



REPUBLIC OF SLOVENIA
COURT OF AUDIT

AUDIT REPORT

Efficiency of operations of the Student Organisation of University of Ljubljana in representing students' interests and rights

Performance audit

Audit period: 1 January 2020 to 30 June 2022

Student Organisation of University of Ljubljana (SOUL) is an organisational form of the Student Organisation of Slovenia



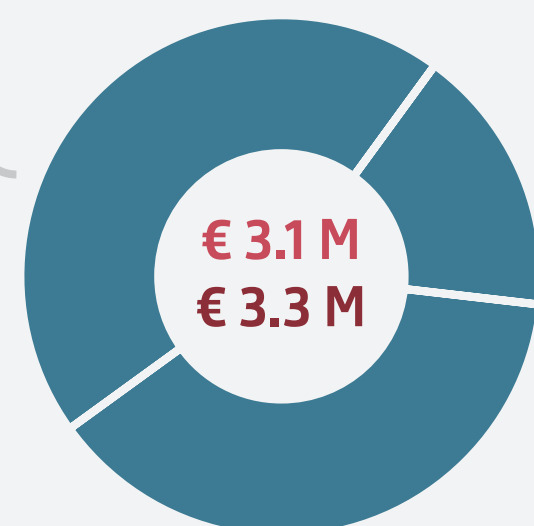
The mission of SOUL is to represent the interests and rights of students.



SOUL is a legal entity governed by public law but its operations are sub-regulated.

Operations of SOUL

Projects of SOUL

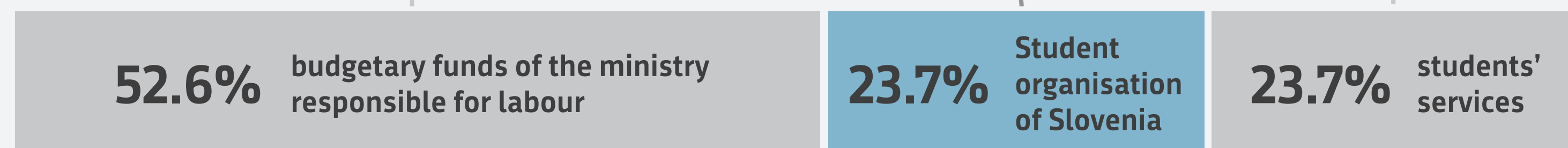


SOUL Family

■ 2020
■ 2021

82,694 of all students registered 40,607 at the University of Ljubljana in academic year 2020 / 2021
81,715 of all students registered 39,010 at the University of Ljubljana in academic year 2021 / 2022

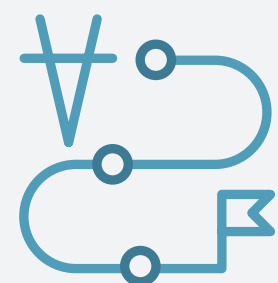
Concession fees from students' work



5% Student organisation of Slovenia
33.9% Student organisations of local communities
0.4% Student organisations of the independent higher education institutions, higher vocational colleges and private universities
6.4% Student organisation of the University of Primorska
33.9% SOUL
20.4% Student organisation of the University of Maribor

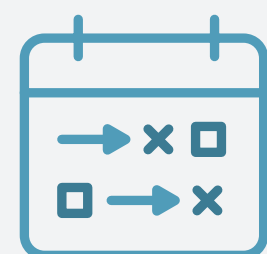
90.2% of all revenue of SOUL in 2020 and 92.8% of all revenue of SOUL in 2021

SOUL did not pay enough attention to strategic and annual planning and reporting



Strategic planning

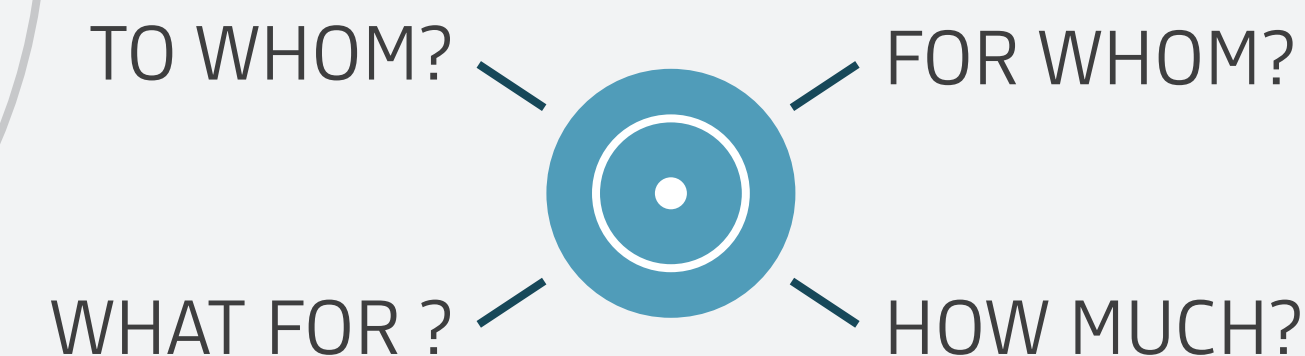
- ❗ **SOUL does not have a long-term umbrella strategic plan**



