

Supreme Audit Office of the Slovak Republic



AUDIT ACTIVITIES PLAN OF THE SUPRME AUDIT SOFFICE OF THE SLOVAK REPUBLIC 2021

Bratislava, January 2021

SUPREME AUDIT OFFICE OF THE SLOVAK REPUBLIC

I APPROVE

The audit activities plan of the Supreme Audit Office of the Slovak Republic for 2021

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On December 12, 2020, The SAO SR College recommended to include the omnibus audits into *the Audit activities plan of the SAO SR for 2021*. The changes and amendments recommended by the SAO SR College will be published in the SAO SR web site.

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Omnibus audit: 01/2021

Improving safety at the railway crossings

Auditee:

- The Railways of the Slovak Republic

Omnibus audit purpose:

To verify the complexity of setting up a system for solving the problem of railway crossings, financing and the impact of modernisation and reconstruction of railway crossings for safety and accident reduction

Timetable:

05/2021 – 08/2021

Omnibus audit: 02/2021

Environmental Fund functionalities, its processes transparency and resources use effectiveness

Auditee:

- Ministry of Environment
- Environment Fund

Omnibus audit purpose:

To examine the efficiency of the use of funds with regard to the available funds accumulated during the audited period in the Fund and the existing investment debt in the environmental infrastructure and environmental protection.

Timetable:

05/2021 – 09/2021

Omnibus audit: 03/2021

Resources approved for selected Budget Chapters for sports development

Auditee:

- Ministry of Finance
- The Office of the Government

Omnibus audit purpose:

To examine the transparency of the allocation of funds for the development of sports infrastructure.

Timetable:

02/2021 – 05/202

Omnibus audit: 04/2021

The status of the implementation of programme to unify the taxes, customs duties and insurance contributions – UNITAS

Auditee:

- Ministry of Finance

Omnibus audit purpose:

To examine the achievement of the aims and objectives set out in the UNITAS Programme aimed at the gradual unification and simplification of the collection of taxes, duties and insurance levies and verify the adequacy of measures for the implementation of the UNITAS Programme.

Timetable:

09/2021 – 11/2021

Omnibus audit: 05/2021

Successfulness of reclaiming the tax arrears

Auditee:

- Finance Administration

Omnibus audit purpose:

To examine the compliance of the recovery process in tax arrears with generally binding legislation.

Timetable:

05/2021 – 09/2021

Omnibus audit: 06/2021

Resource allocation for research and development projects

Auditee:

- Slovak Research and Development Agency,
- Ministry of Education, Science, Research and Sports

Omnibus audit purpose:

To examine the transparency of finance allocation for research and development projects.

Timetable:

06/2021 – 10/2021

Omnibus audit: 07/2021

Resources management and use of the assets by the Military intelligence

Auditee:

- Ministry of Defence

Omnibus audit purpose:

To examine the economy and transparency of use of finance resources and State assets management.

Timetable:

03/2021 – 05/2021

Omnibus audit: 08/2021

Contractual relationships in Slovak Radio and TV (RTVS)

Auditee:

- Radio and TV Slovakia

Omnibus audit purpose:

To check the correctness and compliance of the procedures for concluding and implementing selected contractual relationships with generally binding legal regulations.

Timetable:

03/2021 – 08/2021

Omnibus audit: 09/2021

Real estate management in the Diplomatic Corps Service Administration, jsc

Auditee:

- Diplomatic Corps Service Administration, jsc

Omnibus audit purpose:

To verify the expenditure of funds for selected activities related to the acquisition and management of the company assets in connection with the strategic goals of the shareholder.

Timetable:

03/2021 – 05/2021

Omnibus audit: 10/2021

System of distribution of the revenues from TIPOS, National Lottery Company, jsc

Auditee:

- Ministry of Finance
- TIPOS, National Lottery Company, jsc

Omnibus audit purpose:

To verify the use of proceeds from TIPOS gambling levies, the national lottery company to ensure the provision of services of general interest and verify the transparency of the revenue sharing process.

Timetable:

02/2021 – 07/2021

Omnibus audit: 11/2021

Accessibility of the pre-primary education for children from disadvantaged environs (especially marginalised Roma communities)

Auditee:

- 9 unidentified subjects as yet

Omnibus audit purpose:

To evaluate the availability of pre-primary education in municipalities for children from socially disadvantaged backgrounds (especially marginalised Roma communities) and the participation of municipalities in its provision in order to increase children's training.

