



REPUBLIC OF SLOVENIA  
COURT OF AUDIT



## Auditing the funding of election campaigns in Slovenia

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# General information on election campaign audits

- Election and Referendum Campaign Act;
- Mandatory audits;
- The Court of Audit must within 6 months after the date for closing the specific bank account for the election campaign (hereinafter referred to: electoral account) conduct an audit of those organisers of election campaigns who are entitled to partial reimbursement of campaign expenditures from public funds:
  - campaign organiser whose list obtained mandates is entitled to EUR 0.33 per obtained vote,
  - campaign organiser whose list received at least 2% of votes countrywide received EUR 0.17 per obtained vote.



# What is election campaign

- All political **advertising content** and other forms of political propaganda, with the purpose to influence the decision-making of the voters at the elections;
- Election campaign includes mainly the following:
  - propaganda in the media, electronic publications and propaganda using telecommunication services,
  - placing posters and
  - public gatherings related to election or referendum campaign;
- Election campaign can start **no earlier than 30 days before the day of the vote, and it must end no later than 24 hours before the day of the vote.**



# Rules on financing election campaigns

- The organiser of the election campaign must open an „**electoral account**“;
- All financial resources, received or used by the organiser for financing of the election campaign **must be collected through the electoral account**;
- State bodies, local communities, legal persons must not finance election campaigns;
- **A donation of a natural person is limited** to approx. EUR 22,000;
- The election campaign organiser must cover **all costs of the election campaign solely from the electoral account**;
- The electoral account must be closed no later than 4 months after the day of elections;
- The organiser must submit a report on the election campaign **to the Agency of the Republic of Slovenia for Public Legal Records and Related Services (Public Agency)** within 15 days after closing the electoral account.



# Eligible costs

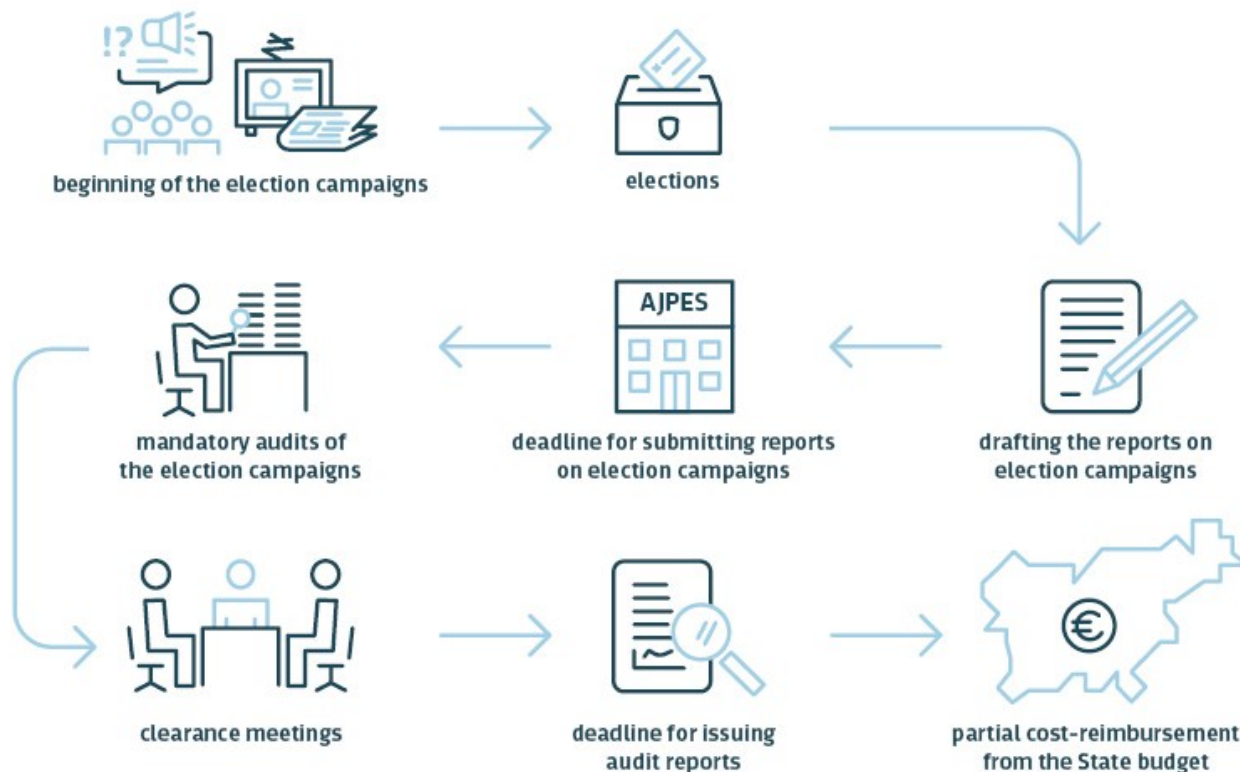
## Eligible costs of election campaigns:

1. costs of designing, printing, placing and removing posters,
2. costs of designing and publishing pre-election advertising content in the media,
3. costs of organisation and implementation of pre-election gatherings,
4. costs of designing, printing, reproduction and distribution of pre-election material,
5. costs of opening, managing and closing electoral account,
6. costs of counselling about planning of the strategy or individual parts of the election campaign and their use as well as election tactic,
7. other similar costs, which occurred due to election campaign activities.

