



REPUBLIC OF SLOVENIA
COURT OF AUDIT

AUDIT REPORT

Financial and regularity audit of operations of Pension and Disability Insurance Institute of Slovenia in 2022

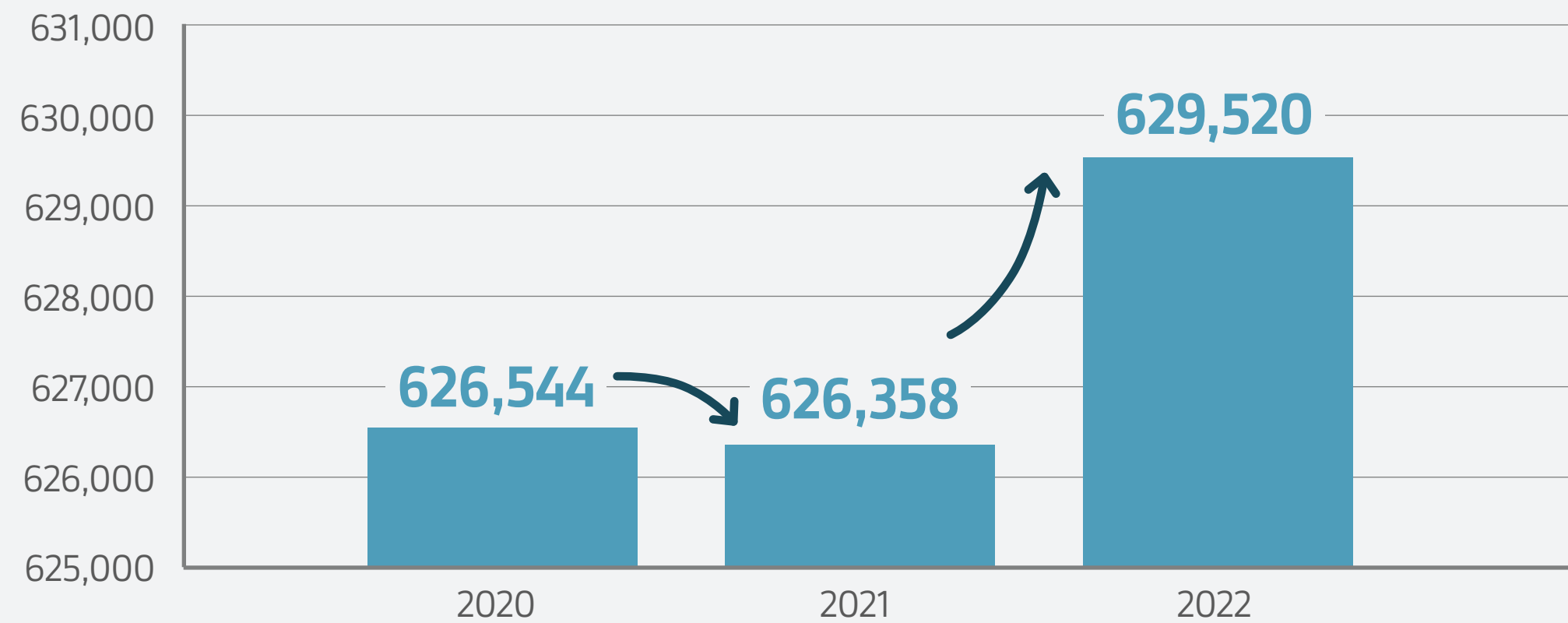
Audit period: 1 January to 31 December 2022



SUSTAINABLE
DEVELOPMENT
GOALS

Retirement trends from 2020 to 2022

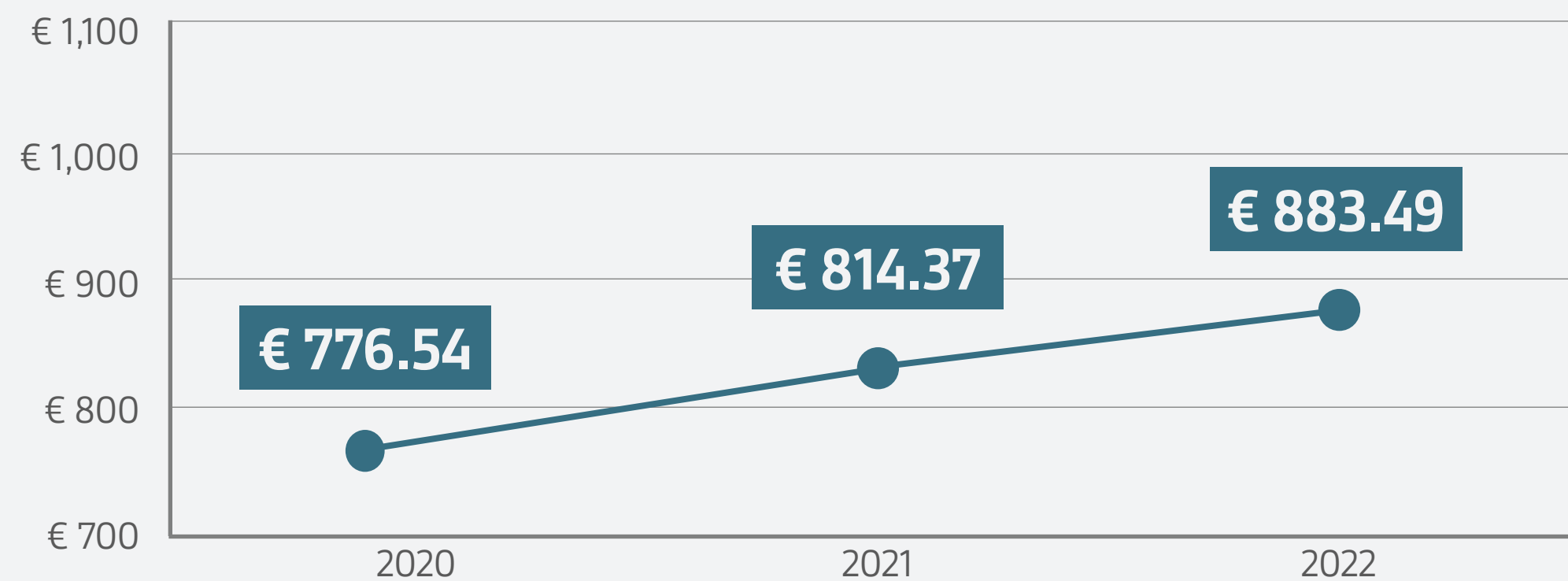
The average number of beneficiaries of all types of pensions*



