



# Audit Plan of the Supreme Audit Office of the Slovak Republic 2022

(updated version, dated 15.05.2022)

Audit Section

Bratislava  
May 2022

**SUPREME AUDIT OFFICE OF THE SLOVAK REPUBLIC**

**I a p p r o v e**

**The Audit Plan  
of the Supreme Audit Office of the Slovak Republic  
for 2021**

**(updated version, dated 15.05.2022)**

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President  
Supreme Audit Office of  
the Slovak Republic

On 17.12.2021, the SAO SR College recommended the inclusion of audits in the SAO SR Audit Plan for 2022. Amendments and additions to this plan recommended by the SAO SR College in the following period will be published on the website of the SAO SR. The SAO SR College has gradually recommended the inclusion of new audits in the SAO SR Audit Plan for 2022. Amendments and additions to this plan recommended by the SAO SR College in the following period will be published on the website of the SAO SR.

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**Audit: 01/2022**

**Use of the eHealth system**

**Auditee:**

- Ministry of Health of the Slovak Republic
- National Health Information Center
- National Institute of Children's Diseases
- Modra Hospital, n.o.
- National Institute for Cardiovascular Diseases, a.s.,
- University Hospital - Saint Michael's Hospital, a.s.
- Philipp Pinel Psychiatric Hospital Pezinok,
- University Hospital Bratislava - Ružinov Hospital

**Purpose of audit:**

To examine the functioning of the eHealth system and the extent of its use.

**Period:**

02/2022 – 06/2022

**Audit: 02/2022**

## **Implementation of the DRG classification system in the Slovak Republic**

### **Auditee:**

- Ministry of Health of the Slovak Republic
- Healthcare Supervisory Authority

### **Purpose of audit:**

To examine the process of implementation of a key tool for efficient payment of costs associated with the provision of short-term inpatient care, i.e. the DRG classification system.

### **Period:**

02/2022 – 06/2022

**Audit: 03/2022**



## **NCZI National Health Registries**

### **Auditee:**

- National Health Information Center

### **Purpose of audit:**

To examine data security processes in selected national health registries.

### **Period:**

05/2022 – 10/2022

**Audit: 04/2022**

## **Sports infrastructure in primary schools**

### **Auditee:**

- Primary School at Jána Švermu 6, Michalovce, Primary School in Vojčice, Primary School in Mníšek nad Hnilcom, Primary School and Kindergarten in Veľký Folkmar, Michalovce Municipality, Mníšek nad Hnilcom Municipality, Vojčice Municipality, Primary School at Bernolákova ulica 1061, Vranov nad Topľou, Primary School in Huncovce, Primary School in Krížová Ves, Primary School and Kindergarten in Hniezdne, Vranov nad Topľou Municipality, Huncovce Municipality, Krížová Ves Municipality, Primary School and Kindergarten in Ľubeľa, Primary School and Kindergarten in Povina, Primary School – Márie Medveckej, Medvedzie, Ľubeľa Municipality, Povina Municipality, Tvrdošín Municipality, Primary School in Ústredie, Primary School – Hany Zelinovej, Čachovský rad 34, Vrútky, Vrútky Municipality, Primary School and Kindergarten in Predajná, Primary School – Andreja Sládkoviča Sliáč, Primary School – Janka Francisciho Rimavského Hnúšťa, Predajná Municipality, Sliáč Municipality, Hnúšťa Municipality, Primary School at Haličská cesta 7, Lučenec, Primary School and Kindergarten in Koš, Primary School and Kindergarten in Diviaky nad Nitricou, Primary School at Pribinova 9, Nováky, Koš Municipality, Diviaky nad Nitricou Municipality, Nováky Municipality, Primary School and Kindergarten in Lysá pod Makytou, Primary School and Kindergarten in Jacovce, Primary School and Kindergarten in Rybník, Hungarian Language Primary School – Ferenc Móra - Móra Ferenc Alapiskola, Zemianska Olča, Jacovce Municipality, Rybník Municipality, Zemianska Olča Municipality, Primary School and Kindergarten in Nové Sady, Primary School – Alexandra Dubčeka Bratislava, Bratislava – Karlova Ves Municipality, Primary School and Kindergarten in Dechtice, Primary School in Lehnice, Primary School at Štúrova 1115, Šaštín-Stráže, Dechtice Municipality, Lehnice Municipality, Šaštín – Stráže Municipality, Primary School and Kindergarten in Štefanov

### **Purpose of audit:**

To examine the renovation of primary school sports infrastructure by local authorities and its utilisation for the promotion and development of sport.

