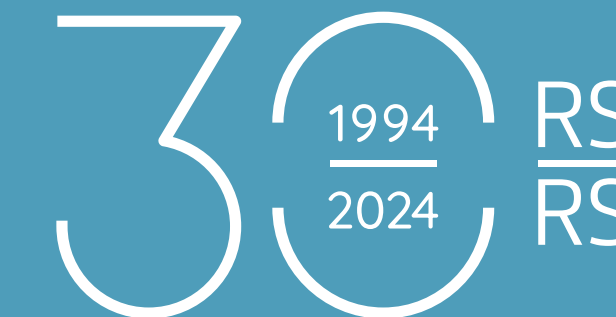




REPUBLIC OF SLOVENIA
COURT OF AUDIT



AUDIT REPORT

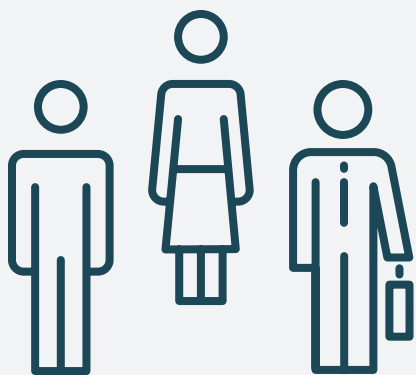
Financial and regularity audit of a part of operations of the Radio Television Slovenia

Regularity audit

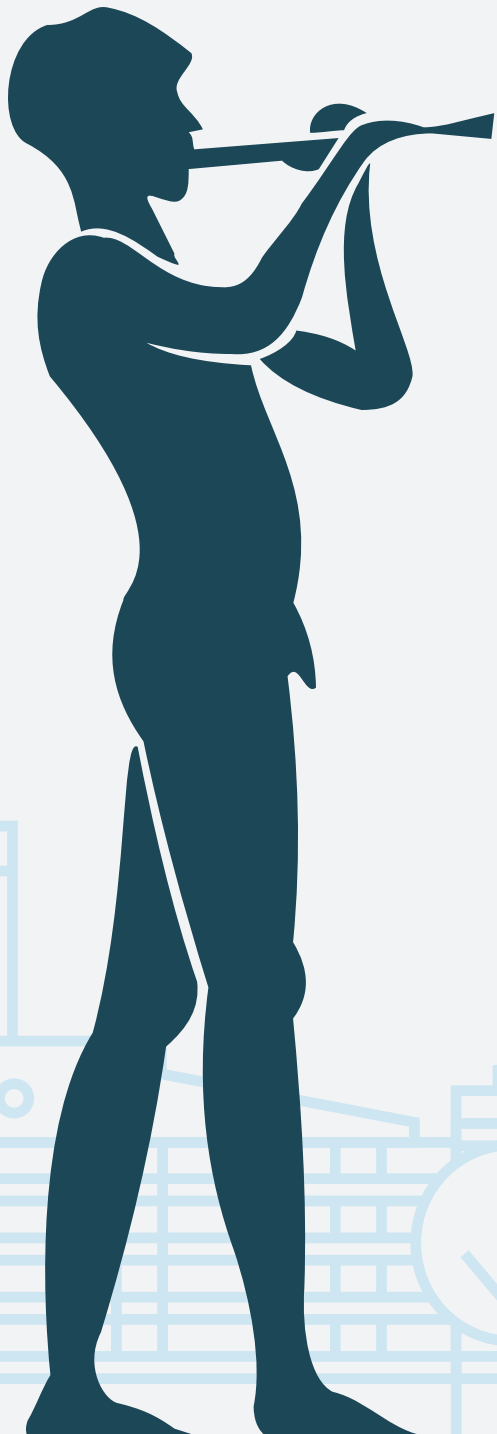
Audit period: 1 January to 31 December 2022

Public institution Radio Television Slovenia (RTV)

performs public service in the field of programming and broadcasting activities and is mainly funded through charging **RTV licence fee**.

