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## Article

# Reporting and follow-up recommendations for performance audit in SAI in the Republic of Serbia

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**REPORTING AND FOLLOW-UP RECOMMENDATIONS  
FOR PERFORMANCE AUDIT IN SAI  
IN THE REPUBLIC OF SERBIA**

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**Abstract:** Development of an integrated audit approach in state auditing enabled, in addition to financial audit and audit of regulatory compliance, audit of the public sector's entities performance at the same time. Thus performance audit (success, value-for-money) gets primacy within the scope of activity of the supreme audit institutions. The goal of such an activity is to point to the development and importance of auditing effectiveness in the State Audit Institution (SAI) in the Republic of Serbia, emphasising reporting on performance auditing, detected irregularities in the use of budgetary resources and recommendations made to the public sector entities by SAI, as well as following them up for the purpose of more effective management and use of state property and state funds.

**Keywords:** SAI, performance auditing, reporting, recommendations, follow-up

**JEL classification:** M42

## 1. Introduction

The State Audit Institution (SAI), as the highest and independent external control unit for public sector entities, was founded in 2005 by putting into effect the Law of the SAI in the Republic of Serbia, although tradition of the audit in this region dates back to the Constitutions 1835 and 1838, respectively. The beginning of performing the activity of the SAI in Serbia started on 24<sup>th</sup> September 2007 when at the session of the National Assembly, the members of the SAI Council were elected. Organization of the State Audit Institution is based on the model of a collegiate body (board model) where the highest body of the Institution is the SAI

Council consisting of five members such as: the President of the Council (the Auditor General), Vice-President and three members. The scope of performing activities of SAI in Serbia includes audit of regularity and audit of the performance of the public sector's entities and great effort is being made to introduce an integrated approach in the state audit with the key emphasis on the audit of effectiveness. Audit of regularity is divided into financial audit and audit of regulatory compliance. Financial audit or audit of financial reports aims, based on reliable audit proofs, at expressing opinion that would offer a reasonable proof that financial reports realistically present the financial structure and financial position of a public sector entity according to the International Public Sector Accounting Standards (Andrić, Vuković, 2018). On the other hand, the main goal of the regulatory compliance audit is to offer proofs that the performance of a public sector entity is in accordance with state laws and other regulations, i.e. that a public sector's entity performs its activity in regular and legal way. According to the Law on SAI, performance audit means examining use of budget and other public funds, for the purpose of gaining a sufficient, adequate and a reliable proof for reporting if the subject of audit used the funds in accordance with the principles of economy, efficiency and effectiveness as well as with the planned goals.

From its founding on, the SAI in Serbia has conducted the regularity audit. The first ideas of developing performance audit appeared in the first strategy plan for the period 2011-2015 adopted by the SAI. The first audit of performance was conducted in 2013 as a pilot audit which subject was "Management of official vehicles of direct beneficiaries of the budget of the Republic of Serbia", within the project "Strengthening capacities of the State Audit Institution" performed by the Netherlands Court of Audit and the Office of Auditor General of United Kingdom, and at the same time Performance Effectiveness Audit Manual was written.

## **2. Form and content of the reports on audit of performance in the Republic of Serbia**

The State Audit Institution in the Republic of Serbia from the very beginning of performance auditing (2013) until today has published eight reports on performance auditing. The first two years (2014 and 2015) it published one report for each year, and in the following three years (2016/2018) two reports on audit of performance. The aim of SAI in the Republic of Serbia is to conduct 12 audits of effectiveness through 2019. The table underneath chronologically presents a tabular summary of the previous reports on audit of performance published by the SAI in the Republic of Serbia.

**Table 1. Retrospective of the previous reports on audit of performance**

Ord. no.	Report name	Report publishing period
1.	Management of official vehicles of the direct beneficiaries of the budget of the Republic of Serbia	25 <sup>th</sup> June 2014
2.	Disposal of real estate owned by the Republic of Serbia	14 <sup>th</sup> July 2015
3.	Justification of formation of commissions and other permanent and temporary working bodies in the public sector	11 <sup>th</sup> July 2016
4.	Own revenues of direct and indirect beneficiaries of the budget of the Republic of Serbia according to the Law on budget system	7 <sup>th</sup> December 2016
5.	Efficiency and economy of the application of negotiation procedure without an invitation to tender	18 <sup>th</sup> September 2017
6.	Justification of application of insurance duration with increased duration for certain positions, i.e. jobs	27 <sup>th</sup> December 2017
7.	Subventions of local government to public enterprises	14 <sup>th</sup> December 2018
8.	Hail-protection in the Republic of Serbia	25 <sup>th</sup> December 2018

*Source:* Prepared by the author based on the analysis of reports on audit of performance done by the SAI in the Republic of Serbia

The final product of the process of audit of performance (that includes the following phases: preplanning, planning, gathering of data, data analysis and reporting) is a disclosed audit report. Taking into account reports published in our country by the SAI, the structure of the reports is determined by their content as illustrated in Table 1.

