

IFIAR 2026 Member Profile – ANR

1. Jurisdiction	1.1 Insert the name of the jurisdiction in English: Slovenia
2. Member¹	<p>2.1 Insert the name of the Member, both in the local language and in English:</p> <p>Agencija za javni nadzor nad revidiranjem (ANR) Agency for Public Oversight of Auditing (APOA)</p> <hr/> <p>2.2 Include relevant contact information, including postal address, telephone number(s), a general email address (if any) and a link to the Member’s website:</p> <p>Cankarjeva cesta 18, SI-1000 Ljubljana, Slovenia Tel.: +386 1 620 85 50 E-mail: info@anr.si Website: www.anr.si</p> <hr/> <p>2.3 Include the basis for establishment of the Member, as well as the legislation or regulations which provide the Member the authority/mandate with respect to audit regulation. Please describe with an appropriate level of detail the mission and responsibilities of the Member with respect to audit regulation:</p> <p>The APOA is an independent body established in 2008 under the Auditing Act (ZRev-2) in accordance with the European Union’s Directive on Statutory Audits, i.e. a parliamentary act regulating the audit profession in Slovenia.</p> <p>The APOA is directly responsible for the public oversight of the audit profession and audit regulation as well as appraisal profession and regulation in Slovenia.</p> <p>According to the Auditing Act, the APOA is responsible for:</p> <ol style="list-style-type: none"> 1. the adoption of auditing rules (e. g. auditing standards, ethical professional standards, audit quality control standards); 2. providing training for obtaining the professional title of certified auditor and sustainability auditor (new in 2024) and continuing education of certified auditors and sustainability auditors (new in 2024); 3. registration and licencing of statutory auditors, sustainability auditors, audit firms and audit firms permitted to audit sustainability reports;

¹ In the case where there are two or more regulators from the same jurisdiction that have been approved according to Section 2.3 of the IFIAR Charter, they together are considered as one Member. In that case, regulators are requested to include information for both organizations in the Member Profile.

	<p>4. inspections and enforcement procedures against audit firms, statutory auditors and appraisals.</p> <p>2.4 Please indicate whether the Member has responsibility for the following tasks within the area of Audit Oversight:</p> <p><input checked="" type="checkbox"/> Licensing <input checked="" type="checkbox"/> Registration <input checked="" type="checkbox"/> Audit and/or Ethics Standard Setting <input checked="" type="checkbox"/> Permanent Education / Continuous Training of Auditors <input checked="" type="checkbox"/> Inspection <input checked="" type="checkbox"/> Enforcement <input checked="" type="checkbox"/> Other: _ Training for obtaining the professional title of Statutory Auditor and (new in 2024) Sustainability Auditor, _ Market Monitoring</p>
<p>3. Governing Body Composition and members</p>	<p>3.1 Describe with an appropriate level of detail the current composition of the Member’s governing body, including, where possible, the names, the organization they represent (if any) and brief backgrounds of the governing body members, or provide a link to a page on your website where this information is provided.</p> <p>The members of the APOA’s Council of Experts are (as at 31. 12. 2025):</p> <ul style="list-style-type: none"> - Ms. Mateja Cimerman, director of APOA (President of the Council of Experts, non-practitioner), - Ms. Ana Rep, non-practitioner, - Ms. Jelka Blejec, non-practitioner, - Ms. Urška Travner, non-practitioner, - Mr. Leon Brčina, non-practitioner <p>3.2 What are the eligibility criteria / requirements and composition requirements for the members of the governing body? E.g. Does national legislation require representatives on the governing body from certain organizations, or with specific experience, etc.</p> <p>Conditions for the appointment of the Director and members of the Council of Experts (Article 20 of the Auditing Act):</p> <p>(1) A person may be appointed Director of the Agency and member of the Council of Experts if he or she is a reputable independent expert who:</p> <ol style="list-style-type: none"> 1. Holds at least a second-cycle degree in economics or law, or a qualification in economics or law corresponding to the level of education obtained under second-cycle study programmes and classified at level 8 in accordance with the Act governing the Slovenian Qualifications Framework, 2. Has at least eight years of work experience in the theory or practice of accounting, auditing, finance or law,

