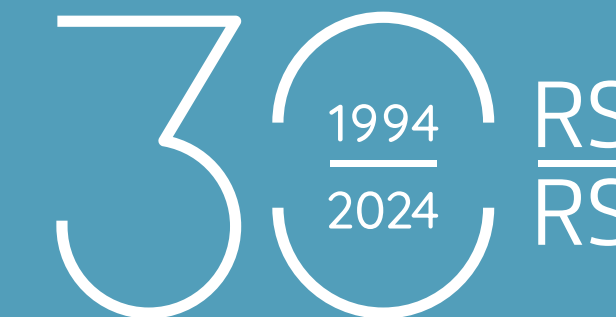




REPUBLIC OF SLOVENIA  
**COURT OF AUDIT**



## AUDIT REPORT

# **Regularity of a part of operations of the Municipality of Škofljica**

**Regularity audit**

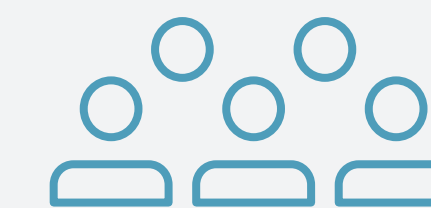
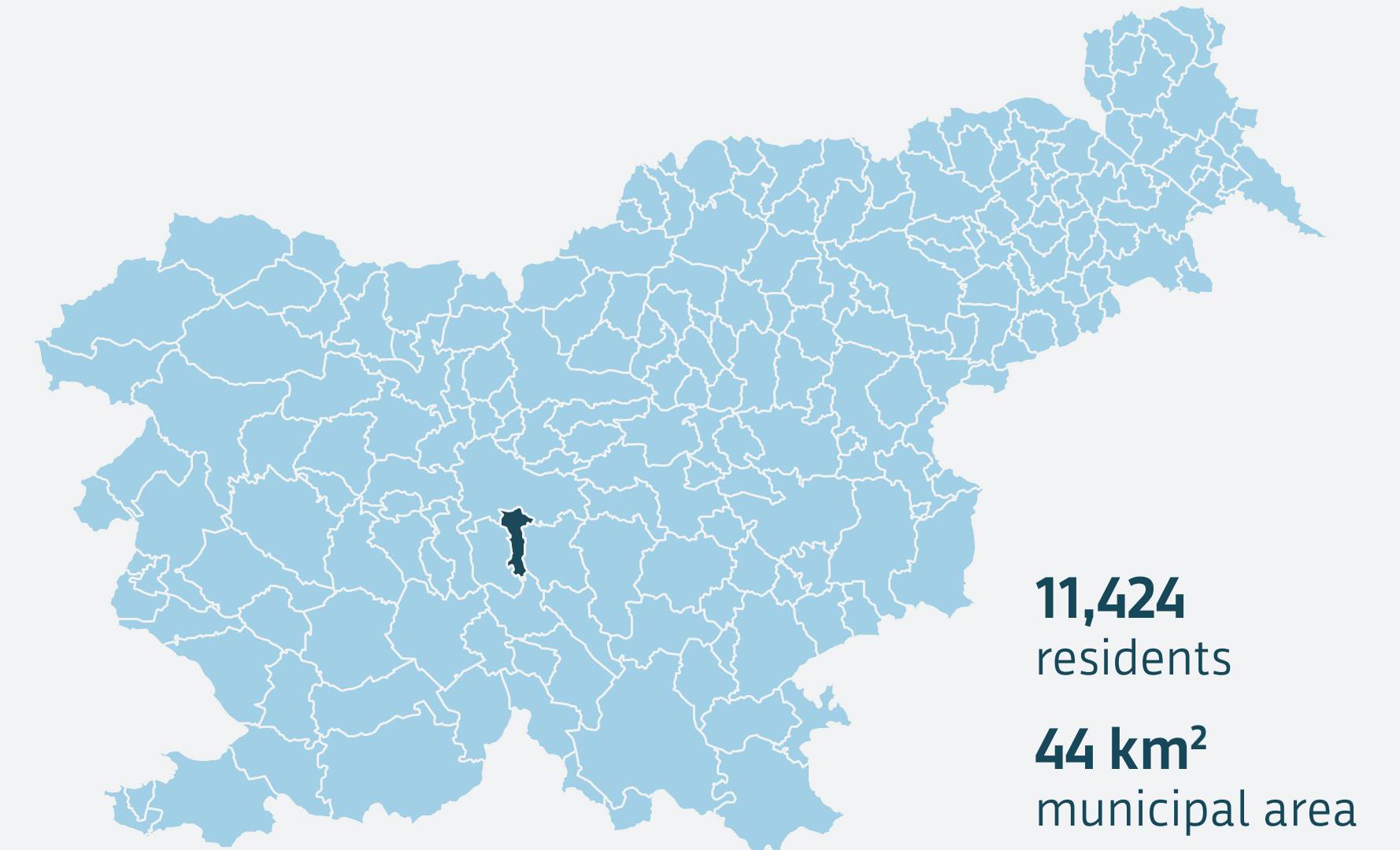
Audit period: 1 January to 31 December 2023

# Municipality of Škofljica

## BASIC DATA

REVENUE	€ 11,257,952	EXPENDITURE	€ 10,201,090	DEBT	€ 0
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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 5 recommendations

# Municipality of Škofljica : identified material irregularities

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## Salaries and other payments to staff



- Staff establishment plan **did not include type of fixed-term working posts** in the cabinet
- 4 public servants were **paid salary supplements in the amount too high**
- 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 defined by the law** and municipal regulations
- **irregularities** related to **public procurement procedure** (calculation of the estimated value not clear, efficient competition not provided for, circumstances for local discrimination of tenderers were created)
- **the amount of available funds and the scope of municipal roads maintenance for 2023 not defined by the annex** to the contract
- long-term or annual **planning of road maintenance not based on prescribed or agreed acts**

# Municipality of Škofljica: identified material irregularities

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## Public procurement spending – investment expenditure



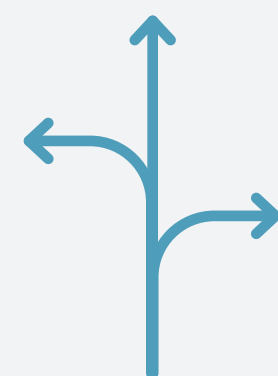
- **investment documentation was not prepared** or was not prepared in due time
- when assuming liabilities, **not enough funds were provided in the amended budget**
- **tenders received were not excluded as inadmissible**
- order forms **did not include an anticorruption clause**
- **order form** was issued **after delivery of goods**

## Current transfers to non-profit bodies and organisations



- **irregularities in the funds allocation procedure** (public call not published in a prescribed manner, the commission failed to prepare a report on opening of applications and their assessment, allocating and paying funds without a contract, tender documentation did not include all necessary elements, public funds were incorrectly allocated)
- allocating and paying funds **without a public call**
- **failed to adopt a 4-year local programme for culture**

## Other fields



- **internal audit** was **not provided**
- **2 contracts on provision of services** show **the existence of elements of an employment relationship**
- it verified and **paid PR consultancy services**, although not ordered, and no legal basis and payment amount were verified beforehand