



REPUBLIC OF SLOVENIA  
COURT OF AUDIT

# AUDIT REPORT

## **Financial and regularity audit of operations of Health Insurance Institute of Slovenia for the year 2024**

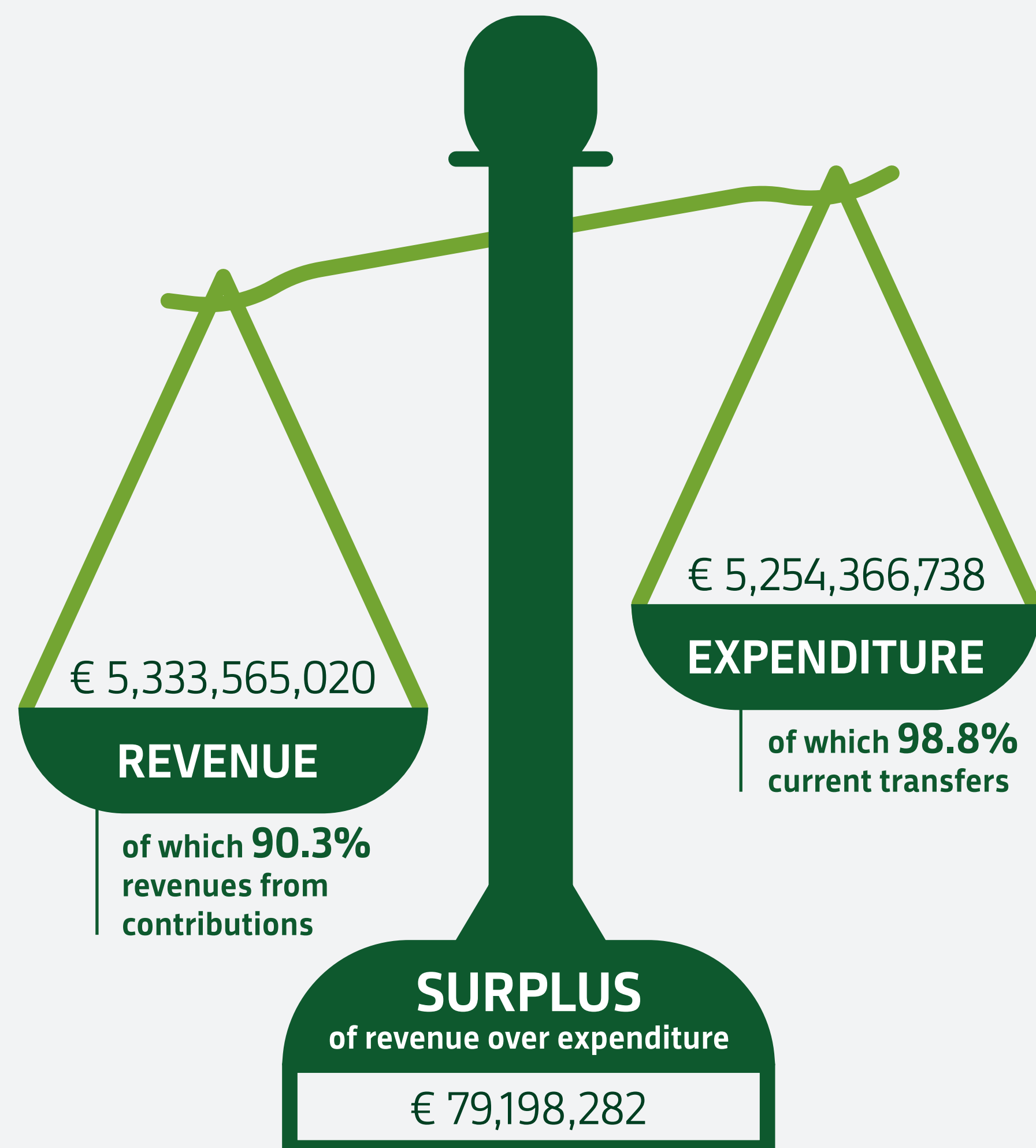
Audit period: 1 January to 31 December 2024