	<p>3. Is not employed at the Institute and is not a member of any of the bodies of the Institute,</p> <p>4. Has not performed audits, held voting rights in an audit company, been a member of the administrative or management body of an audit company and been employed in an audit company or otherwise associated with one, for at least three years before the appointment,</p> <p>5. Has not been convicted by final judgment of a criminal offence against property or the economy for which the penalty has not yet been expunged from the criminal record.</p> <p>(2) In addition to the requirements referred to in paragraph one of this Article, the person appointed Director of the Agency must be a certified auditor and demonstrate leadership and organisational skills.</p> <p>At least two of the other members of the Council of Experts (beside Director of Agency) shall hold a licence to perform the tasks of a certified auditor (Article 25, Para. (3) of the Auditing Act).</p> <p>Incompatibility of tasks and functions (Article 21 of the Auditing Act)</p> <p>(1) The performance of tasks or the position of a member of the Council of Experts or the Director of the Agency is incompatible with:</p> <ol style="list-style-type: none"> 1. The performance of tasks of a member of management or supervisory bodies in audit firms, 2. Functions in the bodies of political parties, state bodies and local community bodies, 3. Performing other work or activity that could affect the Agency's independence or be contrary to the Agency's interests. <p>(2) Notwithstanding point 1 of the preceding paragraph, the Director or member of the Council of Experts of the Agency may be a member of other supervisory bodies under the Acts governing the protection of competition, banking, insurance, market in financial instruments and investment funds and management companies.</p> <p>(3) The Director and members of the Council of Experts shall bring their position into compliance with the provisions of paragraph one of this Article before assuming the function, but no later than within three months of the appointment, otherwise their term shall terminate.</p> <p>(4) If the incompatibility occurs during the term, the person referred to in paragraph one of this Article shall notify thereof the minister responsible for finance and the Council of Experts of the Agency. The notification shall be considered a statement of resignation referred to in point 1 of Article 22 of this Act.</p>
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	<p>3.3 Is there a restriction or recusal process that is applicable to members of the governing body of the Member who are current or former auditors/practitioners?</p> <p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Does this include a “cooling-off” period for former auditors?</p> <p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If yes to either of the above, please describe:</p> <p>See, please under 3.2: Conditions for the appointment of the Director and members of the Council of Experts (Article 20 of Auditing Act).</p> <p>-</p>
<p>4. Independence safeguards</p>	<p>4.1 Please describe the national independence requirements for the governing body and its members, and legal or regulatory requirements/provisions in place that safeguard their independence from the audit profession.</p> <p>All members of the Council are appointed by the Government of the Republic of Slovenia and subject to the same legal requirements for independence, which require that members have not performed statutory audits, have not hold voting rights in the audit firm, and were not a member of the administrative or management body of the audit firm and were not employed or otherwise associated with the audit firm at least three years before the appointment.</p> <p>Are employees of the Member covered by the same or separate set of independence requirements?</p> <p><input type="checkbox"/> Same set of requirements <input checked="" type="checkbox"/> Different set of requirements</p> <p>If there are separate independence requirements for employees, please describe:</p> <p>Employee of the Agency may not perform supervisory duties over an audit firm for three years after he/she is no longer a partner of the audit firm or is no longer employed by the audit firm or otherwise associated with that audit firm.</p> <hr/> <p>4.2 Are there any additional safeguards in place that provide for the Member’s overall independence from the audit profession? E.g. through the appointment process, specific Board actions, etc.</p> <p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>If yes, please describe:</p>

5. Funding Arrangements	<p>5.1 Describe the main funding arrangements of the Member, including the setting and approval of the budget:</p> <p>Funding for carrying out the APOA’s tasks is provided from the state budget and from audit firms for APOA’s supervisory activities (app. 50% state budget, 50% audit firms).</p> <p>APOA prepares a financial plan annually, on the basis of the Ministry of Finance's input received on their funding, which is agreed in advance. APOA’s employees are civil servants, which salaries are determined by the law. Audit firms pay the fee on annual bases in accordance with the fee schedule, 0,9% of their annual income.</p> <hr/> <p>5.2 Is the funding free from undue influence by the profession?</p> <p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Please describe with an appropriate level of detail the safeguards in place to prevent undue influence by the profession:</p> <p>See response to 5.1.</p>
6. Audit Market	<p>6.1 Provide the number of audit firms subject to inspections. Include an indication of the number of public interest audits (PIEs) and other audits that fall under the Member’s oversight or mandate.</p> <p>Number of audit firms: 48 Number of PIE audit firms: 10 Number of PIE audits: 85 (<i>as of 31.12.2025</i>) Number of other statutory audits of individual financial statements: 2.400</p> <p>The PIEs definition has been transferred from the Auditing Act to the Companies Act in 2024.</p> <p>The new definition has also significantly reduced the number of companies that are PIEs.</p> <p>Medium-sized companies directly or indirectly majority owned by the State or Municipalities were exempted.</p> <hr/> <p>6.2 Please describe the sizes (in terms of revenue / number of listed entity clients / number of partners and audit staff / etc. – whichever measure is commonly used and available in your jurisdiction) and market shares of each of the largest audit firms in the Member’s jurisdiction.</p> <p>(Data per 31.12.2024, except PIE Audits per 31. 12.2025)</p>

