

## Overview of audits included in the SAO SR Audit Activities Plan for 2020

### 1. Landfilling of waste

(performance/compliance)

**Audit purpose:** to verify the efficiency and effectiveness of the institutions' processes aimed at the management and performance of control activities in landfills and the identification of their possible failure causes.

**Number of auditees:** 3

### 2. Provision of postal services by Slovak Post

(compliance)

**Audit purpose:** to verify the provision of universal service, its sustainability in the conditions of a liberalised market, ensuring its competitiveness and the cooperation of SP and important third parties.

**Number of auditees:** 1

### 3. Electronic waste (international audit)

(performance/compliance)

**Audit purpose:** not ascertained yet

**Number of auditees:** NS

### 4. Audit in Slovenské elektrárne, a.s.

(compliance)

**Audit purpose:** to evaluate contracts, contractual relations, conditions, and the economy of proceedings. The audit purpose will also be to assess the internal control environment (i. e. the functionality and reliability of the control mechanisms in place) in the scope of contracts and their performance.

**Number of auditees:** 1

### 5. Railway infrastructure modernisation

(compliance/performance)

**Audit purpose:** To verify the implementation of the railway modernisation strategy as well as ensure its financing. The audit results will point to the unrealistic objectives of the railway infrastructure modernisation by 2030. The audit results may result in a more intensive solution for the railways modernisation issue.

**Number of auditees:** 2

### 6. Submission – stack

**Audit purpose:** *not ascertained yet*

**Number of auditees:** 1

### 7. Civil protection in Slovak republic

(compliance)

**Audit purpose:** to verify the set tasks and competence of State administration bodies, municipalities in the implementation of CP measures to ensure the protection of life, health and property of Slovak citizens against the consequences of an emergency or a declared crisis situation in a given area.

**Number of auditees:** 17

## **8. Adherence to legal deadlines for refunding the VAT excess deduction**

(compliance)

**Audit purpose:** to verify whether the tax administrator proceeds in accordance with generally binding legal regulations when refunding the excess deduction.

**Number of auditees:** 1

## **9. Reporting of assets and liabilities in the individual financial statements by central State administration bodies**

(financial/compliance)

**Audit purpose:** to verify whether the ministries report and disclose data about selected items of assets and liabilities in the accounting and individual financial statements faithfully, truthfully and completely and dispose of tangible fixed assets and receivables of the State in accordance with generally binding legal regulations.

**Number of auditees:** 3

## **10. Protection of the population against infectious diseases (international audit)**

(performance)

**Audit purpose:** to check the provision of vaccination in Slovakia, to analyse State programmes aimed at preventing a decrease in vaccination coverage and compare the level of immunisation programmes within individual European countries with regard to the current intensive population movements.

**Number of auditees:** 1

## **11. Expenditures of family policy, budgetary, social impacts of demographic processes and family measures policy in the Visegrad countries from the SAIs point of view (international audit)**

(performance)

**Audit purpose:** international comparison of selected forms of family policy support, applied tools for family support and development within the V4 countries and evaluation of the selected tools effectiveness for fulfilling the elementary goals set in strategic documents in the family policy strategic documents.

**Number of auditees:** 1

## **12. Mid-term budget frameworks (MTBF) (international audit)**

(performance)

**Audit purpose:** international comparison of multi-annual budgeting processes, tools used to meet budgetary targets and evaluation of the selected instruments effectiveness for the implementation of medium-term budgetary frameworks.

**Number of auditees:** 1

## **13. Justification of construction for mineral oil warehouses**

(performance/compliance)

**Audit purpose:** to assess the justification of construction for more central mineral oil warehouses

**Number of auditees:** 1

#### **14. Higher Territorial Units (HTU) – use of financial sources and property**

(compliance/performance)

**Audit purpose:** to check and evaluate the state of compliance with generally binding legal regulations in the use of public funds and property. Obtain and compare relevant information and data about facts and expenses related to ensure the activities by HTU authorities.

**Number of auditees:** 8

#### **15. Quality of monitoring the underground drinking water sources**

(performance)

**Audit purpose:** to assess whether the management system for monitoring groundwater drinking water sources is effective. The management system for monitoring these resources will be assessed not only in terms of the competent authorities' legal obligations, but also in terms of its effectiveness and efficiency.