### **Period:**

01/2022 – 05/2022

**Audit: 05/2022**

**Smart City – promotion of innovative solutions in Slovak towns**

**Auditee:**

- Ministry of Transport and Construction of the Slovak Republic
- Ministry of Economy of the Slovak Republic
- Ministry of Investments, Regional Development and Informatization of the Slovak Republic

**Purpose of audit:**

To examine the set-up of the creation, implementation and financing of the Smart City concept innovations.

**Period:**

04/2022 – 10/2022

**Audit: 06/2022**

**Portals and systems in the Centre of Scientific and Technical Information of the Slovak Republic**

**Auditee:**

- Centre of Scientific and Technical Information of the Slovak Republic

**Purpose of audit:**

To examine the functioning and use of special portals and systems of the Centre of Scientific and Technical Information in research and higher education.

**Period:**

04/2022 – 08/2022

**Audit: 07/2022**

**Implementation of the Strategy of the Slovak Republic for Roma Integration until 2020 in education**

**Auditee:**

- Government Office of the Slovak Republic

**Purpose of audit:**

To examine the implementation of the Strategy of the Slovak Republic for Roma Integration until 2020 in education.

**Period:**

02/2022 – 05/2022

**Audit: 08/2022**

**Provision of assistance in material hardship**

**Auditee:**

- Central Office of Labour, Social Affairs and Family
- 12 municipalities (Křížová Ves Municipality, Podhorany Municipality, Rakúsy Municipality, Stráne pod Tatrami Municipality, Bořany Municipality, Hřčel Municipality, Leles Municipality, Malé Trakany Municipality, Král Municipality, Jesenské Municipality, Hostice Municipality, Hodejov Municipality)

**Purpose of audit:**

To highlight the complexity of the system of provision of assistance in material hardship, which hinders the effective and targeted distribution of state assistance.

**Period:**

06/2022 – 09/2022

**Audit: 09/2022**

**Consumer rights of citizens**

**Auditee:**

- Ministry of Economy of the Slovak Republic
- Slovak Trade Inspection

**Purpose of audit:**

To examine the system of ensuring the protection of consumer rights, its functioning and the quality of the implemented measures.

**Period:**

08/2022 – 11/2022

**Audit: 10/2022**

**Use of the Electronic Monitoring System for Charged and Convicted Persons**

**Auditee:**

- Ministry of Justice of the Slovak Republic

**Purpose of audit:**

To examine the project of the electronic monitoring system for charged and convicted persons after six years of its introduction and to evaluate the measures from the audit of the implementation and use of ESMO performed by the SAO SR in 2017.

**Period:**

08/2022 – 10/2022



**Audit: 11/2022**

**Equipment of members of the Armed Forces of the Slovak Republic**

**Auditee:**

- Ministry of Defence of the Slovak Republic

**Purpose of audit:**

To examine the system of equipping professional soldiers of the Armed Forces of the Slovak Republic.

**Period:**

02/2022 – 06/2022

**Audit: 12/2022**

**Security services as one of the forms of property protection in public administration**

**Auditee:**

- Comenius University in Bratislava
- Administration of State Material Reserves of the Slovak Republic
- TRANSPETROL, a. s.
- Sociálna poisťovňa, ústredie
- M. R. Štefánik Airport - Airport Bratislava, a. s.
- Financial Directorate of the Slovak Republic
- Slovak Trade Inspection, Central Inspectorate
- Bratislavská teplárenská, a. s.
- Ministry of Labour, Social Affairs and Family of the Slovak Republic
- Železnice Slovenskej republiky - Railways of the Slovak Republic

**Purpose of audit:**

To examine the management of funds used for security services.

**Period:**

04/2022 – 10/2022

**Audit: 13/2022**

**Management in Národná diaľničná spoločnosť, a.s**

**Auditee:**

- Národná diaľničná spoločnosť, a. s.

**Purpose of audit:**

The examine the management in NDS, a. s.

**Period:**

02/2022 – 10/2022

**Audit: 14/2022**

**System of modernisation and operation of passenger trainsets**

**Auditee:**

- Železničná spoločnosť Slovensko, a. s.

**Purpose of audit:**

To examine the effectiveness of the system set-up for the modernisation and operation of passenger trainsets.

**Period:**

06/2022 – 09/2022

**Audit: 15/2022**

**Transport Development Strategy in the Slovak Republic focusing on transport infrastructure**

**Auditee:**

- Ministry of Transport and Construction of the Slovak Republic

**Purpose of audit:**

To examine the transport strategy focusing on transport infrastructure.

