

## Audit Plan 2019 - Overview of audits

### Audit Section I

#### 1. Application of the rights and obligations by MH Management, Joint Stock Company

##### Uplatňovanie práv a povinností MH Manažment, a. s.

(Compliance/performance)

**The audit goal: ascertain and assess**

- Managerial approach to the functioning of the company and exercising the shareholder rights in participating companies;
- Use of funds for selected activities (budget implementation, remuneration, legal services and handling of selected property);
- Application and results of the dividend policies.

**Timetable:**

Preparation: 01. 08. 2019 until 13. 09. 2019

Execution: before 31. 01. 2020

Application of the results: before 13. 03. 2020

**Number of auditees: 1**

**Number of auditors: 5**

#### 2. Implementation of development concepts of selected State-owned enterprises in the founding scope of the MPRV SR - Ministry of Agriculture and Rural Development of the SR

##### Plnenie koncepcií rozvoja vybraných štátnych podnikov v zakladateľskej pôsobnosti MPRV SR

(Compliance/performance)

**The audit goal:**

- To point out the management of property and property rights of the State in the administration of selected State-owned enterprises in the chapter of MPRV SR
- To identify causes of loss management and financial problems of state-owned enterprises
- Possible recommendations should contribute to improve the management and functioning of State-owned enterprises.

**Timetable:**

Preparation: 01. 02. 2019 until 28. 02. 2019

Execution: before 28. 06. 2019

Application of the results: before 31. 07. 2019

**Number of auditees: 6**

**Number of auditors: 18**

#### 3. Implementation of the concepts of development of selected State-owned enterprises in the founding scope of the Ministry of Environment of SR (MoE SR)

##### Plnenie koncepcií rozvoja vybraných štátnych podnikov v zakladateľskej pôsobnosti MŽP SR

(Compliance/performance)

**The audit goal:** To point to an established system of exercising the founding function of the MoE SR towards State enterprises in its founding competence, fulfilment of development concepts by selected State-owned enterprises and management of property and property rights of State in the administration of State-owned enterprises. Possible recommendations should contribute to the improvement of the performance of the founding function of the MoE SR and the management and operation of State-owned enterprises.

**Timetable:**

Preparation: 03. 06. 2019 until 01. 07. 2019

Execution: before 01. 11. 2019

Application of the results: before 02. 12. 2019

**Number of auditees: 3**

**Number of auditors: 8**

#### 4. Electronic State Services and their Use - Real Estate Cadaster

##### **Elektronické služby štátu a ich využívanie – kataster nehnuteľností**

(Compliance/performance)

**The audit goal:** To propose measures to improve the implementation process of IT projects for the real estate cadaster (adherence to implementation deadlines, required IT solution functionality, and appropriateness of financial costs for IT projects).

**Timetable:**

Preparation: 01. 02. 2019 until 28. 02. 2019

Execution: before 31. 07. 2019

Application of the results: before 13. 09. 2019

**Number of auditees:** 2

**Number of auditors:** 3

#### 5. Verification of the process of monitoring and control of projects under the conditions of Operational Programme of the European Structural and Investment Funds (OP EIF)

##### **Overenie procesu monitorovania a kontroly projektov v podmienkach OP EŠIF**

(Compliance/performance)

**The audit goal:** To verify the compliance of the process of monitoring and performance of the financial MNE with legislative requirements, and to verify how the audited entity verifies compliance with the measurable indicators and objectives of the selected projects in the context of these processes in order to identify possible problems and risks that could ultimately lead to unsuccessful project implementation, respectively the beneficiary's obligation to reimburse the funds provided.

**Timetable:**

Preparation: 01. 02. 2019 until 15. 03. 2019

Execution: before 15. 10. 2019

Application of the results: before 29. 11. 2019

**Number of auditees:** 4

**Number of auditors:** 22

#### 6. Electronic collection of tolls

(Compliance/performance)

**The audit goal:**

- To evaluate the development of National Freeway Company (NFC) costs and revenues in connection with the provision of an electronic toll collection service;
- To prove the usefulness of using revenues from the toll system on NFC tasks;
- To point at the cost of the NDS triggered by the implementation of legislative changes;
- To confirm the unreasonable amount of the remuneration (commission) of service providers (fuel cards, independent expert);
- To assess the impact on NDS costs in relation to the application of contractual rate revaluation (inflation risk).

