



REPUBLIC OF SLOVENIA
COURT OF AUDIT

AUDIT REPORT

Regularity of a part of operations of the Municipality of Ivančna Gorica

Regularity audit

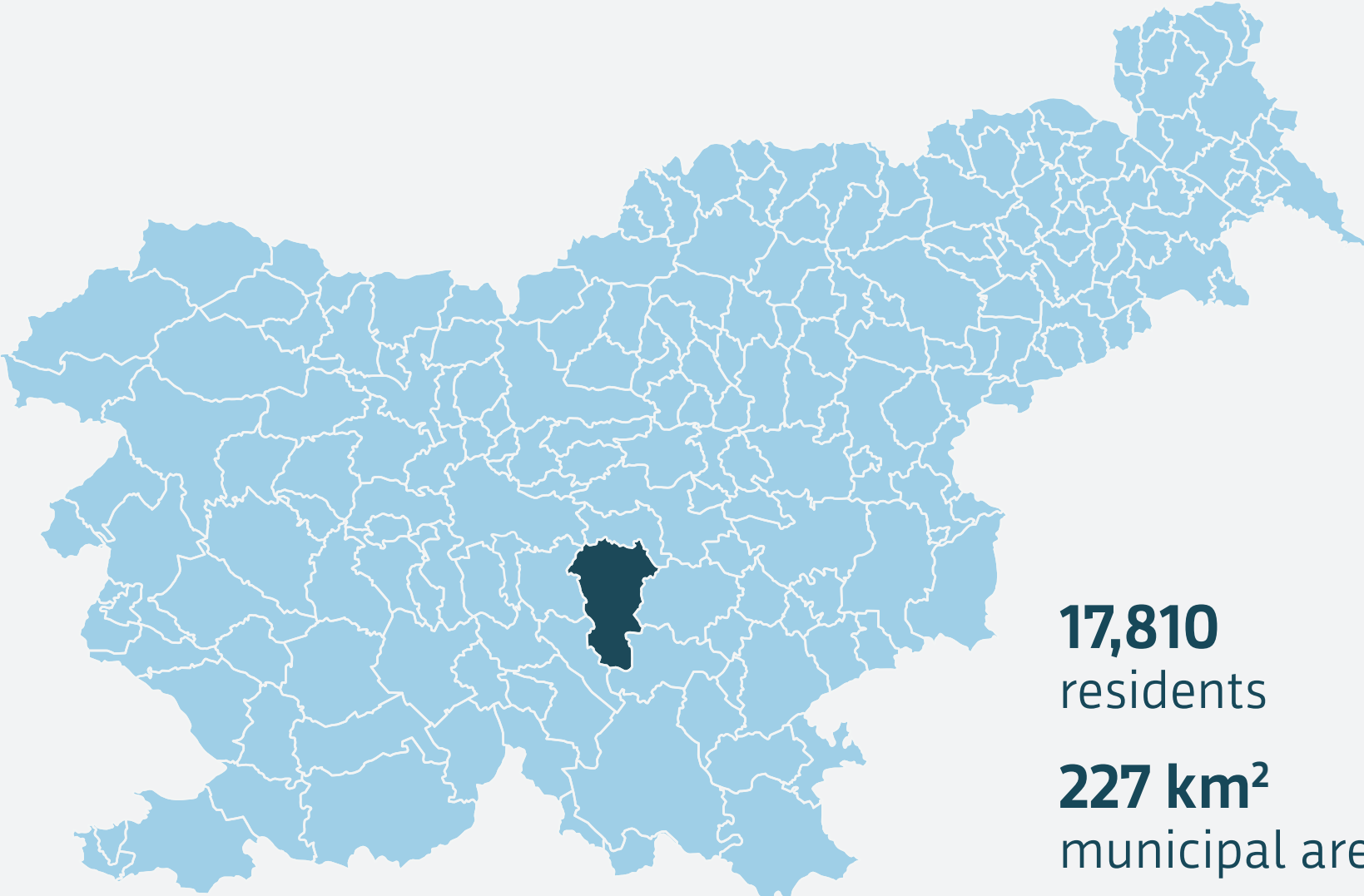
Audit period: 1 January to 31 December 2024

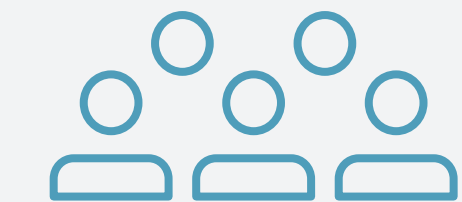
Municipality of Ivančna Gorica

BASIC DATA

REVENUE	€ 21,465,294	EXPENDITURE	€ 19,489,528	DEBT	€ 466,364
---------	--------------	-------------	--------------	------	-----------




COMPARISON WITH OTHER MUNICIPALITIES



 **Municipal bodies**

- mayor • council 21 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 Ivančna Gorica: identified material irregularities

Salaries and other payments to staff



- **it failed to examine** if a public servant **passed a professional examination** in administrative procedure or **did not enable her approaching the exam**
- in 1 case **seniority bonus was paid in the amount too high**
- in 3 cases **work allowance** for work on the 6th or 7th subsequent consecutive working day was **paid in the amount too high** and **in the amount too low** for work under a special schedule
- in 6 cases allowances for work on Sundays and for work on days specified by law as work-free days or holidays **were not accounted and paid**

Public procurement spending – investment expenditure



- for 1 project **investment programme** was not prepared
- **the list of awarded public procurements** in the value lower than stipulated in Paragraph 1 of Article 21 of Public Procurement Act **is incomplete**
- in 3 cases an **annex for the implementation of additional works** or for the supply and assembly of additional equipment **was concluded after the completion of works** or after the supply and assembly

Current transfers to non-profit bodies and organisations



- when evaluating programmes and projects of cultural associations, **commission considered the manner of funds distribution not foreseen in the public call**
- in 2 cases the tender documentation **did not define application method for all the measures**
- in 2 cases the **commission**, when evaluating the programmes, for some measures **defined by itself the application method** or defined a new measure and its application