



REPUBLIC OF SLOVENIA
COURT OF AUDIT

AUDIT REPORT

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

Regularity audit

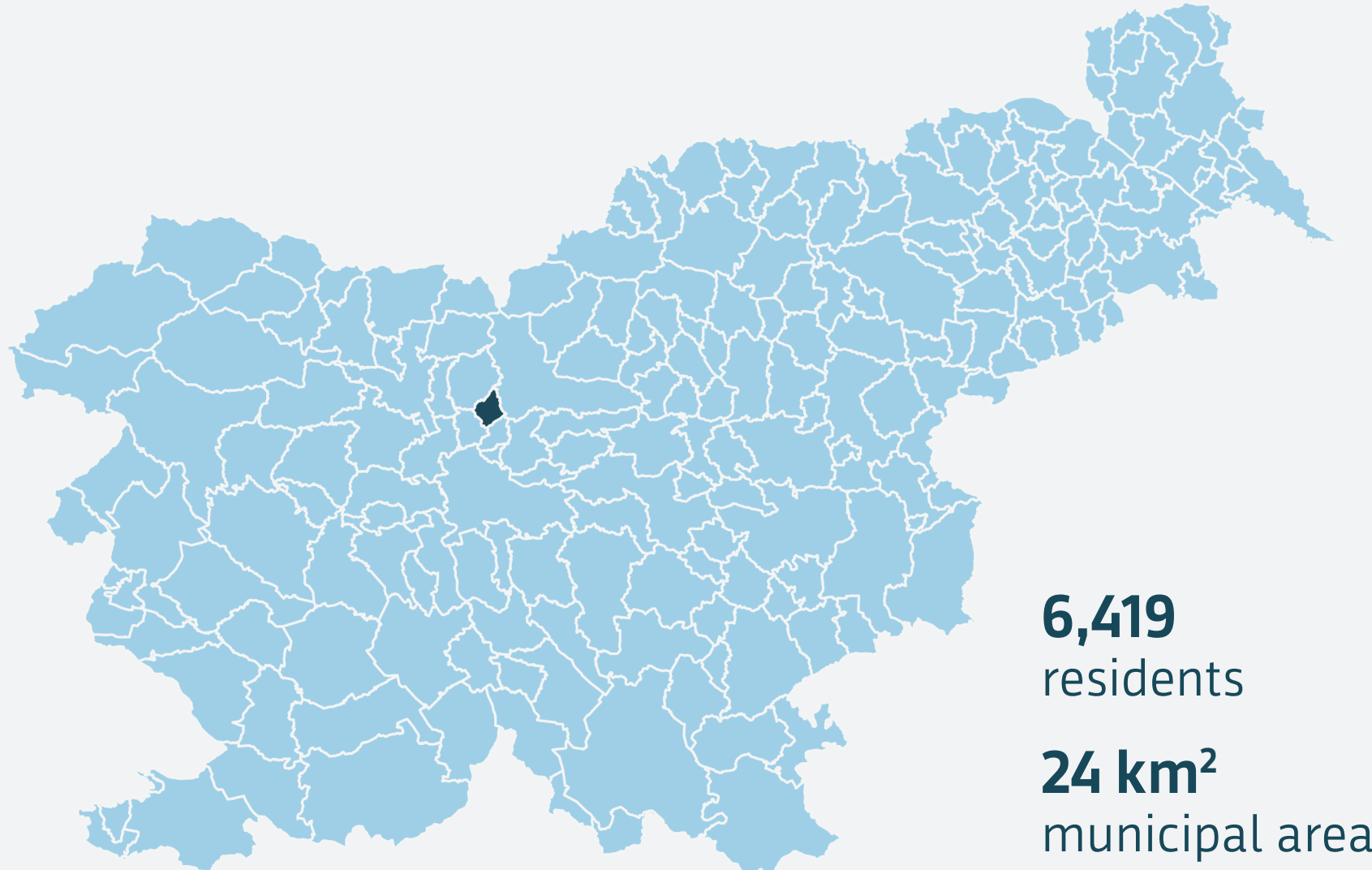
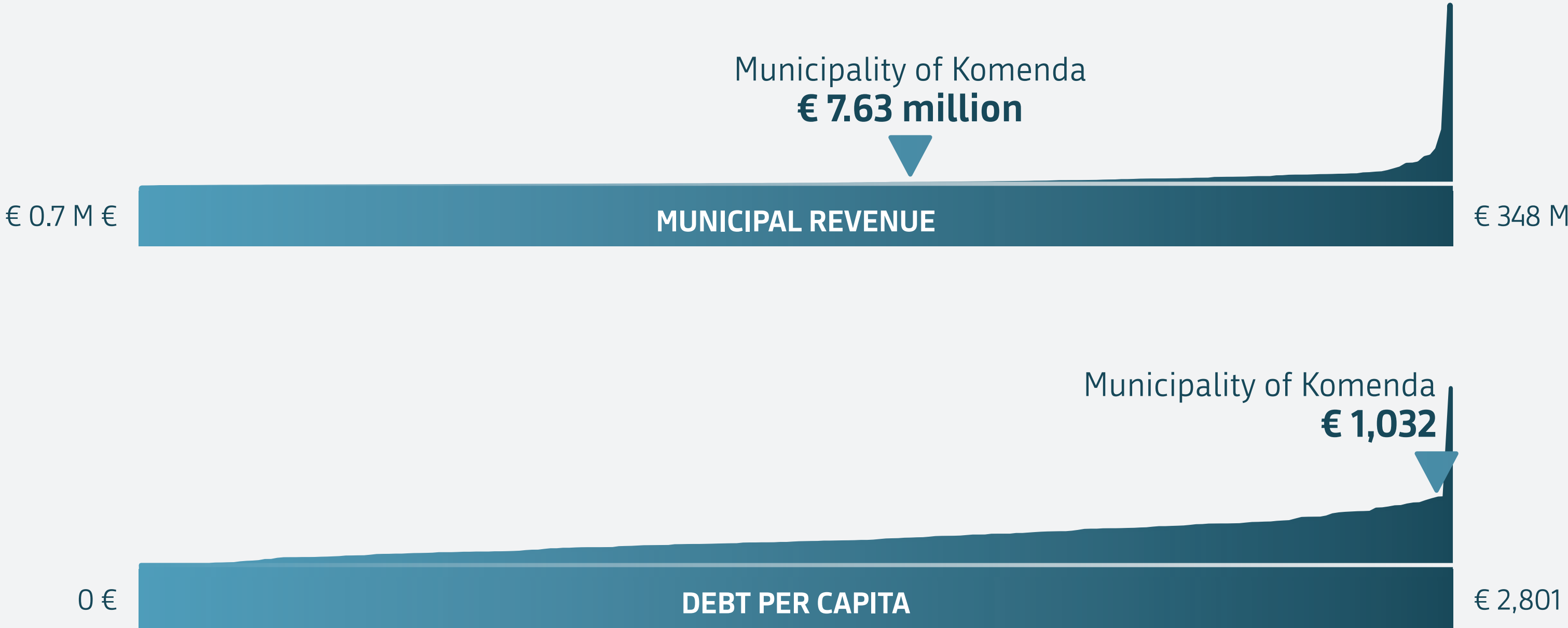
Audit period: 1 January to 31 December 2021