**Timetable:**

Preparation: 15. 01. 2019 until 28. 02. 2019

Execution: before 28. 06. 2019

Application of the results: before 30. 08. 2019

**Number of auditees:** 1

**Number of auditors:** 5

**7. Provision of external services in the Railways of the Slovak Republic (RSR)****Zabezpečovanie služieb v externom prostredí v ŽSR**

(Compliance/performance)

**Goal of the audit:**

To assess the merits of contractual relationships in selected service areas, including the verification of the quality of the subject matter supplied to the controlled entity and the procedure for its further use.

**Timetable:**

Preparation: 15. 02. 2019 until 29. 03. 2019

Execution: before 30. 08. 2019

Application of the results: before 15. 10. 2019

**Number of auditees:** 1

**Number of auditors:** 4

**8. Direct support system****Systém priamych podpôr**

(Compliance/performance)

**Goal of the Audit:** Audit the system setup, financing, administrative controls and on-the-spot controls in direct support provision.

**Timetable:**

Preparation: 01. 02. 2019 until 28. 02. 2019

Execution: before 31. 10. 2019

Application of the results: before 29. 11. 2019

**Number of auditees:** 33

**Number of auditors:** 4

**Audit Section II****9. Investing in the National Project "Computerisation of the System Education in Regional Education"****Investície do Národného projektu "Elektronizácia vzdelávacieho systému regionálneho školstva"**

(Compliance/performance)

**Goal of the audit:** To examine the contribution of the project to ensure digital education in regional education.

**Timetable:**

Preparation: 01. 04. 2019 until 31. 05. 2019

Execution: before 15. 10. 2019

Application of the results: before 15. 11. 2019

**Number of auditees:** 1

**Number of auditors:** 20

## 10. The rescue and restoration of national cultural monuments

Záchrana a obnova národných kultúrnych pamiatok

(Compliance/performance)

**Goal of the audit:** To examine the funding system for the restoration and conservation of cultural heritage, and adhere to the rules and procedures to for draw the funds provided.

**Timetable:**

Preparation: 15. 04. 2019 untill 31. 05. 2019

Execution: before 31. 10. 2019

Application of the results: before 29. 11. 2019

**Number of auditees:** 33

**Number of auditors:** 36

## 11. Use of service dwellings owned by the SR

Využívanie služobných bytov vo vlastníctve SR

(Compliance)

**Goal of the audit:** To prevent ineffective, uneconomic and illegal sale of service apartments owned by the State.

**Timetable:**

Preparation: 28. 01. 2019 untill 22. 02.2 019

Execution: before 31. 05. 2019

Application of the results: before 28. 06. 2019

**Number of auditees:** 2

**Number or auditors:** 7

## 12. System of data protection and security in the public sector

Systém ochrany a bezpečnosti údajov vo verejnom sektore

(Compliance/performance)

**Goal of the audit:**

To determine the amount of funds allocated to secure data protection; to contribute to the proper implementation of the necessary technical, organizational and personnel measures imposed on the operators by the Regulation and to point out the possible formal fulfillment of obligations in the given policy.

**Timetable:**

Preparation: 29. 04. 2019 untill 05. 07. 2019

Execution: before 31. 10. 2019

Application of the results: before 29. 11. 2019

**Number of auditees:** 77

**Number of auditors:** 39

### 13. The management of water companies

Hospodárenie vodárenských spoločností

(Compliance/financial)

**Audit goal:** point to the management of selected water companies and their property

**Timetable:**

Preparation: 01. 02. 2019 until 28. 02. 2019

Execution: before 28. 06. 2019

Application of the results: before 15.08.2019

**Number of auditees:** 2

**Number of auditors:** 9

### 14. Management of public funds and treatment of state property in the Center for Labor, Social Affairs and Family

Hospodárenie s verejnými prostriedkami a nakladanie s majetkom štátu v Ústredí práce, sociálnych vecí a rodiny

(Compliance/financial)

**Goal of the audit:** To evaluate the management of the Center for Labor, Social Affairs and Family in view of assessing the use of public funds for the activities of headquarters and offices and the management of state property in its administration.

