



REPUBLIC OF SLOVENIA
COURT OF AUDIT

AUDIT REPORT

**Regularity of a part of operations
of the Municipality of Dol pri Ljubljani**

Regularity audit

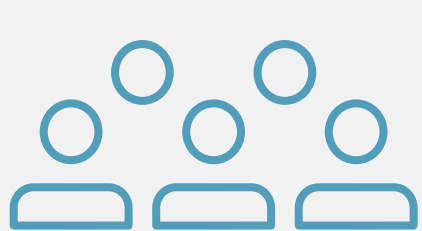
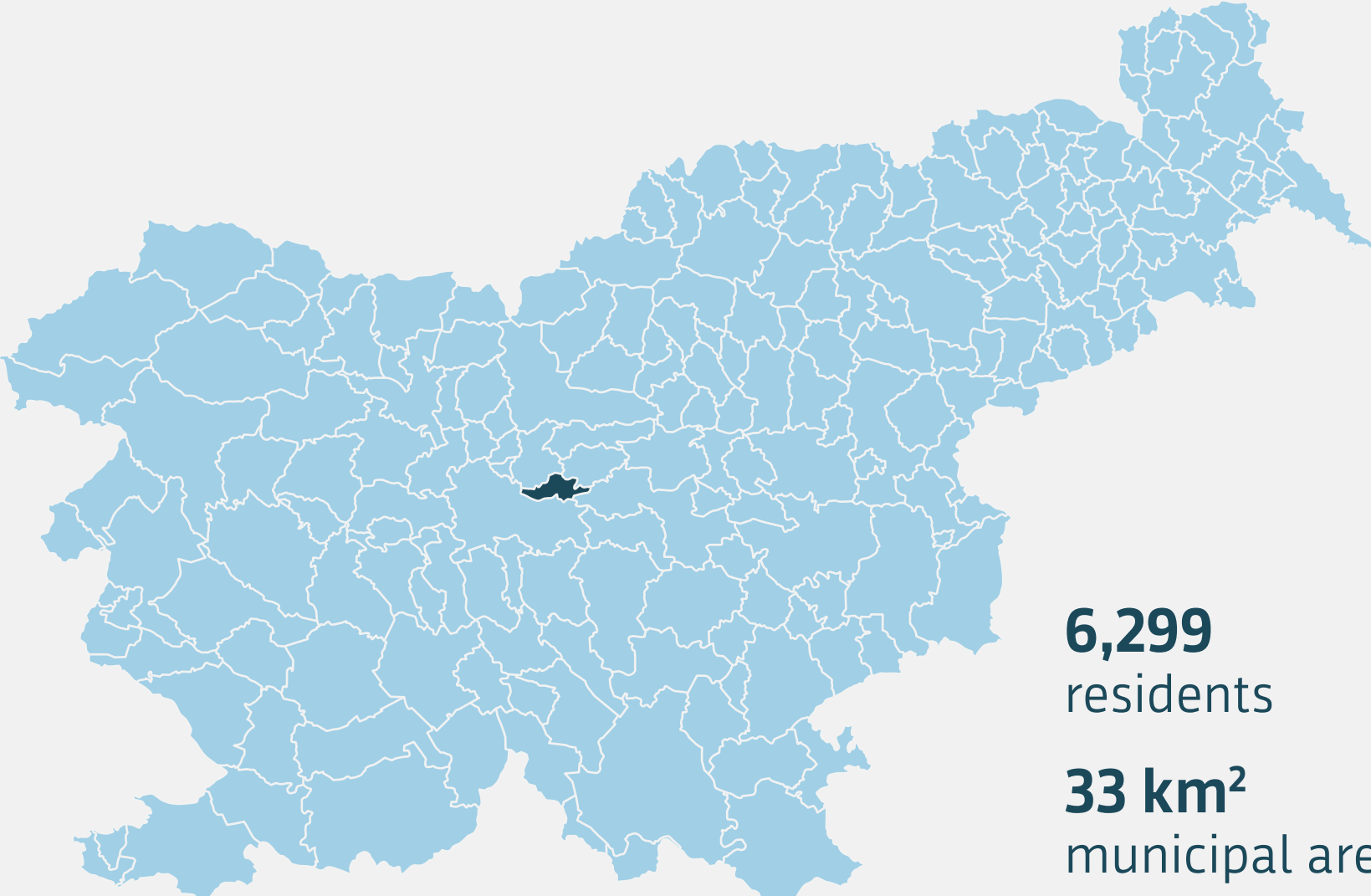
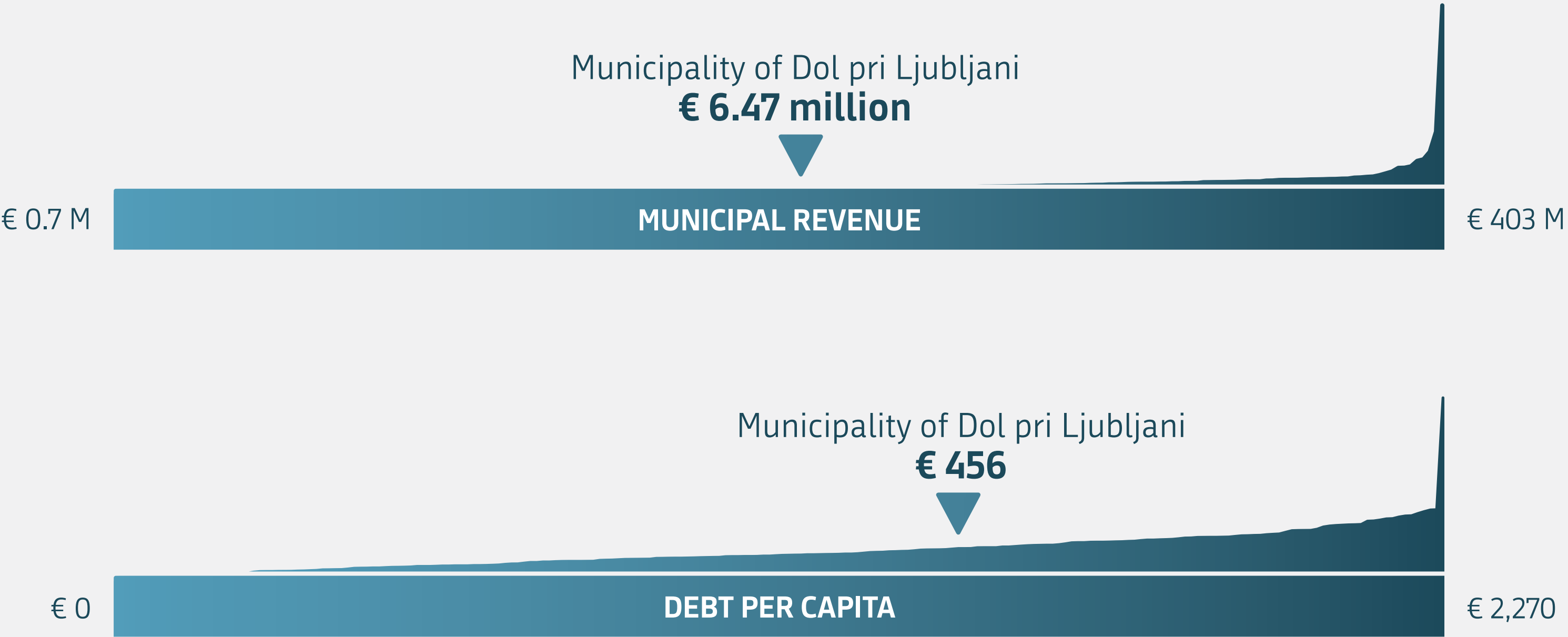
Audit period: 1 January to 31 December 2022