Annual planning

- ➖ **untimely:** financial plan adopted in the middle of the year for the current year
 - ➖ **inadequate:** no objectives and indicators to measure the achievement of the objectives
- ❗ The planning process **did not show** how the required scope of funds to implement projects and activities was defined.

Annual planning provides neither for the comparison between the planned and the achieved nor for the performance assessment.

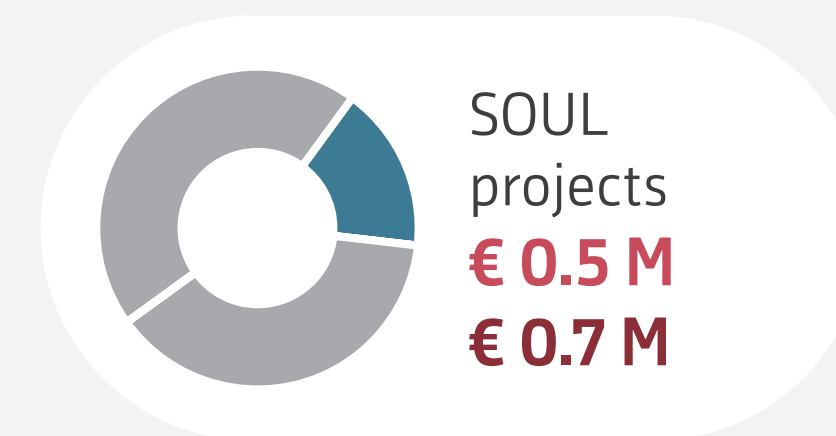
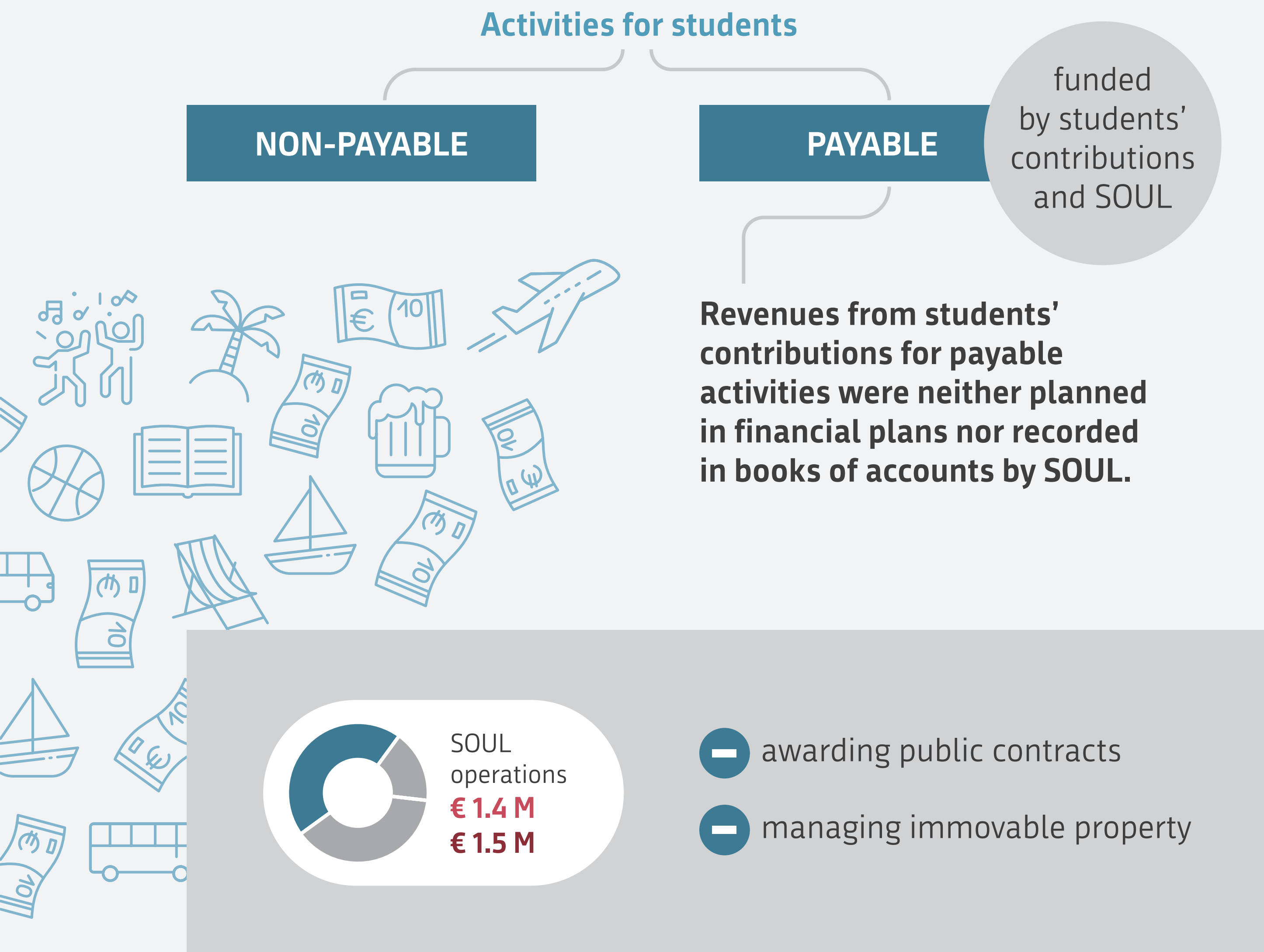


