

## PRESENTATION OF THE COURT OF AUDIT OF THE REPUBLIC OF SLOVENIA

Bases for its independence

Authorities

Internal organisation

Bases for the independence of the Court of  
Audit of the Republic of Slovenia:

### I. Constitution of the Republic of Slovenia (Acts 150 and 151)

- Court of Audit is the highest body for supervising state accounts, the state budget and all public spending,
- Organisation and powers of the Court of Audit are defined by law,
- Court of Audit is independent in performing its duties and bound by the Constitution and the law,
- Members of the Court of Audit are appointed by the National Assembly (Article 151).

### II. Court of Audit Act (ZRacS-1)

What does the Court of Audit Act define?

- Status of the Court of Audit (independent of other state bodies),
- It adopts its own rules of procedure in accordance with the National Assembly (procedures and ways of implementing the audit responsibilities),
- Public work of the Court of Audit, it submits the annual report to the National Assembly,
- Procedures of appointment and dismissal; terms of offices of the members of the Court of Audit,
- Internal organisation,
- authorities,
- Performance of auditing authority (audit procedure)
- Financial and material operations,
- Working position of the employees.

What is the status of the Court of Audit?

- It is the Supreme Audit Institution, i.e. an audit office and not a court;
- Members of the Court of Audit are appointed by the National Assembly;
- It is responsible to the public and the National Assembly:
  - it reports on its work (annual reports),
  - it presents audit reports;
- The National Assembly defines funds for the operation of the Court of Audit and it appoints auditors who reviews Court's financial statements;
- It is independent in selecting the audits to be implemented.

Who are the members of the Court of Audit?

The President and two Deputies.

What is the procedure and conditions for appointing  
the members of the Court of Audit?

- conditions: citizenship of the Republic of Slovenia, education (university degree, auditing expert, foreign language proficiency), not a member of the government at least four years before the appointment
- Term of office: 9 years, a possibility for re-election

Who proposes a candidate?

The President of the Republic of Slovenia

Procedure for the appointment of the members:

- a call for registration of possible candidates for the candidates of the members of the Court of Audit (published in the Official Gazette),
- Election in the National Assembly (majority vote of all the deputies),
- oath before the National Assembly,
- Submitting a declaration on property.

Who can dismiss the members?

The National Assembly only in cases defined by the Court of Audit Act.

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What are the limitations in performing their function?

- Incompatibility of office at the Court of Audit with other offices and other work,
- Impermissible relations of holders of office,
- No holder of office at the Court of Audit may participate in or decide on any process of audit in cases where he is in business contacts with or married to, or had been employed with the auditee if a period of at least two years has not elapsed since the end of such employment.

Who are other functionaries of the Court of Audit?

The Supreme State Auditors and Secretary of the Court of Audit, who are appointed by the president of the Court of Audit for a term of nine years.

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What are responsibilities of the Court of Audit?

- Implementing regularity and performance audits,
- Consulting users of public funds,
- Issuance of Auditing Standards and Manuals and other professional literature for the audit implementation,
- Defining the annual programme; **Limitations** for audits that are mandatory under the Court of Audit Act and other acts, need to consider proposals from the National Assembly (5 proposals; at least 2 given by opposition deputies and 2 by working bodies of the National Assembly)

Who are auditees?

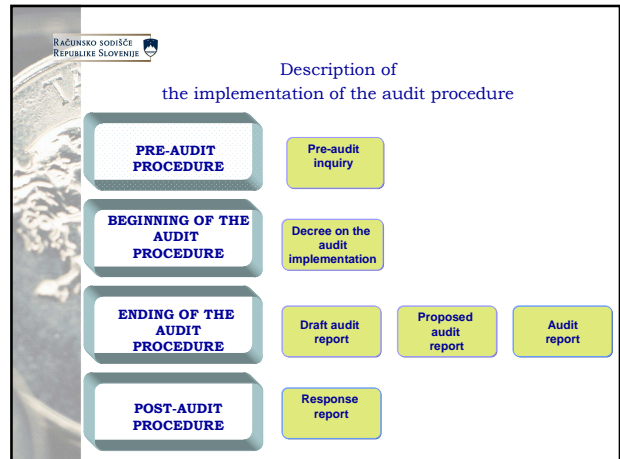
**Users of public funds:**

- all legal entities of public law
- under certain conditions in the law also **legal entities of private law and physical persons.**

