



REPUBLIC OF SLOVENIA
COURT OF AUDIT



AUDIT REPORT

Financial and regularity audit of operations of Health Insurance Institute of Slovenia for the year 2023

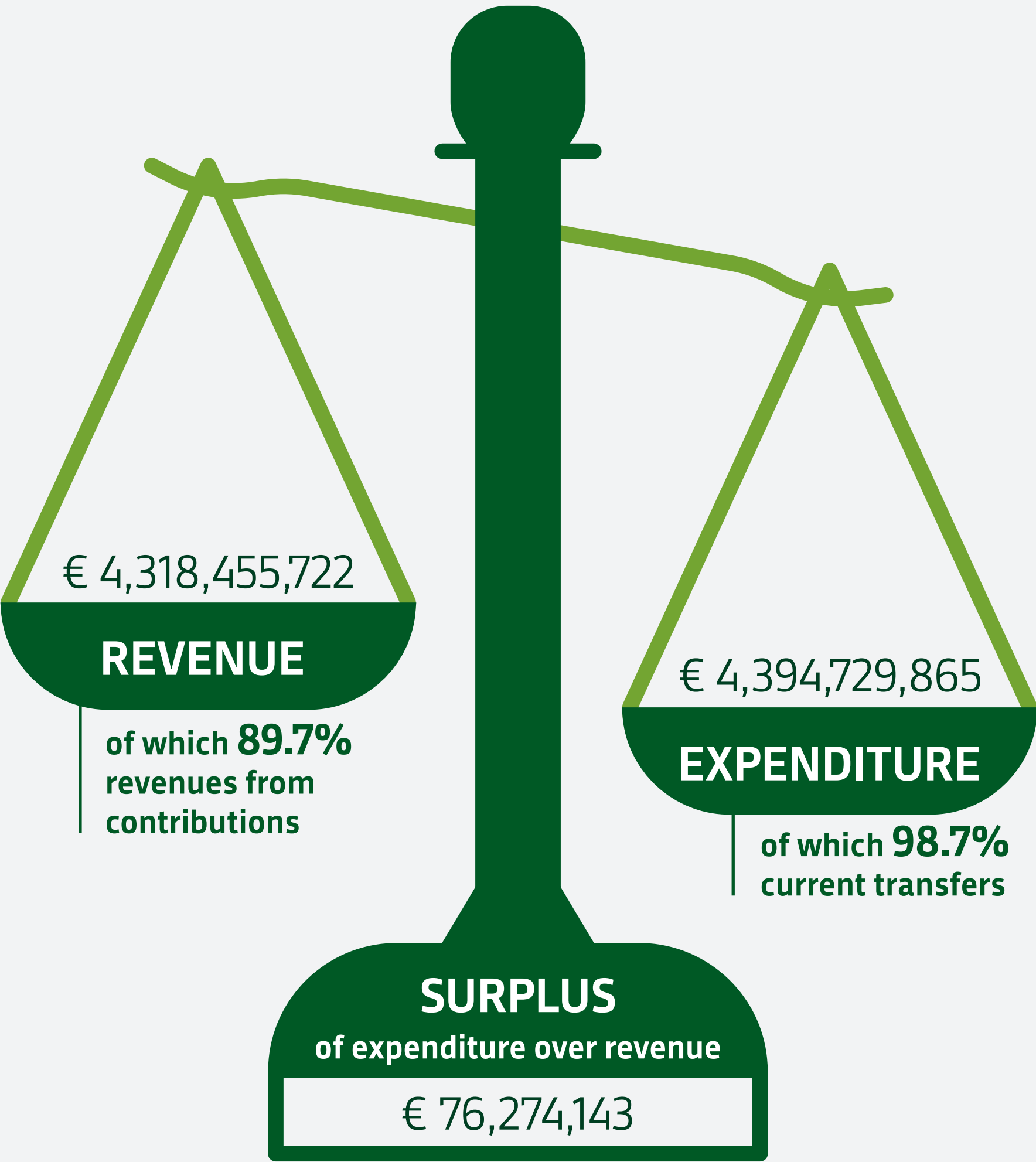
Audit period: 1 January to 31 December 2023