**Timetable:**

Preparation: 01. 02. 2019 until 28. 02. 2019

Execution: before 14. 06. 2019

Application of the results: before 15. 07. 2019

**Number of auditees:** 1

**Number of auditors:** 4

### 15. Financial Statements of the Capital City of Bratislava

Účtovné závierky hlavného mesta SR Bratislavy

(Financial/compliance)

**Goal of the audit:** verify the accuracy and reliability of the reporting of selected items of individual financial statements that have a material impact on the correctness of the financial statements in accordance with the applicable reporting frameworks.

**Timetable&**

Preparation: 15. 07. 2019 until 31. 07. 2019

Execution: before 31. 10. 2019

Application of the results: before 29. 11. 2019

**Number of auditees:** 1

**Number of auditors:** 4

**16. System of collecting and administering social security contributions and old-age pension savings**

Systém výberu a správy odvodov sociálneho poistenia a starobného dôchodkového sporenia

(Performance)

**Goal of the audit:** To obtain reasonable assurance that the collection and administration of premiums and contributions to old-age pension savings is performed efficiently. Based on the conclusions of the survey, it will be possible to compare the selected processes and their adjustment between organizations for the collection and management of social security contributions in Slovakia and the Czech Republic (Social Insurance Agency and Czech Social Security Administration). The individual processes will be compared through selected indicators, their costs and benefits for selected stakeholders and individuals. The legal environment and the relationship with the public administration budget will also be assessed. Selected procedures will be shared internationally through the BIEP project.

**Timetable:**

Preparation: 01. 06. 2019 until 30. 09. 2019

Execution: before 30. 04. 2020

Application of the results: before 15. 10. 2020

**Number of auditees:** 2**Number of auditors:** 22**17. Application of the anti-dumping and countervailing duties**

Uplatňovanie antidumpingového a vyrovnávacieho cla

(Compliance)

**Goal of the audit:** To verify the correctness of the procedure of the customs authorities in the application of anti-dumping and countervailing duties, with an emphasis on the timely surrender of traditional own resources to the EU budget. Added Value: (1) Comprehensively examine the procedure of the customs authorities in the field of anti-dumping and countervailing duties including the collection of traditional own resources into the EU budget; (2) to prevent the possible additional imposition of penalties and sanctions by the EU institutions for the late transfer of traditional own resources to the EU budget.

**Timetable:**

Preparation: 01. 08. 2019 until 15. 09. 2019

Execution: before 15. 01. 2020

Application of the results: before 31.03.2020

**Number of auditees:** 1**Number of auditors:** 2**Regional Branch Žilina****18. Higher Territorial Units - creators and implementers of selected public policies**

(Performance)

**Goal of the audit:** To review and evaluate the creation and performance of selected public policies of the Higher Territorial Units, e.g. how they formed, implemented, with what results and how they used their powers to develop managed regions in selected areas.

**Timetable:**

Preparation: 02. 01. 2019 until 15. 02. 2019

Execution: do 31. 07. 2019

Application of the results: before 29. 11. 2019

**Number of auditees:** 8**Number of auditors:** 32

**19. Developing memory and fund institutions and restoring their national infrastructure**

Rozvoj pamäťových a fondových inštitúcií a obnova ich národnej infraštruktúry

(Compliance/performance)

**Goal of the audit:** To verify compliance with generally binding legislation, in the light of economy and efficiency, in the implementation of cultural heritage digitization projects.