Annual reporting

- ❗ **SOUL delivered annual reports to AJ PES using wrong forms, so they were not made publicly available.**

SOUL prepared 3 different annual reports – the annual amounts of revenue and expenditure differed – it was not possible to confirm the correctness and reliability of the amounts.

Not possible to confirm that the funds for the projects were targeted and spent transparently



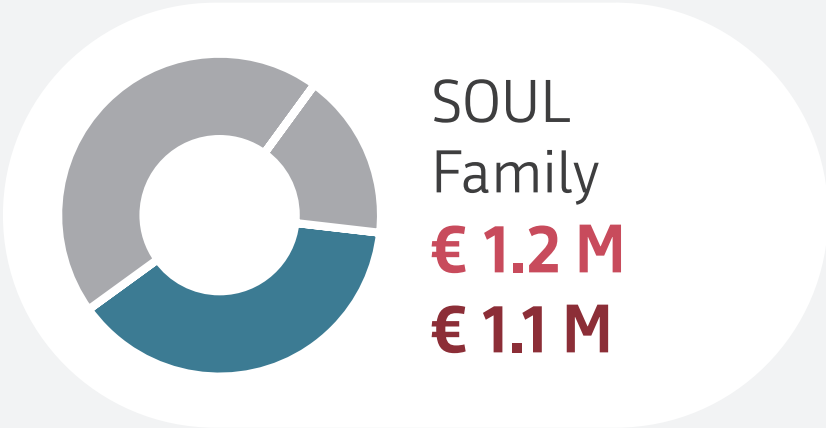
- Activities for students**
- Not published on SOUL website
 - Some not available to all students
- **Equal treatment of all students not assured**

SOUL did not plan projects, reported about them nor documented them in order to confirm that the funds for the projects were targeted and spent transparently.

SOUL delegated members of SOUL Family to implement activities, but SOUL does not know what was financed

SOUL Family

legal persons governed by private law that were (co)founded by SOUL



- Institutes**
- Students counselling
 - Kersnikova Institute (cultural organisation)
 - Radio Student
 - Student Organisation of Slovenia Sports
 - ŠOLT Institute (Learning centre)
- Institution**
- Student Tolar Foundation

FINDINGS

- 1** Not transparent planning of funds
- 2** Monthly payments in flat rates
- 3** Poor reporting
- 4** Reducing the number of SOUL representatives in management boards
- 5** No controls carried out by SOUL

It was not possible to obtain assurance that funds were spent efficiently and economically and were targeted.

OPINION OF THE COURT OF AUDIT

— **Student Organisation of University of Ljubljana** was **inefficient** in representing students' interests and rights between 1 January 2020 and 30 June 2022.

Students of the University of Ljubljana have the right to know where their earned money goes



Demand: SOUL must present activity plans

- unifying the project planning process and defining necessary data on the projects
- planning and targeting funds of SOUL Family and controlling the members of the SOUL Family
- public procurement for electricity supply and cleaning services
- accounting reports in line with the Accounting Act

The Court of Audit proposed 8 recommendations, which also relate to

- long-term strategic and annual planning
- providing information to students about projects
- transparent allocation of funds
- reporting

SOUL has implemented some corrective measures already during the audit