

ACADEMY FOR JUDGES AND PUBLIC PROSECUTORS

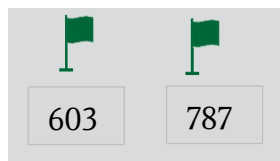
Type of Audit:

**Audit of financial statements and
Compliance audit**

Period:

2024

Financial statements:



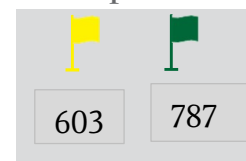
Expressed opinion:



Number of accounts:

2

Compliance:



Key findings:

- Compensation for members of the Management Board and the Programme Council is paid in full monthly, rather than proportionally to their attendance at meetings held during the respective month;
- The statutory deadline for completing the second phase of the initial training programme for the eighth generation of candidate judges and public prosecutors was exceeded by three months, leading to additional payments to mentors and coordinators;
- Some contracts with mentors engaged to provide practical training were concluded after the completion of the mentorship period;
- Payments were made to coordinators whose status, rights and obligations are not defined by the Law on the Academy for Judges and Public Prosecutors;
- Compensation was paid to members of practical training assessment committees, although such compensation is not provided for in the Law on the Academy for Judges and Public Prosecutors;
- The statutory limit on overtime work was exceeded, and the competent labour inspector was not provided with prior written notification of the employees' engagement in overtime work;
- Overtime compensation was paid to an employee for days for which the employee also received per diem allowances for official travel abroad and compensation for attendance at a meeting held during regular working hours;
- Records have not been established to identify the persons to whom fuel cards are issued and the purposes for which they are issued;
- A criterion not directly related to the subject matter of the procurement was included in the tender documentation as a requirement for economic operators;
- Goods and services were procured without conducting a public procurement procedure;
- A fee for entrance examination costs is collected pursuant to the Rulebook on the Entrance Examination at the Academy for Judges and Public Prosecutors "Pavel Shatev".



Issued recommendations: 9

Submitted comments:

Yes No

Response to comments:

Yes No

Link to the audit report:


**Unqualified
opinion**


**Qualified
opinion**


**Adverse
opinion**


**Disclaimer
of opinion**