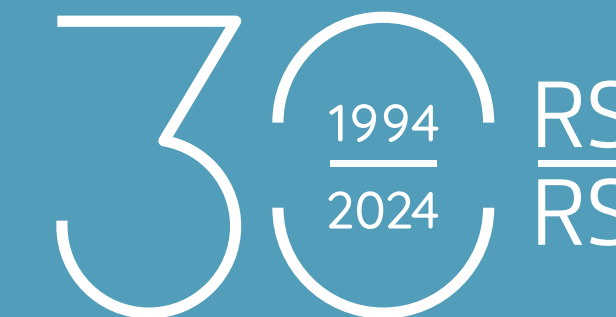




REPUBLIC OF SLOVENIA
COURT OF AUDIT



AUDIT REPORT

Regularity of a part of operations of the Municipality of Murska Sobota

Regularity audit

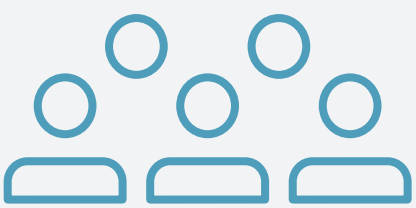
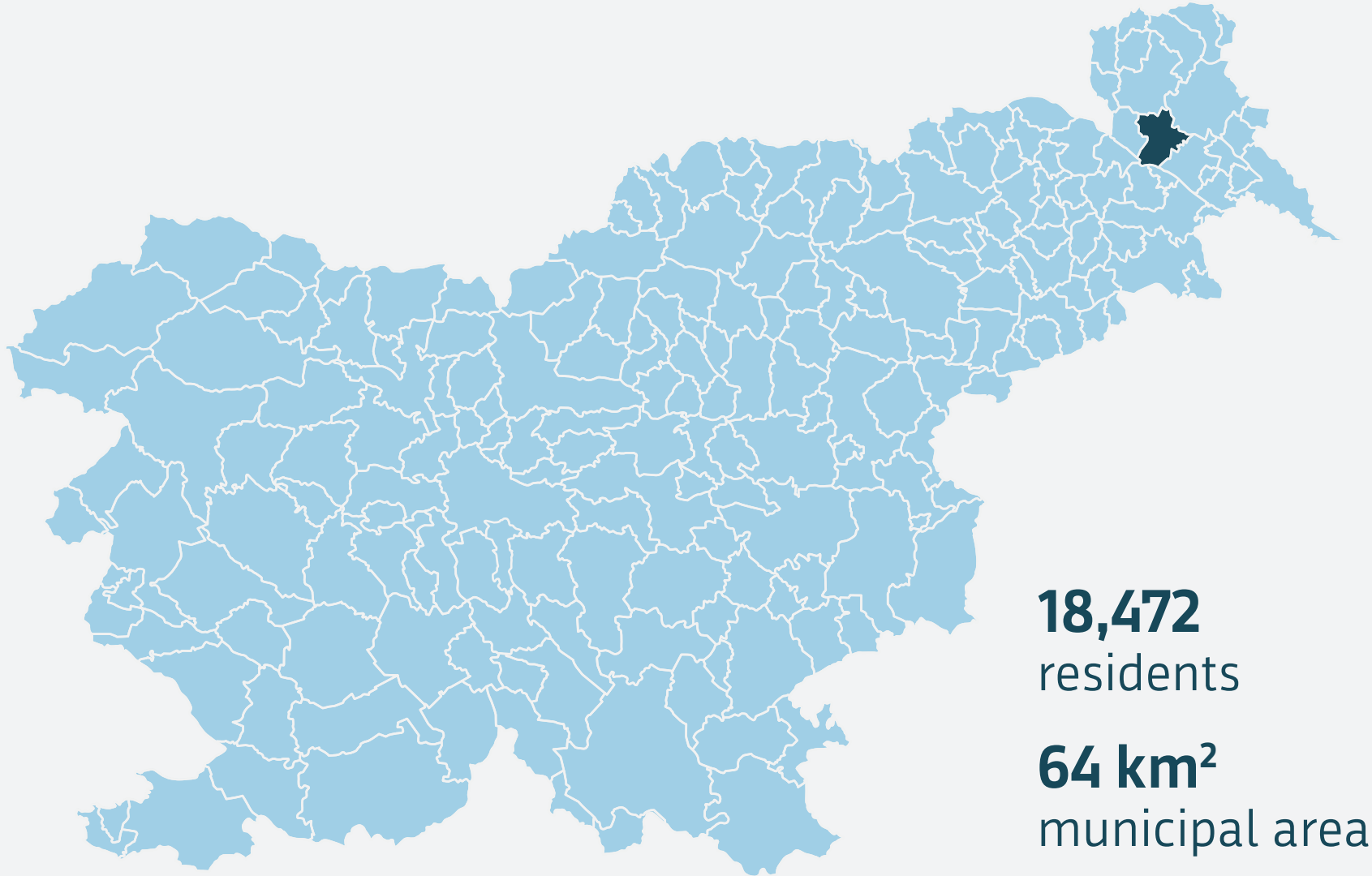
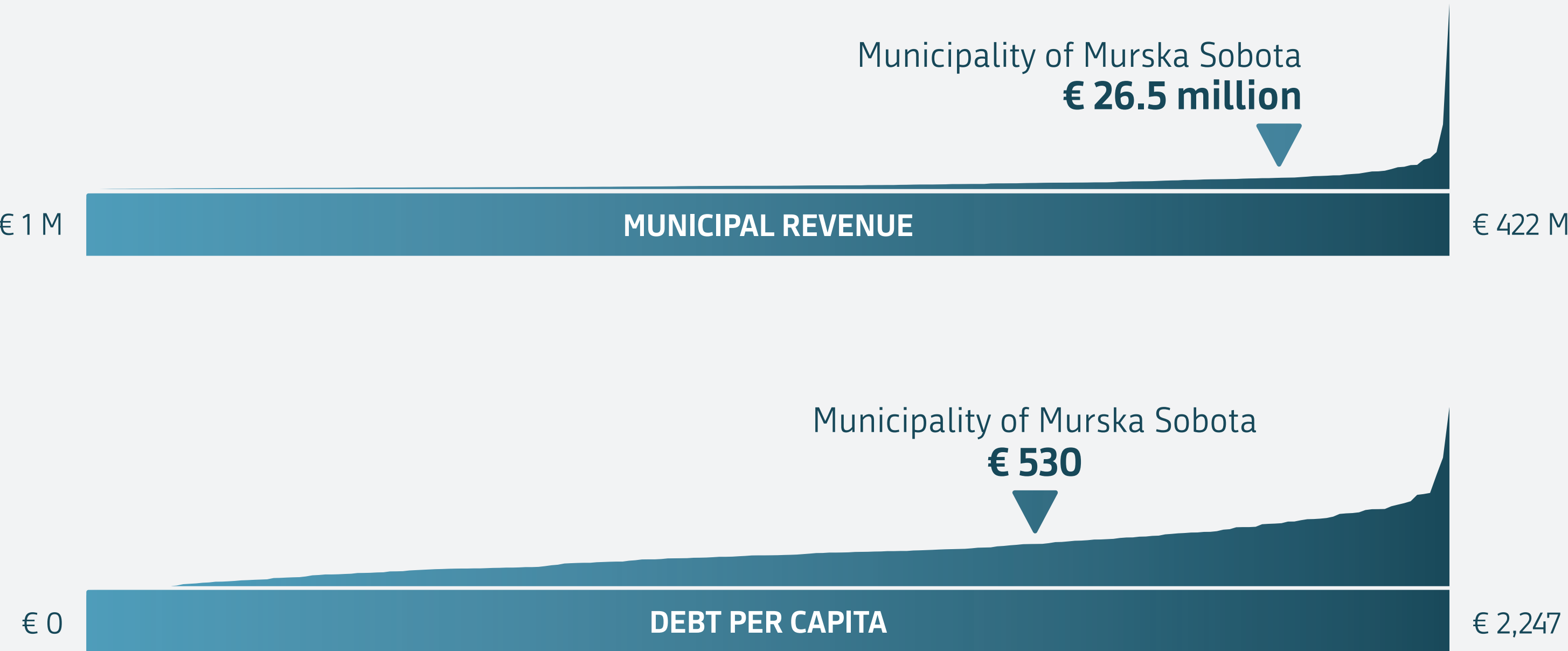
Audit period: 1 January to 31 December 2023

