



REPUBLIC OF SLOVENIA
COURT OF AUDIT

AUDIT REPORT

Regularity of a part of operations of the Municipality of Dobje

Regularity audit

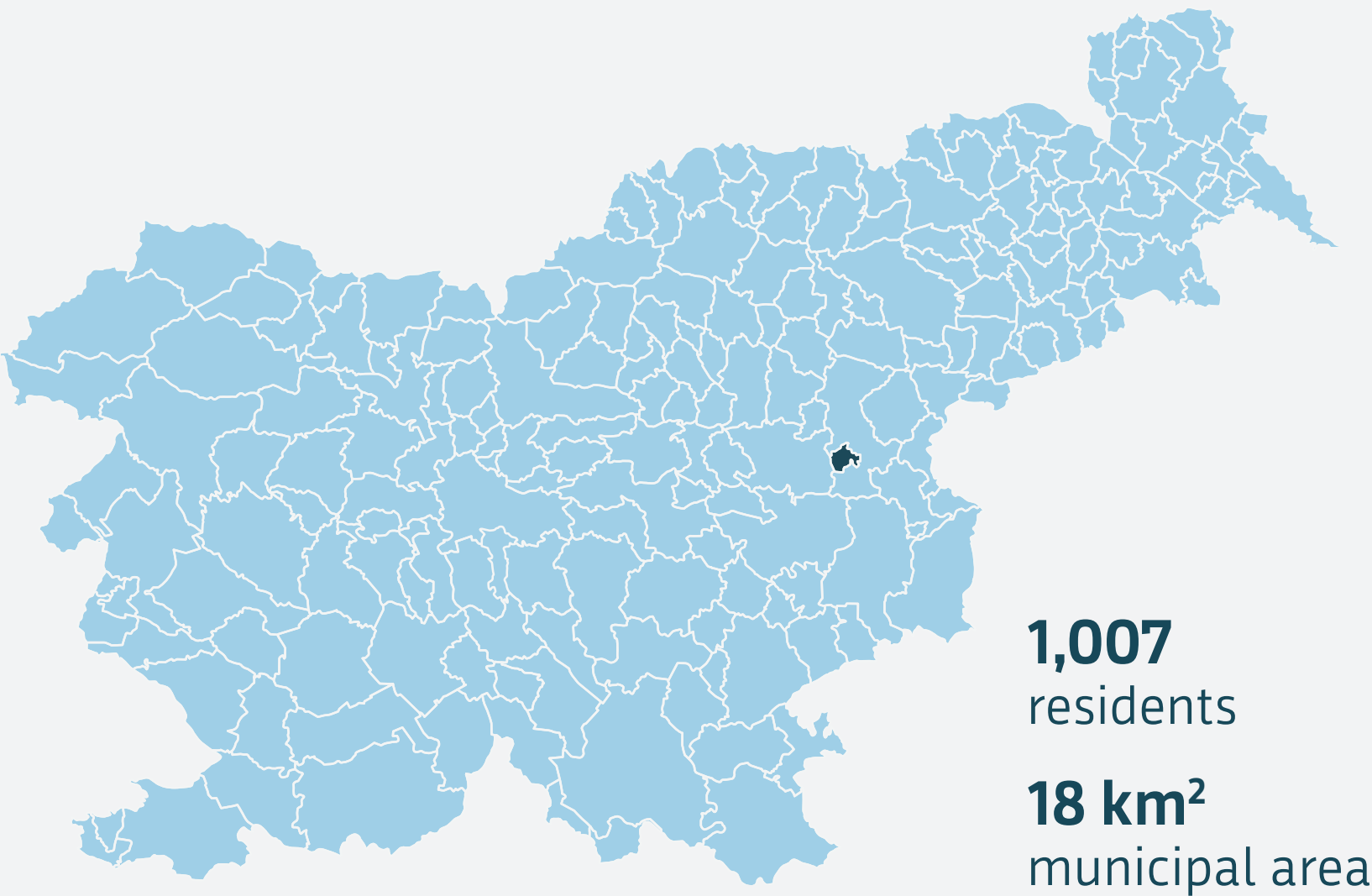
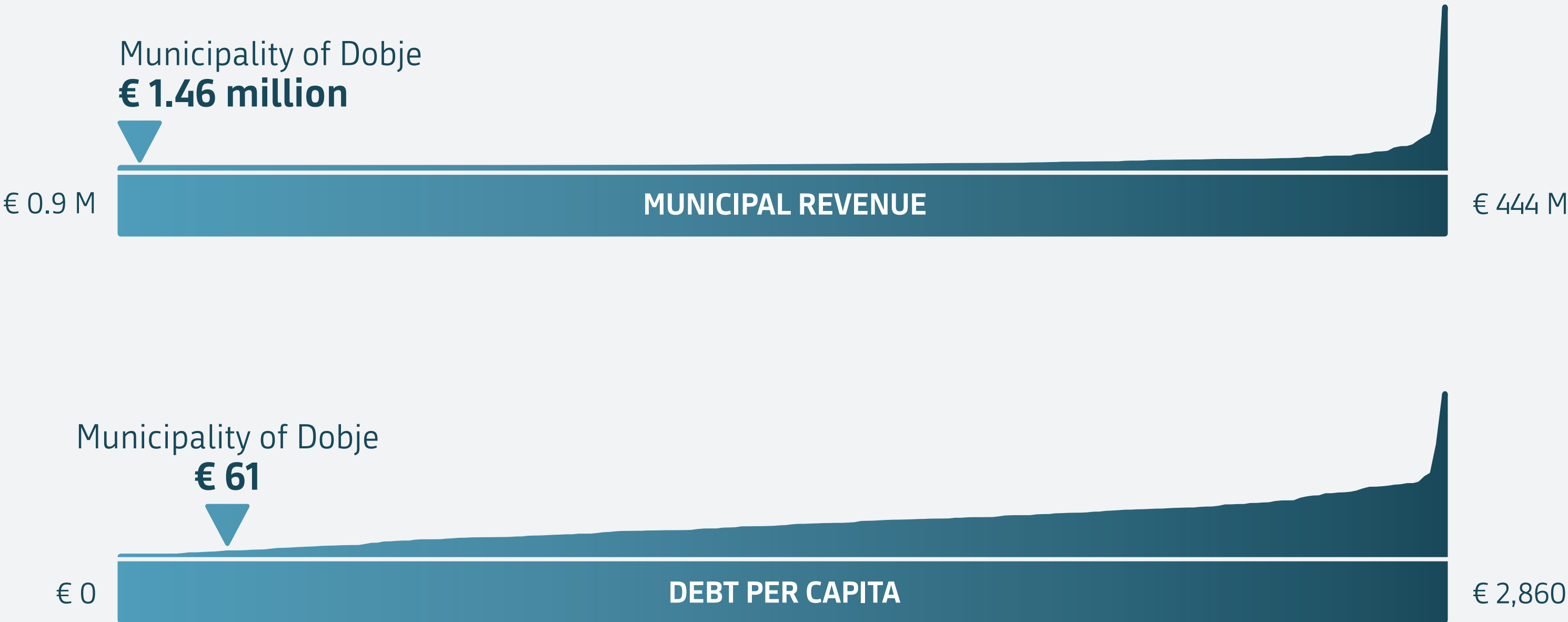
Audit period: 1 January to 31 December 2025