**Tabular summary 1. Structure of reports on audit of performance in the Republic of Serbia**

I	Summary and recommendations
II	Preface and introduction
1.	Preface
2.	Introduction
III	General data on the audited area
IV	Conclusions
1.	Conclusion 1
1.1.	Finding 1
1.2.	Finding 2

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2.	Conclusion 2
2.1.	Finding 1
2.2.	Finding 2
V	Actions taken in the audit process by the audited entity
	Annex 1
	Annex 2

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*Source:* Prepared by the author based on the analysis of reports on audit of performance done by the SAI in the Republic of Serbia

All audit reports on audit of performance published by the SAI in the Republic of Serbia so far have similar or the same structure presented in the tabular summary no. 1. The shortage of the reports on audit of performance is that none of the published reports contain the part related to the effects of the audit of performance.

Summary and recommendations. A summary can most easily be defined as a concise report on audit of performance, i.e. it is a part of a report that contains summary of the conducted audit, the basis of conclusions and recommendation for elimination of irregularities. This section addresses the bases for recommendations as well as recommendations to the audit subjects by the state auditor with the aim of eliminating irregularities.

Preface and introduction. The preface and the report on the audit of performance emphasise that the audit of performance is conducted according to the legal, internal and professional regulations. The introduction contains the data referring to the reasons choosing the audit with the certain subject, the goal, key questions and other audit questions, scope and limitations of the audit as well as audit methodology.

General data on the audited area. In the part for general data (information) legislative and institutional framework referring to the certain subject of audit of performance is given as well as conceptual determination of the audit subject and all the relevant information on the specific subject of the audit necessary to a state auditor when making conclusions.

Conclusions and findings. Findings are audit proofs obtained by the state auditor while carrying out his basic audit competence. The primary objective of findings is to answer the audit questions so that conclusions on the audit goals could be made. Conclusions are the final comment of findings by a state auditor. They manifest perceived irregularities with a public sector entity. They are based on findings, i.e. audit proofs and have to be related to the audit goals.

Actions taken in the process of audit by the audited entity. This part presents actions taken by the audited public sector's entity in order to eliminate perceived weaknesses in its scope of activity perceived by state auditors in the process of audit. Based on actions taken the effects of the audit of performance can be

perceived and the success of entities when reducing their ineffectiveness stated by a state auditor estimated.

Annexes. In an annex all the additional and relevant information are disclosed so that the users of audit reports could understand reports on audit of performance. The methodology used by a state auditor when performing his/her audit competence is given, too.

Reports of audit of performance published by the State Audit Institution in the Republic of Serbia and according to ISSAI 3000 standard ([www.issai.org](http://www.issai.org)) can be evaluated as competent (or complete), persuasive, easy to read, and the promptness of the reports on audit of performance increased during time. That is, in the beginning, the reports were late because they were published in the following year and not at the end of the year in which the audit of performance was conducted.

### **3. Irregularities observed with direct and indirect beneficiaries of the budget of the Republic of Serbia in the reports on audit of performance**

The SAI in the Republic of Serbia, as it is already known, has conducted eight audits of performance. The result of all the eight audits conducted with different subjects is the report published by the SAI. In the report content the longest part belongs to conclusions and findings made by state auditors on the audit of performance in the public sector. What all the reports on the audit of performance have in common is that major irregularities in the public sector's entities' business were detected and large ineffectiveness with all the audited entities.

The following table presents the most important irregularities in the reports on the audit of performance in the Republic of Serbia so far.

**Table 2. Detected irregularities with the audited entities in the reports on the audit of performance**

Year	Report name and irregularities detected in the performed audits of performance
2014.	Management of company vehicles by direct beneficiaries of the budget of the Republic of Serbia
	<ul style="list-style-type: none"> <li>• Management of official vehicles in the Republic of Serbia is not regulated in a unique way.</li> <li>• Records on management of official vehicles do not offer the complete information on the number, expenditures for official vehicles.</li> <li>• Public sector entities have neither established and adequate system of recording, monitoring and control of official vehicles</li> </ul>

