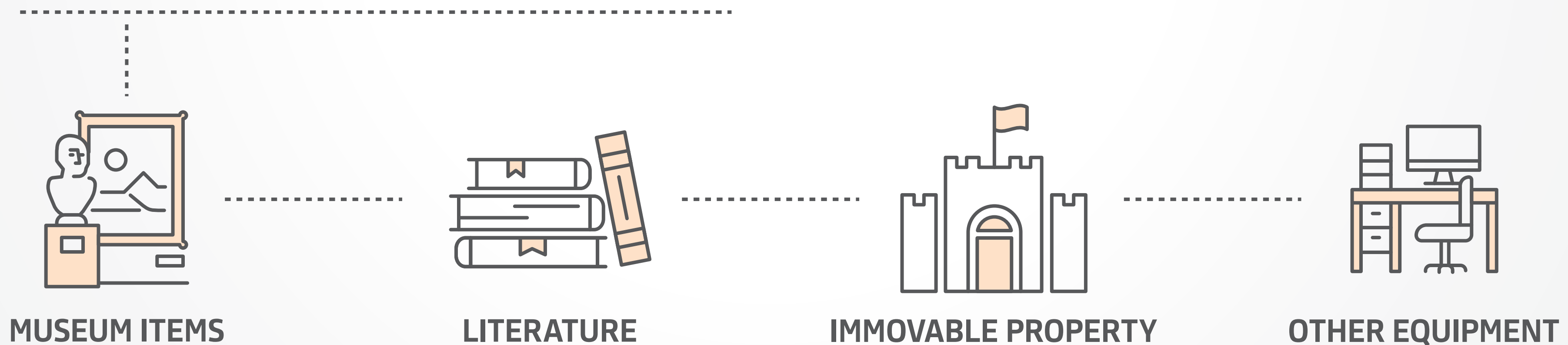


TECHNICAL MUSEUM OF SLOVENIA



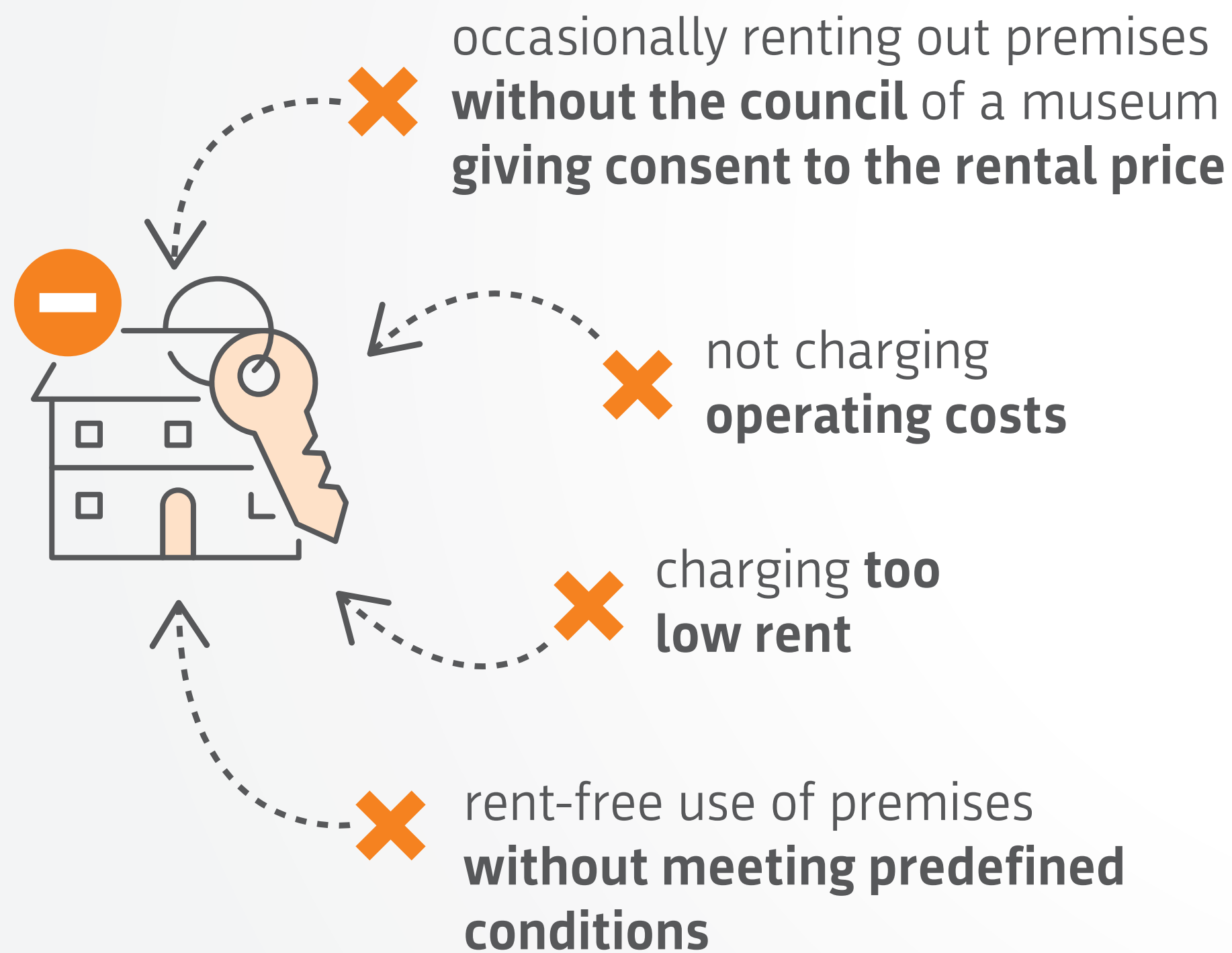
SLOVENE MUSEUM OF CHRISTIANITY

How the selected **four national museums** manage tangible assets entrusted to them



Irregularities in managing tangible assets

⊖ Lack of sufficient diligence when managing tangible assets