*Beneficiaries of 40% of retirement pension, 20% of early retirement pension and part of widow's pension are not included.

The average net retirement pension

without proportionate shares of pensions and partial pensions



REVENUE

€ 6,715,089,178

of which:

- 80% revenue from contributions
- 12% from the State budget to cover the difference between the revenue from other sources and expenditure of the institute

EXPENDITURE

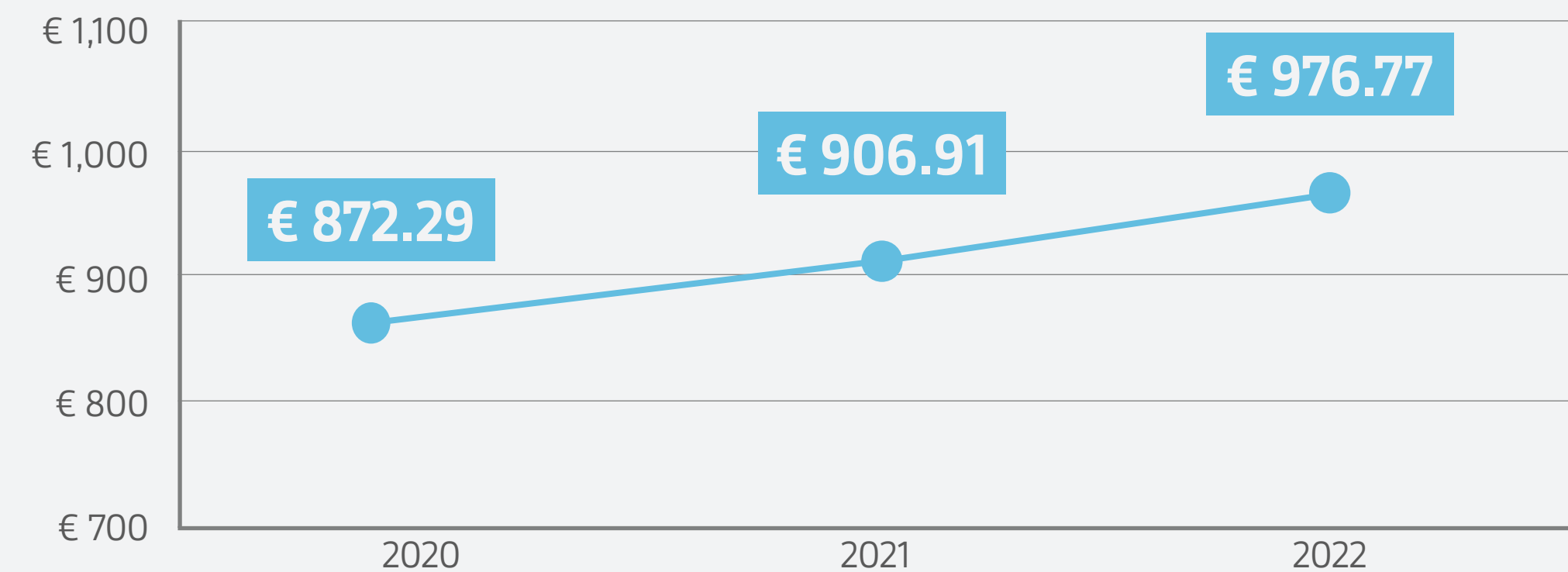
€ 6,715,089,178

of which:

- 99.3% of current transfers
 - 84% pensions
 - 7.4% contributions for health insurance of beneficiaries of pensions
 - 7.9% other current transfers

The average net retirement pension

for 40 years or more of retirement age



Findings and opinion of the Court of Audit

FINANCIAL AUDIT

✓ **unqualified opinion**

REGULARITY AUDIT

○ **qualified opinion** due to disclosed irregularities:

Decision-making on the rights related to pension and disability insurance and payment of pensions



- **incorrect and incomplete data** in the institute's records that affect calculation of pension rights and the payments
- **irregularities** in offsetting of overpayments

Employment relations



- **job classification** contrary to law
- **not defining** the necessary number of workers in an internal act

Public procurement procedures



- **selection** of suppliers of goods, fixed assets and service providers contrary to rules and regulations

✓ **Pension and Disability Insurance Institute of Slovenia did not remedy all the established irregularities, thus a response report was demanded.**