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Annual Report

of the Audit and Control Section of the Ministry of Finance of the Slovak Republic

for 2025



MINISTRY
OF FINANCE
OF THE SLOVAK REPUBLIC

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Introduction

The ACS Annual Report for 2025 provides a comprehensive overview of its activities, status, and contribution to the public finance management system. It follows up on the previous period while also addressing the challenges associated with the demands for transparency, efficiency, and credibility in public administration.

ACS plays an important role in protecting public finances. Through the conduct of government audits, the provision of methodological guidelines, and its role as the Central Harmonisation Unit, it contributes to improving the quality of internal control systems within individual public administration bodies. The competence of the ACS extends beyond the national level–a significant portion of its work involves auditing European Union funds as well as those of other international mechanisms.

Over the past year, the ACS successfully completed a significant series of audits focused primarily on verifying the lawful, economical, efficient, and effective use of public funds; the reliability of management and control systems; and compliance with legal regulations and funding conditions. The Annual Report provides information on audits completed during the reporting period. The Report covers 143 completed audits, including 76 audits focused on own resources, 31 audits focused on international resources for the 2014–2020 Programming Period, 19 audits for the 2021–2027 Programming Period, 5 audits under the EEA Financial Mechanism and the Norwegian Financial Mechanism, and 12 audits related to the Recovery and Resilience Plan. In 2025, the ACS also conducted/completed supervision of selected banking institutions and an audit of the MF SR's performance of its public administration duties.

The Annual Report provides not only an overview of the activities carried out and the results of audits, but also a broader context of the ACS's operations, including its organisational structure and development activities. Its goal is to provide transparent and understandable information to both experts and the general public on how the ACS contributes to the proper and economical management of public funds.

"A strong control system protects not only finances but also public trust."

1. Competence of the Audit and Control Section of the MF SR

The MF SR is a central government body, among others for financial control, internal audit, and government audit. Within the competences specified in the Act on Financial Control and Audit[1], the ACS of the MF SR:

- acts as the Central Harmonisation Unit for the public internal control system;
- provides methodological guidance in the field of financial control, internal audit, and government audit;
- provides training in the field of financial control, internal audit, and government audit;
- organises examinations for internal auditors and government auditors;
- acts as the audit authority for EU Funds, the Norwegian Financial Mechanism, and the EEA Financial Mechanism, and ensures the performance of audits under the Recovery and Resilience Facility;
- performs government audits of international resources and government audits of own resources;
- performs quality assessment of the implementation of financial control, internal audit, and government audit.

In addition to the above activities, the ACS of the MF SR also:

- supervises the quality of government audits performed by the cooperating bodies, i.e. the GAO[2], which is a state-budget funded organisation of the MF SR, and different legal entity, if it has been entrusted by the MF SR with the performance of a government audit;
- provides consultancy activities and shares its experience of government audits carried out with all entities carrying out financial control, internal audit, or government audit;
- provides consultancy activities in the preparation of SCO methodologies as well as FNLC methodologies;
- participates in commenting on the documents submitted to the monitoring committees of individual OP/P and relevant panels, and also participates in these monitoring committees or panels;
- participates in commenting on the materials prepared by the relevant entities/working groups responsible for the preparation of methodologies related to the implementation of OP/P/mechanisms, etc.

1.1. Audit and Control Section of the MF SR as the Audit Authority

By the relevant resolutions of the Government of the SR, the MF SR has been designated at national level as the Audit Authority for:

- **EU Funds** (ERDF, ESF+, CohFund, FST, ENRAF, AMIF, ISF and BMVI),
- **EEA Financial Mechanism and the Norwegian Financial Mechanism.**

1 In connection with the amendment to the Act on Financial Control and Audit, certain aspects of the MF SR's competence were modified effective 1 January 2026.

2 In connection with the amendment to the Act on Financial Control and Audit, the GAO was merged with the MF SR effective 1 January 2026.

The MF SR has also been designated as the authority ensuring the performance of audits for:

- **Recovery and Resilience Facility** (Recovery and Resilience Plan of the SR).

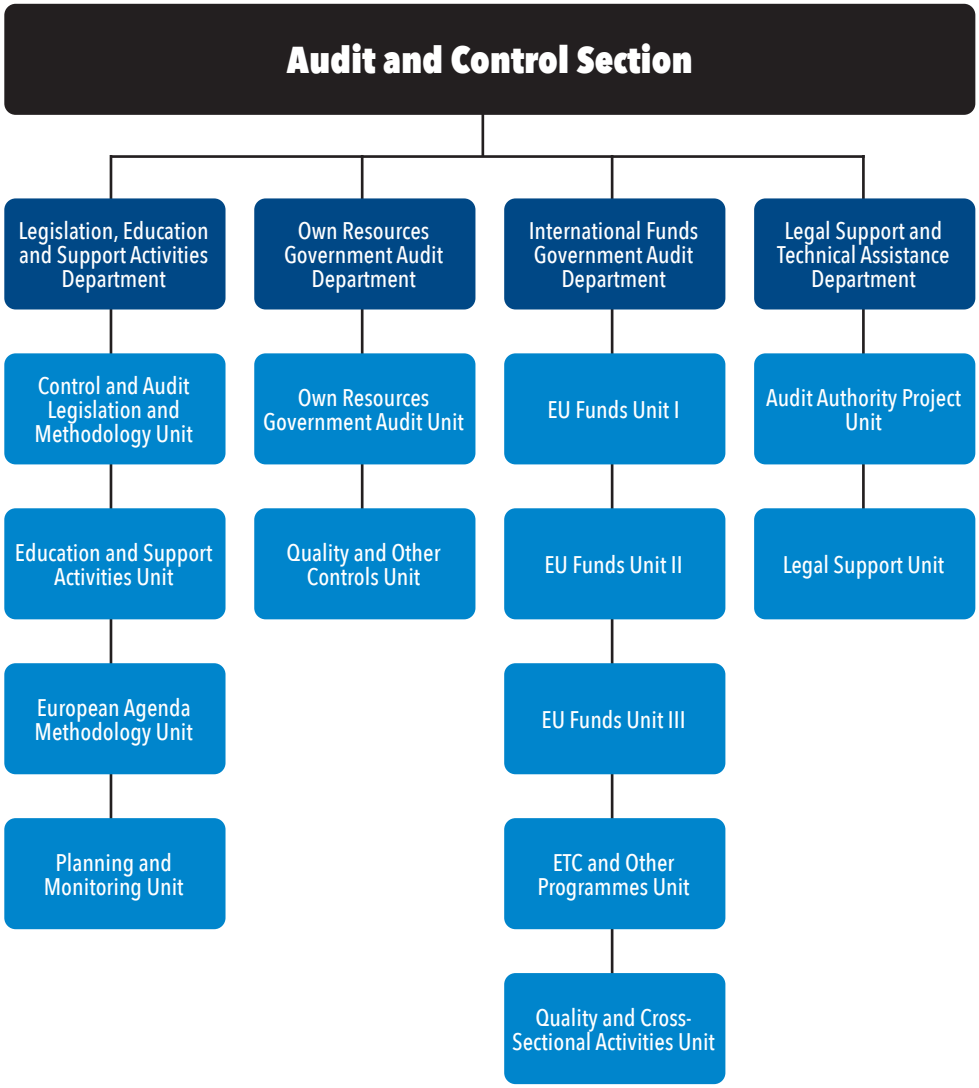
The audit authority is functionally and organisationally independent from the entities involved in the implementation of individual funds/tools/mechanisms **in terms of the requirements arising from the relevant legislation**, while within the MF SR the role of the audit authority has been entrusted to the ACS.

Organisational structure of the Audit and Control Section

1.1.1.

