



PERFORMANCE AUDIT

„LITIGATION COSTS IN THE INSTITUTIONS OF BOSNIA AND HERZEGOVINA“

WHY A PERFORMANCE AUDIT ON LITIGATION COSTS?

BAM 3.4 MILLION

Average annual litigation expenditures of the institutions of BiH in the last five years.



Financial audit reports repeatedly indicate the absence

OF PROGRESS IN REDUCING THE NUMBER OF COURT CASES,

and absence **OF ROOT-CAUSE ANALYSIS,** as well as mechanisms

TO DETERMINE LIABILITY FOR BROUGHT/LOST DISPUTES AT

THE LEVEL of the institutions of BiH.



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WHAT WE LOOKED AT?

ARE THE INSTITUTIONS OF BIH TAKING MEASURES TO PREVENT NEW COURT CASES AND REDUCE LITIGATION EXPENDITURES?

DO THE INSTITUTIONS OF BIH ANALYZE THE CAUSES OF LOST AND ONGOING COURT CASES?





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WHAT WE FOUND?

Since 2020, the institutions of BiH report **AN INCREASE IN LITIGATION EXPENSES**, while the number of lost court cases **EXCEEDS THE NUMBER OF DISPUTES RESOLVED** in favor of BiH.

The institutions of BiH **DO NOT ALWAYS ANALYZE DISPUTES NOR DO THEY UNDERTAKE CRITICAL ANALYSIS OF THE SYSTEM** and their own work practices.



Most of the audited institutions **HAVE FAILED TO ESTABLISH RECORDS OF COURT DISPUTES** with details to facilitate analytical actions and an insight into the causes of disputes.

Measures taken by the institutions of BiH to prevent potential disputes to arise and reduce litigation expenses **HAVE NOT BEEN SUFFICIENT AND TIMELY.**

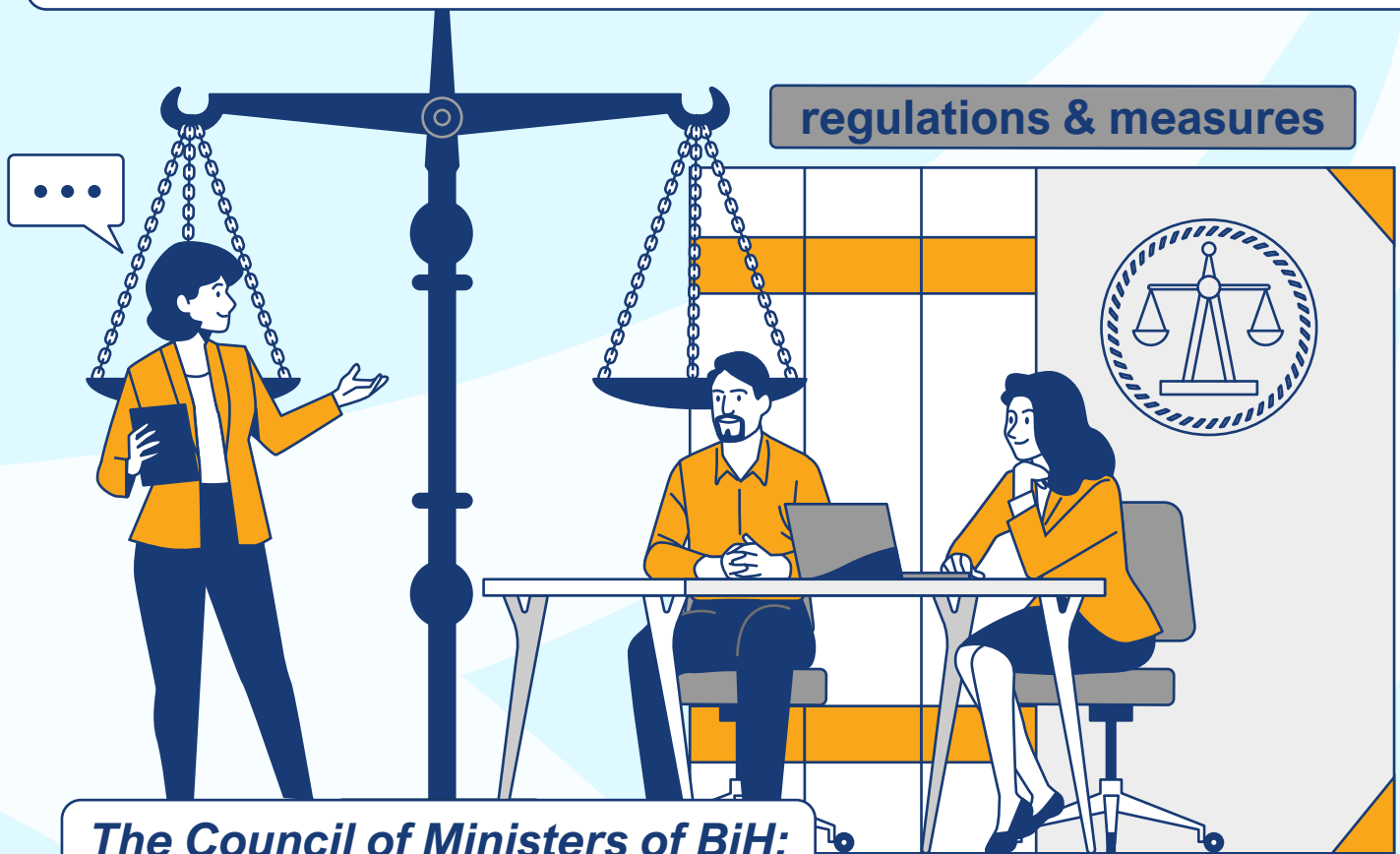


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WHAT COULD BE CHANGED?