Timetable:

08/2021 - 10/2021

Omnibus audit: 12/2021

Forestry policy and justification of forest management by the State enterprise Military Forests and Property, State enterprise (Vojenské lesy a majetky š. p.)

Auditee:

- Military Forests and Property, State enterprise

Omnibus audit purpose:

To examine the justification of the forest's management by a State enterprise and assess the use of forest and agriculture property.

Timetable:

03/2021 – 05/2021

Omnibus audit: 13/2021

East Slovakia Water Company, jsc

Auditee:

- East Slovakia Water Company, jsc

Omnibus audit purpose:

To examine the management of East Slovakia Water Company, jsc, its property management and the internal control mechanisms evaluation.

Timetable:

02/2021 – 05/2021

Omnibus audit: 14/2021

Contractual relationships and efficiency of supplying the public services by the City of Košice districts

Auditee:

- City of Košice (Mesto Košice)

districts
- Mestská časť Košice – Barca
- Mestská časť Košice - Sídliisko KVP
- Mestská časť Košice-Juh
- Mestská časť Košice-Kavečany
- Mestská časť Košice-Košická Nová Ves
- Mestská časť Košice-Šaca
- Mestská časť Košice-Západ

- Management of City Greenery (Správa mestskej zelene)

Omnibus audit purpose:

To verify the efficiency of spending public funds on public utility services in the area of cleanliness and maintenance of public spaces and facilities, administration and maintenance of roads, public greenery, cemeteries and burial grounds provided by the City of Košice districts.

Timetable:

06/2021 – 10/2021

Omnibus audit: 15/2021

Efficiency and effectiveness of the secondary education subjects in healthcare

Auditee:

- 14 unidentified subjects as yet,
- relevant Higher Territorial Unit(s),
- Ministry of Health, Ministry of Education, Science, Research and Sports

Omnibus audit purpose:

To evaluate the provisions for graduates from secondary medical schools for the needs of health care in Slovakia and verify the efficiency of the use of funds and assets.

Timetable:

02/2021 – 05/2021

Omnibus audit: 16/2021

Sub-Tatras Water Company, jsc (Podtatranská vodárenská spoločnosť)

Auditee:

- **Sub-Tatras Water Company, jsc**

Omnibus audit purpose:

To examine the management of the Sub-Tatras Water Company, jsc and disposal of its property and evaluation of its internal control mechanisms.

Timetable:

02/2021 – 05/2021

Omnibus audit: 17/2021

The Reconstructions, repairs and maintenance of bridges on the 1 class roads

Auditee:

- Ministry of Transport and Development
- Slovak Roads Administration

Omnibus audit purpose:

To examine the setting and ascertaining the construction and technical condition of bridges as well as the effectiveness of the repairs system and maintenance of road bridges, which are under the administration of the Slovak Road Administration.

Timetable:

06/2021 - 09/2021

Omnibus audit: 18/2021

Readiness of the Slovak Republic to deal with the droughts

Auditee:

- Ministry of Environment

Omnibus audit purpose:

To examine the readiness of the Slovak Republic to deal with the droughts

Timetable:

06/2021 - 10/2021

Omnibus audit: 19/2021

Set-up of the public procurement process in National Motorway Company, jsc (Národná diaľničná spoločnosť a. s.)

Auditee:

- National Motorway Company, jsc

Omnibus audit purpose:

To examine the correctness of the internal processes in public procurement by National Motorway Company, jsc.

Timetable:

02/2021 – 06/2021

Omnibus audit: 20/2021

Position to the Draft of the State Final Accounts for 2020

Auditee:

- Ministry of Transport and Development,
- Ministry of Finance,
- Ministry of Education, Science, Research and Sports,
- Ministry of Health

Omnibus audit purpose:

To prepare the SAO SR position to the Draft of the State Final Accounts and summary of the financial results by the public administration subjects for 2020.

The audit purpose is defined in the position content and is in 6 partial positions to:

1. the economic framework of budgetary management in the Slovak Republic,
2. management of public administration in the ESA 2010 methodology,
3. management of the State budget on a cash basis,
4. selected areas / structural policies,
5. the relationships of the State budget to the European Union,
6. management of territorial self-government and other selected subjects of public administration.

Timetable:

02/2021 – 05/2021

Omnibus audit: 21/2021

Position to the Draft of the State budget 2022

Auditee:

- Ministry of Finance

Omnibus audit purpose:

To prepare the SAO SR position to the Draft of the SR State budget 2022 and define the risks of the budgetary process as well as related risks in selected public policies.

Timetable:

09/2021 – 10/2021