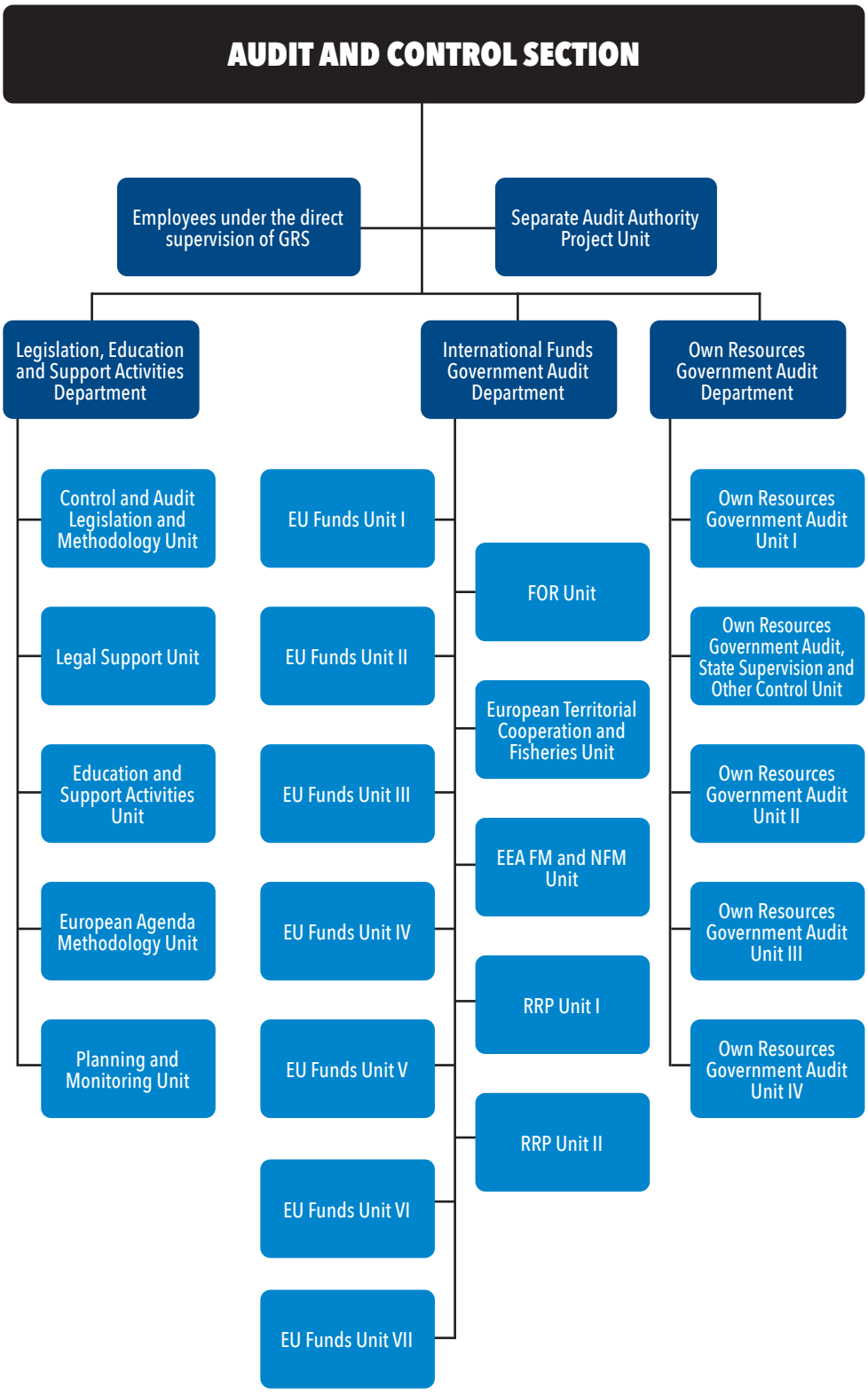
The ACS organisational chart illustrates its internal structure, management relationships, and the division of responsibilities among the various organisational units. The structure is designed to ensure the effective performance of audit activities and provide methodological guidance.

Organisational structure valid as of 31 December 2025:



In connection with the amendment to Act No. 357/2015 Coll. on Financial Control and Audit and the subsequent merger of the GAO and the MF SR, a major organisational change took place at the ACS of the MF SR effective 1 January 2026.

Organisational structure valid as of 1 January 2026:



Management of the Audit and Control Section in 2025

Ing. Vladimíra Zacharidesová–General Director of the Audit and Control Section

Vladimíra has been working in the field of audit for more than 20 years. After graduating from the Faculty of Economics and Finance at the University of Economics in Bratislava, she worked from 2003 as an internal auditor of EU pre-accession funds in the SAPARD agency and later, after the accession of the SR to the EU, as an internal auditor within the Agricultural Paying Agency. In 2007, she joined the MF SR as Director of the Planning and Methodology Department and since 1 January 2021, she has been working as the General Director of the ACS of the MF SR. She is responsible for ensuring the performance of government audits of the state budget, EU Funds, the Recovery and Resilience Plan of the SR, the EEA Financial Mechanism, and the Norwegian Financial Mechanism. As General Director, she represents the MF SR in negotiations with the EC, ECA, as well as in expert meetings at national level. She is appointed as the Government Auditor of the MF SR, a member of the MF SR lecturing staff, as well as a member of the CZIIA and the SKIIA. She holds the position of Vice-Chairperson of the Internal Audit and Government Audit Committee and serves on the Supervisory Committee of the Audit Oversight Office.

Ing. Vladimír Ďuriš–Director of the Legislation, Education and Support Activities Department until 31 August 2025; from 1 September 2025, Head of the Planning and Monitoring Unit

Vladimír graduated from the University of Economics in Bratislava at the Faculty of Economics and Finance in the field of study National Economy or Economic Policy. He has been working at the ACS of the MF SR since 2011. Since 2018 he has been the Head of the Unit, whose main tasks include planning the performance of government audits of the SR own resources as well as international resources, selection of a random sample of operations for verification of eligibility of expenditure under EU Funds and other foreign aid instruments, evaluation of the results and calculation of the total projected error rate for individual P/funds/OP and their subsequent reporting to the EC. He is also responsible for the development and management of information systems to record the results of government audits carried out, as well as methodological guidance to auditors on sampling, whether through statistical or non-statistical sampling methods. From 1 January 2025, he held the position of Director of the Legislation, Education and Support Activities Department; his main agenda currently includes preparation and guidance in the area of Act on Financial Control and Audit, ensuring professional training for auditors, planning audits including sample selection, and last but not least, preparing methodology and guidance in the area of government audit of own resources as well as international resources. Vladimír is a member of the lecturing staff of the MF SR and carries out extensive lecturing and training activities in the areas that fall within his unit's or department's competence. As a lecturer, he also cooperates with other institutions within the SR.

JUDr. Kristína Duraj Chochlíková, LL.M.–Director of the Legislation, Education and Support Activities Department from 1 September 2025

Kristína is a graduate of the Faculty of Law at Trnava University in Trnava. Since 2015, she has been working at the ACS of the MF SR, where she has held various positions, from clerk to Unit Head to Department Director; her main activities include the preparation of legislation and methodologies in the area of financial control and audit, preparing government audit plans, and providing training for employees who perform financial control and audit. Together with her team, she has drafted several amendments to the Act on Financial Control and Audit and is actively

involved in leading training sessions on internal control systems for public administration bodies and on financial control and audit conducted in relation to state budget funds as well as funds from the EU. In addition to lecturing, she actively participates in professional conferences, seminars, and various meetings related to the duties of the Central Harmonisation Unit and the audit authority, organised both within Slovakia and abroad. Kristína is a member of the MF SR lecturing staff, a member of the Internal Audit and Government Audit Committee, a member of the Czech Institute of Internal Auditors, and an appointed government auditor of the MF SR.