Municipality of Komenda

BASIC DATA

REVENUE	€ 7,627,093	EXPENDITURE	€ 8,496,190	DEBT	€ 6,624,671
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COMPARISON WITH OTHER MUNICIPALITIES



- Municipal bodies**
- mayor
 - municipal council 14 members
 - supervisory committee 7 members

OPINION OF THE COURT OF AUDIT

- Adverse opinion**
- Demand: 1 corrective measure
- Proposed were 4 recommendations

Municipality of Komenda: identified material irregularities

Sale of immovable property and renting out premises



- **incomplete record** of immovable property
- **irregularities** in procedures of sale of land and renting out premises and providing premises free of charge
- collection of revenue **incomplete and late**

Public procurement spending – investment expenditure



- when paying commitments legally set payment deadlines were **not met**
- investment documentation **not prepared**

Current transfers to non-profit bodies and organisations



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

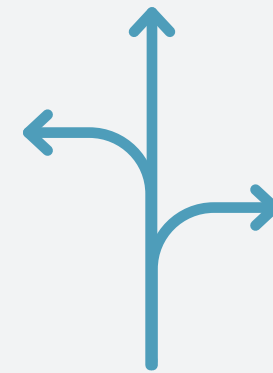
Municipality of Komenda: identified material irregularities

Indebtedness



- borrowing at the commercial company governed by private law **not based on public finance rules**

Other fields



- 2 private institutes and a commercial company governed by private law were established without legal basis in **public finance rules**
- **irregularities** in carrying out the procedure of establishment of a building right
- accepting and paying commitments for services of the operator of an establishment without **written contract**