**3** GOOD HEALTH  
AND WELL-BEING

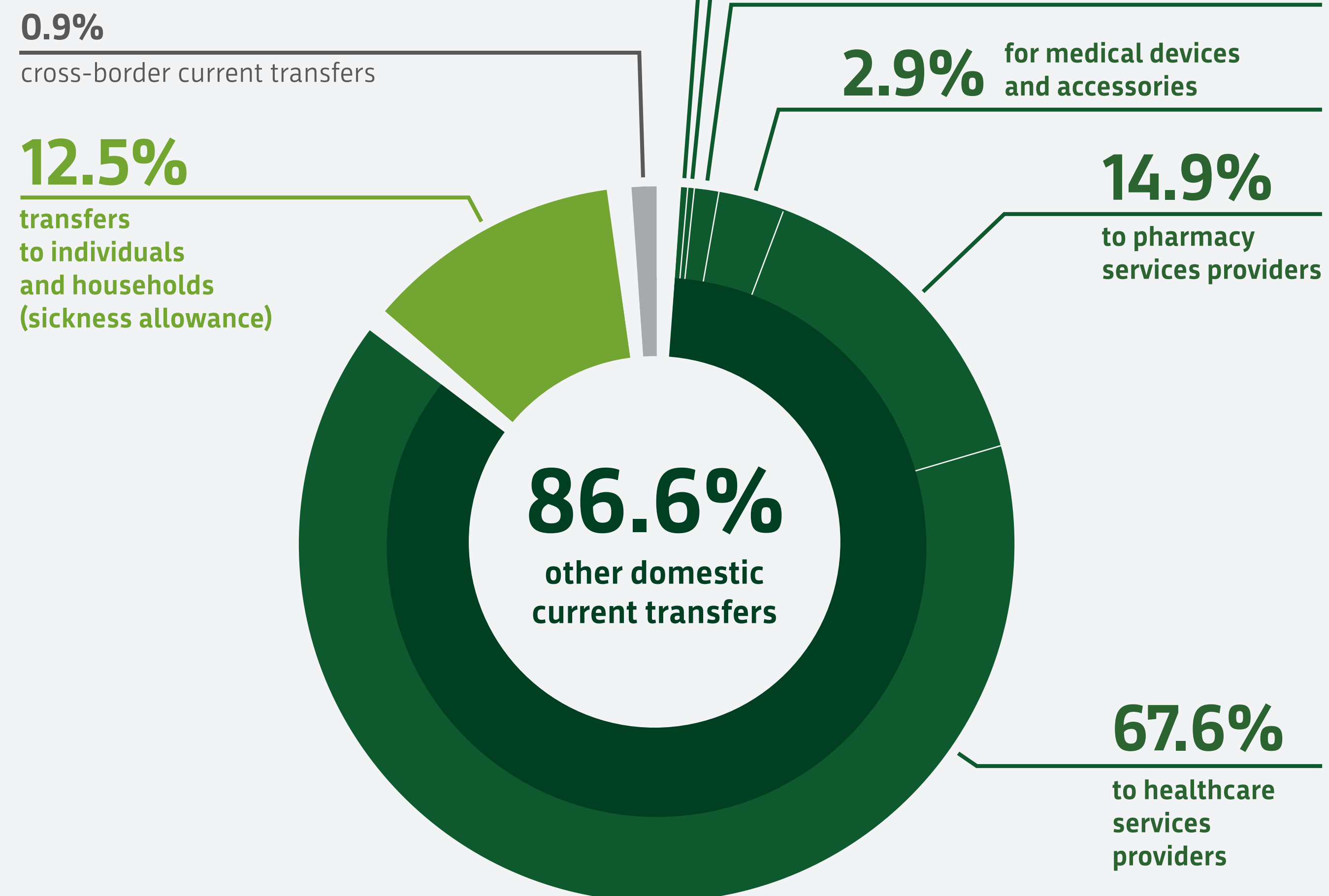


SUSTAINABLE  
DEVELOPMENT  
**GOALS**

# Realisation



# Current transfers



# Findings and opinion of the Court of Audit

## FINANCIAL AUDIT

✓ **unqualified opinion**

## REGULARITY AUDIT

○ **qualified opinion** due to disclosed irregularities referring to:

Deciding on the rights of health insurance and accounting of healthcare services



- **payment** of other cost-reimbursements **without issued decision** and **before a notice was released**
- **accounting** of certain healthcare services **contrary** to the Regulation on compulsory health insurance programmes, capacities required for the implementation thereof and volume of funds for 2024

Employment relationships



- irregularities in accounting of **seniority bonus**
- irregularities in accounting of **commuting costs**

Public procurement procedures



- irregularities in **purchase of services**

Other



- burdening public budget for the needs of the banquets at the colleges of directors and for organising a special event **not supported by legal provisions**



**Institute failed to eliminate all the established irregularities and was demanded to submit a response report.**