Ing. Eva Motolíková–Director of the Own Resources Government Audit Department

Since graduating from the Faculty of Management at the University of Economics in Bratislava, Eva has been working in public administration in the field of control and audit for almost 30 years. She began her career in this field working in tax inspection at the tax office and since 2005 she has been working at the MF SR at the ACS–first as a clerk performing subsequent financial control of public finances and since 2015 performing government audits. Since 2020, she has been Head of the Own Resources Government Audit Unit and has led a team of auditors performing government audits in public administration bodies that manage public finances, in particular the state budget of the SR. Government audits carried out by employees of her unit focus primarily on verifying and evaluating financial management and identifying potential risks in management and control processes, with the aim of maximising the protection of public finances. Her priority was to lead a team of government auditors whose independent, objective assessments, consultations with the audited entities, and proposed recommendations, contribute as much as possible to improving processes and financial management in public administration bodies and to preventing serious errors in the provision and use of public finances. Ing. Záferová Viera took over the position of the Department Director on 15 April 2026.

Mgr. Petra Kučák Nétryová, LL.M.–Director of the International Funds Government Audit Department

Petra is a graduate of the Faculty of Social and Economic Sciences and the Faculty of Law of Comenius University in BA, and she also holds a Master of Laws degree from Leiden University in the Netherlands. Since 2015, she has been working at the ACS of the MF SR, where she has worked in several units, either as a clerk or subsequently as the Unit Head. Petra has worked with issues related to planning and reporting of government audits, as well as with issues related to coordination of the Act on Financial Control and Audit and related legislative and methodological work. Since April 2022, she has been managing the International Funds Government Audit Department, where together with her team she ensures the performance of government audits of both EU Funds and other financial mechanisms. Also given her previous work in the field of legislation and methodology, Petra's main goal is to continuously work on improving the quality of government audits, both in terms of substance and process, and thus also to increase the added value of audit results for the audited bodies. Petra is a member of the lecturing staff of the MF SR, and she sees lecturing as a useful tool for transferring experience in the field of improving the management and control system.

JUDr. Zuzana Paľová–Director of the Legal Support and projects of the audit authority until 31 December 2025

Zuzana graduated from the Faculty of Law of Comenius University in BA and worked as a lawyer focusing on commercial and civil law for almost ten years. She has been working at the ACS of the MF SR for more than 8 years. The team under her leadership

provides legal advice and methodological activities, especially in the field of public procurement. She also manages the AA's project department, which ensures the activities of the ACS of the MF SR related to the status of beneficiary in the framework of EU Funds and other funds granted to the SR from abroad. She is a member of a number of working groups in the area of PubProc and actively participates in the preparation of legislation in the area of PubProc. She is a member of the lecturing staff of the MF SR and shares her rich work experience in the framework of lecturing activities for training of general government employees and other entities.

JUDr. Martin Pavluvčík, LL.M.–Head of the Control and Audit Legislation and Methodology Unit

Martin is a graduate of the Faculty of Law of Matej Bel University in Banská Bystrica and the Faculty of Law of the University of Amsterdam, where he completed his postgraduate studies in international and EU law. Prior to joining the MF SR in 2013, he worked as a trainee lawyer at the international law firm Balcar Polansky Eversheds. At the MF SR until 2016, he participated in the preparation of legislation and methodology in the field of financial control and audit, and was a member of the working group for the drafting of the Act on Financial Control and Audit. In 2016, he joined the Ministry of Agriculture and Rural Development of the SR, where he initially worked for 5 years as a department director and later as the General Director of the Section of Control and Commercial Supervision. Since 2022, he has been working as the Head of the Control and Audit Legislation and Methodology Unit at the ACS of the MF SR, where his main responsibility is the preparation of legislation and methodology in the field of financial control, internal audit, and government audit. Martin is a member of the lecturing staff of the MF SR and actively participates in the training of controllers and auditors.

Ing. Alexandra Vašašová–Head of the Education and Support Activities Unit

After graduating from the Faculty of Economics of Matej Bel University in Banská Bystrica, Alexandra began her career in EU fund implementation in 2005 at the Ministry of Labour, Social Affairs and Family of the SR, where she worked as a clerk and later as a Unit Head. She was mainly responsible for financial control of PayApps of submitted by beneficiaries of demand-driven projects under the Sectoral OP Human Resources. Later in 2007, she joined the MF SR as Head of the ERDF and CohFund Payments Unit within the CA, where she performed analytical and coordination activities in the financial management of the ERDF and CohFund. Subsequently, from 2010, she held the position of Director of PayU for OP in the field of the environment, where her primary task was to perform the basic financial control and payment of funds to Beneficiaries, including the preparation of supporting documents for the draft public administration budget. Since 2017, she has been working again at the MF SR at the ACS of the MF SR, where she has held the positions of Head of the European Agenda Coordination Unit, Head of the Education and Support Activities Unit, and, since 1 January 2024, the Director of the Legislation, Education and Support Activities Department. As of 1 January 2025, she was reinstated to the position of Head of the Education and Support Activities Unit. The main activities of her unit are organising training, qualification exams, and the agenda of the Government Audit and Internal Audit Committee pursuant to the Act on Financial Control and Audit, as well as analysing submitted suggestions and, last but not least, coordinating the audit activities of the MF SR and the control activities carried out by the Supreme Audit Office of the SR and the Government Office of the SR within the framework of the working group for cooperation in the coordination of control activities.

Mgr. Alica Havaldová–Head of the European Agenda Methodology Unit

Alica is a graduate of the Faculty of Economics at the University of Cologne (Germany), specialising in internal business economics. She also graduated from the Faculty of Philosophy at Comenius University in Bratislava, specialising in German studies. From 2005 to 2009, she gained work experience in the financial sector in Germany and Austria. She has worked at the MF SR since 2009, first as a government auditor and later, since 2012, as Head of the ESF Unit of the ACS. In March 2021, she joined the Ministry of Agriculture of the SR as Director of the Department of On-Site Financial Control and Trade Supervision, and later served as Acting General Director in the Control and Trade Supervision Section. Since 15 January 2024, she has been working again at the MF SR, at the ACS as Head of the European Agenda Methodology Unit. Her team develops methodology for the area of government audit of international resources, provides assistance to the International Funds Government Audit Department in preparing annual control reports and audit opinions submitted to the EC, coordinates cooperation with EU control bodies, ECA and OLAF, provides methodological guidance on the performance of International Funds Government Audit, carries out ex-ante assessments of SCO methodologies and, last but not least, monitors and analyses developments in negotiations and the setting of EU cohesion policy and the Recovery and Resilience Facility, and ensures that other ACS employees are kept informed, while coordinating the preparation of opinions in this area.

Ing. Lucia Kleiblová–Head of the Planning and Monitoring Unit until 31 August 2025

Lucia graduated from the University of Economics in Bratislava, Faculty of Business Informatics, with a degree in accounting and auditing. After graduating in 2001, she began her career at the SAPARD Agency in the internal audit department. After the Slovak Republic joined the European Union, she continued this work at the Agricultural Paying Agency. Since 2011, she has worked within the same institution in the Monitoring and Information Systems Department, focusing on direct support and payments. In 2022, she joined the Audit and Control Section, where she first worked in the European Agenda Methodology Unit and then in the Planning and Monitoring Unit. Since 1 January 2025, she has been acting as the Head of this Unit. Ing. Vladimír Ďuriš took over the position of Unit Head on 1 September 2025.

