



REPUBLIC OF SLOVENIA  
COURT OF AUDIT

AUDIT REPORT  
**Regularity of a part of operations  
of the Municipality of Loška dolina**

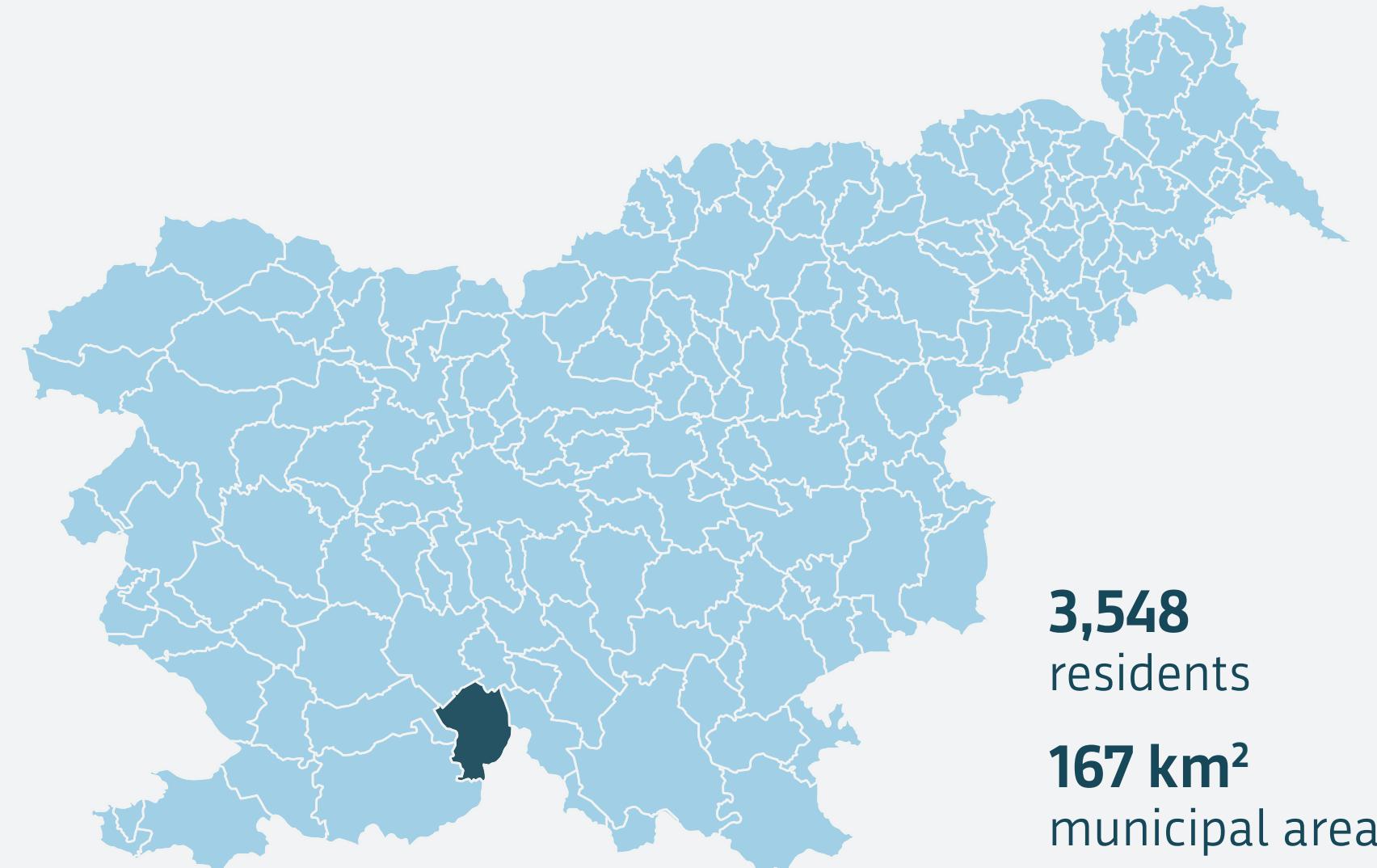
**Regularity audit**

Audit period: 1 January to 31 December 2023

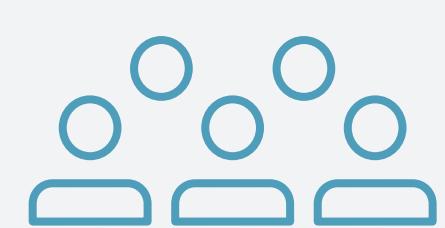
# Municipality of Loška dolina

## BASIC DATA

REVENUE	€ 5,005,782
EXPENDITURE	€ 4,051,881
DEBT	€ 29,042



## COMPARISON WITH OTHER MUNICIPALITIES



### Municipal bodies

- mayor
- council 7 members
- supervisory committee 5 members

## OPINION OF THE COURT OF AUDIT



### Adverse opinion

Appropriate measures implemented already during the audit



Proposed were 2 recommendations

# Municipality of Loška dolina: identified material irregularities

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## Salaries and other payments to staff



- **it failed to agree in writing** on financial compensation instead of resignation notice period

## Maintenance of municipal roads



- annual or monthly planning of road maintenance **not based on prescribed or agreed acts**

## Public procurement spending – investment expenditure



- assuming and paying liabilities for work **not agreed upon by a contract**
- by carrying out 4 separate procedures of public procurement for equal type of work **it avoided prescribed procedure of public procurement**
- in 1 case when assuming liabilities **there were not enough funds available** in the development programme plan, in 1 case when assuming liabilities it **did not plan funds** in the development programme plan
- in 9 cases **investment documentation was not prepared**
- before issuing an order form it failed **to review prices on the market**

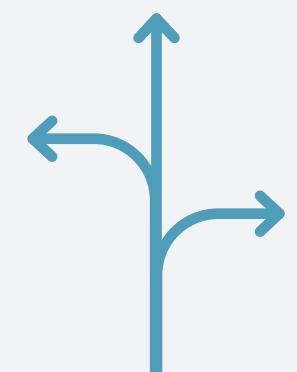
# Municipality of Loška dolina: identified material irregularities

Current transfers to  
non-profit bodies and  
organisations



- failed to adopt a 4-year local programme for culture
- irregularities in the process of allocating the funds (public procurement notice and documentation did not include all necessary elements)

Other fields



- internal audit was not provided

ABSENCE OF  
CLEAR LEGAL  
BASES



**Ambiguity of methodology**  
and manner of **reviewing the prices** of obligatory public utility service of **municipal roads maintenance**



**LETTER TO:**

- Ministry of Public Administration
- Ministry of Finance
- Ministry of Infrastructure