



REPUBLIC OF SLOVENIA
COURT OF AUDIT

AUDIT REPORT

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

Regularity audit

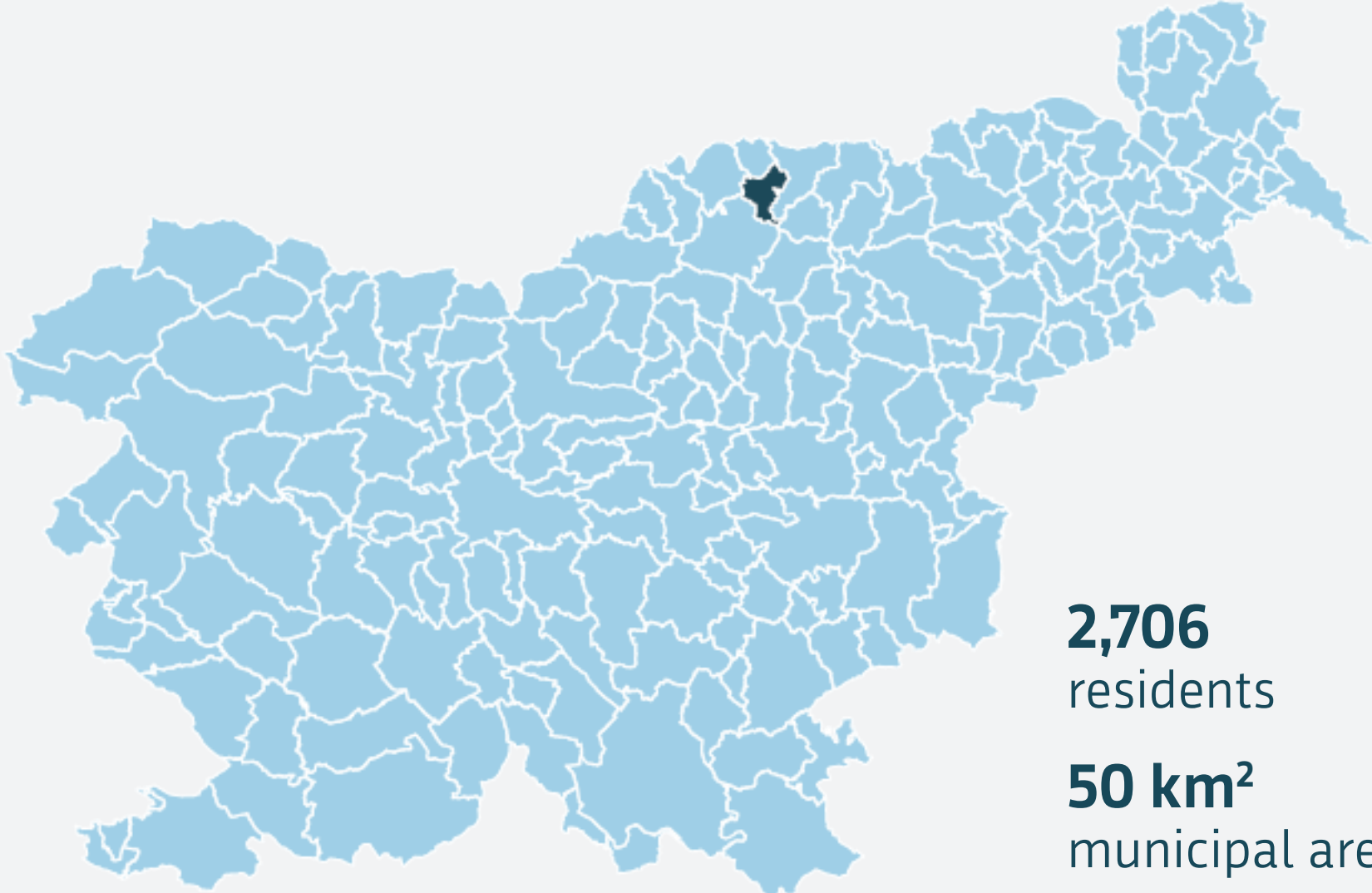
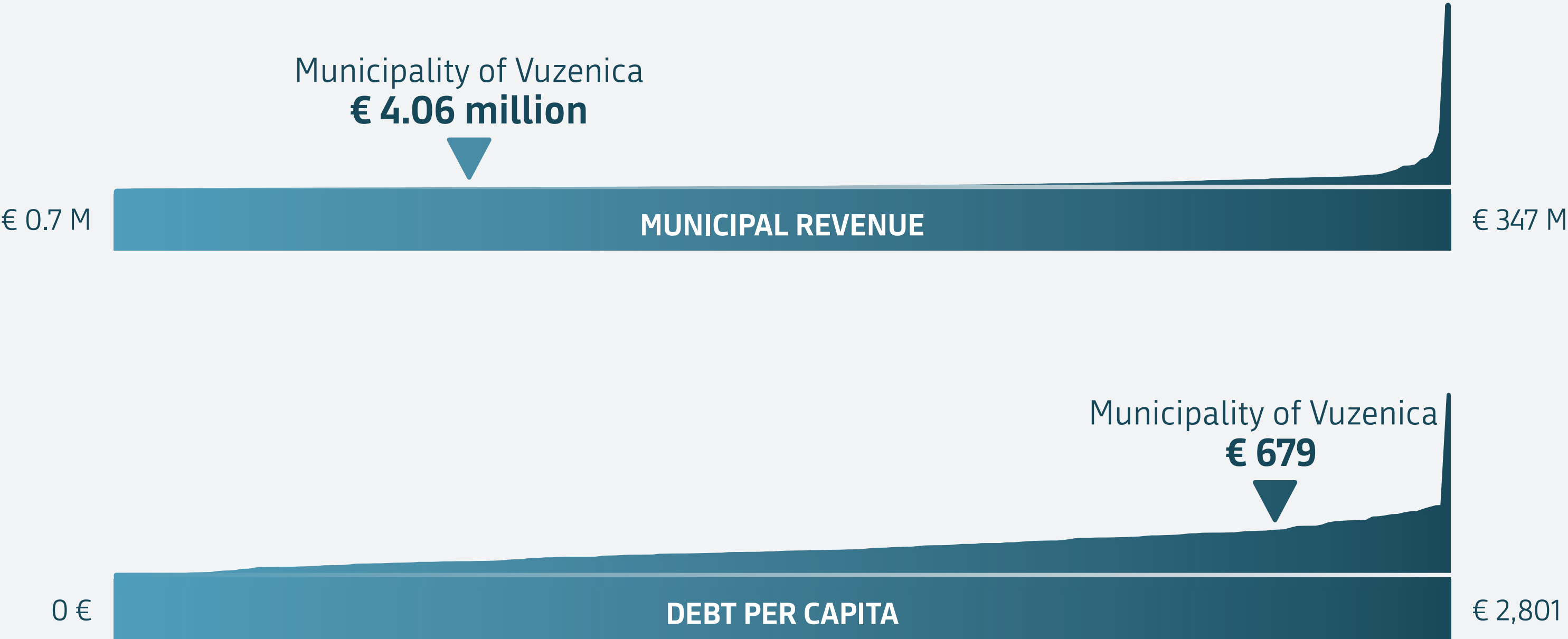
Audit period: 1 January to 31 December 2021