Mgr. Marián Hatvaník–Head of the Own Resources Government Audit Unit

Marián is a graduate of the Faculty of Public Administration at Pavol Jozef Šafárik University in Košice. Since graduating in 2004, he has been working in the field of control and audit within the state administration. He began his professional career at the Office for the Civil Service. He has been working at the MF SR since 2008, where, as an appointed government auditor, he acts as head of audit teams performing government audits of own resources focused on verifying and evaluating individual areas of financial management and internal audit. He also passes on his experience as a mentor for new employees.

Ing. Zuzana Šišková–Head of the Quality and Other Controls Unit until 31 December 2025

After graduating from the Faculty of Commerce at the University of Economics in Bratislava, Zuzana worked mainly in banking until 2007. In 2007 she changed the commercial sector for the central government as a clerk in the control section–inspection of the Minister of Defence of the SR. In this position she gained her first work experience in the field of control and audit, which she further developed at the ACS of the MF SR, where she has been working since 2011. She first worked as a clerk at the Own Resources Government Audit Unit and since 2021, she has been

the Head of the Quality and Other Controls Unit. The main task of the unit is to verify and supervise compliance with laws and other generally binding legal regulations in the management of public finances. These tasks are fulfilled through the performance of quality assessment of financial control and audit, the performance of internal control as well as the exercise of state supervision/supervision of the state to the extent regulated by the Act on Banks, Act on Building Savings, Act on the Export-Import Bank of the SR, and Act on Social Insurance. The aim of Zuzana and her team is to contribute as much as possible to the economical and efficient management of public finances. PhD. Peter Seidner took over the position of Unit Head on 1 January 2026.

PhDr. Mária Fábiková–Head of the EU Funds Unit I

Mária graduated from the Faculty of Public Administration of the Pavol Jozef Šafárik University in Košice. She has been working in the field of audits of EU Funds since graduation in 2004. She first started working as an auditor of structural funds at the Ministry of Education, Science, Research and Sport of the SR. Subsequently, she worked as an auditor of projects implemented by the Ministry of Education, Science, Research and Sport of the SR within the Education OP financed by the ESF, as well as projects within the Research and Development OP financed by the ERDF. Since 2015, she has been working at the AA, initially she worked at the ESF Unit. She actively participated as an auditor, inter alia, in the closure of PP 2007-2013. In 2019, she became Head of the Unit responsible for the performance and coordination of audits under ERDF and CohFund funded OP. Her unit is also responsible for the preparation of the Annual Control Reports of the Integrated Structure OP and the Integrated Regional OP, and their subsequent transmission and communication with the EC auditors. Maria has extensive experience of participating in several EC and ECA audit missions.

Ing. Paulína Harišová, PhD.–Head of the EU Funds Unit II

Paulina is a graduate of the Faculty of Commerce at the University of Economics in Bratislava and the Faculty of Management and Informatics at the University of Žilina. She also completed her doctoral studies in Management at the Faculty of Management and Informatics of the University of Žilina. She worked for a year in the sphere of information technology as a tester of banking systems of Slovenská sporiteľňa and Česká spořitelna. Subsequently, she started working in the area of EU Funds. First on the side of beneficiaries as a project writer, then on the side of the intermediate body for the Regional OP. Currently, for more than 16 years, she has been working at the ACS of the MF SR as a government auditor and passing on her experience to the team of lecturers at the MF SR.

Mgr. Michal Studnička–Head of the EU Funds Unit III

Michal studied media and marketing communications, but that didn't stop him from starting a career in EU audit. He started as an auditor at the Government Audit Office in BA, where he mainly focused on audits at the level of certification bodies, audits of the closure of assistance, and audits of accounts. He then worked as a project manager within a cross-border cooperation programme. He gained experience "from the other side" in addition to his position as project manager, also as an audit and certification coordinator at an intermediate body, where, in addition to coordinating audits and certification verifications, he verified suggestions from citizens as well as suggestions reported in the media concerning the implementation of projects financed by European funds. Since 15 January 2024, he has held the position of Head of the EU Funds Unit III, which is responsible for conducting government audits under the Recovery and Resilience Plan, the Internal Affairs Funds, and the Just Transition Fund as a specific objective of the Slovakia Programme.

Ing. Alena Vidová–Head of the ETC and Other Programmes Unit

After graduating from the Faculty of Economics at Matej Bel University in Banská Bystrica, Alena started working at the MF SR in 2002 in the field of internal financial control. In 2003 she started to work on the follow-up financial control of projects co-financed from the pre-accession assistance PHARE and ISPA. Since 2005, she has held several positions as head of units focused on the audit of both pre-accession funds and post-accession funds. She is currently responsible for the performance of system audits, audits of operations and audit of accounts of ETC programmes and the Fisheries programme. She actively participates as a member in the audit teams of individual ETC programmes. Her vision is to lead a responsible, reliable, and qualified team of auditors.

Mgr. Matúš Choma–Head of the Quality and Cross-Sectional Activities Unit

Matúš has 17 years of experience in internal and government audits. He has been an appointed government auditor since 2012. During his career he has rotated through a number of positions, initially as a member of audit teams and later leading audits himself as audit team leader during several programming periods. He has audited a number of OP, thus gaining all-round experience, which he has been using since 2018 in his position as Head of the Quality and Cross-Sectional Activities Unit. He continues to pass on his experience as a lecturer and mentor. Matúš is a member of the lecturing staff of the MF SR.

Ing. Janette Hisemová–Head of the Legal Support Unit

Janette has more than 25 years of experience in the field of control of PubProc and EU Funds. She worked at the Office for Public Procurement at the Supervision Department and Department of Making Decisions on Objections. At the MF SR she moved through several positions within the EU Funds, starting with the supervision of ex-ante approval of PubProc under the pre-accession funds PHARE/Transition Fund and ISPA/CohFund; later she performed certification verification at all levels of financial management of the Structural Funds and CohFund at the European Funds Section. In 2013, she completed a structural traineeship at the EC, Directorate-General Internal Market and Services, at the PubProc Legislation Unit. She started working at the ACS of the MF SR in 2015 as an auditor at the Quality and Supervision Unit of the International Funds Government Audit Department. From 2016, she held the position of Head of the PubProc Control Unit at the ManAuth of the Ministry of Labour, Social Affairs and Family of the SR. In 2020, she returned to the ACS of the MF SR as a methodologist and since 2022 she has been working as Head of the Legal Support Unit, where her team provides legal advice and methodological activities, especially in the field of PubProc.

Ing. Ivan Rumanka – Head of the Audit Authority's Project Unit

Ivan is a graduate of the Faculty of Commerce at the University of Economics in Bratislava. He joined the ACS of the MF SR in 2008 as a project manager; since 2012, he has been the head of the unit implementing technical assistance of the AA and being responsible for the preparation and implementation of PubProc for the needs of the ACS of the MF SR, and the subsequent fulfilment of contractual relations with external entities, the reporting of the administrative capacity of the AA and other support activities related to the activities of the AA or the ACS of the MF SR. On 1 January 2026, Ivan has been appointed Head of the Separate Audit Authority Project Unit as part of the organisational change.

2. Executive summary of government audit activities in 2025

A government audit is a set of independent, objective, verification, evaluation, assurance, and consulting activities aimed primarily at improving management and control processes, conducted in accordance with the Act on Financial Control and Audit, taking into account internationally recognised auditing standards. The ACS conducts government audits in the areas of **own resources**[3] and **international resources**[4].

In the following section, we provide a brief overview of the completed government audits conducted by ACS in 2025. This Report includes 143 government audits. In the area of own resources, the ACS conducted 76 government audits, and in the area of international resources, it conducted 67 audits[5].