Municipality of Murska Sobota

BASIC DATA

REVENUE	€ 26,541,681	EXPENDITURE	€ 28,576,292	DEBT	€ 9,793,295
---------	--------------	-------------	--------------	------	-------------

COMPARISON WITH OTHER MUNICIPALITIES



Municipal bodies

- mayor • municipal council 26 members
- supervisory committee 5 members

OPINION OF THE COURT OF AUDIT

Qualified opinion

- ✓ Appropriate measures implemented already during the audit
- ! Proposed were 3 recommendations

Municipality of Murska Sobota: identified material irregularities

Salaries and other payments to staff



- **irregularities in accounting and paying salary bonuses**
 - 2 public servants **did not receive master's degree supplement**
 - 4 public servants **received Saturday's work allowance**
 - 1 public servant for **the same tasks** received **work performance bonus** due to increased workload as well as overtime work allowance
- 5 public servants had their **severance pay incorrectly** accounted and paid

Maintenance of municipal roads



- **did not present** the fulfilment of all requirements for concluding an **in-house contract**
- an annual plan of municipal road maintenance **not prepared**

Public procurement spending – investment expenditure



- assuming and paying liabilities for work **not agreed upon by the contract**
- in 7 cases **investment documentation was not prepared**
- financial collateral obtained **too late** or **not obtained**

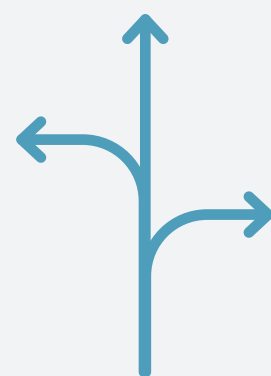
Municipality of Murska Sobota: identified material irregularities

Current transfers to non-profit bodies and organisations



- **failed to adopt** a 4-year local **programme for culture**
- tender documentation **did not define** the manner of applying the measures
- 35 recipients were allocated and paid funds **without a public call or tender**
- **failed to conclude a contract** with 41 recipients of funds
- municipal administration labour union was allocated and paid funds although **public finance rules do not permit it**

Other fields



- used funds from **budgetary reservation** not allocated in the 2023 municipal budget