**Period:**

02/2022 – 07/2022

**Audit: 16/2022**

**Promotion of cycle transport**

**Auditee:**

- Ministry of Transport and Construction of the Slovak Republic
- 9 municipalities (Bratislava Municipality, Trenčín Municipality, Trnava Municipality, Nitra Municipality, Žilina Municipality, Zvolen Municipality, Košice Municipality, Prešov Municipality, Poprad Municipality)

**Purpose of audit:**

To examine the system and coordination of the promotion of cycle transport.

**Period:**

02/2022 – 06/2022

**Audit: 17/2022**

**Administration of forfeited property**

**Auditee:**

- Financial Directorate of the Slovak Republic

**Purpose of audit:**

To examine the customs authorities' steps in the management of forfeited state property from customs supervision and tax supervision.

**Period:**

07/2022 – 10/2022

**Audit: 18/2022**

**Reporting of assets and liabilities in the individual financial statements of selected ministries and organisations under their competence**

**Auditee:**

- Ministry of Education, Science, Research and Sport of the Slovak Republic
- Ministry of Environment of the Slovak Republic

**Purpose of audit:**

To examine the correctness and consistency of reported data on selected types of assets and liabilities in the individual financial statements of the Ministry and organisations under its competence and the management of the State's tangible fixed assets and receivables in accordance with generally binding legislation.

**Period:**

02/2022 – 05/2022



**Audit: 19/2022**

**Preparedness of authorities for the implementation of the 2021– 2027 programming period**

**Auditee:**

- Ministry of Investments, Regional Development and Informatization of the Slovak Republic
- 2 selected intermediary bodies

**Purpose of audit:**

To examine the readiness of authorities to implement and use funds from 2021-2027 PP in selected areas.

**Period:**

05/2022 – 11/2022

**Audit: 20/2022**

**Mitigation of the negative impact of the COVID-19 pandemic**

**Auditee:**

- Ministry of Culture of the Slovak Republic
- Ministry of Economy of the Slovak Republic
- Ministry of Labour, Social Affairs and Family of the Slovak Republic
- Ministry of Transport and Construction of the Slovak Republic

**Purpose of audit:**

To examine the timeliness and transparency of measures designed to mitigate the impact of the COVID-19 pandemic.

**Period:**

04/2022 – 07/2022

**Audit: 21/2022**

**Recovery of arrears in local government**

**Auditee:**

- 17 selected municipalities (Čachtice Municipality, Trenčianske Teplice Municipality, Nemšová Municipality, Považská Bystrica Municipality, Dunajská Streda Municipality, Slovenský Grob Municipality, Hurbanovo Municipality, Vlčany Municipality, Zákamenné Municipality, Martin Municipality, Kysucké Nové Mesto Municipality, Žiar nad Hronom Municipality, Žarnovica Municipality, Krompachy Municipality, Turňa nad Bodvou Municipality, Stropkov Municipality, Sabinov Municipality)

**Purpose of audit:**

To examine the local government's steps in recovery of selected types of arrears.

**Period:**

07/2022 – 10/2022

**Audit: 22/2022**

**Municipal revenues for the provision of quality services to citizens during the pandemic**

**Auditee:**

- 21 selected municipalities (Veľké Kosťany Municipality, Veľký Meder Municipality, Dunajská Streda Municipality, Klin Municipality, Námestovo Municipality, Dolný Kubín Municipality, Lipany Municipality, Pečovská Nová Ves Municipality, Svidník Municipality, Stará Turá Municipality, Nové Mesto nad Váhom Municipality, Soblahov Municipality, Spišská Nová Ves Municipality, Jaklovce Municipality, Gelnica Municipality, Dvory nad Žitavou Municipality, Dubník Municipality, Nové Zámky Municipality, Brezno Municipality, Tisovec Municipality, Hliník nad Hronom Municipality)

**Purpose of audit:**

To examine the effectiveness of measures taken by municipalities to provide services to citizens in response to the COVID-19 pandemic and the development of municipal revenues.

**Period:**

06/2022 – 10/2022

**Audit: 23/2022**

**Industrial Property Office of the Slovak Republic**

**Auditee:**

- Industrial Property Office of the Slovak Republic

**Purpose of audit:**

To examine the management of public funds of the Industrial Property Office of the Slovak Republic through the programme budget.

**Period:**

02/2022 – 05/2022

**Audit: 24/2022**

**Hunting land lease system**

**Auditee:**

- Lesy Slovenskej republiky, š.p.
- Slovak Land Fund

**Purpose of audit:**

To examine the performance of administration by state representatives in the field of hunting land lease.

**Period:**

08/2022 – 10/2022

**Audit: 25/2022**

**Register of legal entities, entrepreneurs and public authorities**

**Auditee:**

- Statistical Office of the Slovak Republic

**Purpose of audit:**

To examine the operation of the RPO information system after the sustainability period (ESIF) and the fulfilment of the project's measurable indicators.