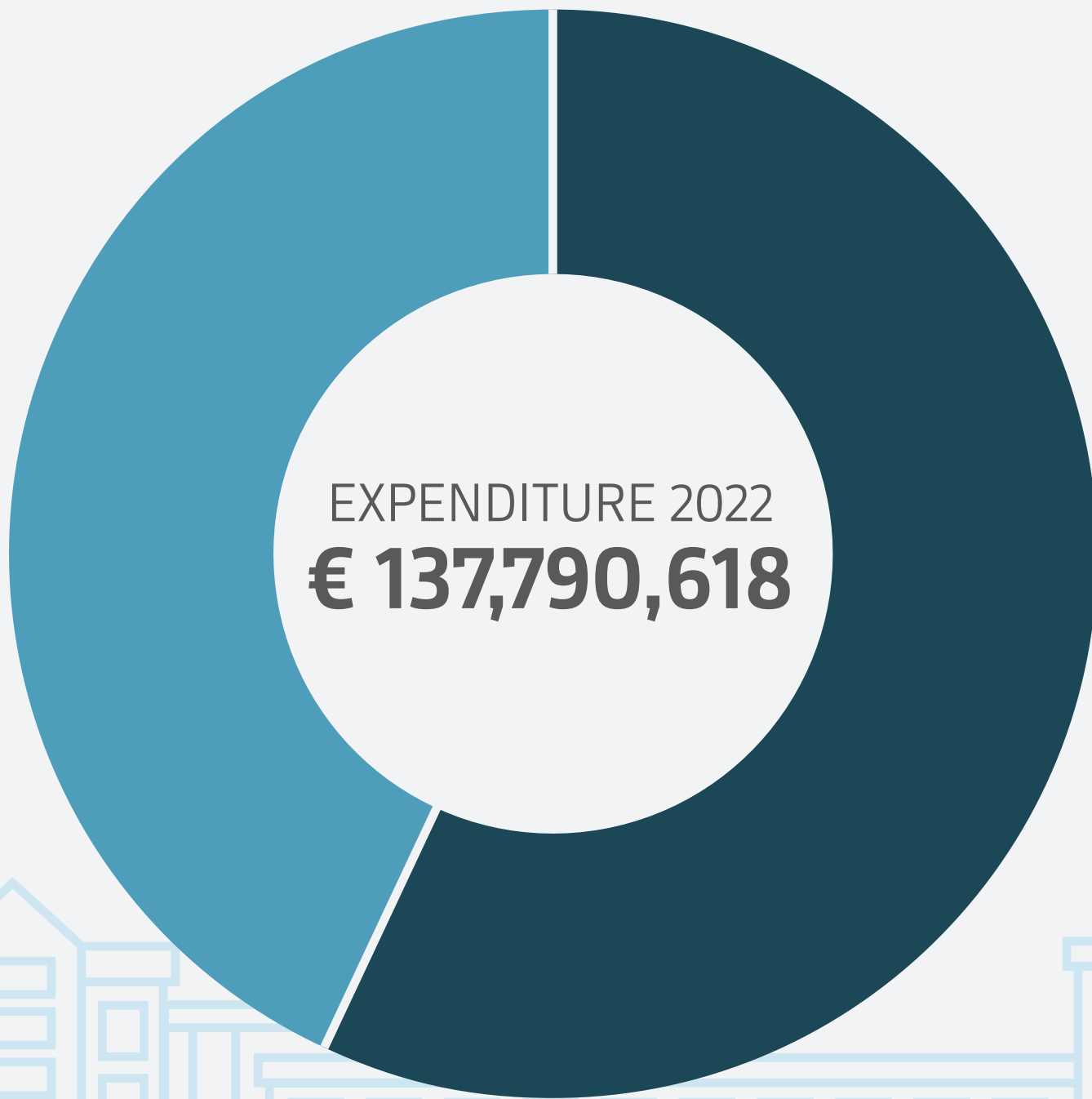