3 GOOD HEALTH
AND WELL-BEING

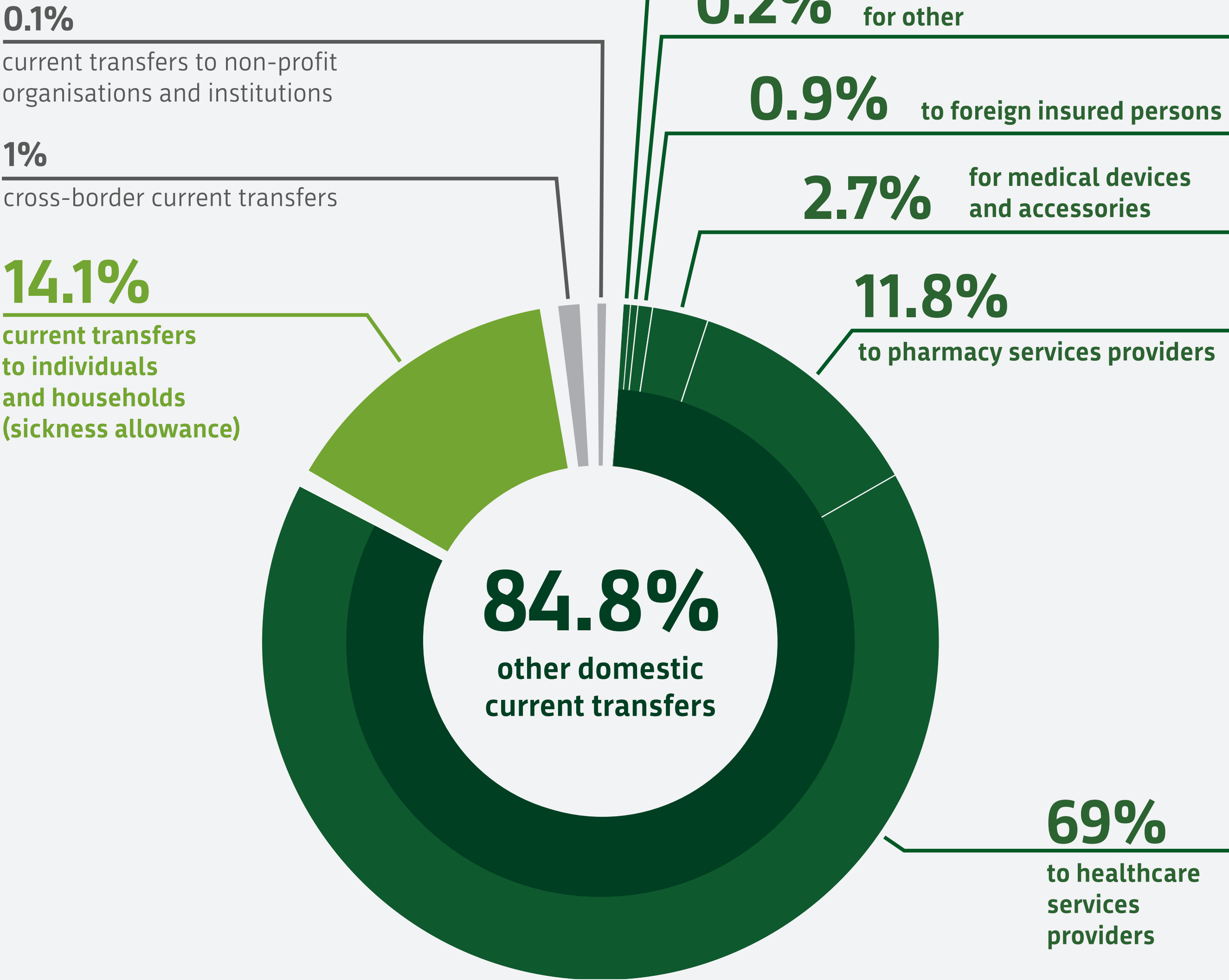


SUSTAINABLE
DEVELOPMENT
GOALS

Realisation



Current transfers



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



- **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 Regulation on compulsory health insurance programmes, capacities required for the implementation thereof and volume of funds for 2023

Employment relationships



- irregularities **in salary setting**
- unjustified recognition of **commuting costs**

Public procurement procedures



- irregularities **in purchase** of services and fixed assets

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