Audit Firm	Revenue 2024	Market Sh. 2024	PIE Audits 2025	Employees 31.12.2024	CPAs 31.12.2024
PricewaterhouseCoopers d.o.o.	7.468.952	15%	2	62	5
ERNST & YOUNG d. o. o.	7.467.734	15%	10	83	13
DELOITTE REVIZIJA d.o.o.	6.136.238	12%	21	49	7
KPMG Slovenija, d.o.o.	5.642.291	11%	3	43	3
FORVIS MAZARS d.o.o.	3.572.578	7%	16	42	8
BDO Revizija d.o.o.	2.466.145	5%	25	27	9
Grant Thornton Audit d.o.o.	1.430.058	3%	4	14	3
AUDIT & CO d.o.o.	1.162.667	2%	-	12	3
Rödl & Partner d.o.o.	1.042.677	2%	-	8	3
Resni d.o.o.	976.178	2%	-	8	3
TOP 10	37.365.519	73%	81	348	57
YoY in %	13,1%				
OTHERS (37)	13.939.360	27%	4	145	62
YoY in %	11,7%				
TOTAL (48)	51.304.879	100%	85	493	119
YoY in %	12,7%				

7. Inspection System

7.1 Does the Member have the responsibility for recurring inspections of audit firms undertaking audits of public interest entities (PIEs)?

Yes No

7.2 Is this responsibility undertaken directly or through oversight of inspection conducted by another organization?

Directly Through Oversight

If directly, please describe the responsibility, including the follow-up and reporting process, and the regulatory measures available to be taken as a result of inspections (if described in Question 12 Enforcement, please reference that section for details on such measures).

If through oversight of another organization, please describe with an appropriate level of detail the other organization, its relation to the Member, its role, and the arrangements for oversight by the Member:

According to the Auditing Act, the APOA is the only supervisory and regulatory body of audit profession in Slovenia. APOA is responsible for carrying out inspections of all audit firms and statutory auditors in Slovenia. The APOA itself is divided into 2 departments, one of them is Inspections and regulatory department, with inspection team of 4 inspectors performing inspections full time. The Deputy Director is the Head of inspections and regulatory department (team).

7.3 Please describe with an appropriate level of detail the requirements and practices regarding the frequency of inspections:

	<p>Supervision of the audit quality is mandatory for all audit firms and statutory auditors. The regular supervision cycle is three years for audit firms carrying out statutory audits of public interest entities and six years for all other audit firms. In case of detected increased risks inspections are performed more frequently.</p> <p>7.4 Does the Member have its own inspection staff, use reviewers from the professional body or sub-contract to third parties, independent contractors, etc. for the conduct of inspections? Please tick the boxes that apply: (multiple responses allowed) Note that there is no need to tick a box if non-employee reviewers are used very occasionally and are not a core staffing approach.</p> <p><input checked="" type="checkbox"/> Employees of the Member <input type="checkbox"/> Professional body</p> <p><input checked="" type="checkbox"/> Third Parties <input type="checkbox"/> Other</p> <p>Please explain below:</p> <p>The APOA carries out its inspections with its own staff and two external professionals – certified auditors (sub-contractors) who are independent of the profession.</p>
<p>8. Licensing</p>	<p>8.1 If the Member has the responsibility for <u>Licensing</u>, please indicate whether this responsibility is undertaken directly or through oversight of Licensing conducted by another organization?</p> <p><input checked="" type="checkbox"/> Directly <input type="checkbox"/> Through Oversight</p> <p>If directly, please describe the responsibility, including any changes, with an appropriate level of detail.</p> <p>If through oversight, please indicate the name of the other organization and its composition. Also, give a description of the powers of the other organization and procedure applied, as well as the role of the Member in these procedures.</p> <p>The APOA is in charge of the licensing of audit firms and individuals (certified auditors).</p> <p>Audit firms are licensed for an unlimited period of time, while individuals (certified auditors) need to renew their license every three years, the condition is that they complete 120 hours of training, prescribed by the APOA.</p>
<p>9. Registration</p>	<p>9.1 If the Member has the responsibility for <u>Registration</u>, please indicate whether this responsibility is undertaken directly or through oversight of Registration conducted by another organization?</p> <p><input checked="" type="checkbox"/> Directly <input type="checkbox"/> Through Oversight</p>