	nor adequate analysis of procurement and transferring official vehicles which consequently makes risk of possible misuse.
2015.	Disposal of real estate owned by the Republic of Serbia
	<ul style="list-style-type: none"> <li>• The Republic of Serbia does not have a comprehensive and complete record of its real estate due to competent authorities and beneficiaries failure to act and lack of regulations.</li> <li>• Government of the Republic of Serbia does not have control of disposition of real estate due to absence of centralised system of disposition and irresponsible behavior of both beneficiaries and competent authorities.</li> <li>• The Republic of Serbia misses the chance to increase revenues from the disposal of real estate because beneficiaries do not apply market principles and do not implement the necessary measures.</li> </ul>
2016.	Justification of formation of commissions and other permanent and temporary working bodies in public sector
	<ul style="list-style-type: none"> <li>• Audited entities do not keep unique and comprehensive record on commissions.</li> <li>• Founders of commissions have not defined the goal, tasks of a commission, as well as deadline for completion of work and reporting method.</li> <li>• There are no criteria for founding a commission, number of members and the height of his compensation for work, as well as for examining effectiveness of formation of commissions that makes a risk of excessive spending of funds.</li> </ul>
	Own-revenues of direct and indirect beneficiaries of the budget of the Republic of Serbia according to the Law on the budget system
	<ul style="list-style-type: none"> <li>• Ministries cannot evaluate justification of requests of indirect beneficiaries for funds if they do not have and do not control data on own-revenues.</li> <li>• Higher education institutions have their own revenues from students without clearly defined risk criterion that students could be additionally charged with the regular services.</li> <li>• Absence of criterion for gaining own-revenues causes spending without a criteria.</li> </ul>
2017.	Efficiency and economy of application of a negotiation procedure without an invitation to tender
	<ul style="list-style-type: none"> <li>• Audited entities prior to initiation of negotiation process without an invitation to tender partially explore the market, but do not document the results of the exploration and do not consider life cycle costs.</li> <li>• Audit entities do not adhere to the principle “value for money”</li> </ul>

	<p>(price/quality ratio).</p> <ul style="list-style-type: none"> <li>• Relation of audit entities and competent authorities is not effective enough, incomplete control and inefficient evaluation that leads to application of negotiation procedure as the least competitive procedure.</li> </ul>
	<p>Justification of application of insurance duration with increased duration for certain positions, i.e. jobs</p>
	<ul style="list-style-type: none"> <li>• Audit subjects have not responsibly approached to defining positions with privileged length of service, that resulted in unequal treatment of employees in the State Administration.</li> <li>• Audited entities have not evaluated complexity and conditions of work when defining positions with privileged length of service.</li> </ul>
	<p>Subventions of local government to public enterprises</p>
	<ul style="list-style-type: none"> <li>• Audit entities did not provided an efficient allocation of subventions because in the process of planning they have not adhere to the development priorities and guidelines.</li> <li>• Subvention beneficiaries used them for ongoing business and loss coverage.</li> <li>• Audit entities did not establish an adequate control in planning, use and reporting on subventions that allow for risk in their use in an inefficient way.</li> </ul>
	<p>Hail-protection in the Republic of Serbia</p>
2018.	<ul style="list-style-type: none"> <li>• RHMI (Republic Hydrometeorological Institute) does not provide the necessary conditions for optimal functioning of the hail-protection system on time because it relies on subsequent receiving funds from the current budget reserve and the support of local government.</li> <li>• The existing procurement method, distribution of anti-hail missiles and maintenance of launch stations by RHMI affect the effectiveness of anti-hail protection.</li> <li>• Due to the partial supervision of the work of RHMI and limited monitoring of effects of stimuli for setting up anti-hail nets, it is not possible to evaluate contribution of the Ministry of Agriculture to the functioning of anti-hail protection.</li> </ul>

*Source:* Prepared by the author on the basis of the irregularities given in the performance audit reports of the SAI in the Republic of Serbia ([www.dri.rs](http://www.dri.rs))

When analysing irregularities in individual reports on audit of performance detected by the state auditors during audit, the following irregularities are noticed to be usual for public sector entities:

- record of audit entities do not offer complete and adequate data on their performance because entities do not keep the unique and comprehensive record;
- audit entities do not adopt internal regulations concerning their performance that they would respect because certain regulations concerning their field are not stated in the law clearly enough;
- most of the audit entities has never adopt the methodology for adequate planning, monitoring and control of public funds beneficiaries, as well as measures (criteria) for evaluation of effects of public sector entities performance results;
- insufficient coordination between audited entities and competent authorities of the Republic of Serbia;
- audit entities do not perform adequate analyses when performing their competences, and they do not respect the principle “value for money” almost at all.

SAI has revealed in the audit of performance that public sector’s entities perform their activities in an uneconomic, inefficient and ineffective way.

