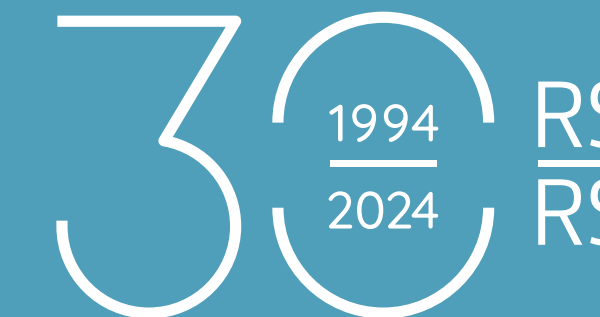




REPUBLIC OF SLOVENIA
COURT OF AUDIT



AUDIT REPORT

Regularity of a part of operations of the Municipality of Miren - Kostanjevica

Regularity audit

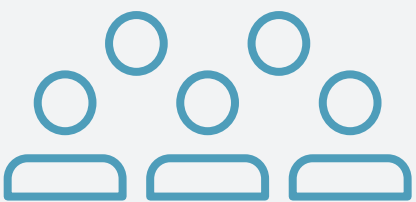
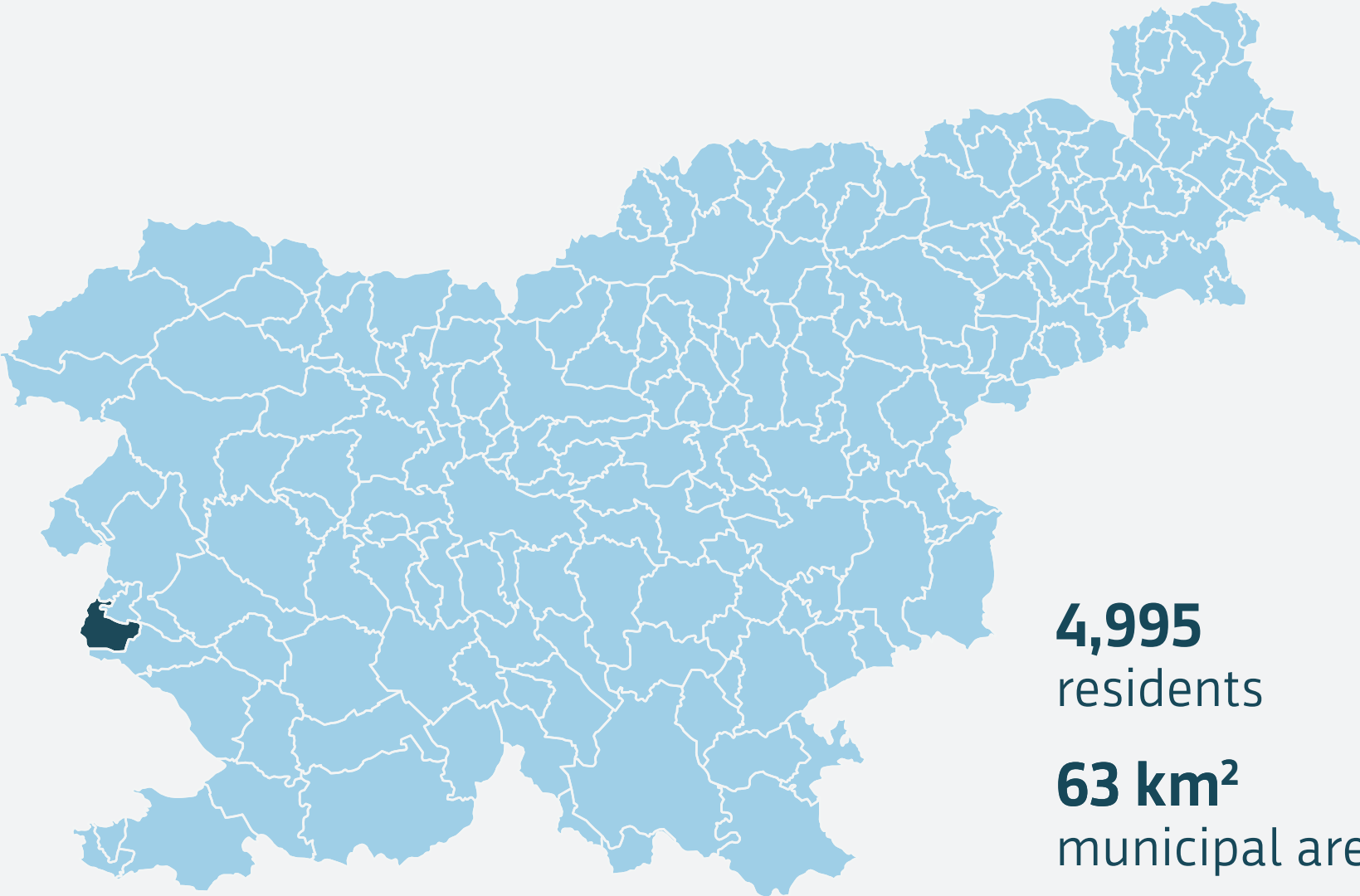
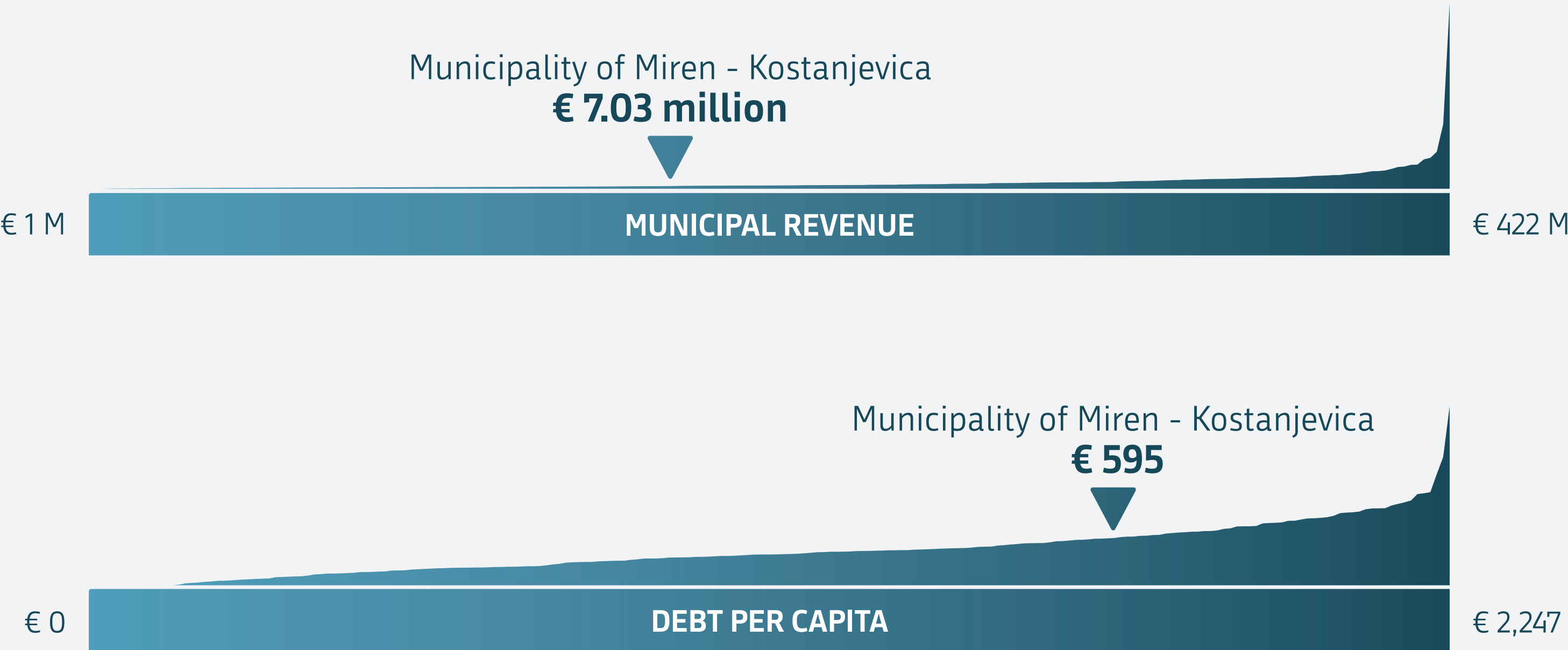
Audit period: 1 January to 31 December 2023