**Timetable:**

Preparation: 01. 05. 2019 until 28. 06. 2019

Execution: before 29. 11. 2019

Application of the results: before 28. 02. 2020

**Number of auditees:** 8**Number of auditors:** 19**Regional Branch Prešov****20. System of support for public administration bodies in the field of general and public service and purpose in the region**

Systém podpory subjektov verejnej správy v oblasti všeobecne prospešných a verejnoprospešných služieb a účelov v regióne

(Compliance)

**Goal of the audit:** To verify the process of setting up subsidies in connection with the strategic objectives of city/commune development and their fulfillment. At the same time, it is necessary to ascertain whether the bodies of territorial self-government do not increase their debts and liabilities at the expense of non-recoverable expenses.

**Timetable:**

Preparation: 01. 03. 2019 until 29. 03. 2019

Execution: before 29. 11. 2019

Application of the results: before 28. 02. 2020

**Number of auditees:** 45**Number of auditors:** 33**Regional Branch Košice****21. The management of schools and school facilities in heat generation within the scope of the Košice self-governing region****Tepelné hospodárstvo škôl a školských zariadení v pôsobnosti Košického samosprávneho kraja**

(Compliance)

**Goal of the audit:** To improve energy management and efficiency in the use of public finances. Point to good or bad practice in the use of energy performance contracting projects in the public sector.

**Timetable:**

Preparation: 07. 01. 2019 until 15. 03. 2019

Execution: before 31. 10. 2019

Application of the results: before 13. 12. 2019

**Number of auditees:** 9**Number of auditors:** 7

## Regional Branch Trnava

### **22. Management of public funds and treatment of state property in the Office of the President of the Slovak Republic**

Hospodárenie s verejnými prostriedkami a nakladanie s majetkom štátu v Kancelárii prezidenta SR  
(Compliance/financial)

**Audit goal:** To obtain reasonable assurance that the public funds for the activities of the President's Office were used in accordance with generally binding legal regulations, economically, efficiently and transparently.

#### **Timetable**

Preparation: 01. 02. 2019 until 15. 02. 2019

Execution: before 31. 05. 2019

Application of the results: before 28. 06. 2019

**Number of auditees:** 1

**Number of auditors:** 3

## Expozitúra Trenčín

### **23. Implementation of the measures taken to eliminate the shortcomings identified from the audits performed by the SAO SR**

**Plnenie opatrení prijatých na odstránenie zistených nedostatkov z kontrol vykonaných NKÚ SR**

(Compliance)

**Goal of the audit:** To monitor and evaluate the state of implementation of the measures taken to eliminate the shortcomings identified from previous audits performed by the SAO SR.

#### **Timetable**

Preparation: 07. 01. 2019 till 31. 01. 2019

Execution: before 17. 05. 2019

Application of the results: before 31. 07. 2019

**Number of auditees:** 30

**Number of auditors:** 35

## Strategy Section

### **24. Opinion on the draft State Final Account of the Slovak Republic for the year 2018**

Stanovisko k návrhu štátneho záverečného účtu Slovenskej republiky za rok 2018

(Compliance, performance, finance)

**Goal of the audit:** To draw up an opinion of the SAO SR on the draft State Final Account of the Slovak Republic and a summary of the results of the management of public administration entities for 2018.

#### **Timetable:**

Preparation: 07. 01. 2019 till 31. 01. 2019

Execution: before 24. 05. 2019

Application of the results: before 03. 07. 2019

**Number of auditees:** 1

**Number of auditors:** 3



**25. Opinion on the Draft Budget of the Public Administration and the State Budget of the Slovak Republic for 2020**

Stanovisko k návrhu rozpočtu verejnej správy a štátneho rozpočtu Slovenskej republiky na rok 2020  
(Compliance, performance, finance)

**Goal of the audit:** in accordance with Article 5 para. 1 of Act 39/1993 Coll. on the Supreme Audit Office of the Slovak Republic, as amended, to express not only the opinion on the draft State Budget for 2020, which, according to Act 523/2004 Coll. on Public Administration Financial Rules, as amended, is approved by law, but also the opinion on the macroeconomic framework and the initial framework of the draft general public administration and the draft general budget of other public administration bodies for 2020.

**Timetable:**

Preparation: 01. 07. 2019 till 14. 08. 2019

Execution: 08. 11. 2019

Application of the results: before 15. 11. 2019

**Number of auditees:** 1

**Number of auditors:** 3