



REPUBLIC OF SLOVENIA  
COURT OF AUDIT

AUDIT REPORT

**Regularity of a part of operations  
of the Municipality of Črenšovci**

**Regularity audit**

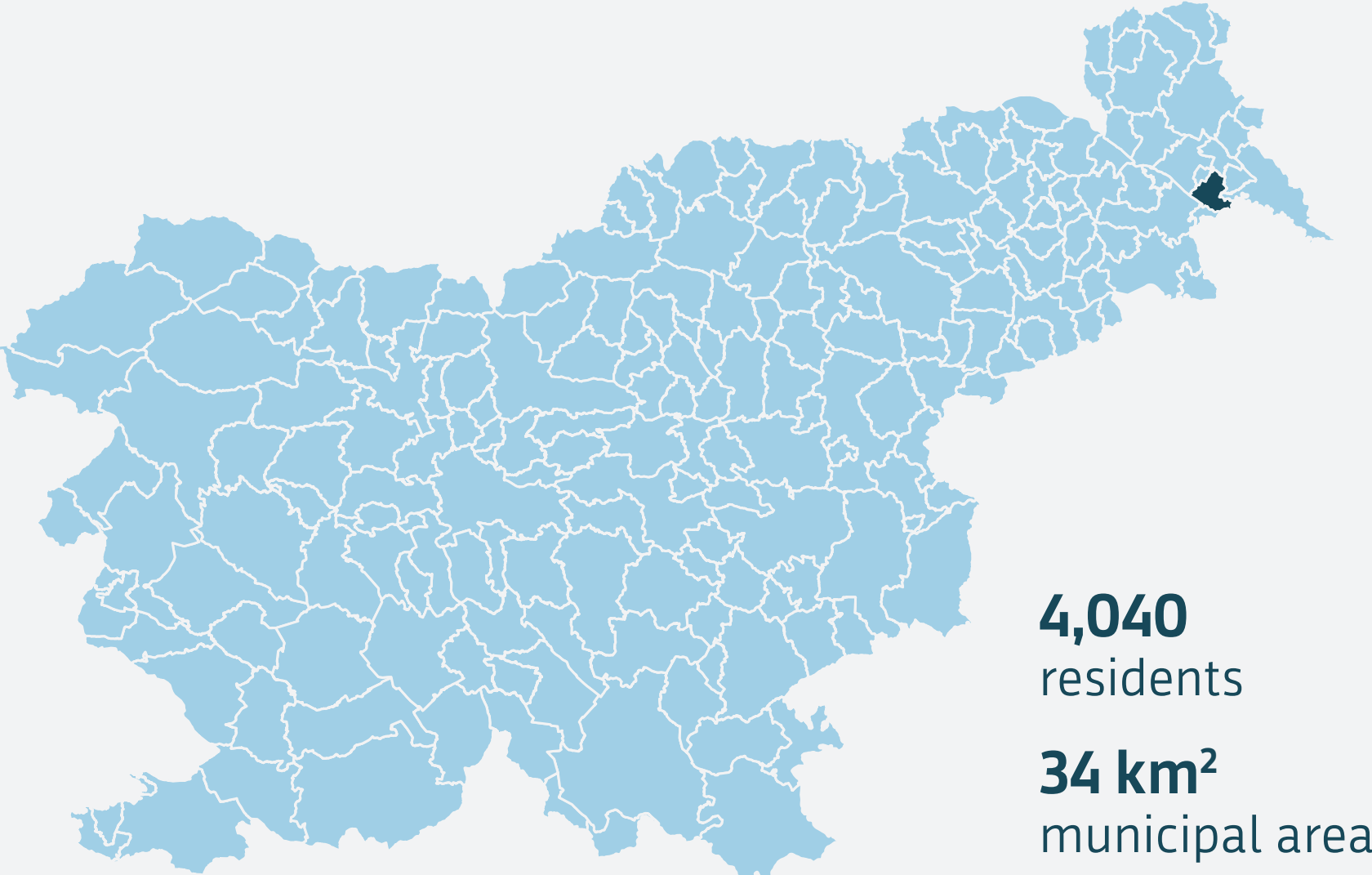
Audit period: 1 January to 31 December 2021

# Municipality of Črenšovci

## BASIC DATA

<b>REVENUE</b>	€ 3,781,583	<b>EXPENDITURE</b>	€ 3,981,123	<b>DEBT</b>	€ 326,134
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## COMPARISON WITH OTHER MUNICIPALITIES



- Municipal bodies**
- mayor
  - municipal council 15 members
  - supervisory committee 3 members

### OPINION OF THE COURT OF AUDIT

- Adverse opinion**
- Appropriate measures implemented already during the audit
- Proposed were 5 recommendations

# Municipality of Črenšovci: identified material irregularities

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## Sale of immovable property and renting out premises



- **irregularities** in adopting immovable property management plan
- **irregularities** in procedures of sale of land and renting out premises

## Public procurement spending – investment expenditure



- financial collateral **not obtained** respectively **obtained too late**
- **excess over** provided municipal budget funds
- investment documentation **not prepared**

## Current transfers to non-profit bodies and organisations



- **allocation of funds** prior to the date of publishing a public call or signing a contract
- **irregularities** in procedures of granting the funds
- granting and **allocation of funds without public call** or open call for tenders

## Indebtedness



- debt from finance lease **was not planned and consent from the Ministry of Finance was not received**
- **failed to report** on concluded finance lease agreement

## Other fields

- the mayor **did not appoint** deputy mayor