Municipality of Dol pri Ljubljani

BASIC DATA

REVENUE	€ 6,469,572	EXPENDITURE	€ 7,271,740	DEBT	€ 2,870,000
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COMPARISON WITH OTHER MUNICIPALITIES



Municipal bodies

- mayor
- municipal council 13 members
- supervisory committee 5 members

OPINION OF THE COURT OF AUDIT

- Adverse opinion**
- Appropriate measures implemented already during the audit
- Proposed were 4 recommendations

Municipality of Dol pri Ljubljani: identified material irregularities

Municipal budget and annual financial statement preparation and implementation of municipal budget



- the mayor **failed to inform the municipal council and the supervisory committee about a decision on temporary financing**
- **failed to establish a record of** future budgetary commitment

Sale of immovable property and renting out premises



- **irregularities in the procedures** of substitution of land, renting out premises and letting of premises for use (a legal transaction trustee was not appointed, letting of premises for free-of-charge use not complied with applicable legal conditions)
- **incomplete** record of immovable property and disposal of land plan

Public procurement spending – investment expenditure



- when assuming liabilities **not enough funds were provided in the budget**
- **failed to agree on deadline extension** for the implementation of work
- **failed to charge** a contractual penalty
- **irregularities in obtaining appropriate financial collateral** (with too short or no period of validity, financial collateral obtained too late or not at all)
- investment documentation **not prepared**

Municipality of Dol pri Ljubljani: identified material irregularities

Current transfers



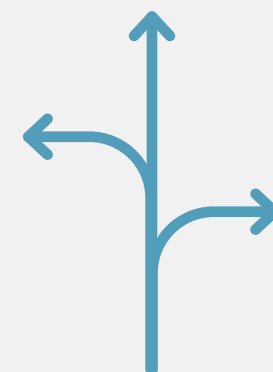
- **irregularities** in the funds allocation procedure (the public call notice and tender documentation did not include all necessary elements)
- granting and allocation of funds **without a public call**
- local culture programme **not adopted**

Indebtedness



- **not fully controlled borrowing** by legal entities of a public sector at municipal level
- **data on debt level were not received** from a public institute

Performance-related remuneration and allowance for work in less favourable working time



- part of the salary pertaining to performance-related remuneration of a director of a municipal administration **was not determined in line with appropriate criteria**