Table No. 1: Government audits conducted in 2025

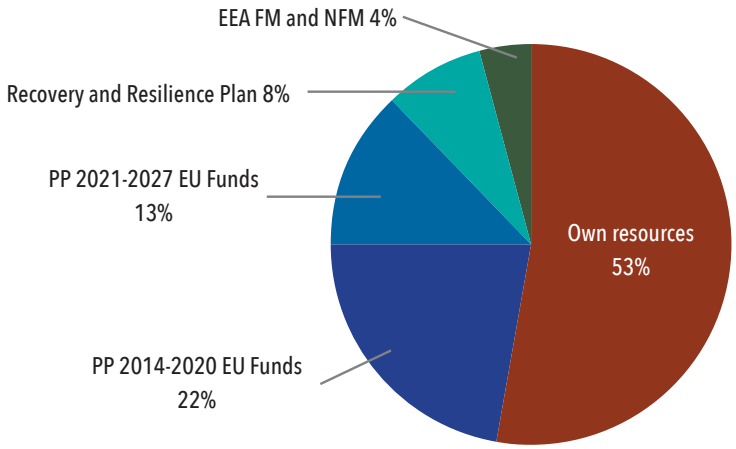
Area	Number of government audits
Own resources	76
2014-2020 EU Funds*	31
2021-2027 EU Funds*	19
Recovery and Resilience Plan*	12
EEA FM and NFM*	5
Total	143

** Government audits of international funds are conducted at the ManAuth/IntBod, ProgOper/NRFC, and implementing entities/intermediaries levels, with multiple beneficiaries being audited as part of a single audit; furthermore, in 8 cases, a single audit (audit number) covers both the audit of operations and the system audit/audit of final documentation.*

3 Public finances that are not classified as international resources.

4 Funds provided to the Slovak Republic from the EU budget, funds from abroad provided under international treaties to which the Slovak Republic is a party, funds from the budgets of EU Member States, and funds from the budgets of non-EU Member States intended to finance or co-finance EU programmes; a person's own resources intended to finance programmes implemented under international treaties to which the Slovak Republic is a party, or intended to co-finance EU programmes.

5 During the first half of the calendar year, government audits that were reported in the previous Report and are not included in this Report were also completed as part of international resources (audits completed by 15 February, audits related to the third accounting year).

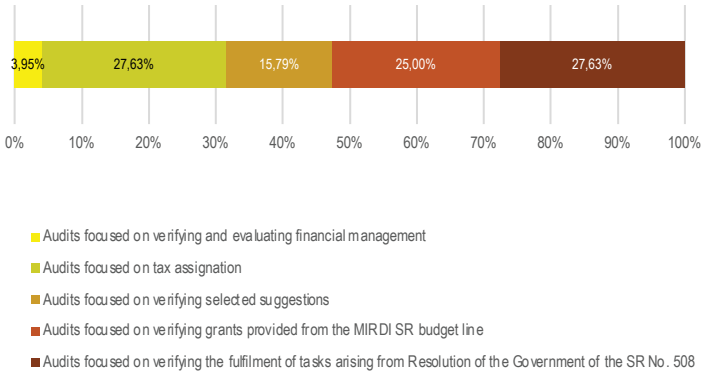


- **Government audits of own resources**

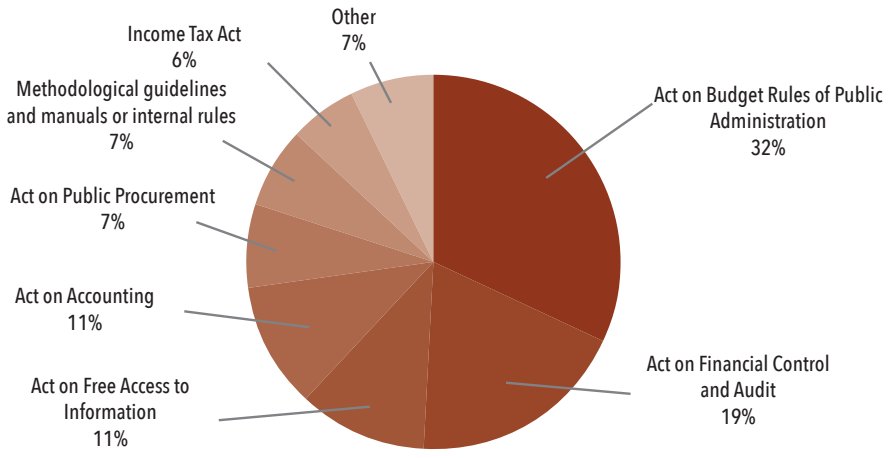
In 2025, the ACS conducted 76 government audits focusing on various areas in accordance with the audit plan for its own resources. For greater clarity, we have divided the audits listed below into groups based on selected areas.

Table No. 2: Completed government audits of own resources conducted in 2025

Area	Number of audits
Audits focused on verifying and evaluating financial management	3
Audits focused on tax assignation	21
Audits focused on verifying selected suggestions	12
Audits focused on verifying grants provided from the MIRDI SR budget line	19
Audits focused on verifying the fulfilment of tasks arising from Resolution No. 508	21
Total	76



As part of these audits, 206 deficiencies were identified, of which 62 were classified as high severity, 85 as medium severity, and 59 as low severity. The payments proposed to the administrative authority totalled EUR 264,885.20. Areas of the most common infringements:

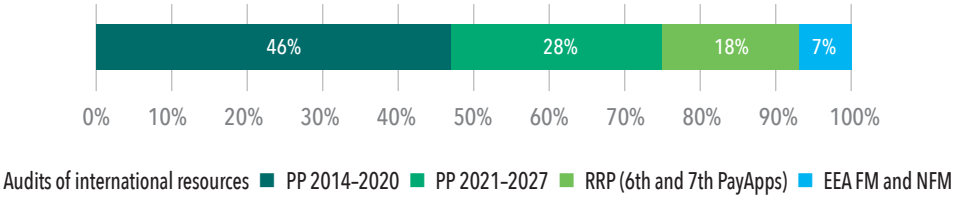


- **Government audits of international resources:**

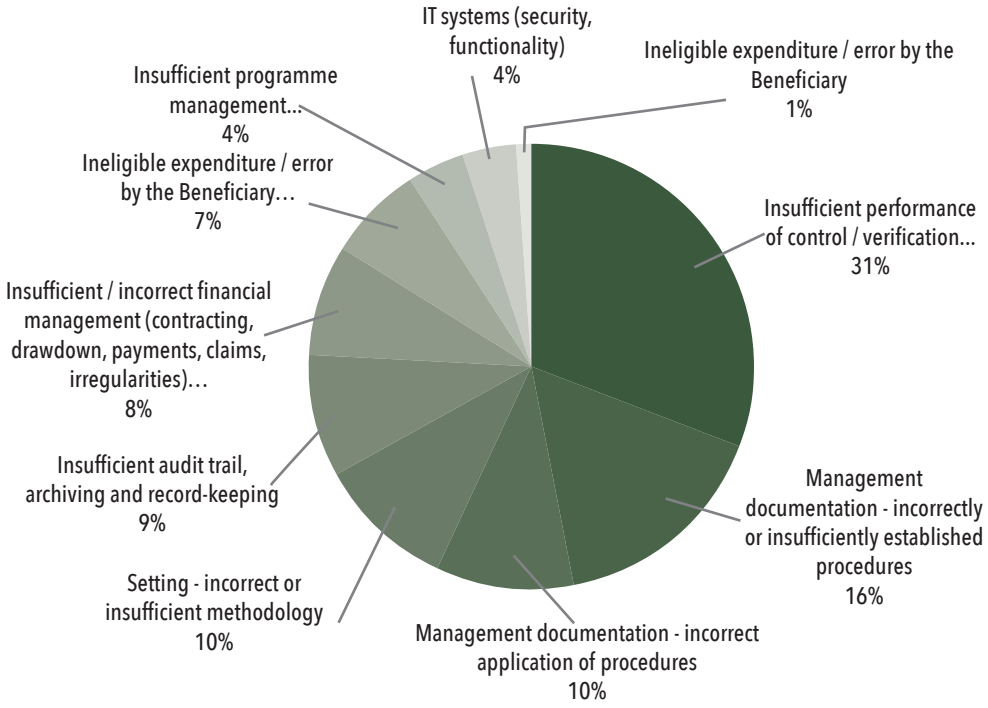
The year 2025 marked a unique period during which government audits were conducted across two programming periods. In connection with the closure of the PP 2014–2020 and pursuant to the STEP Regulation, the deadlines for submitting documentation related to the closure of the programmes have been extended. The extension of the deadlines for submitting the final application for an interim payment and the final set of documents made it possible to continue implementation, monitoring, and audit activities throughout 2025. During both programming periods, ACS conducted 67 government audits in the area of international resources.