Litigation management in the institutions of BiH would be more efficient and litigation expenses reduced if:



- **PROPOSED AND ADOPTED REGULATIONS IN A TIMELY MANNER AND UNDERTAKE MEASURES** to contribute to reducing the number of legal disputes and related expenses.

The Office of the Attorney General of BiH:

- **IMPROVED THE ESTABLISHED LITIGATION RELATED RECORDS, ANALYSIS AND REPORTING,** as well as the existing litigation practices and cooperation with the institutions of BiH.

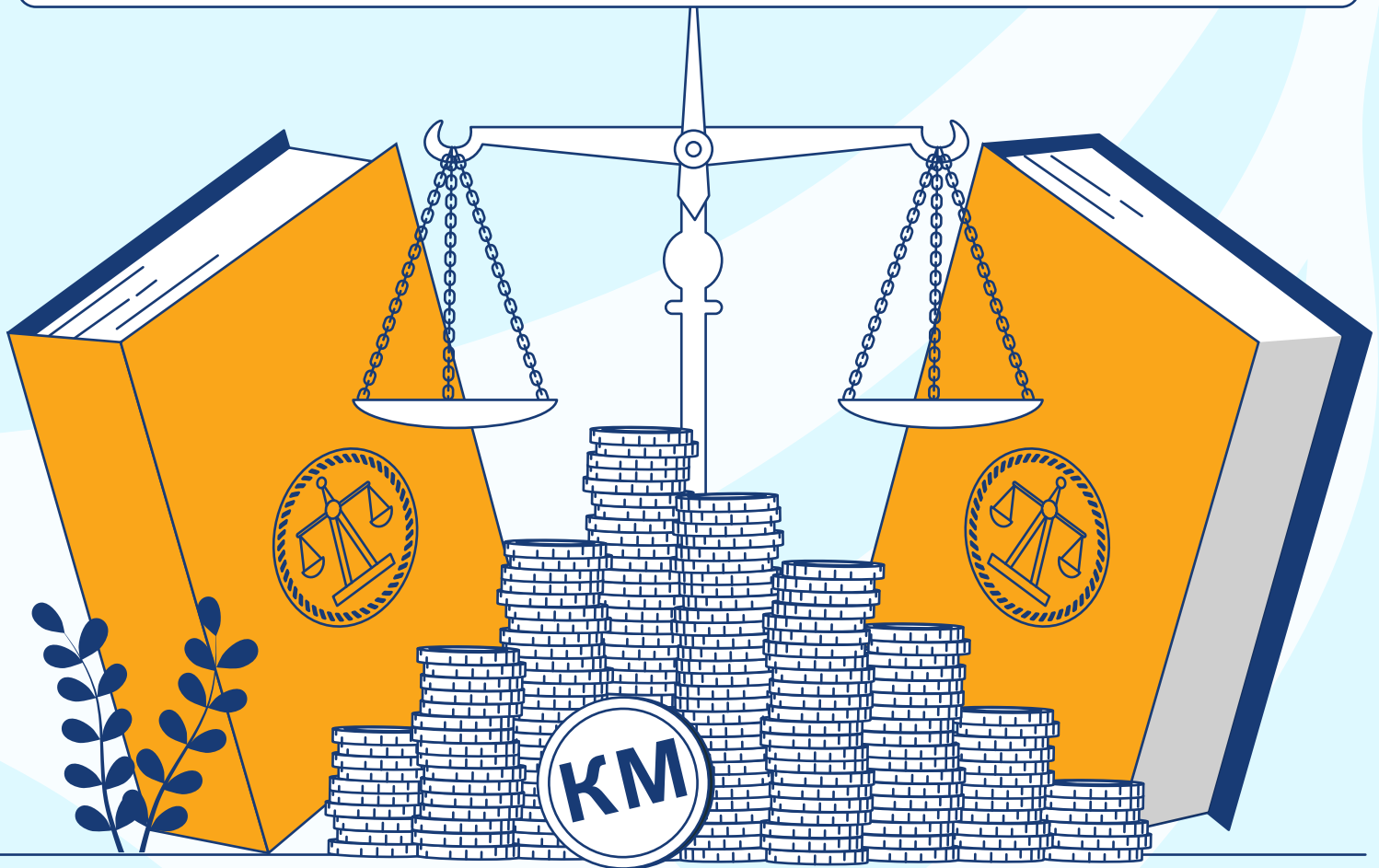


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WHAT COULD BE CHANGED?