**Number of auditees:** 5

#### **16. Efficiency and effectiveness of the management and administration of the Chapter of the Office of the Constitutional Court of the Slovak Republic**

(financial/compliance)

**Audit purpose:** Audit of the financial statements preparation as a basis for the preparation of the Chapter final account and compliance with generally binding legal regulations in the management of funds and assets of the Chapter.

**Number of auditees:** 1

#### **17. Expanding the capacity of preschool facilities**

(compliance)

**Audit purpose:** To provide information about children's participation in pre-primary education in the context of building kindergarten infrastructure. Point out the state of fulfilment of the set goals in the verified projects and subsidies.

**Number of auditees:** subjects within the Košice region

#### **18. Reconstruction, repairs and maintenance of bridge structures on the roads II and III class**

(performance/compliance)

**Audit purpose:** To verify the setting of the systemic approach in road management and maintenance, verify the changes made in this area, as well as the status of implementation from the adopted strategic documents (IROP, RIUS, Strategic Road Development and Maintenance Plan).

**Number of auditees:** 16

#### **19. Community centres – integration tools**

(performance/compliance)

**Audit purpose:** To examine the activities of community centers as a tool for the marginalized communities' integration.

**Number of auditees:** 11

#### **20. Support for the least developed districts through the provision of a regional contribution**

(performance/compliance)

**Audit purpose:** To examine the system of support for the least developed districts through the provision of the regional contribution and compliance with the rules and procedures for the regional contribution provision.

**Number of auditees:** 13

### **21. Teacher's assistant for pupils with special educational needs**

(performance/compliance)

**Audit purpose:** To assess whether the teaching assistant assignment system is efficient and transparent.

**Number of auditees:** 20

### **22. Indebtedness of local self-government and budgetary responsibility**

(financial/compliance)

**Number of auditees:** 29

**Audit purpose:** To verify the accuracy and reliability of the reporting as well as the use of repayable sources of funding for local Government in relation to the budgetary results achieved and the ability to repay commitments.

### **23. Home care service**

(performance/compliance)

**Audit purpose:** To verify and evaluate the provision of home care services as one of the forms of field social services in terms of accessibility, sustainability as well as the setting up the system providing this service. At the same time, assess the effectiveness of public policy objectives in home care provision in relation to programming documents on the national and local levels.

**Number of auditees:** 32

### **24. Strategic energy security policy in emergency stocks of oil and petroleum products**

(performance/compliance)

**Audit purpose:** To verify the effectiveness of the system securing emergency crude oil stocks in the Slovak Republic.

**Number of auditees:** 2

### **25. Measures to reduce the administrative burden on citizens in the official agenda of self-government performance**

(performance/compliance)

**Audit purpose/added value:** The audit will verify whether efficiency and effectiveness was achieved in the self-government by applying the "once and for all" principle.

**Number of auditees:** 34

### **26. Protection and utilisation of selected mineral wealth**

(compliance/performance)

**Audit purpose/added value:** Performing the audit, it can be expected that the measures taken and their implementation will contribute to the improvement of:

- Setting up processes and thus improving the functioning of the organisation, and
- Fulfilment of the raw materials policy objectives in mineral resources in the reserved mining area

**Number of auditees:** 2

### **27. Plastic waste (international audit)**

**Audit purpose:** *not ascertained yet*

**Number of auditees:** NS

### **28. Submission – Bratislava, contributory organisation**

(compliance/financial)

**Audit purpose:** *not ascertained yet*

**Number of auditees:** 2

### **29. Submission I – Municipality of Mútne**

(compliance/financial)

**Audit purpose:** To verify compliance with generally binding legal regulations in the management of public funds and the management of public property in the municipality of Mútne based on information delivered to the SAO SR.

**Number of auditees:** 1

### **30. Submission II**

**Audit purpose:** To verify compliance with legislative rules in the management of municipal property and evaluate the reasons and use of methods of transfer / exchange of municipalities' real estate.

**Number of auditees:** 9 unspecified yet

### **31. Opinion to the State final accounts for 2019**

(compliance, performance, financial)

**Audit purpose:** The elaboration of the SAO SR opinion on the draft State final account and a summary of the financial results of public administration entities for 2019.

**Number of auditees:** 5

### **Strategy and Analyses Department**

#### **32. State budget of the Slovak Republic**

(compliance, performance, financial)

**Audit purpose:** The elaboration of the SAO SR opinion on the draft State budget for 2021.

**Number of auditees:** 1