



REPUBLIC OF SLOVENIA
COURT OF AUDIT

AUDIT REPORT

Regularity of a part of operations of the Municipality of Juršinci

Regularity audit

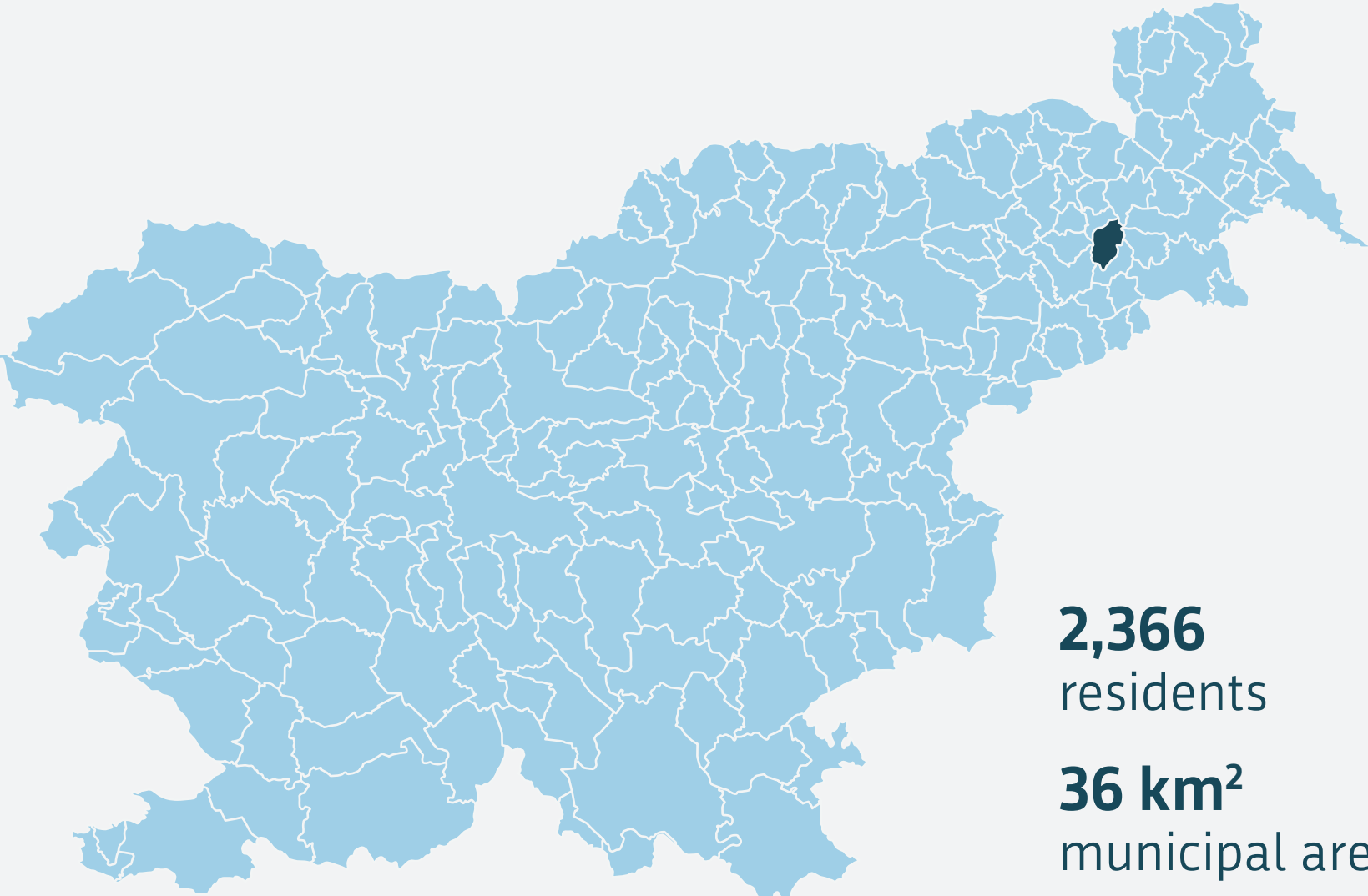
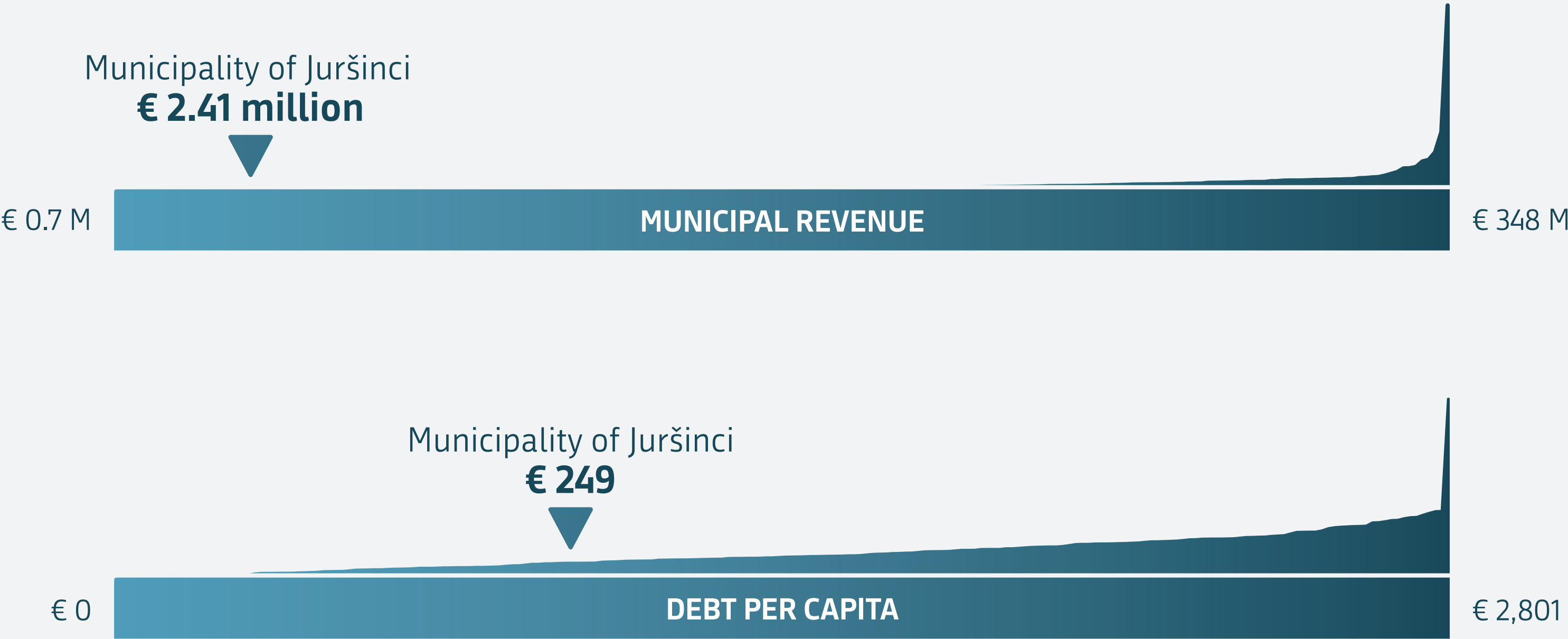
Audit period: 1 January to 31 December 2021