Table No. 3: Government audits of international resources conducted in 2025

International resources	Počet auditov
PP 2014-2020	31
PP 2021-2027	19
RRP (6th and 7th PayApp)	12
EEA FM and NFM	5
Total	67



As part of these audits, 306 deficiencies were identified, of which 133 were classified as high severity, 142 as medium severity, and 31 as low severity. The amount of ineligible expenditure totalled EUR 30,611,726.99. Areas of the most common infringements:



In the following chapters, we provide more detailed information on government audits in the areas of own and international resources.

3. Audit of own resources

The MF SR, as the central government agency responsible for financial control and audit, coordinates the planning and conduct of government audits and conducts such audits in accordance with the Act on Financial Control and Audit, and evaluates the quality of internal audits conducted by the administrator of the state budget line. At the same time, the ACS carries out tasks related to state supervision and control of individual entities subject to state supervision or control in accordance with specific regulations.

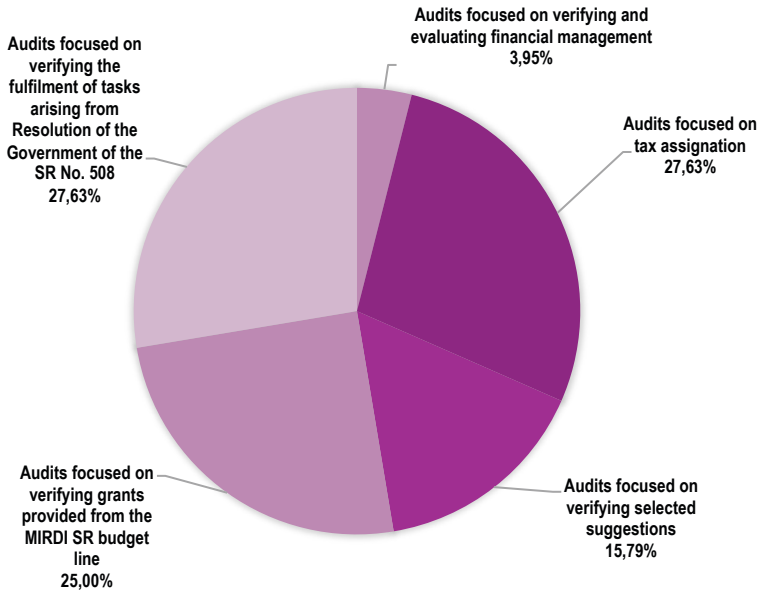
A key area of focus for the ACS in the field of audit of own resources is the verification and evaluation of the internal control system–or its individual components–including matters related to financial management, with the aim of supporting the achievement of a public administration body's goals, tasks, and objectives.

The second key area on which the ACS focuses is verifying compliance with laws for which the ACS or the GAO has exclusive authority to conduct audits; it has prioritised analysing compliance with the Act on Financial Control and Audit, the Income Tax Act–specifically regarding the 2% tax assignation, the Act on State Property Administration, the Act on State Claims, the Act on Administrative Fees, the Act on Court Fees, the Act on National Nuclear Fund, and the Act on Peaceful Use of Nuclear Energy.

One of the key areas on which ACS also focuses in the course of its auditing activities is the review of submissions received from the MF SR. All submissions are analysed and evaluated in terms of their merit and subject-matter jurisdiction.

Another key area is the planning of state supervision/supervision of the state and the control of individual entities subject to state supervision/supervision of the state or control under specific regulations. The state supervision/supervision of the state or control is performed under the Act on Control in State Administration, Act on Prices, Act on Social Insurance, Act on Building Savings, Act on Banks, Act on the Export-Import Bank of the SR, and the Civil Code.

Based on analyses of all key areas and available personnel capacity, ACS will draw up an annual plan. In 2025, the ACS of the MF SR, in cooperation with the GAO, conducted/completed 76 audits in the area of own resources. For greater clarity, we divide audits into groups based on their focus, which we discuss in more detail in the following subchapters.



In addition to the audits mentioned above, in 2025 the ACS conducted/completed supervision of five selected banking institutions, the Export-Import Bank of the SR, and an audit of the performance of public administration tasks at the MF SR.

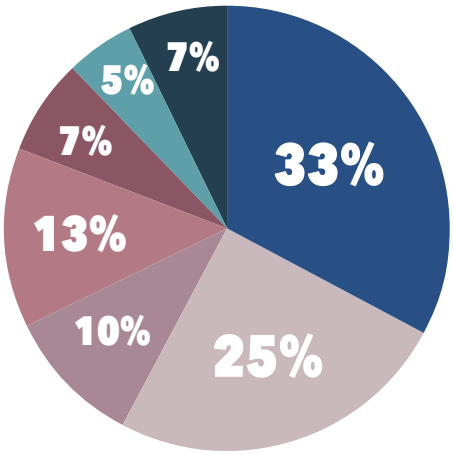
3.1. Audits focused on verifying and evaluating financial management

As part of this series of audits, the auditors verified and evaluated the internal control system and selected aspects related to financial management in order to support the achievement of the public administration body's goals, tasks, and objectives, including verifying and evaluating the quality of internal audit performance.

Audits were conducted at the following obligated entities:

- Government Office of the Slovak Republic
- Office of the Supreme Administrative Court of the Slovak Republic
- Slovak Office of Standards, Metrology and Testing of the Slovak Republic

The auditors identified a total of 40 deficiencies, of which 13 were classified as high severity, 17 as medium severity, and 10 as low severity. The audit team identified nine financial deficiencies and recommended that the administrative authority impose payments totalling EUR 66,872.34 and fines ranging from EUR 3,000 to 500,000. At the same time, the audit teams assessed 19 deficiencies as systemic.



Infringement areas:

- Act on Financial Control and Audit
- Methodological guidelines and manuals or internal rules
- Act on Free Access to Information
- Act on Budget Rules of Public Administration
- Treaty on the Functioning of the EU
- Act on State Service
- Other

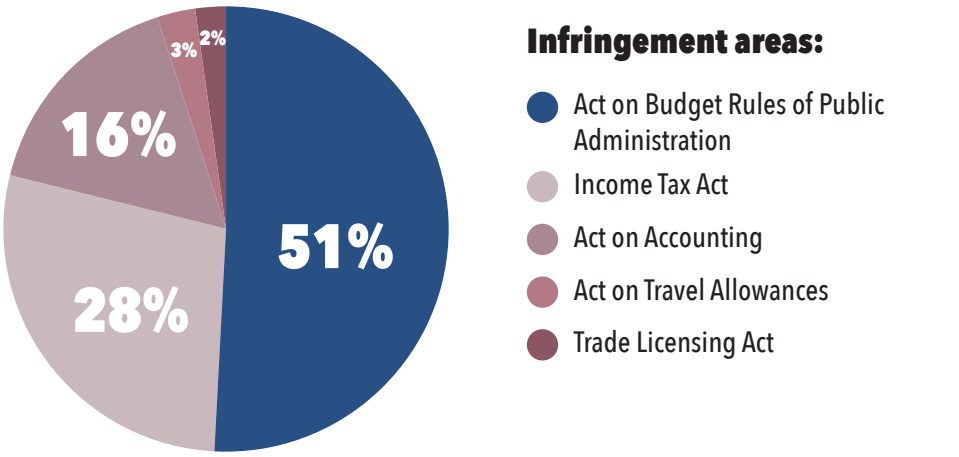
3.2. Audits focused on tax assignation

As part of their audits, the audit teams focused on verifying and evaluating how the funds provided as a portion of taxes paid for specific purposes under the Income Tax Act were used.

