

## Supervision over the financing of the election campaigns

What is regulated by the legislation?  
How to audit the organisers of election campaigns?  
(Experience of the Court of Audit of the Republic of Slovenia)

### What is regulated by the legislation

- What is election campaign (a definition)?
- When can election campaigns start and when must be ended?
- Who can organise election campaigns; who is responsible for them (records of organisers of election campaigns)?
- Whether a candidate or a list of candidates can have more than one organiser?
- How are election campaigns financed?
- What is the control over the implementation of the election campaigns?
- What sanctions are foreseen for violations of the legislation?

Important provisions related to the **financing** of election campaigns:

- approved contributions, who can contribute, amounts of the contributions of a physical and legal entity;
- time limits referred to opening and closing of the transaction account; all the expenses must be settled from this account;
- defining costs of election campaigns;
- limiting costs of election campaigns in order to assure all organisers equal opportunities.

Important provisions related to the **costs** of election campaigns:

- How are costs defined referred to the occurrence, type and purpose?
- What is defined as the cost of election campaigns (invoices paid, discounts, exemption from payment)?

Important provisions related to the **reporting** on election campaigns:

- What is the content of the reports?
- When the reports on the election campaigns must be submitted and to whom?

**Supervision** over the financial operations of the organisers of the election campaigns (auditing reports on the election campaigns):

- Who can implement the supervision or the audits of the organisers of the election campaigns (the court of audit)?
- What is the scope of the audit?
- Reporting on the findings of the audit.

### Approach of the Court of Audit of the Republic of Slovenia in implementing the audits of the organisers of election campaigns or the audits of reports on election campaigns

The Court of Audit must test:

- whether the organisers of the election campaigns correctly presented the income and expenditures referred to the election campaigns,
- whether the organisers of the election campaigns obtained and allocated funds in line with the legislation (regularity).

The Court of Audit evaluates the amounts of partial refundation of the costs to the organiser of the election campaign in line with the legislation.

### Legal bases and criteria for the audit implementation

- The basis for the implementation of the audit is the Election Campaigns Act.
- The provisions of the following acts are used as criteria for assessing the regularity of the reporting on the election campaigns:
  - Act on election campaigns for the members of the European Parliament from the Republic of Slovenia
  - Election Campaigns Act
  - Political Parties Act
  - Decrees on forms of reporting and used funds for the election campaigns.

### Detailed audit plan

In the detailed audit plan the material irregularities are defined, i.e. those that have an impact on the audit opinion on the regularity of the election campaign reporting. In this way the unified approach to auditing is assured.

Criteria for the assessment of the key irregularities are impacts of the incorrectly presented collected and used funds for the election campaign, irregularities referred to legal offences.

### Most common audit findings

#### Organisers

- did not collect and use all the funds for the election campaign exclusively from the transaction account;
- overdraw the allowed limit of costs for the election campaigns;
- received contributions above the allowed amounts;
- received contributions from physical or legal entity who is not allowed to finance the election campaigns;
- did not submit the reports on the election campaigns on time;
- did not present the correct data on obtained and used funds for the election campaigns.

- When auditing the reports on the election campaigns the Court of Audit realised there are limitations, weaknesses and contradictions in the legislation.
- The Court of Audit informed thereof the National Assembly (legislative body) and responsible ministry (proposer).

The Court of Audit proposed the following changes:

- deadlines for closing the accounts and the implementation of the audit
- registration of organisers of the election campaigns
- defining costs of election campaigns
- ways and time limits of reporting
- penal provisions
- new provisions related to bodies who impose sanctions.

### Effectiveness of the Court of Audit

The parliament is currently adopting the new act on election campaigns that shall include proposals of the Court of Audit.