- **max amount of costs: approx. EUR 670,000** (number of voters x EUR 0.4).



# From election campaigns to audit reports



# Auditing election campaign organizer: Subject matter, scope and audit objective

- To express an opinion on the **regularity of operations of the election campaign organisers;**
- The audit reviews:
  - amounts of funds, collected and spent for the election campaign,
  - compliance of the funds collected and spent for the election campaign according to the legal act,
  - whether the data presented by the organiser of the election campaign in the reports are correct.



# Audit approach

- Reviewing and analysing documentation and detailed data testing;
- Cross-checking the data submitted by the organiser with data and information obtained from original sources;
- Comparing advertising materials and other data collected during election campaigns with data reported by organisers;
- Non-statistical sampling (selection of the auditor on the basis of previously defined and confirmed criteria);
- Sample size: 80% of the value of all expenditure or minimum of 150 units.





# Most common irregularities

- Contributions received from unauthorised sources → demand to transfer funds to humanitarian purposes;
- Un-earmarked funding;
- Unrealistic presentation of actual costs;
- Costs paid from wrong account (costs were paid from the regular party's account);
- Not allowed municipal services provided free of charge (advertising in municipal media);
- Outstanding commitments;
- Electoral account not opened in due time.

## Measures of the Court of Audit:

- Demand to carry out the corrective measure (transfer of funds to humanitarian purposes);
- Misdemeanour procedure → indictment proposal → imposing the fine.



# Statistics of audits of election campaigns

## 1. Election campaigns of deputies to the National Assembly, 2022:

- 11 audit reports,
- 15 auditors conducted audits,
- 869 auditor days spent on auditing (approx. 79 days per audit).

## 2. Election campaigns of the President of the Republic of Slovenia, 2022:

- 4 audit reports,
- 8 auditors conducted audits,
- 190 auditor days spent on auditing (approx. 47 days per audit).

## 3. Election campaigns of Members of the European Parliament from the Republic of Slovenia, 2024:

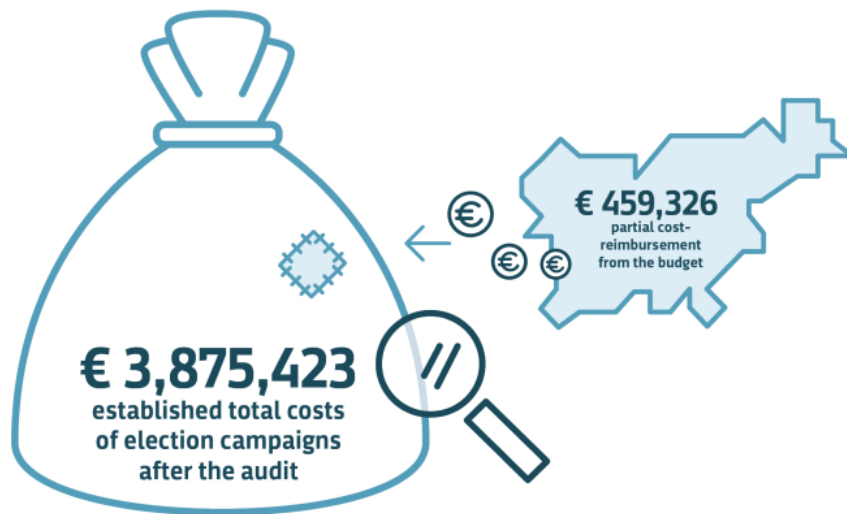
- 9 audits in progress (reports must be issued by April 9th 2025),
- 11 auditors included in auditing process,
- plan: approx. 65 auditor days per audit.



# Audit findings and opinion of the Court of Audit

- ✓ all electoral accounts opened and closed in due time
- ✓ all reports issued in due time
- ✓ all organizers received partial reimbursements

- ! due to irregularities € 18,000 transferred to humanitarian purpose
- ! informing 3 inspectorates about disclosed breaches of Election and Referendum Campaign Act
- ! information about a suspicion of a criminal offence committed



AUDITEE	OPINION ON OPERATIONS	OPINION ON REPORTING
SVOBODA	+	+
SDS	○	○
NSi	+	+
SD	+	+
LEVICA	+	+
LMŠ	+	+
KONKRETNO	○	○
RESNI.CA	○	○
SAB	+	+
F. Žiža	+	+
F. Horváth	○	○
Nataša Pirc Musar	+	+
Dr. Anže Logar	+	+
Dr. Milan Brglez	○	+
Dr. Vladimir Prebilič	○	○
ALL AUDITEES TOTAL	IRREGULARITIES € 241,000	ERRORS € 340,000

+ UNQUALIFIED
 ○ QUALIFIED



# Challenges and opportunities

- Loopholes of the legislation → **proposal to amend Election and Referendum Campaign Act;**
- **Very short period** for audit implementation;
- **Time consumption and occupancy of auditors:** in 2022 more than 1,000 auditor day spent = work of 7 auditors annually (44% from department B5 or 8% of all auditors) representing only **EUR 459,326 of public funds;**
- Possibility of the **use of artificial intelligence** to conduct reviews.



Thank you for your attention!

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