

Structure and organisation of the profession - key features - 2020 update

SLOVENIA

- Capital: Ljubljana
- Population: approx. 2,067,000
- Language: Slovenian
- Part of the EU since: 2004

MEMBER BODIES:

- Slovenian Institute of Auditors (SIZR) <http://www.si-revizija.si/>



PROFESSIONAL BODIES

SIZR	
Membership	Mandatory for appraisers and legally determined internal auditors in private sector Voluntary for statutory auditors and audit firms
No. of members	1,078
Institute staff	3
Date of establishment	1993
Local branches	No
Subject to public oversight	Yes

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Public oversight authority	Agency for the Public Oversight over Auditing (ANR)
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Involvement in Qualification and Market Access	SIZR
Initial education	No
Examination	No
Approval and registration	No (ANR)
Continued Professional Development	No (ANR)

Activities	SIZR
Standard setting	No (ANR)
Quality assurance	No (ANR)
Disciplinary measures	No (ANR)

PROFESSION

Professions	Certified auditor	Certified appraiser	Qualified auditor and internal auditor	Qualified information systems auditor	Qualified accountant	Qualified tax expert
Professional body	SIZR	SIZR	SIZR	SIZR	SIZR	SIZR
Protected title	Yes	Yes	No	No	No	No

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Reserved activities	All kinds of audits, reviews, agreed upon procedures and related services according to the rules of IAASB (IFAC)	Business valuation, machines and equipment valuation and real estate valuation	Assisting in the auditing process, internal auditing	Information systems' auditing	Accounting in business	Tax advising
Included authorisations	No – other services can be performed on competitive basis	No – other services can be performed on competitive basis	No – other services can be performed on competitive basis	No – other services can be performed on competitive basis	No – other services can be performed on competitive basis	No – other services can be performed on competitive basis

SUPERVISION

	Certified auditor	Certified appraiser	Qualified auditor and internal auditor	Qualified information systems auditor	Qualified accountant	Qualified tax expert
Regulated profession	Yes	Yes	No	No	No	No
Supervision	Yes	Yes	No	No	No	No
Public oversight authority	Agency of Public Oversight over Auditing	Slovenian Institute of Auditors, Agency for the Public Oversight of Auditing	N/A	N/A	N/A	N/A

QUALIFICATION

	Certified auditor	Certified appraiser	Qualified auditor and internal auditor	Qualified information systems auditor	Qualified accountant	Qualified tax expert
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<p>General initial education steps (without possible exemptions)</p>	<ul style="list-style-type: none"> Academic university (4 years) or master's (3+2 y.) degree Education and examination of professional competence 5 years of work experience (minimum 3 y. in auditing) 	<ul style="list-style-type: none"> Academic university (4 years) or master's (3+2 y.) degree Education and examination of professional competence 5 years of work experience in the field 	<ul style="list-style-type: none"> University bachelor's degree Education and examination of professional competence 2 years of work experience in the field of external auditing or internal auditing 	<ul style="list-style-type: none"> CISA title (ISACA) Aptitude test (legal regulation of the information system environment, International Standards on Auditing) 2 years of work experience in the field of information systems 	<ul style="list-style-type: none"> University bachelor's degree Education and examination of professional competence 2 years of work experience in the field of accounting 	<ul style="list-style-type: none"> University bachelor's degree Education and examination of professional competence 2 years of work experience in the field of auditing, accounting, tax advising or legal profession
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STATISTICS

	Certified auditor	Certified appraiser	Qualified auditor and internal auditor	Qualified information systems auditor	Qualified accountant	Qualified tax expert
No. of qualified professionals	191	210	343	107	274 (+79 accountants)	143

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No. of new trainees per year	4	41	10 ¹	2	5	4
No. of people taking the professional examination	18	205	48	10	23	18
No. of people passing the professional examination	2	33	8	2	1	2

MARKET ACCESS – QUALIFIED PROFESSIONALS

	Certified auditor	Certified appraised	Qualified auditor and internal auditor	Qualified information systems auditor	Qualified accountant	Qualified tax expert
Registration required	Yes	Yes	Yes ²	No	No	No
Competent authority for registration	Agency for the Public Oversight over Auditing (ANR)	Slovenian Institute of Auditors	Ministry of Finance (public sector), Slovenian Institute of Auditors ³	N/A	No	No
Cost of appointment/ registration	€33	€120	€30	N/A	N/A	N/A
Oath required	No	No	No	No	No	No
Insurance required	Yes	No	No	No	No	No

¹ Valid for internal auditors. Since the implementation of the Statutory audit Directive (2006) in 2008 the title “qualified auditor” is not awarded anymore

² Required by law for banks, insurance companies, some financial institutions and public sector entities

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Professional address required	Yes	No	No	No	No	No
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