	<p>If directly, please describe the responsibility, including any changes, with an appropriate level of detail.</p> <p>If through oversight, please indicate the name of the other organization and its composition (i.e. whether practitioners from the audit profession are involved in decision-making). Also, give a description of the powers of the other organization and procedure applied, as well as the role of the Member in these procedures.</p> <p>The APOA is responsible for the registration of statutory auditors and audit firms, including third country auditors, as well as the maintaining the registers.</p>
10. Audits and/or Ethics Standard Setting	<p>10.1 If the Member has the responsibility for <u>Audit and/or Ethics Standard Setting</u>, please indicate whether this responsibility is undertaken directly or through oversight of Audit and/or Ethics Standard Setting conducted by another organization?</p> <p><input checked="" type="checkbox"/> Directly <input type="checkbox"/> Through Oversight</p> <p>If directly, please describe the responsibility, including any changes, with an appropriate level of detail.</p> <p>If through oversight, please indicate the name of the other organization and its composition (i.e. whether practitioners from the audit profession are involved in decision-making). Also, give a description of the powers of the other organization and procedures applied, as well as the role of the Member in these procedures.</p> <p>IFAC’s publications (ISA, Code of Ethics) apply directly according to the Auditing Act. The issuance of other auditing rules is responsibility of the APOA, as well the translating the ISAs.</p>
11. Permanent Education / Continuous Training of Auditors	<p>11.1 If the Member has the responsibility for <u>Permanent Education / Continuous Training of Auditors</u>, please indicate whether this responsibility is undertaken directly or through oversight of Permanent Education / Continuous Training of Auditors conducted by another organization?</p> <p><input checked="" type="checkbox"/> Directly <input type="checkbox"/> Through Oversight</p> <p>If directly, please describe the responsibility, including any changes, with an appropriate level of detail.</p> <p>If through oversight, please indicate the name of the other organization and its composition (i.e. whether practitioners from the audit profession are involved in decision-making). Also, give a description of the powers of the other organization and procedures applied, as well as the role of the Member in these procedures.</p> <p>The APOA is responsible for organizing continuous professional trainings for statutory auditors.</p>

12. Enforcement	<p>12.1 If the Member has the responsibility for <u>Enforcement</u>, please indicate whether this responsibility is undertaken directly or through referral to other organization(s)?</p> <p><input checked="" type="checkbox"/> Directly <input type="checkbox"/> Through Referral</p> <p>If directly, please describe the responsibility and procedures applied (including investigations, disciplinary actions or sanctions), as well as the reporting process for disciplinary action.</p> <p>If through referral, please indicate the name of the other organization and its composition (i.e. whether practitioners from the audit profession are involved in decision-making). Also, give a description of the enforcement powers of the other organization and procedures applied, as well as the role of the Member in these procedures.</p> <p>The APOA is responsible for investigations conducted on statutory auditors and audit firms. The Expert Council may adopt sanctions against audit firms, statutory auditors and members of management and supervisory body of PIEs.</p>
13. Other Responsibilities in Audit Oversight or Audit Regulation	<p>13.1 If the Member has the responsibility for <u>other tasks within the area of Audit Oversight or Audit Regulation</u>, please describe with an appropriate level of detail:</p> <p>The APOA is responsible for organizing trainings for obtaining the professional title of statutory auditor. In 2019 it has been delegated to the professional body for a 6-year period.</p> <p>The APOA is responsible for market monitoring of PIE statutory audits as set out under Article 27 of the EU Regulation 537/2014.</p>
14. Main Other Responsibilities of the Member <u>outside</u> the area of Audit Oversight or Audit Regulation	<p>14.1 Please describe with an appropriate level of detail, the responsibility of the Member for <u>tasks outside the area of audit oversight or audit regulation</u> such as supervision of financial reporting or securities regulation:</p> <p>APOA does not perform supervision of financial reporting or securities regulation.</p>
15. Member Update for public information (if any)	<p>15.1 Are there any major news, activities, events or updates (on audit matters, the Member's organization, the governing legislation or the authority/responsibilities) that you wish to keep the public informed of since completing last year's Member Profile?</p> <p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p>

	If yes, please describe these changes with an appropriate level of detail: