



REPUBLIC OF SLOVENIA
COURT OF AUDIT

AUDIT REPORT

**Regularity of a part of operations
of the Municipality of Sveta Ana**

Regularity audit

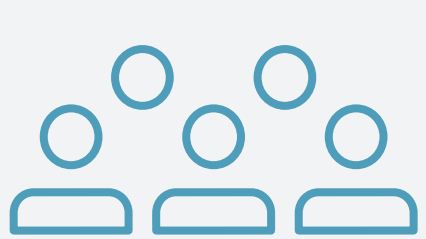
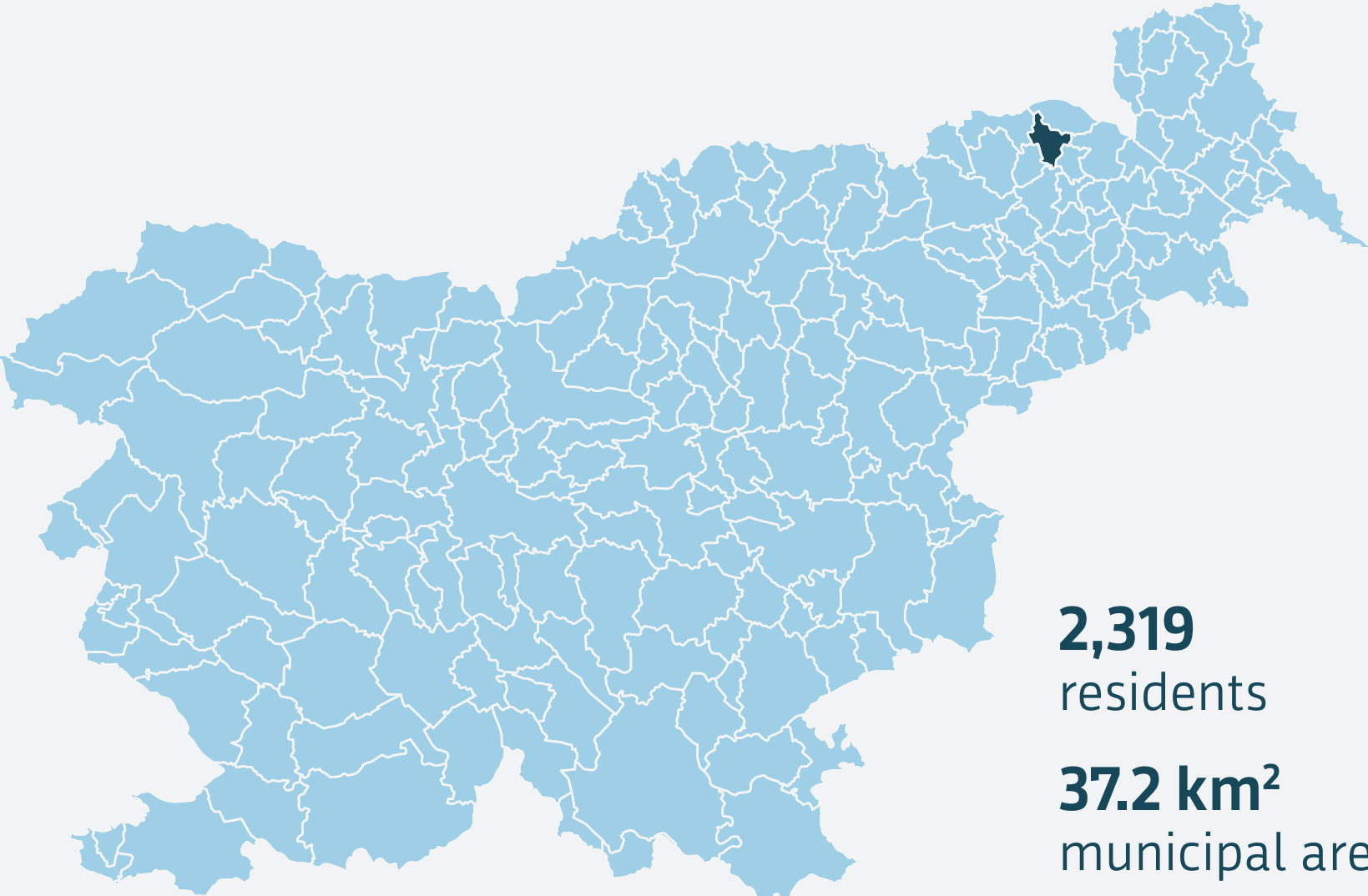
Audit period: 1 January to 31 December 2024

Municipality of Sveta Ana

BASIC DATA

REVENUE	€ 3,377,492	EXPENDITURE	€ 3,725,793	DEBT	€ 424,571
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COMPARISON WITH OTHER MUNICIPALITIES



Municipal bodies

- mayor
- council 9 members
- supervisory committee 3 members

OPINION OF THE COURT OF AUDIT

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

Municipality of Sveta Ana: identified material irregularities

Salaries and other payments to staff



- 3 public servants were **not promoted to a title by a decree**
- upon employment of 5 public servants their **appointments to higher payment grades** compared to the basic ones were **not explained**
- **did not present evidence** that 2 public servants **passed Administrative Procedure Exam**
- 2 public servants **were defined inadequate payment grade** upon promotion (1 grade higher or lower)
- a public servant **was defined higher salary** (for 1 payment grade), namely more than defined by regulations

Maintenance of municipal roads



- public utility service of municipal roads maintenance **not provided in a form prescribed by** the municipal regulations
- **failed to prepare** road development and maintenance **plan**
- **programme** of municipal road maintenance **not submitted** to the municipal council to be adopted

Municipality of Sveta Ana: identified material irregularities

Public procurement spending – investment expenditure



- in 5 cases **financial collateral not obtained**
- **notice on awarding public procurement** and e-copy of the contract **were sent** for publication **too late**
- by making an agreement on postponed payment of liabilities it incurred **a long-term debt** at the legal entity whose core activity is not granting loans
- in 1 case **investment documentation was prepared too late**
- **paid more funds** than available in the development programmes plan

Current transfers to non-profit bodies and organisations



- **failed to adopt** a 4-year local **programme for culture**
- irregularities **in the process of allocating the funds** (public invitation and procurement documentation did not include all necessary elements, the commission failed to open the applications on time)