REPUBLIC OF SLOVENIA
COURT OF AUDIT

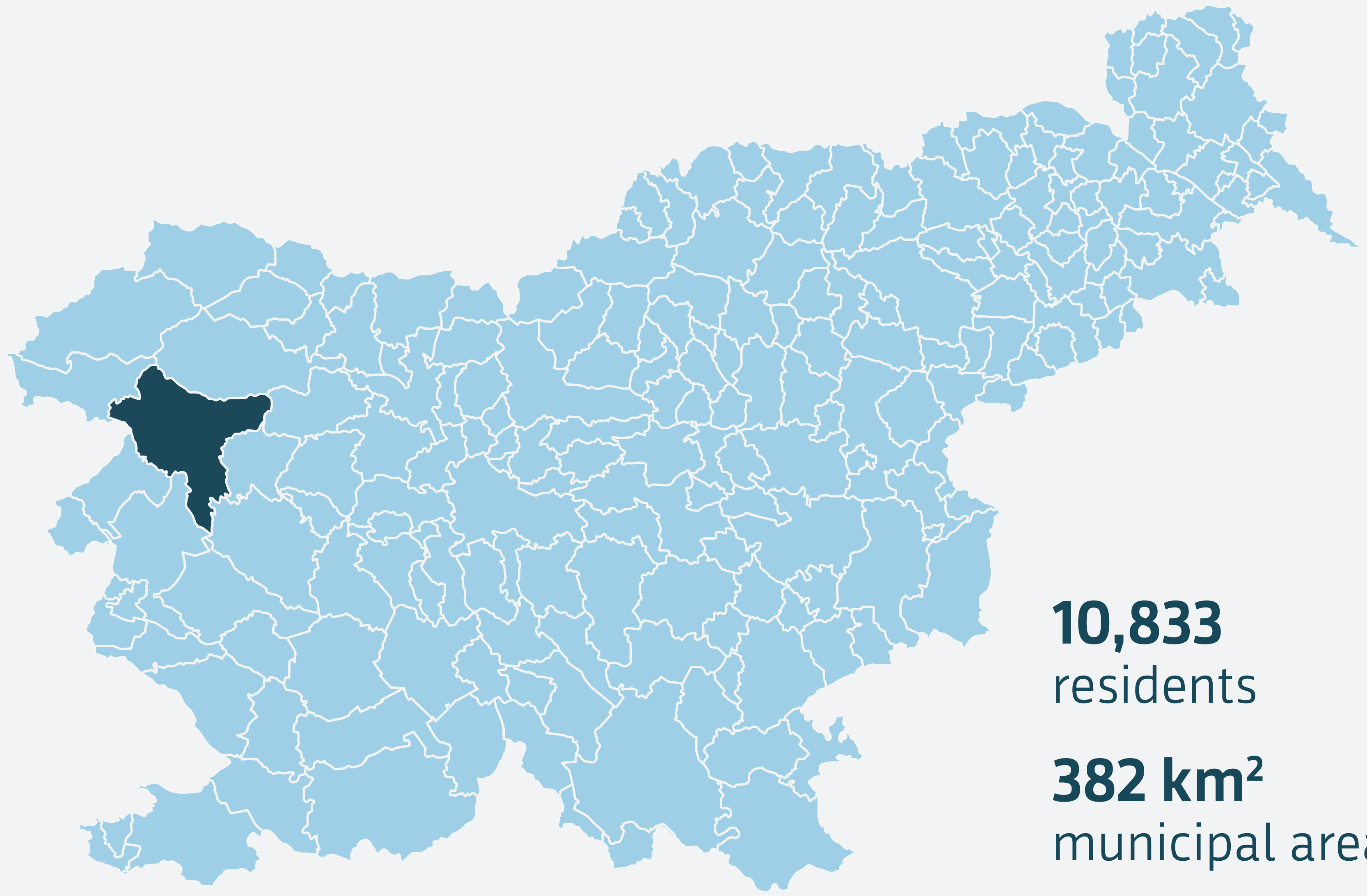
AUDIT REPORT
Regularity of a part of operations of the Municipality of Tolmin