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Instruments enabling the Court of Audit to implement its auditing powers:

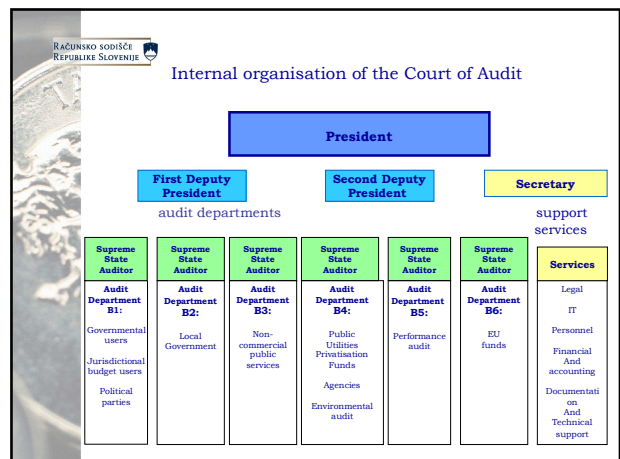
- Access to the documentation and premises, buildings and systems that are used by the auditee for its operations,
- Seizure of the documentation for a maximum of 8 days if there is a suspicion of violation or criminal offence,
- Issuing the order for the submission of documents, if the auditee does not cooperate.



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Financial and material operations of the Court of Audit:

- it directly proposes to the National Assembly the scope of funds necessary for its operations,
- it is independent budget user and therefore defined in the special part of the budget
- limitation: fulfilling the rules on budget and accounting as other budget users
- advantage in defining the funds independently: in this way it is provided for the professional, independent and effective work of the Court of Audit.

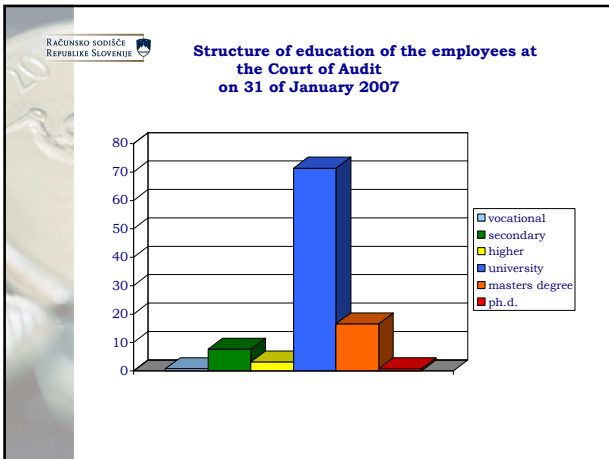
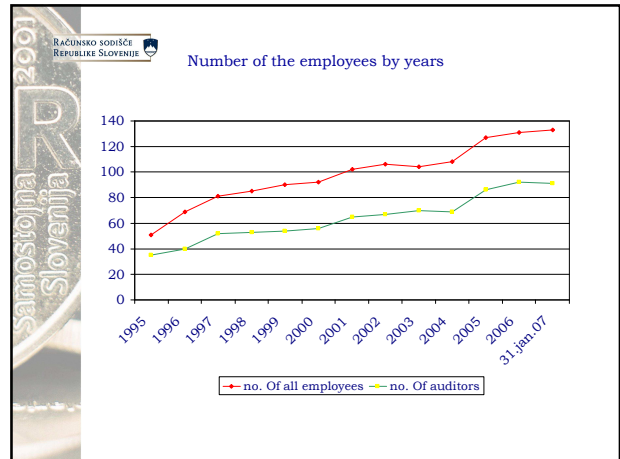


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### Employment at the Court of Audit

- it selects and employs auditors, other staff and probationers independently (defined by the Court of Audit Act);
- employees have equal working and legal position as other public employees;
- special institutional bonus;
- limitations in performing functions, external work, if they do not harm the reputation of the Court of Audit;
- educational background of the employees: economics, law and other (psychology, sociology, mathematics...).



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### Conclusion

Independence of the Court of Audit is provided by the **Constitution of the Republic of Slovenia** and special law (**Court of Audit Act**).

*Watching over Public Money*