#### **4. Follow-up recommendations for audited entities and the reports on audit of performance in the Republic of Serbia**

The SAI in the Republic of Serbia after conducted audits of performance and revealed irregularities (weaknesses) with the public sector’s entities made a series of recommendations in order that beneficiaries would manage and dispose of state property and state funds in a more effective way.

A significant progress of the SAI in the Republic of Serbia in the filed of audit of performance in public sector was noticed after publishing post-audit reports in 2019. The SAI published ten post-audit reports, eight out of which on the audit of performance with the subject Subventions of local government to public enterprises in 2018, and the other two in the report also published in 2018 named Anti-hail protection in the Republic of Serbia. The post-audit report stated the examples of ineffectiveness (irregularities) noticed in the performances of the public sector’s entities, actions taken by the audited entities for the purpose of achieving more effective performance, and, finally, the opinion of a state auditor if the taken actions presented in the response report are satisfactory.

In Table 3 the most important recommendations made by the SAI to the audited public sector’s entities are presented as well as follow-up of the taken measures by audited entities.

**Table 3. Recommendations and taken measures by audited entities**

Recommendations made:	Description of measures taken:
<b>Management of official vehicles by direct beneficiaries of the budget of the Republic of Serbia</b>	
<p>For the Government of the Republic of Serbia to undertake the activities for the regulation of the area of management of official vehicles in the Republic of Serbia.</p> <p>For direct beneficiaries to adopt the internal regulation for regulating the area of management of official vehicles, to record all the data concerning management of official vehicles, to introduce GPS system for the purpose of more efficient control and reduction of costs.</p>	<p>For the Government of the Republic of Serbia to undertake the activities for the regulation of the area of management of official vehicles in the Republic of Serbia.</p> <p>For direct beneficiaries to adopt the internal regulation for regulating the area of management of official vehicles, to record all the data concerning management of official vehicles, to introduce GPS system for the purpose of more efficient control and reduction of costs.</p>
<b>Disposal of real estate owned by the Republic of Serbia</b>	
<p>For the Government of the Republic of Serbia to take actions for making a strategy, plans of management and disposal of real estate, as well as to normatively regulate this area together with the certain ministries.</p> <p>For the Republic Property Directorate of Republic of Serbia to establish its authority in monitoring disposal of real estate, to provide comprehensive records on real estate, and to respect all the legislative provisions in this area.</p>	<p>Subjects of audit submitted to the Directorate real estate lists by cadastral parcels as well the proof they were registered as holders of public real property and NEP forms for each real estate separately.</p>
<b>Justification of formation of commissions and other permanent and temporary working bodies in public sector</b>	
<p>For the Government of the Republic of Serbia to examine number of permanent (temporary) commissions in the public sector, number of members, method of determining their earnings and to normatively regulate this area and thus oblige beneficiaries of public funds to write reports on all the data concerning commissions.</p> <p>For subjects of audit to establish the</p>	-

unique and comprehensive records on commissions and define all the elements necessary for commissions functioning and examine justification of their formation.	
Own-revenues of direct and indirect beneficiaries of the budget of the Republic of Serbia according to the Law on the budget system	
For the Government of Republic of Serbia to regulate the area of own-revenue through appropriate legislation. To direct budget beneficiaries to control and analyse own-revenues of indirect beneficiaries. For the indirect budget beneficiaries to adopt internal regulations to regulate tuition fees, distribution of own-revenue, and keep adequate records.	-
Efficiency and economy of the application of a negotiation procedure without an invitation to tender	
For subjects of audit to carry out all necessary activities prior to initiation of negotiation procedure as well as during awarding the contract to the tenderers.	-
Justification of application of insurance duration with increased duration for certain positions, i.e. jobs	
For subjects of audit to define positions, i.e. jobs with privileged length of service and to determine their justification, adopt criteria for determining positions for which insurance length is calculated with increased duration.	Subjects of audit made a Rule book to amend the Rulebook on determining positions with privileged length of service (Ministry of Finance and Ministry of Pension and Disability Insurance). The Ministry of Labour even after its own audits, did not check the justification of the application of privileged length of service with the subjects of audit.
Subventions of local government to public enterprises	
For audit subjects to establish adequate mechanisms for planning subventions and control in the process of planning, use and reports on subventions.	Audit subjects made a Proposal of the Rule Book on awarding subventions to public and non-financial enterprises and institutions, Strategic action plan that regulate setting priorities of development through using

	subventions, their purpose, amount of funds and conditions for getting subventions.
<b>Hail-protection in the Republic of Serbia</b>	
To subject of audit to plan financial funds more efficiently in accordance with their authority and goals, to perform an adequate analyses of the distribution of hail-protection missiles, to cooperate with other subjects of hail-protection system.	Subjects of audit adopted the Proposal of the financial plan for the year 2019 with the projections for 2020 and 2021 and the Public procurement plan for RHNI for the year 2019. Representatives of the Ministry of Agriculture, Forestry and Water Economy and RHMI organized a meeting to discuss the amendments to the Law on hail protection.

