

Management and protection of assets in the field of the information-communication technologies at the Antimonopoly Office of the Slovak Republic

The audit was performed at the Antimonopoly Office of the Slovak Republic, Drieňová 24, Bratislava, for the years 2010 and 2011, in accordance with the Control Activities Plan of the Supreme Audit Office of the Slovak Republic (hereinafter referred to as "SAO SR") in 2011 and in accordance with the strategy of the SAO SR.

The purpose of the audit was to verify the management and protection of the assets of the organization in the field of the information-communication technology (hereinafter referred to as "ICT") and verify compliance of disposal with the assets in the field of the ICT with generally binding legal regulations.

Scope and description of the audited entity

The Antimonopoly Office of the Slovak Republic (hereinafter referred to as "AO SR") is the central authority of state administration of the Slovak Republic for the promotion and protection of competition. AO SR is a budgetary organization based in Bratislava, which revenues and expenditures are linked to the state budget.

The main mission of AO SR is to protect and promote competition, create conditions for its further development, as well as prevent the formation and maintenance of a monopoly or dominant position of business entities providing obstructions or restrictions to competition. Scope of the AO SR is defined by the Act on Protection of Competition.

The subject of audit

1. The state assets administration, the economy and disposal with the state assets in the field of the ICT
2. The compliance with the generally binding legal regulations in the management of means in the field of the ICT
3. The investing in human resources in the field of the ICT
4. The observance of the general statues for the information systems of the public administration (hereinafter referred to as "ISPA")
5. The operation of the ISPA
6. The security of the ISPA

Summary

The audit performed on management and protection of assets in the ICT revealed a non-compliance with the legislative amendment of the Slovak Republic in the field of accounting and the field of the ISPA.

Verification of the correctness of accounting expenditures in connection with the ICT revealed a non-compliance with the Act on Accounting in the field of accounting services provided and the expenditures accounting in the period in which they are unrelated in time.

It was further found by audit that actual internal management measures adopted by AO SR have not been updated and in compliance with the law, therefore in some cases they have not followed the applicable legal standards of the Slovak Republic to which they referred.

The audit in the field of ensuring the business continuity management and the information systems recovery demonstrated a lack of formalization of the internal regulations governing this area as well as the area of operation of the information systems of the AO SR.

The SAO SR has suggested recommendations to remedy the identified incorrectnesses that were announced to the responsible persons of the AO SR.

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