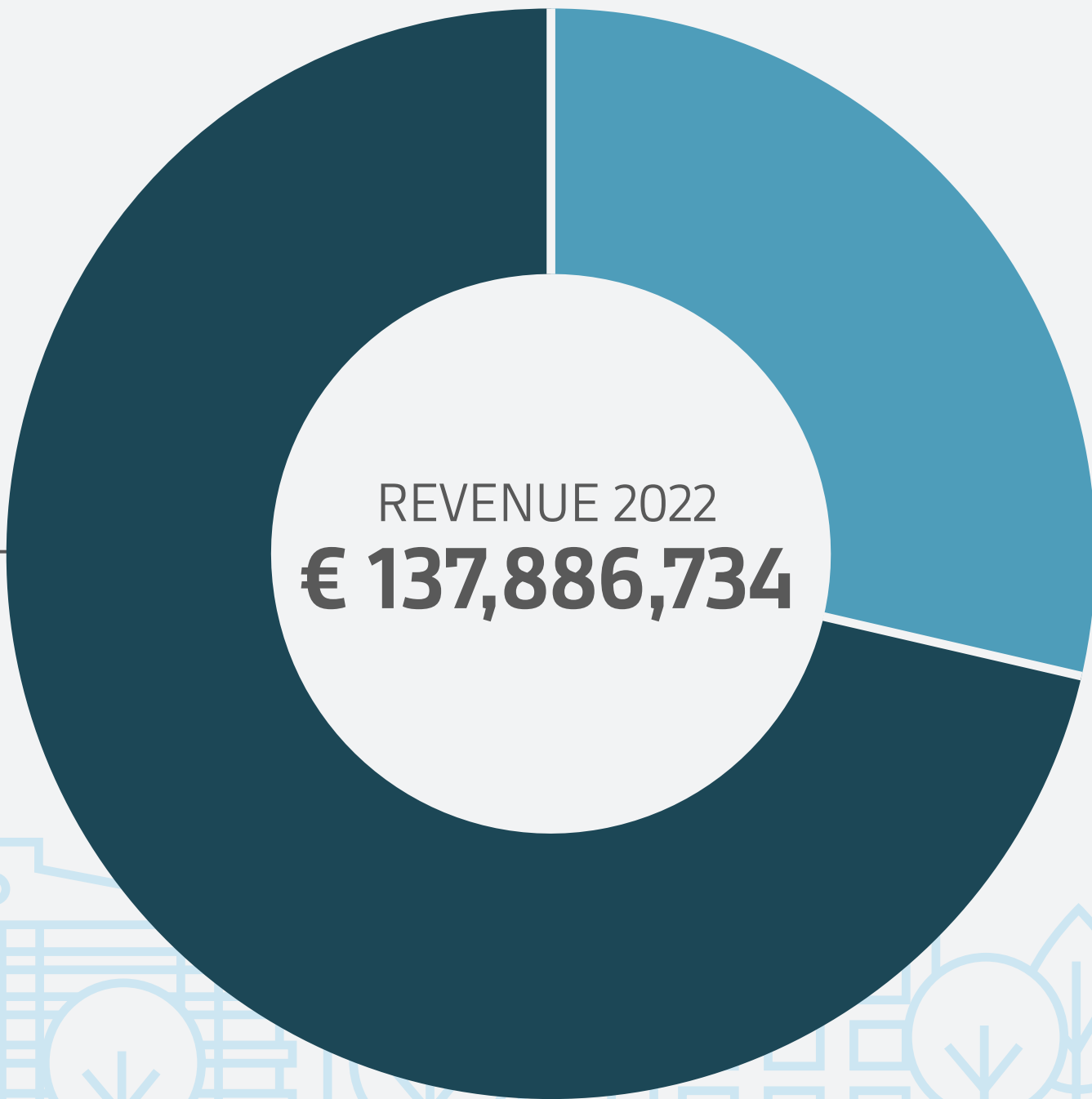