Municipality of Miren - Kostanjevica

BASIC DATA

REVENUE	€ 7,034,544	EXPENDITURE	€ 6,269,244	DEBT	€ 2,973,638
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COMPARISON WITH OTHER MUNICIPALITIES



Municipal bodies

- mayor • municipal council 15 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 Miren - Kostanjevica: identified material irregularities

Salaries and other payments to staff



- operational performance bonus **was not defined on the basis of appropriate criteria**

Maintenance of municipal roads



- public utility service of **municipal roads maintenance not provided** in a form of municipal utility unit
- in the period from 2007 to 2023 materially changed the scope of initial contracts but **it failed to carry out new public procurement procedure**
- in the period from 1/1/2023 to 30/4/2023 **no valid contract** on municipal roads maintenance
- annual and monthly planning of road maintenance **not based on prescribed or agreed acts**

Miren - Kostanjevica: identified material irregularities

Public procurement spending – investment expenditure



- **investment documentation was not prepared** or was not prepared in due time
- **annex** was concluded **after the completion of works**
- by carrying out 2 separate public procurements for a single project **it avoided prescribed public procurement procedure**
- it assumed and paid works that were **not agreed by the contract**
- when assuming liabilities **not enough funds were provided** in the budget

Current transfers to non-profit bodies and organisations



- irregularities in the **funds allocation procedure** (public calls and procurement documentation did not include all necessary elements, some criteria were not appropriate, supplements of applications which were submitted too late were not excluded, members of commission failed to sign reports on opening of applications)
- allocating and paying funds **without a public call or a contract**
- sports facilities and areas leased free of charge **without carrying out a public call**
- **failed to adopt** a 4-year local **programme for culture**