*Source:* Prepared by the author on the basis of the given recommendations and the measures taken in the performance audit reports of the SAI in the Republic of Serbia (www.dri.rs)

Table 3 shows the most important recommendations of the SAI for audited subjects, as well as measures taken in the procedure and after the procedure of audit by audited subjects. In certain reports on the audit of performance (Justification of formation commissions and other permanent and temporary working bodies in public sector, Own-revenues of direct and indirect budget beneficiaries of the Republic of Serbia according to the Law on the budget system, Efficiency and economy of application of a negotiation procedure without an invitation to tender) there are not parts of reports relating to the effects of audit of performance, i.e. measures taken by subjects of audit and that's why one cannot see which measures were taken to eliminate reasons of ineffectiveness of public sector entity's performance.

After taking into concern the tables, it may be stated that audit of performance is an important segment of public sector audit because its results offer numerous possibilities for:

- more rational management and disposal of public property and public funds;
- revealing and preventing corruption and misuse in the public sector
- respecting the principle "value for money" when providing services by public sector entities; and
- raising the general public financial responsibility in spending money by providing insight into disposition and use of people's money.

## 5. Conclusion

Referring to public sector auditing standards of INTOSAI organization, the SAI, in its field of performance, develops an integrated approach in state audit. Audit of performance is not a primary one in the integrated approach to the scope of performance of SAI in the Republic of Serbia but it is the regularity audit, while SAI should still develop integrated approach and the concept of the audit of performance. Also, when analysing the retrospective of reporting so far of the audit of performance in the Republic of Serbia, it was noticed that when performing the audit of performance SAI dealt in the scope of direct beneficiaries of the budget of the Republic of Serbia while indirect budget beneficiaries are not emphasized.

The plan of SAI in the Republic of Serbia in ar 2019 is to conduct 12 audits of performance which is significantly larger number in comparison with audits of performance conducted in the period 2013-2019. According to the strategic plan for the period 2018-2023, the audits of financial reports, compliance audit and audit of performance in the public sector will be conducted independently, as well as combined audits. The SAI aims to pay special attention by using state audit to the following fields of the public sphere: health, insurance, social protection, education, recreation, sports, culture and religion, defense. The independent conducting (and combined) of a larger number of audits of performance of public sector entities will provide better inspection in systemic problems that when revealed would enlarge the value that tax payers get out of the money they pay to the state and thus improve the quality of public service.

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## IZVEŠTAVANJE I PRAĆENJE PREPORUKA U REVIZIJI SVRSISHODNOSTI U DRI U REPUBLICI SRBIJI

**Apstrakt:** Razvoj integralnog pristupa u državnoj reviziji omogućio je da se pored finansijske revizije i revizije usaglašenosti poslovanja sa regulativom uporedo odvija i revizija svrsishodnosti poslovanja entiteta javnog sektora. Time revizija svrsishodnosti (uspeha, performansi) dobija primat u okviru delokruga rada vrhovnih revizorskih institucija. Cilj ovog rada je da ukaže na razvoj i značaj revizije svrsishodnosti u Državnoj revizorskoj instituciji (DRI) u Republici Srbiji sa posebnim osvrtom na izveštavanje o reviziji svrsishodnosti, otkrivenim nepravilnostima u trošenju budžetskih sredstava i preporukama predloženim entitetima javnog sektora od strane DRI, kao i praćenje istih u funkciji namenskog i svrsishodnijeg upravljanja i raspolaganja državnom imovinom i državnim finansijskim sredstvima.

**Ključne reči:** DRI, revizija svrsishodnosti, izveštavanje, preporuke, praćenje preporuka

### Author's Biography

**Aleksandar Popović** is a PhD student at the Faculty of Economics, University of Niš. He attends the module Accounting. He started his studies in 2014 at the Faculty of Economics and in October 2018 graduated defending his thesis „Financial analysis on the example of Phillip Morris Operations AD Niš financial statements“. Year later, in October 2019 he defended his master thesis „Performing audit in public sector in the Republic of Serbia“ and thus obtained the title Master of Economics. He speaks both English and Russian. Regarding computer skills. At the moment he is employed in the accounting department in PWW in Niš.