Municipality of Dobje

BASIC DATA

REVENUE	€ 1,461,784	EXPENDITURE	€ 1,330,374	DEBT	€ 61,431
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COMPARISON WITH OTHER MUNICIPALITIES



Municipal bodies

- mayor • council 7 members
- supervisory committee 3 members

Municipal administration

- 3 employees

OPINION OF THE COURT OF AUDIT

- **Qualified opinion**
- ✓ Appropriate measures implemented already during the audit
- ! Proposed were 2 recommendations

Municipality of Dobje: identified material irregularities

Disposal of real estate, renting out premises and letting of premises for use



- **land** that was subject to sale **was included in the disposal plan after disposal procedure** had already been **concluded**
- irregularities **in the real estate disposal procedure**
(in 3 cases the notice of intent on concluding direct contract was not published, in 3 cases fiduciary was not appointed or was not designated in the contract)
- irregularities **in the procedure of letting of premises for use**
(in 1 case the user fee for occasional use of premises was not charged)

Public procurement spending – investment expenditure



- irregularities **in the public procurement procedure**
(unsuccessful tenderers were not informed on the selection in writing, in 1 case it was not provided that prior to issuing an order form the principle of economy, efficiency and effectiveness had been fulfilled)
- in 1 case when paying budgetary commitments, **legally set payment deadlines were not respected**

Municipality of Dobje: identified material irregularities

Current transfers to non-profit bodies and organisations



- **failed to adopt** a 4-year or 8-year local **programme for culture**
- irregularities **in the process of allocating the funds**
(conditions and criteria were not laid down and adopted, issuing public invitation and procurement documentation did not include all necessary elements, in 2 cases the mayor appointed themselves as a member of expert commission)
- 1 cultural event performer was allocated and paid funds **without a public call or tender**

Internal audit



- **internal audit was not provided**