



REPUBLIC OF SLOVENIA  
COURT OF AUDIT

## AUDIT REPORT

# Financial and regularity audit of operations of Health Insurance Institute of Slovenia for the year 2022

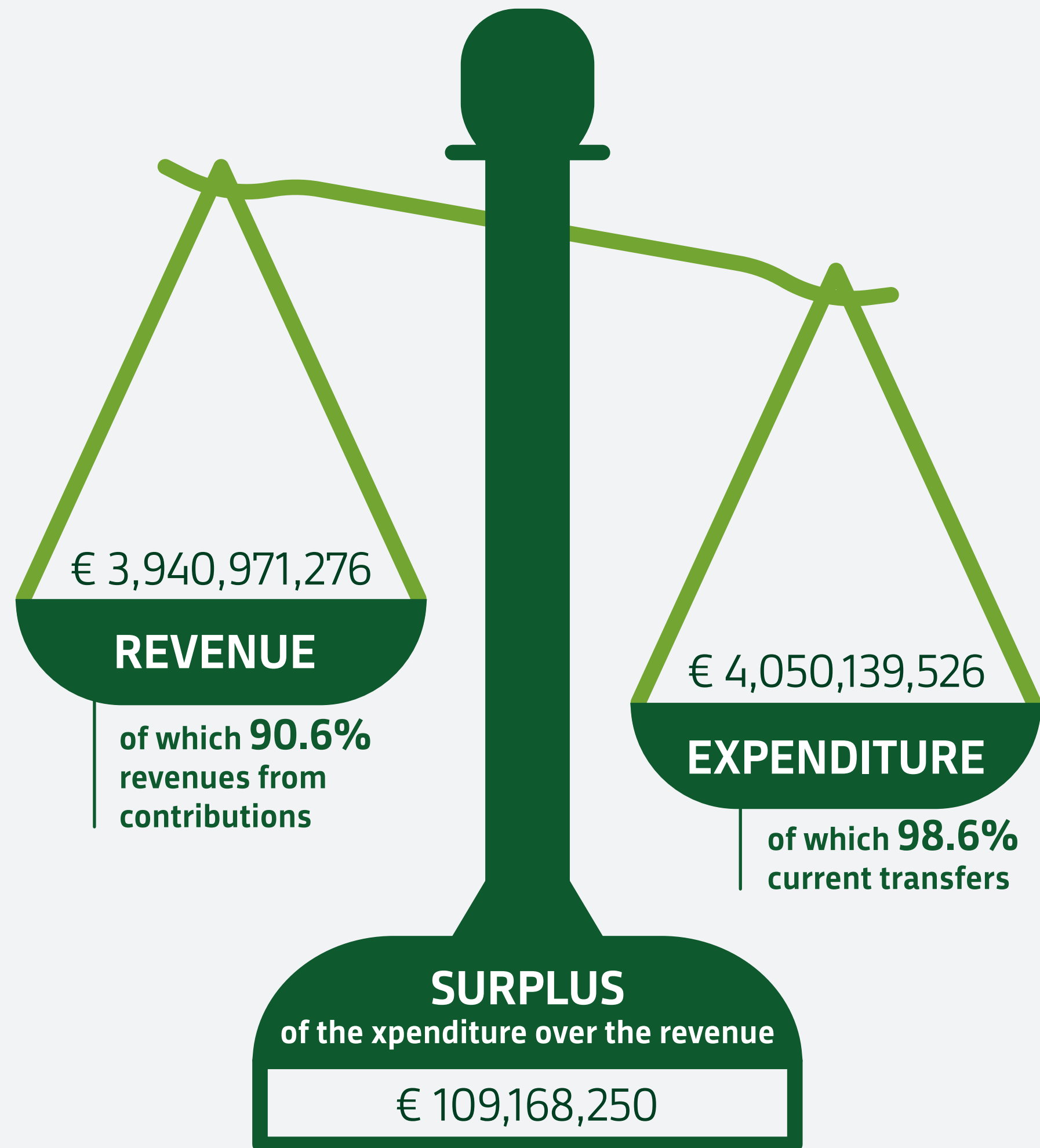
Audit period: 1 January 2022 to 31 December 2022