2,195
employees



71.6%

RTV licence
fee charged



57%

labour costs

What was audited?



FINANCIAL AUDIT

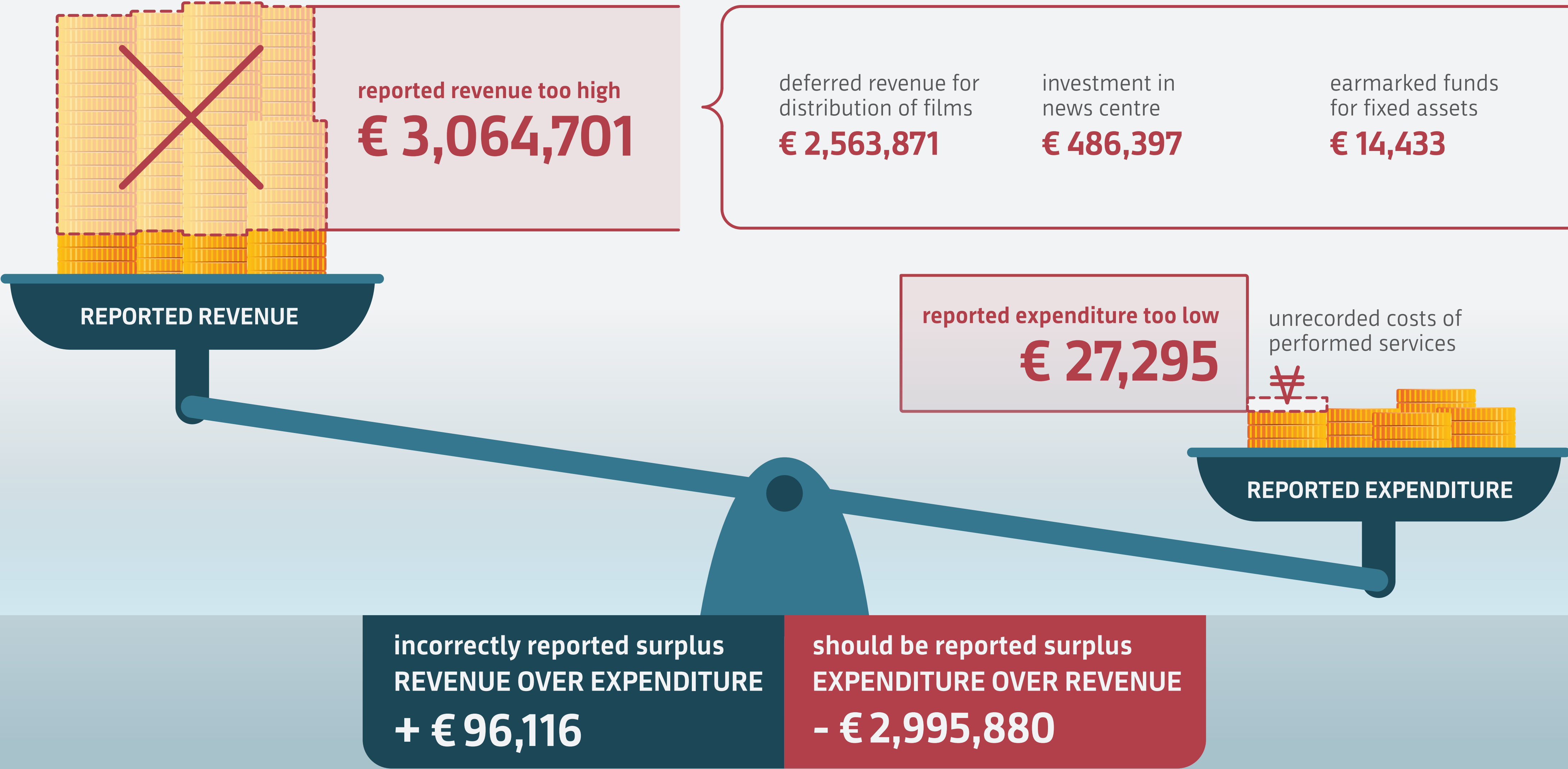
- balance sheets
- revenue and expenditure statement



REGULARITY AUDIT

in the part concerning termination of employment contracts due to redundancy

RTV failed to correctly report surplus revenue over expenditure



RTV did not make employees redundant, instead they were retired



severance pay
upon retirement



Total cost of severance pay:

€ 1,455,648

The highest severance pay
due to redundancy:

€ 50,670

€ 676,587

the **cost of redundancy pay**
is **higher** compared to
severance pay due to retirement

severance pay
due to redundancy



OPINION OF THE COURT OF AUDIT

FINANCIAL AUDIT



adverse opinion



RTV reported surplus revenue over expenditure in the excessive amount of € 3,091,996 **due to errors** in revenue and expenditure statements



several errors in the balance sheet



failed to keep analytical records of accounts receivable from RTV licence fee

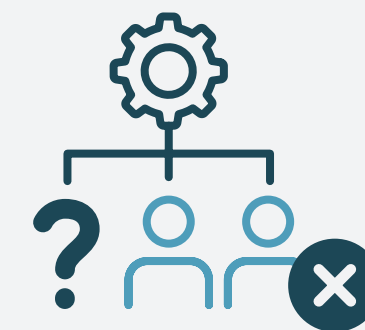


failed to legally regulate immovable property

REGULARITY AUDIT



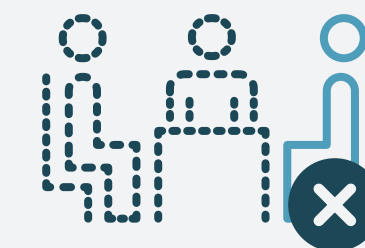
adverse opinion



failed to define the required number of public servants at a certain working post within individual organisational unit



failed to provide evidence that there was a reason for the **termination of employment** contracts due to redundancy of public servants



failed to obtain consent of representative trade unions **to the criterion** for determining redundant workers



replaced redundant workers with new employees

Demands for corrective measures: RTV failed to remedy all errors and irregularities during the audit, thus a response report was demanded.