Municipality of Vuzenica

BASIC DATA

REVENUE	€ 4,059,971	EXPENDITURE	€ 4,275,622	DEBT	€ 1,837,383
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COMPARISON WITH OTHER MUNICIPALITIES



- Municipal bodies**
- mayor
 - municipal council 11 members
 - supervisory committee 3 members

OPINION OF THE COURT OF AUDIT

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

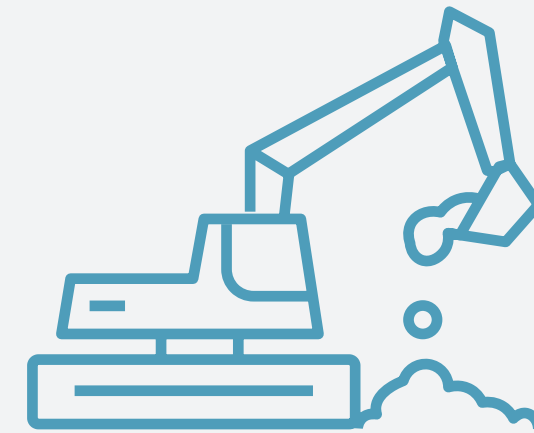
Municipality of Vuzenica: identified material irregularities

Sale of immovable property and renting out premises



- **incomplete record** of immovable property
- **incomplete and late** collection of municipal revenue
- **incorrectly calculated** user charge

Public procurement spending – investment expenditure



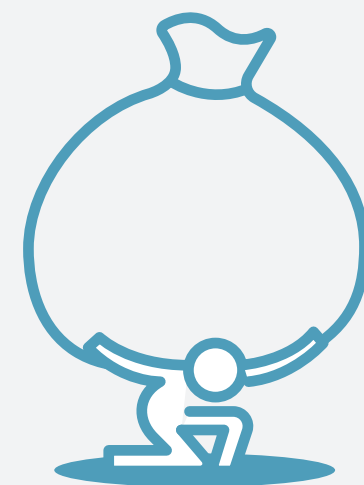
- **excess over** provided municipal budget funds
- financial collateral **inappropriate** respectively not obtained in due time

Current transfers to non-profit bodies and organisations



- **incomplete public tender notice** relating to sports
- **irregularities** in the process of examining tender applications
- local culture programme **not adopted**

Indebtedness



- **funds for repaying long-term liabilities** granted to an association and a public institute
- **scope of borrowing** by legal entities of a public sector at municipal level **not defined**
- **loan to public company not based** on public finance rules and regulations