Regularity audit
Audit period: 1 January to 31 December 2024

Municipality of Tolmin

BASIC DATA

REVENUE	EXPENDITURE	DEBT
€ 19,895,382	€ 21,194,947	€ 760,949

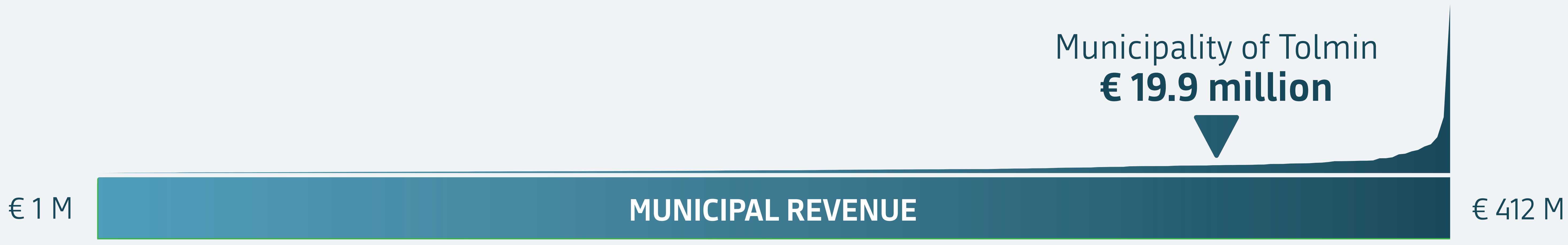


10,833
residents

382 km²
municipal area

Municipal bodies
- mayor • council 22 members
- supervisory committee 5 members

COMPARISON WITH OTHER MUNICIPALITIES



OPINION OF THE COURT OF AUDIT

Qualified opinion

Appropriate measures implemented already during the audit

Proposed were 3 recommendations

Municipality of Tolmin: identified material irregularities

Salaries and other payments to staff

- upon employment or reallocation **2 public servants were promoted to a higher title and were ranked for 2 respectively 1 pay grade higher** than allowed
- 2 public servants were **incorrectly promoted to a higher title** or pay grade and were **ranked for 2 pay grades too low**
- it concluded **a fixed-term employment contract** for a working post **outside of the job systematization** without meeting prescribed conditions
- **part of the salary** for performance-related pay was **not determined on the basis of appropriate criteria**
- 2 public servants **were enabled work from home without appropriate arrangements in their work contracts** and were not paid allowance for the use of own resources

Maintenance of municipal roads

- from the date of concluding the contract in 2015 until the end of 2024 it **failed to review market situation,** thus it **did not comply with the principle of economy**
- **failed to prepare road development and maintenance plan** for at least 4 years and an annual plan that should be approved by municipal council
- **it is not clear that it in due time obtained and verified implementation programmes** of road maintenance and winter service for 2024

Municipality of Tolmin: identified material irregularities

Public procurement spending – investment expenditure

- in 2 cases it **verified and paid additional or unforeseen works without signing an annex to contract**
- public procurement **not awarded according to prescribed procedure**
- **realisation report** on received funds was **insufficient**
- in 3 cases it **did not prepare Investment Project Identification Document**

Current transfers to non-profit bodies and organisations

- **it provided funds to public institute** for co-financing programmes of sport and culture **without appropriate legal basis**
- **failed to adopt a local programme for culture**
- **irregularities in the process of allocating the funds** (incomplete tender documentation and publication of public call, decisions were signed by unauthorised person, committee failed to carry out all prescribed tasks and did not keep the records ...)
- **funds** from the general budget reserve **were not used for unforeseen purposes**
- **failed to monitor and supervise contract implementation** on co-financing and **earmarked use of funds**
- **public call** concerning the field of social security **was not published in the Official Gazette of the Republic of Slovenia**
- 3 non-profit organisations and institutions **were allocated and paid funds without public invitation**
- **did not publish all public information** on the World Wide Web