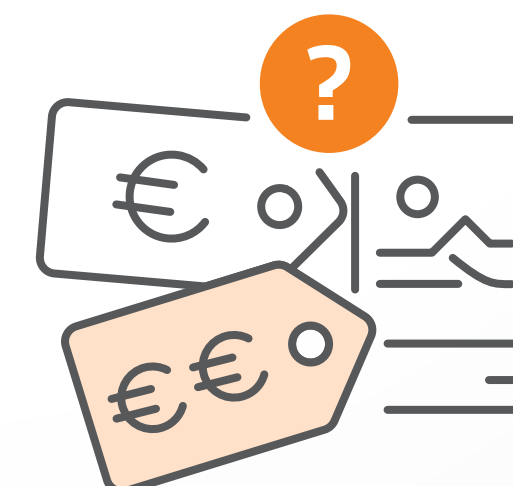


⊖ Deficiencies when conducting inventory of museum and literature items



✓ **only Slovene Museum of Christianity** conducted complete inventory of items in accordance with time limits and regulations

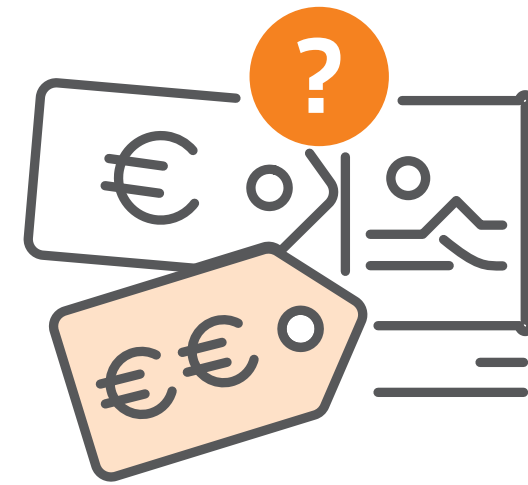
✗ **other museums failed to conduct inventory of items or it was only partial**