The 20 largest beneficiaries of the 2% tax paid for special purposes for 2023 were verified: EPH Foundation; Pontis Foundation; VÚB Foundation; Kia Slovakia Foundation; U Foundation. S. Steel Košice; ADELI Foundation; ZSNP and Slovalco Foundation; SVETIELKO NÁDEJE; Slovenská sporiteľňa Foundation; Pro futura Foundation; J&T Foundation; ZSE Foundation; Centre for Philantrophy Foundation; Association for Assistance to People with Disabilities–APPA; SPP Foundation;

VODOHOSPODÁRI; Tesco Foundation; Tatra banka Foundation; PLAMIENOK n.o.; CEF Foundation. In addition to the beneficiaries mentioned above, the Open Society Foundation, Bratislava (NOS-OSF), was also audited.

The auditors identified a total of 43 deficiencies, of which 15 were classified as high severity, 21 as medium severity, and 7 as low severity. The audit teams assessed the financial deficiencies and recommended that the administrative authority impose payments totalling EUR 56,249.51, a penalty of EUR 2,358.15, and potential fines of up to EUR 500,000. At the same time, the audit team assessed one deficiency as systemic.

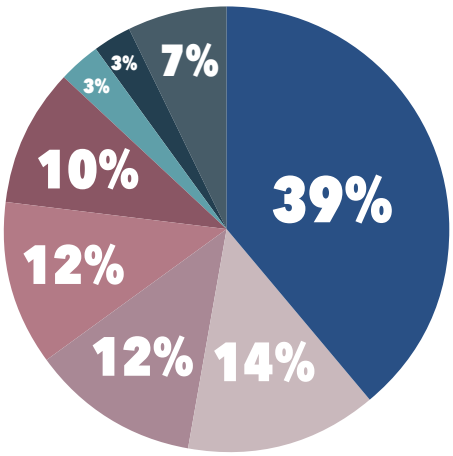


3.3. Audits focused on verifying selected suggestions

As part of their audits, the audit teams focused on verifying suggestions related to the Slovak Republic's own resources and to entities subject to state supervision or control under specific regulations. In the case of the University Hospital in Bratislava, they verified compliance with the measures adopted to correct the deficiencies and address the root causes identified by the government audit.

A total of 12 audits were conducted at the following obligated entities: Dunajská Lužná; the BUKOVINA Folklore Group from Sečovská Polianka; the F. D. Roosevelt University Hospital and Polyclinic; the ATELIÉR Art Association; the National Agency for Network and Electronic Services; Second Chance Bardejov; Office of the National Council of the Slovak Republic; Elementary School with Preschool, Riazanská 75, Bratislava; Dvorec; National Transport Authority; Veľký Slavkov; University Hospital Bratislava.

Through their audit, the auditors identified a total of 59 deficiencies, of which 23 were classified as high severity, 24 as medium severity, and 12 as low severity. The audit teams assessed the financial deficiencies and recommended that the administrative authority impose payments for breaches of financial discipline totalling EUR 4,338.64, a penalty of EUR 112.24, and potential fines ranging from EUR 100.00 to 3,000,000.00. At the same time, the audit team assessed 23 deficiencies as systemic.



Infringement areas:

- Act on Financial Control and Audit
- Act on Budget Rules of Public Administration
- Act on Free Access to Information
- Act on Public Procurement
- Act on Accounting
- Methodological guidelines and manuals or internal rules
- Act on State Property Administration
- Other

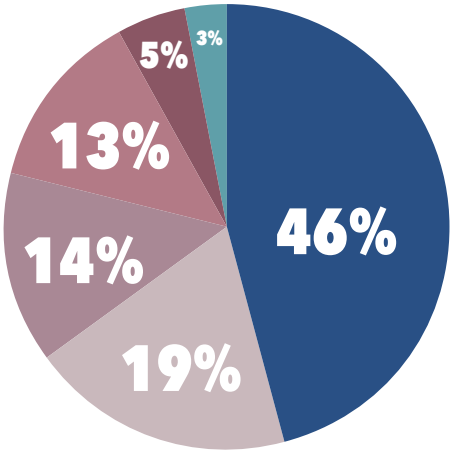
Audits focused on verifying grants provided from the MIRDI SR budget line

3.4.

As part of their audits, the auditors verified and assessed the economy, efficiency, effectiveness, and appropriateness of the management of public finances; verified the settlement of financial transactions with the state budget; verified and assessed other matters, as required by specific regulations; and verified and assessed the use of a grant provided from the MIRDI SR's budget line.

A total of 19 audits were conducted at the following obligated entities: DOMKA–Salesian Youth Association, Bratislava–Trnávka Centre; Oľdza; Slepčany; BJ Energy, s.r.o.; RUSCONA s.r.o.; Terchová; Sereď; Hrnčiarske Zalužany; MI-fun s.r.o.; KoosConsulting s. r. o.; IVADO, civic association; Zámutov; Veľké Ripňany; PAVLIČKO, s. r. o.; Veľké Zálužie; AERO VAGON s.r.o.; Bratislava 4–Záhor.Bystrica; Zoltán Fazekaš; Salesians of Don Bosco–Slovak Province.

Through their audit, the audit team identified a total of 63 deficiencies, of which 10 were classified as high severity, 23 as medium severity, and 30 as low severity. The audit teams assessed the financial deficiencies and recommended that the administrative authority impose payments totalling EUR 131,076.66.



Infringement areas:

- Act on Budget Rules of Public Administration
- Act on Free Access to Information
- Act on Accounting
- Act on Public Procurement
- Act on Financial Control and Audit
- Methodological guidelines and manuals or internal rules

3.5. Audits focused on verifying the fulfilment of tasks arising from Resolution of the Government of the SR No. 508

As part of their audits, the auditors verified and assessed compliance with the conditions for the use of public funds and their accounting in accordance with the relevant generally binding legal regulations, with a particular focus on identifying duplicate or unauthorised use of public funds, in connection with the fulfilment of the task arising from Government Resolution No. 508 of 15 October 2025–to verify and evaluate the use of funds provided from the state budget.

A total of 21 audits were conducted/completed at the following obligated entities: CHIRANA Medical, a.s.; ELEKTRO RECYCLING, s.r.o.; TEKMAR SLOVENSKO, s.r.o.; VIAC–Institute for Youth Support and Development; VIOLA Theater, s.r.o.; MyMamy, o.z.; Association for Culture, Education, and Communication (ACEC); Association for Youth, Science, and Technology; Slovak Union of Anti-Fascist Fighters, Central Council; Civil Association WOMEN IN DISTRESS; Forum for Life; Slniečko Center, n.o.; People in Need, n.o.; ETP Slovakia–Center for Sustainable Development; TENENET, a civic association; GLOBSEC; EVPÚ, a.s.; Impact Games; Roman Catholic Church, Archdiocese of Bratislava; Rock Pop Bratislava, s.r.o.; Institute of Zoology, SkAcadSc, v. v. i.

