



REPUBLIC OF SLOVENIA
COURT OF AUDIT

AUDIT REPORT

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

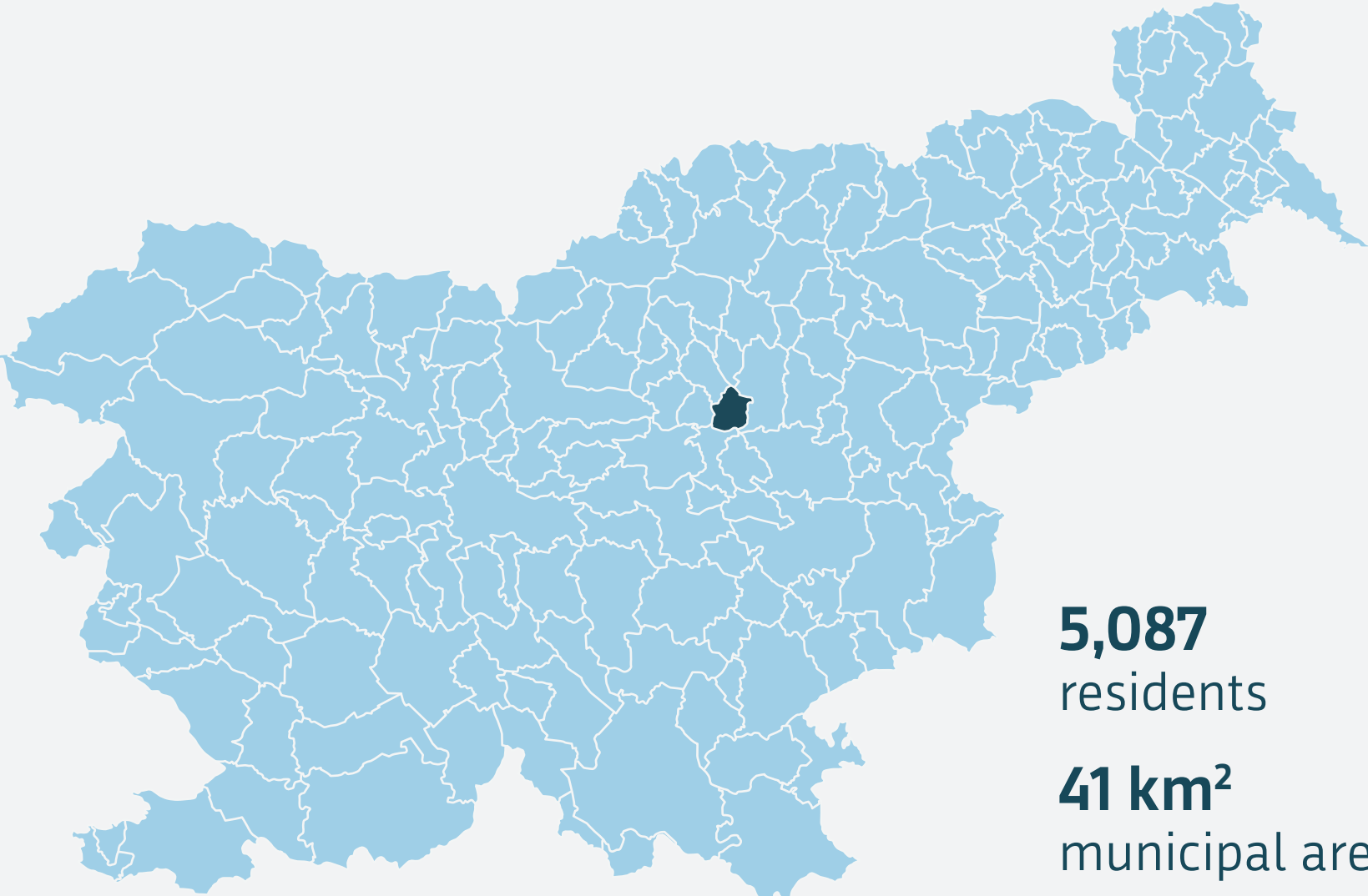
Regularity audit

Audit period: 1 January to 31 December 2021

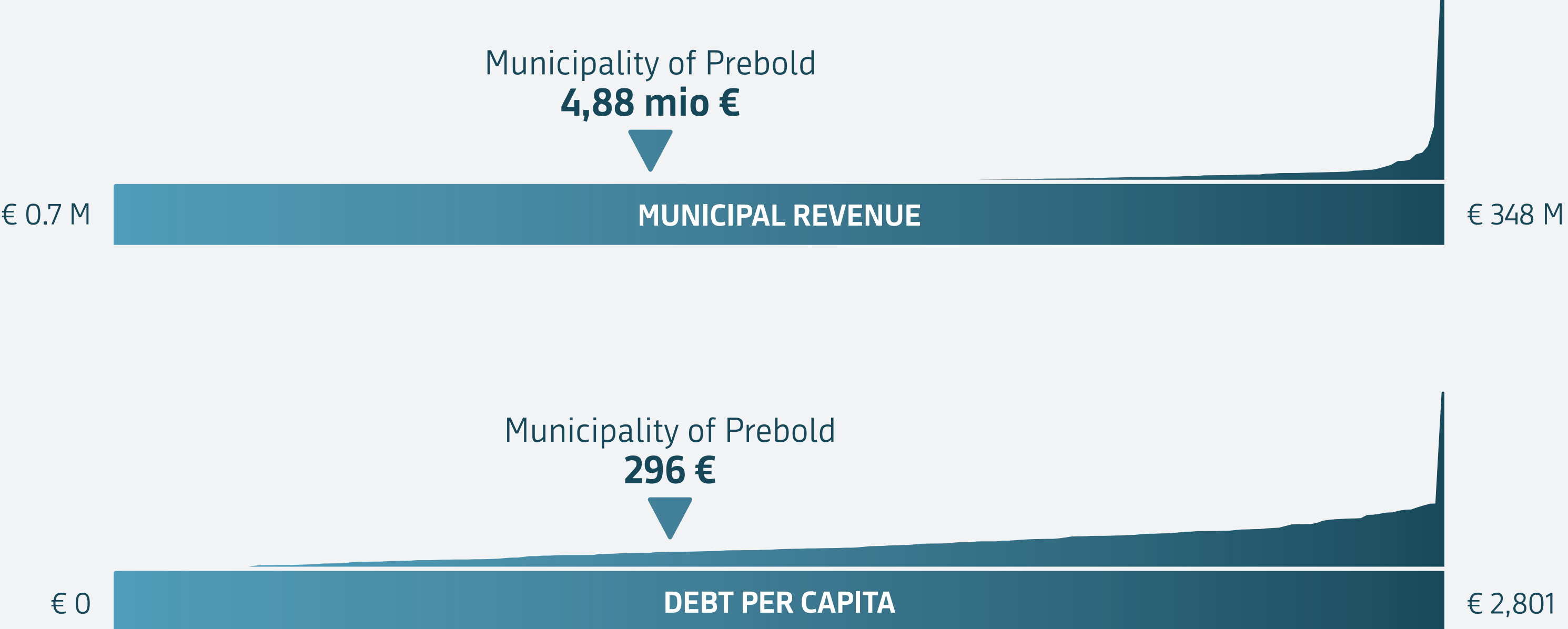
Municipality of Prebold

BASIC DATA

REVENUE	€ 4,876,786	EXPENDITURE	€ 5,155,019	DEBT	€ 1,504,041
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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**
- Demand: 3 corrective measures
- Proposed were 5 recommendations

Municipality of Prebold: identified material irregularities

Sale of immovable property and renting out premises



- irregularities in **procedures of sale of land** and renting out premises and providing premises free of charge
- **failed to charge** economic rent
- a lease agreement included **the right of first offer**
- collection of revenue **incomplete and late**

Public procurement spending – investment expenditure



- a tender **not excluded as inadmissible**
- work **not awarded** in line with prescribed procedure
- annexes concluded **after the work was completed**
- when accepting commitments **not enough funds** were provided **in the budget**
- financial collateral **not obtained** respectively obtained **too late, with too short validity or too low value**
- investment documentation **not prepared**

Municipality of Prebold: identified material irregularities

Current transfers to non-profit bodies and organisations



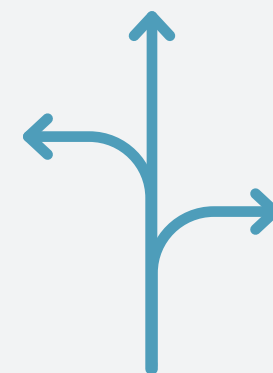
- irregularities in **public procurement implementation** (inappropriately set deadline to submit tenders, calls do not include all necessary elements)
- granting and allocation of funds **without public call**
- paying services **without valid contract**
- financial guarantee obtained in **too low value**
- 4-year local culture programme **not prepared nor adopted**

Indebtedness



- **data** on debt level **not received** from all legal entities of a public sector at municipal level

Other fields



- **irregularities** in carrying out **the procedure** of establishment of a building right
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