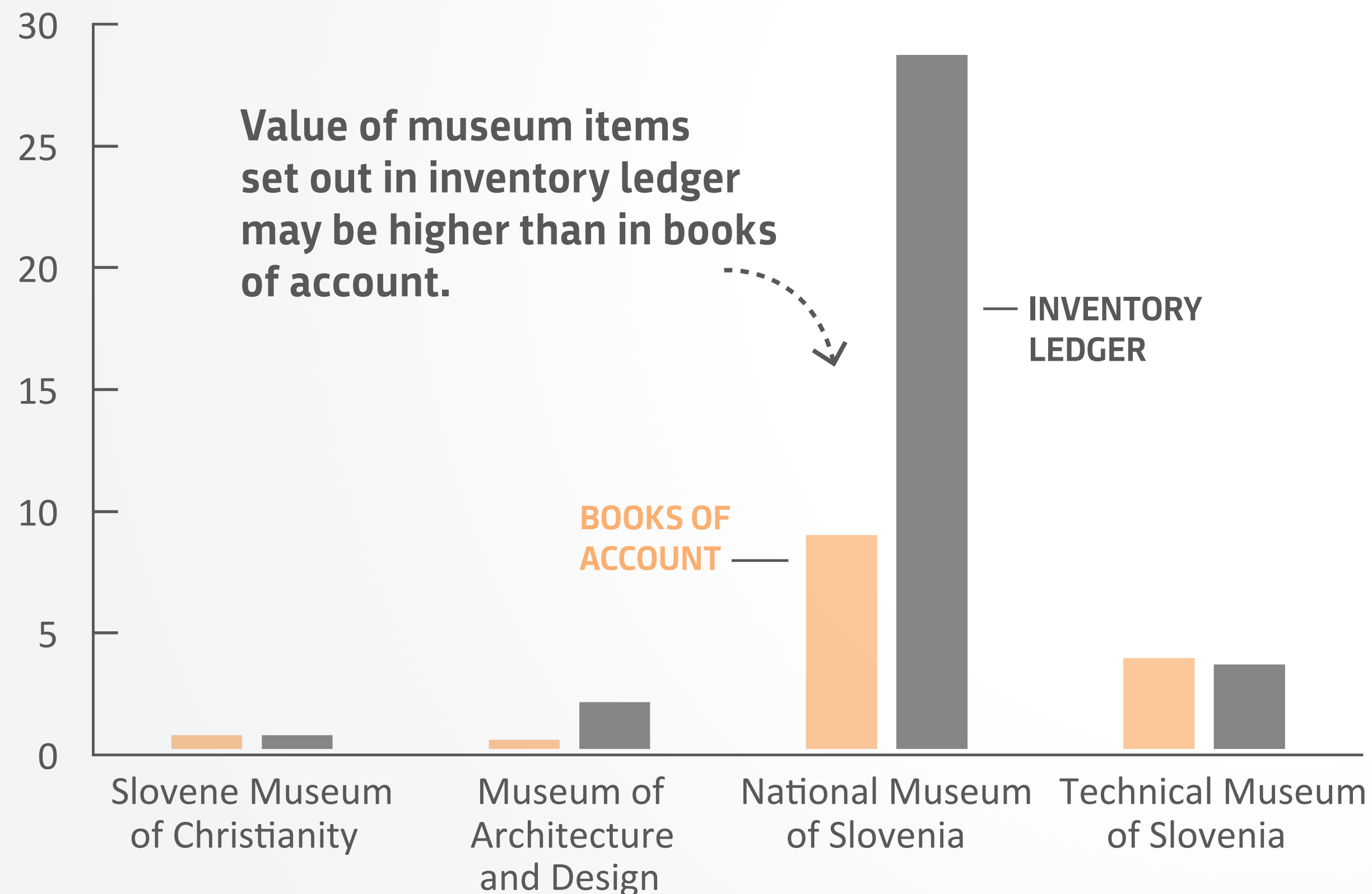
Standing of assets in the books of account was thus **not balanced with the actual assets standing** established by the conducted inventory of items.

Problems pertaining to valuation of museum items

Value of museum items set out in books of account and inventory ledger in million €



Which value of museum items is more appropriate depends on the intended purpose.



PRESENTING THE VALUE OF STATE ASSETS

There is a problem with defining the manner of valuation in relation to museum value **(what is the value of state assets?)**. Additional problem pose those cases **when relevant data is not available**.



