



REPUBLIC OF SLOVENIA
COURT OF AUDIT

AUDIT REPORT

Regularity of a part of operations of the Municipality of Tržič

Regularity audit

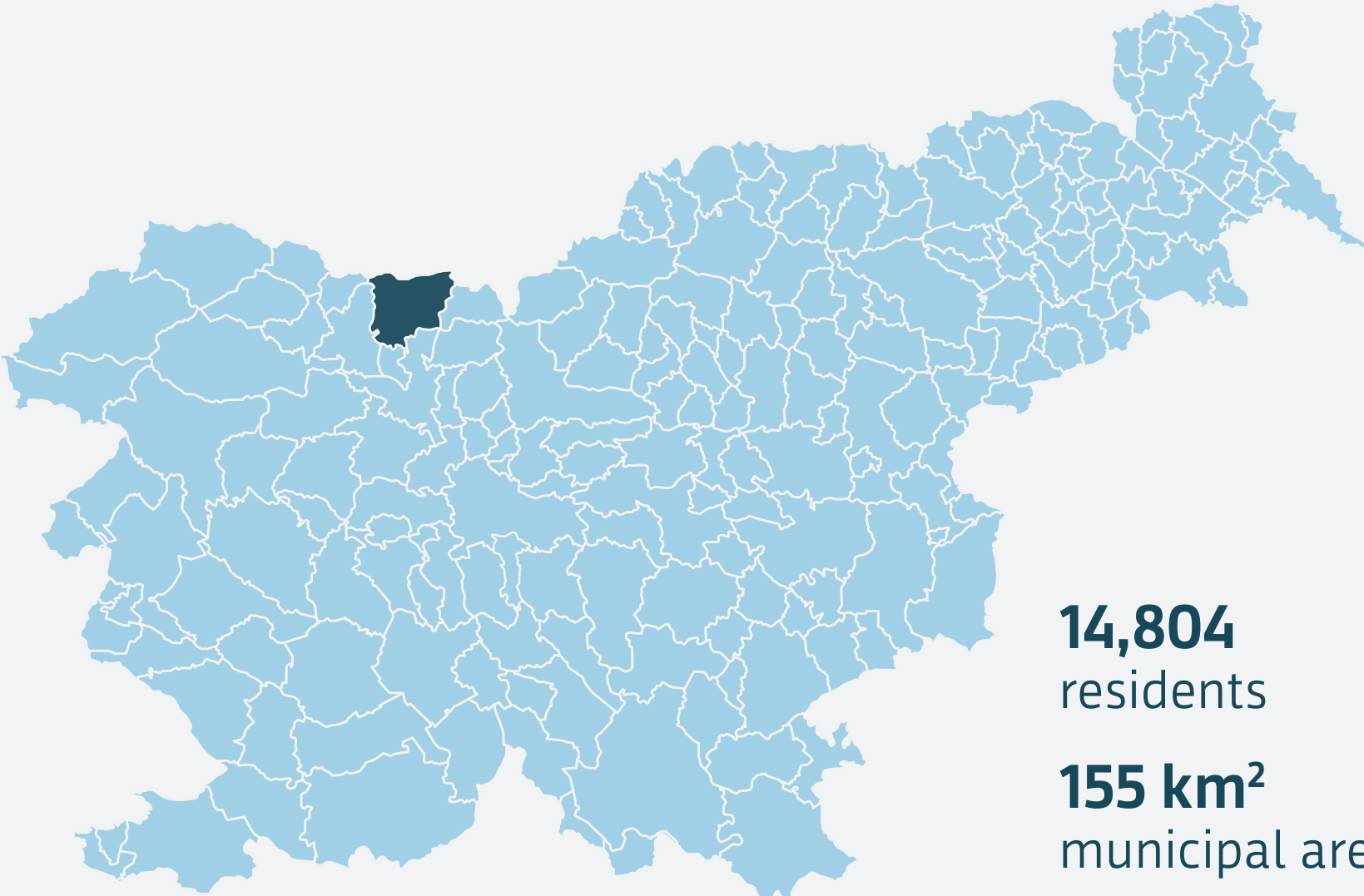
Audit period: 1 January to 31 December 2024

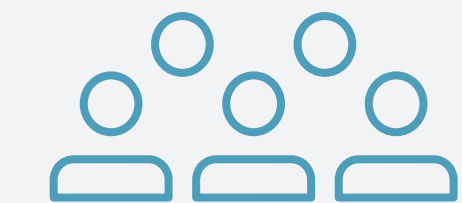
Municipality of Tržič

BASIC DATA

REVENUE	€ 18,574,613	EXPENDITURE	€ 22,662,813	DEBT	€ 3,944,479
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COMPARISON WITH OTHER MUNICIPALITIES



 **Municipal bodies**

- mayor • council 24 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 Tržič: identified material irregularities

Salaries and other payments to staff



- part of the salary for **performance-related pay** was not determined on the basis of **appropriate criteria**
- in 1 case **severance pay upon retirement was paid in the amount too low**

Maintenance of municipal roads



- an annual plan of municipal road maintenance for 2024 **not prepared**

Public procurement spending – investment expenditure



- in 2 cases it **assumed and paid liabilities** that were not agreed upon by a contract
- in 2 cases it **concluded an annex** due to additional work, more work and redundant work **after the completion of works**
- in 7 cases **investment documentation was not prepared**

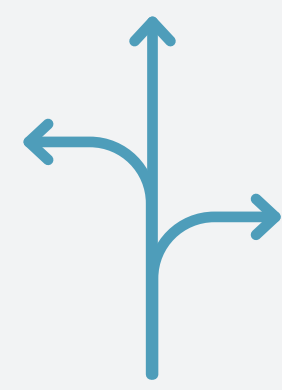
Municipality of Tržič: identified material irregularities

Current transfers to non-profit bodies and organisations



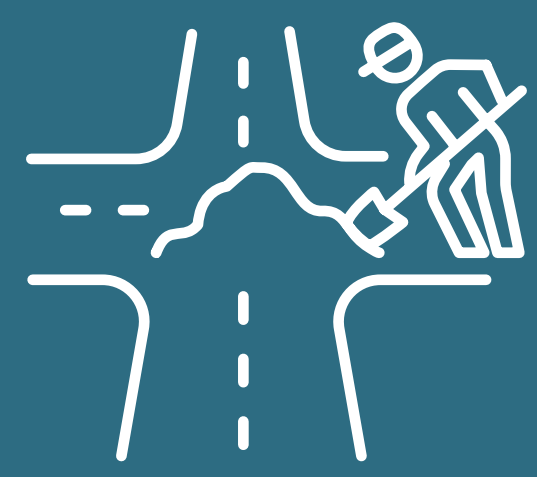
- 1 provider of sport programmes and 4 non-profit bodies and organisations in different fields of operation were **allocated and paid funds** without previously carrying out a public invitation to tenders
- in 2 cases public procurement notices or documentation **did not include the manner of applying the measures**
- **failed to make contracts** on funds allocation with 3 non-profit bodies and organisations

Other fields

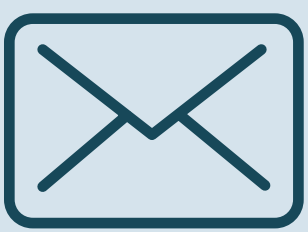


- in 25 cases **travel orders were issued and approved** after the business trip

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