**Period:**

06/2022 – 10/2022

**Audit: 26/2022**

**Administration of VAT on imports of goods from third countries – procedure 42**

**Auditee:**

- Financial Directorate of the Slovak Republic

**Purpose of audit:**

To examine compliance with the conditions of the free circulation customs procedure with VAT exemption due to its delivery to another Member State (procedure code 42), and to examine whether the system set up for the control and exchange of information contributes to the detection of VAT evasion.

**Period:**

01/2022 – 05/2022



**Audit: 27/2022**

**Risk receivables of state financial institutions**

**Auditee:**

- Exportno–importná banka Slovenskej republiky
- Slovenská záručná a rozvojová banka a. s.

**Purpose of audit:**

To examine the processes and procedures of state-owned financial institutions in the management of risk receivables in accordance with generally binding legislation and internal regulations.

**Period:**

06/2022 – 11/2022

**Audit: 28/2022**

**Wastewater treatment plants and sewage disposal in the Slovak Republic**

**Auditee:**

- Ministry of Environment of the Slovak Republic
- Slovak Environmental Agency

**Purpose of audit:**

To examine the fulfilment of the Slovak Republic's commitment to the EU regarding wastewater and sewage treatment plants through selected projects.

**Period:**

06/2022 – 10/2022

**Audit: 29/2022**

**Renovation of public buildings**

**Auditee:**

- Ministry of Transport and Construction of the Slovak Republic

**Purpose of audit:**

To examine the implementation of the strategy and financing of the renovation of public buildings.

**Period:**

04/2022 – 09/2022

**Audit: 30/2022**

**Projects aimed at improving energy efficiency for local government**

**Auditee:**

- Trebišov Municipality, Parchovany Municipality, Strážske Municipality, Ďurkov Municipality, Rožňava Municipality, Moldava nad Bodvou Municipality

**Purpose of audit:**

To examine the funds spent on the implementation of measures to improve energy efficiency in the operation of public buildings.

**Period:**

02/2022 – 06/2022

**Audit: 31/2022**

**State Programme for the Remediation of Environmental Burdens (2016 – 2021)**

**Auditee:**

- Ministry of Environment of the Slovak Republic
- Slovak Environmental Agency

**Purpose of audit:**

Evaluate the implementation of the State Programme for the Remediation of Environmental Burdens.

**Period:**

07/2022 – 10/2022

**Audit: 32/2022**

**Management of the property and funds of KSK and SC KSK**

**Auditee:**

- Košice Self-Governing Region
- Road Administration of the Košice Self-Governing Region

**Purpose of audit:**

To examine the management of public funds and property of KSK and SC KSK property according to received complaints.

**Period:**

02/2022 – 04/2022

**Audit: 33/2022**

**Management of the property and funds of the Uhliská Municipality**

**Auditee:**

- Uhliská Municipality

**Purpose of audit:**

To examine compliance with generally binding legislation in the management of public funds and the municipality's property on the basis of received complaints and information obtained.

**Period:**

02/2022 – 04/2022

**Audit: 34/2022**

**Management of selected providers of emergency medical services**

**Auditee:**

- Bratislava Emergency Medical Service
- Košice Emergency Medical Service

**Purpose of audit:**

To examine the management of funds and property in the provision of emergency medical services in connection with information availability.

**Period:**

02/2022 – 05/2022



**Audit: 35/2022**

**Programme budgeting system in state administration**

**Auditee:**

- Ministry of Labour, Social Affairs and Family of the Slovak Republic
- Ministry of Finance of the Slovak Republic

**Purpose of audit:**

To examine the effectiveness of the programme budgeting system set-up and its compliance with the methodological instruction for programme budgeting guidance.

**Period:**

03/2022 – 10/2022

**Audit: 36/2022**

**System of management, financing and performance of selected tasks of the National Agricultural and Food Centre**

**Auditee:**

- National Agricultural and Food Centre
- Ministry of Agriculture and Rural Development of the Slovak Republic

**Purpose of audit:**

To examine the management, financing and supervision system of the Ministry of Agriculture and Rural Development of the Slovak Republic in the performance of contracts with the National Agricultural and Food Centre.

**Period:**

03/2022 – 09/2022

**Audit: 37/2022**

**Status and level of implementation of selected measures taken by the Agricultural Paying Agency on the basis of audits performed by the SAO SR between 2016 and 2020**

**Auditee:**

- Agricultural Paying Agency

**Purpose of audit:**

To examine and evaluate the implemented changes aimed at increasing the transparency of PPA processes and procedures in granting project funding.

**Period:**

03/2022 – 05/2022