INSURING MUSEUM ITEMS

The risk of too high costs – necessary to decide **on the appropriate insurance cover**.

OPINION OF THE COURT OF AUDIT

On managing tangible assets by museums in 2020 the Court of Audit expressed:

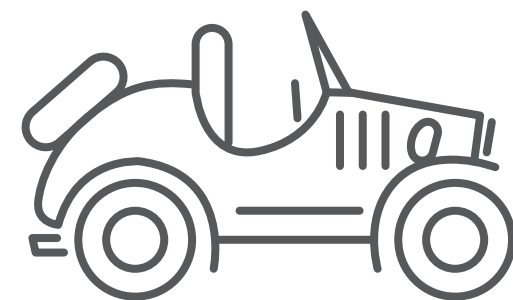
 **QUALIFIED OPINION**



National Museum of Slovenia



Museum of Architecture and Design

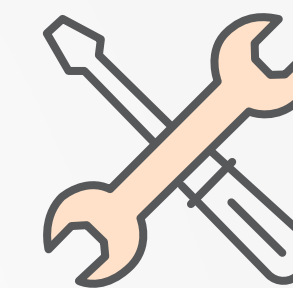


Technical Museum of Slovenia

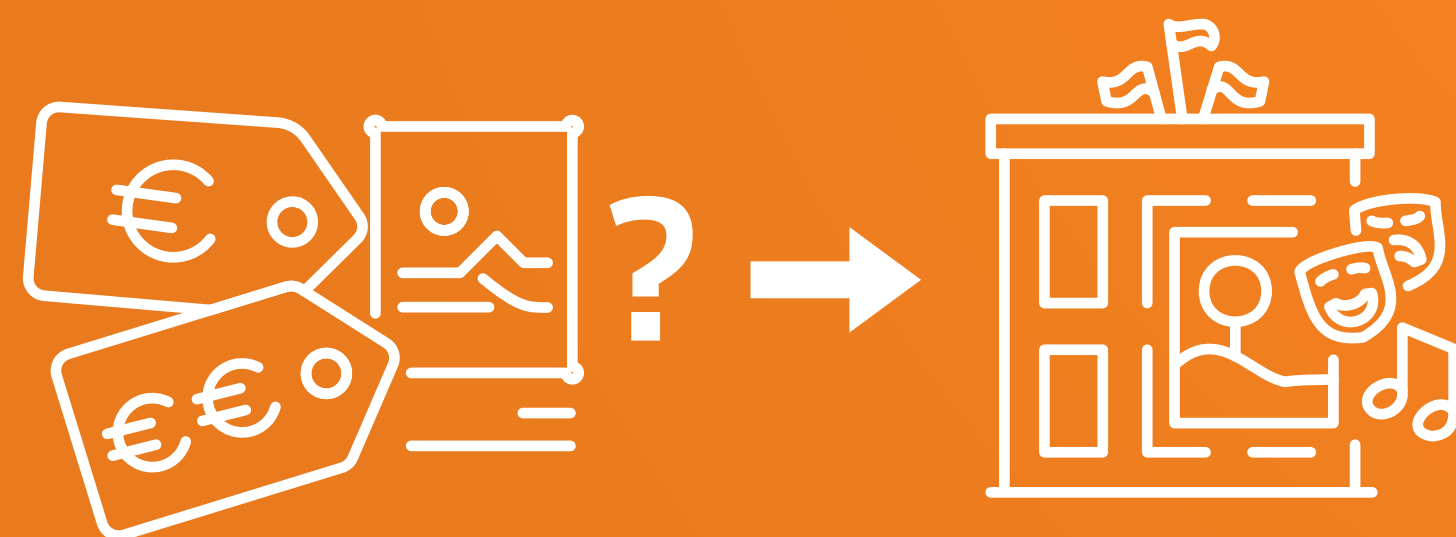
 **UNQUALIFIED OPINION**



Slovene Museum of Christianity



The Court of Audit demanded from the museums several corrective measures respectively proposed several recommendations.



The problem at the systemic level pertaining to valuation of museum items demands **active approach of the Ministry of Culture.**