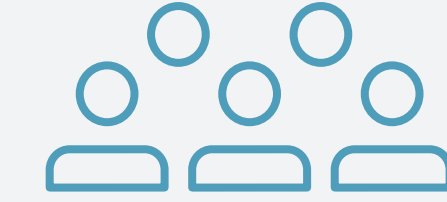
Municipality of Juršinci

BASIC DATA

REVENUE	€ 2,411,111	EXPENDITURE	€ 2,496,643	DEBT	€ 590,193
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COMPARISON WITH OTHER MUNICIPALITIES



 **Municipal bodies**

- mayor • municipal council 9 members
- supervisory committee 5 members

OPINION OF THE COURT OF AUDIT

-  **Qualified opinion**
-  Appropriate measures implemented already during the audit
-  Proposed were 3 recommendations

Municipality of Juršinci: identified material irregularities

Sale of immovable property and renting out premises



- irregularities **in procedures** of renting out premises and providing premises free of charge
- irregularities **in renovation** of business premises owned by the municipality

Public procurement spending – investment expenditure



- financial collateral **not obtained** respectively **not obtained in due time**
- investment documentation **not prepared**
- when carrying out a project it **did not follow** the principles of efficiency and economy

Current transfers to non-profit bodies and organisations



- **irregularities in procedures** of granting the funds
- granting and allocating funds **without public call or invitation**

Indebtedness



- took on a long-term debt at the **legal entity whose business operation is not granting loans**