Litigation management in the institutions of BiH would be more efficient and litigation expenses reduced if:



The Ministry of Finance and Treasury of BiH:

- **IMPROVED THE RECORDS OF PAYMENTS** under court judgements and provide for the timely payments thereof.

The Ministry of Justice of BiH:

- **TIMELY PREPARED AND SUBMITTED TO THE COUNCIL OF MINISTERS OF BIH LITIGATION RELATED DRAFT REGULATIONS.**

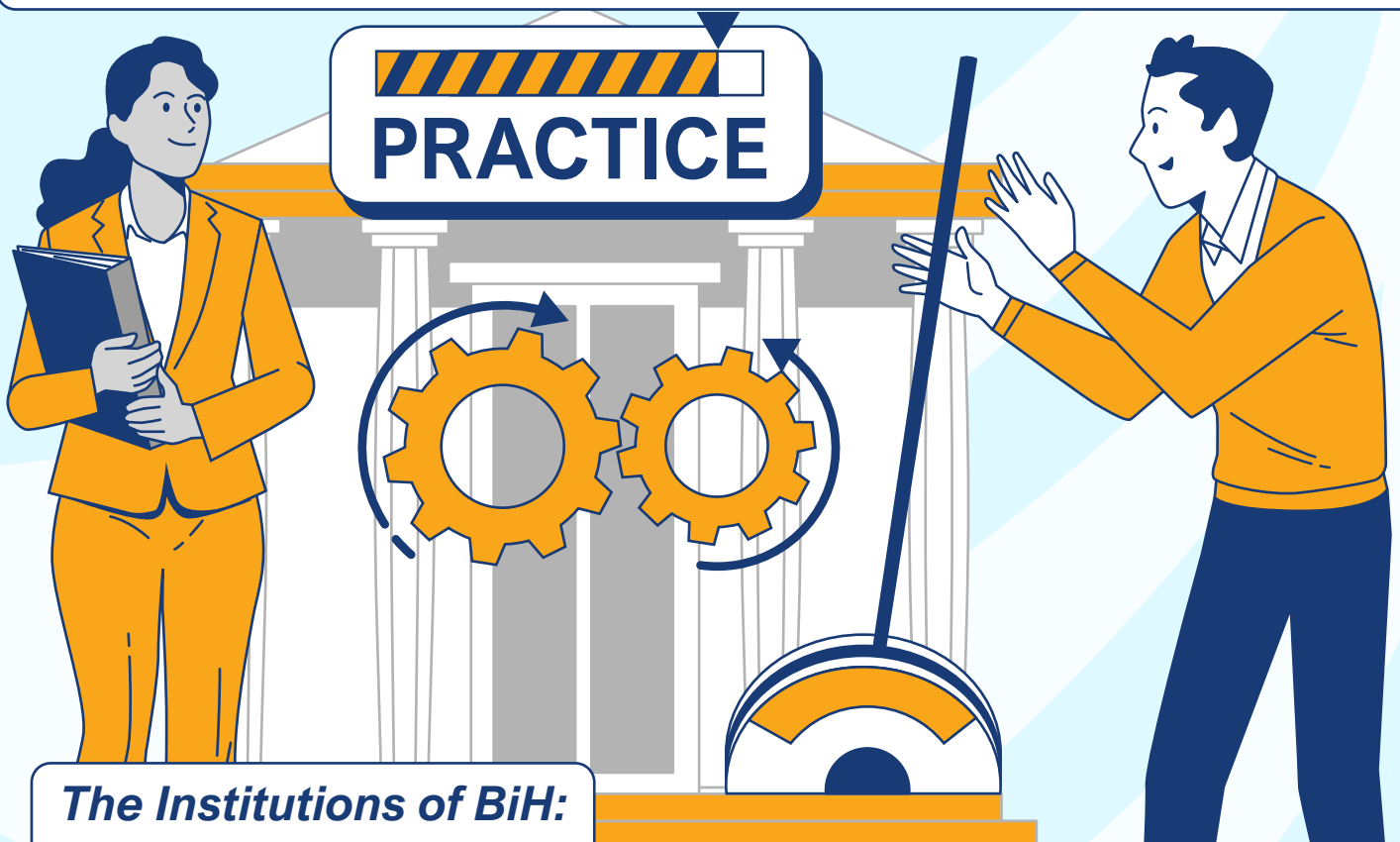


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WHAT COULD BE CHANGED?

Litigation management in the institutions of BiH would be more efficient and litigation expenses reduced if:



The Institutions of BiH:

- **IMPROVED THEIR OWN OPERATIONS AND LITIGATION PRACTICES.**

The High Judicial and Prosecutorial Council of BiH and the Ministry of Justice of BiH:

- **CONTINUED ACTIONS TO IMPROVE THE CONCEPT FOR PEACEFUL RESOLUTION OF DISPUTES.**

Read more about this audit in the complete report available on the website of the Audit Office www.revizija.gov.ba



URED ZA REVIZIJU INSTITUCIJA BiH
КАНЦЕЛАРИЈА ЗА РЕВИЗИЈУ ИНСТИТУЦИЈА БИХ
AUDIT OFFICE OF THE INSTITUTIONS OF BOSNIA AND HERZEGOVINA

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