3 GOOD HEALTH  
AND WELL-BEING



SUSTAINABLE  
DEVELOPMENT  
GOALS

# Realisation

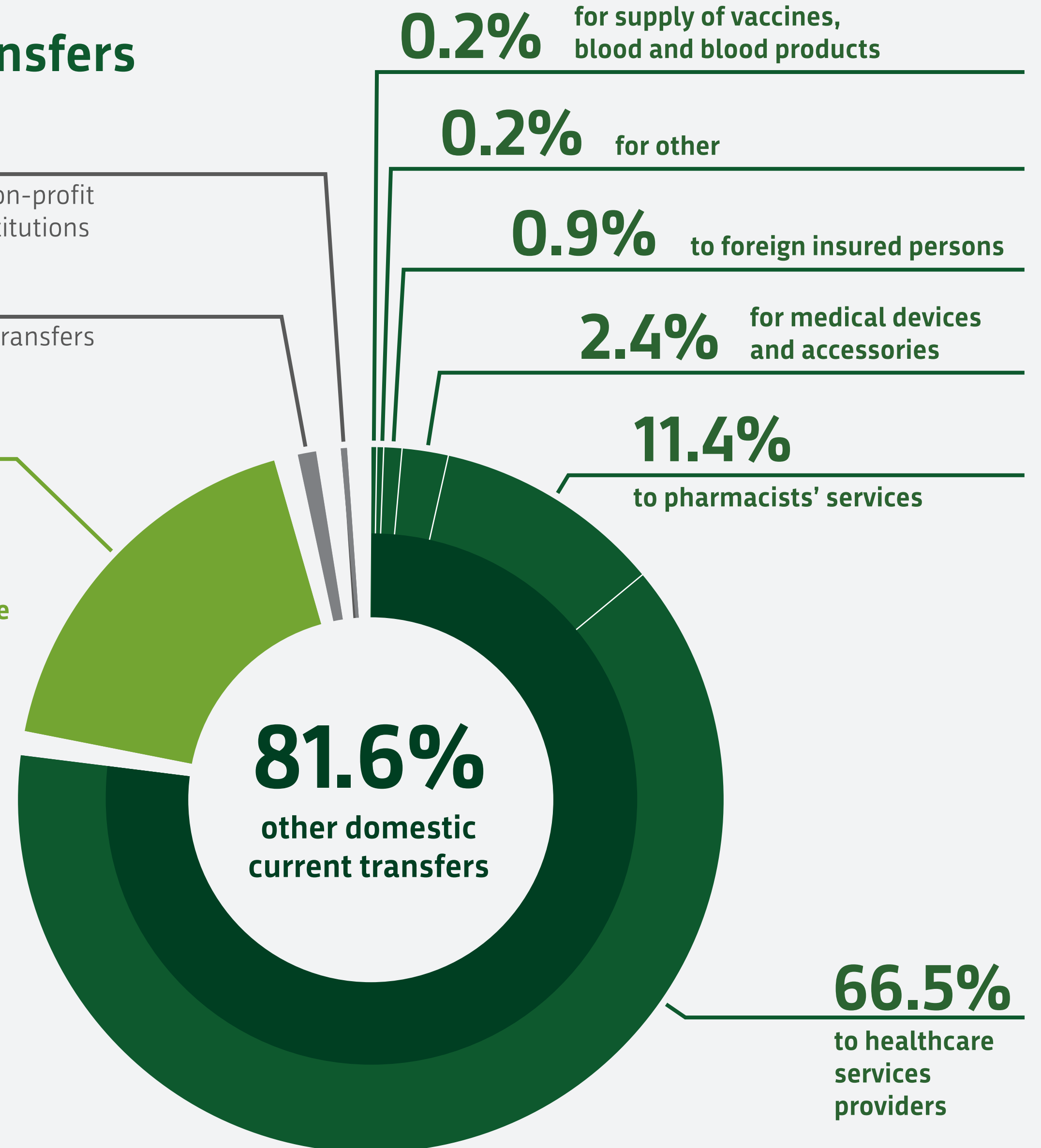


# Current transfers

**0.1%**  
current transfers to non-profit organisations and institutions

**0.9%**  
cross-border current transfers

**17.4%**  
mostly sickness allowance in case of absence of more than 30 or 20 days and due to quarantine



# Findings and opinion of the Court of Audit

## FINANCIAL AUDIT

✔ unqualified opinion

## REGULARITY AUDIT

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

Deciding on the rights of health insurance and accounting of healthcare services



- **reassignment of responsibilities** for decision-making about allocating over € 3 million of funds to collective rehabilitation providers, whereby assessment criteria from public calls were not considered and substantive and financial reports were incomplete
- **decisions** on reimbursements of costs for medical treatment abroad issued too late
- **payment** of other cost-reimbursements **without issued decision** and **before a notice** was released
- **accounting** of certain healthcare services **contrary to** the General agreement and the law

Employment relationships



- irregularities in **salary setting**
- **payment** of severance pay and solidarity aid

Public procurement procedures



- **selection of suppliers of goods**

✔ **The submission of a response report was not required, since Health Insurance Institute of Slovenia remedied the established irregularities already during the audit.**