Through their audit, the auditors identified a total of 1 high-severity deficiency. The audit teams assessed the financial deficiencies and recommended that the administrative authority impose payments totalling EUR 6,348.05. The deficiency concerned an infringement of the Act on Budget Rules of Public Administration.

3.6. State supervision and control of the fulfilment of tasks

- **Supervision of selected banking entities**

The purpose of the government supervision was to verify compliance with the conditions for the provision of the state subsidy for mortgage loans and the state subsidy for young mortgage borrowers, as defined by Act No. 483/2001 Coll. on Banks and on the amendment to certain acts, as amended.

The entities subject to supervision were: Všeobecná úverová banka, a.s.; Tatra banka, a.s.; Slovenská sporiteľňa, a.s.; Československá obchodná banka, a.s.; UniCredit Bank Czech Republic and Slovakia, a.s., pobočka zahraničnej banky.

Upon reviewing a sample of active mortgage loans that received the state subsidy for mortgage loans and the state subsidy for young mortgage borrowers, **the supervisory teams of the MF SR found no deficiencies**, and all supervisory reviews resulted in an audit report.

- **Export-Import Bank of the Slovak Republic**

The purpose of the state supervision was to verify compliance with the provisions of Act No. 80/1997 Coll. on the Export-Import Bank of the Slovak Republic, as amended, and related generally binding legal regulations, and to verify compliance with the rules for the prudent conduct of the Export-Import Bank of the Slovak Republic's activities.

The following business cases were subject to state supervision:
- Provision of pre-export loans to RS 19 s.r.o.
- Increase in the direct investment loan for Slovenské elektrárne, a.s. (SE)
- Provision of loans (working title: "COVID LOANS")
- Provision of guarantees (working title: "ANTIKORONA EXIM GUARANTEE")

The result of the state inspection, following a review of the complete documentation in the aforementioned business transactions, was **a report identifying two infringements of the Prudential Rules** of the Export-Import Bank of the Slovak Republic (Part VII: Requirements for Conducting Transactions).

- **Control of the fulfilment of state administration tasks at the MF SR**

The objective of the internal control was to verify compliance with the tasks set forth in resolutions of the Government of the Slovak Republic, as well as compliance with the Guidelines for the Preparation and Submission of Materials for Government of the Slovak Republic Meetings and the Methodological Instruction for the Preparation and Submission of Materials for Government of the Slovak Republic Meetings.

The internal control, following an analysis of processes and a control of a sample of materials submitted for consideration by the government, resulted in **a report identifying one deficiency, which was rectified during the course of the internal control**.

4.

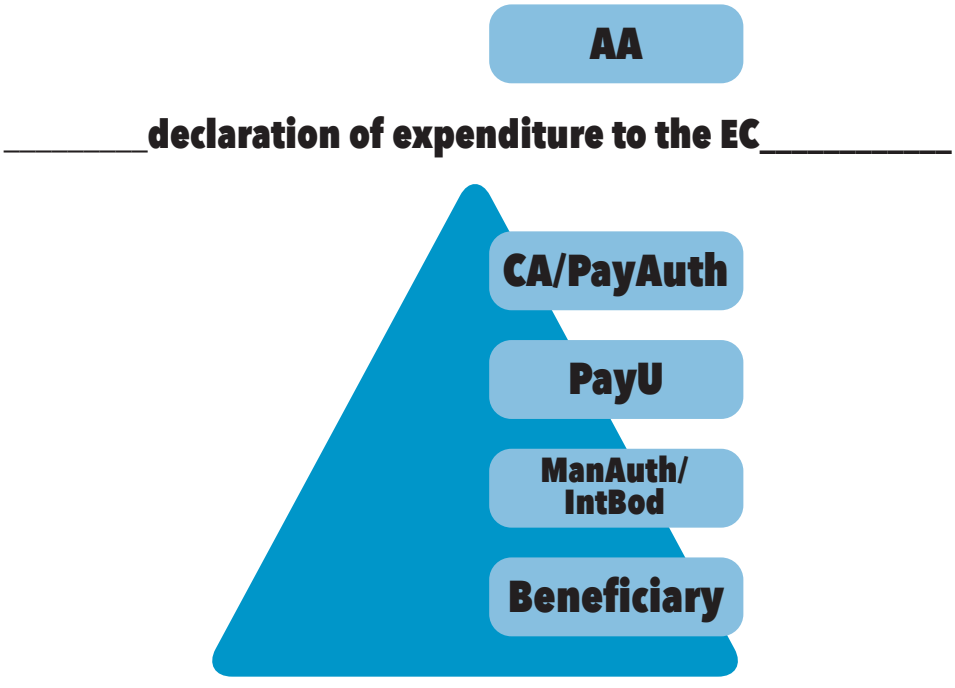
Audit within the EU Funds

The purpose of the audit is to ensure that funds allocated from the EU budget are used in accordance with the principles of sound financial management, while also safeguarding the EU's financial interests.

Within the framework of EU funds, the ACS of the MF SR serves as the AA with respect to:

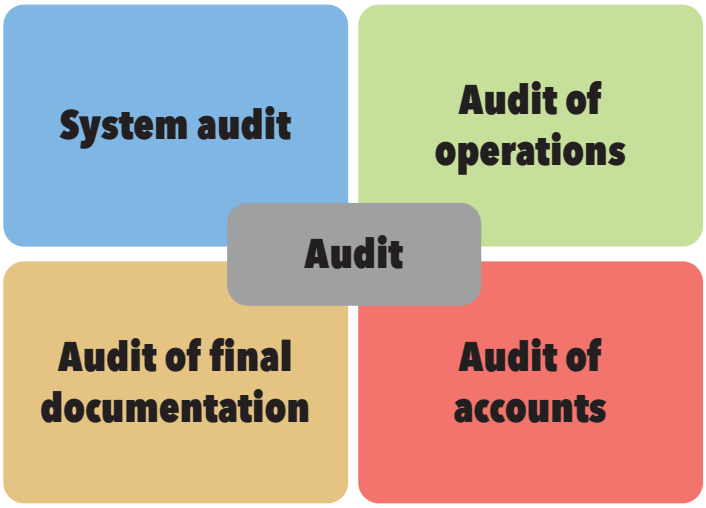
PP 2014-2020	PP 2021-2027
• OP Integrated Infrastructure, • Integrated Regional OP, • OP Quality of Environment, • OP Technical Assistance, • OP Human Resources, • OP Effective Public Administration, • OP Fisheries, • CP INTERREG V-A SK – CZ, • CP INTERREG V-A SK – AT, • OP Food and Basic Material Assistance, • CP INTERACT III 2014-2020, • Asylum, Migration, and Integration Fund and Internal Security Fund.	• Programme Slovakia, • Instrument for Financial Support for Border Management and Visa Policy (BMVI); • Asylum, Migration, and Integration Fund (AMIF); • Internal Security Fund (ISF), • Fisheries Programme, • CP INTERREG VI-A SK – CZ, • P INTERREG VI-A SK – AT, • CP INTERACT IV.

The position of the AA in the EU Funds implementation system, in relation to the entities involved in the process of implementing, auditing, and declaring expenditure to the European Commission, is illustrated in the following diagram. The diagram also illustrates the structure of the system's individual levels–from the beneficiary, through ManAuth/IntBod, PayU, and CA/PayAuth, all the way to the level of declaring expenditure to the European Commission, with the AA performing independent audit activities.



Each of the above-mentioned bodies plays a significant role in relation to the implementation of EU Funds, with the AA acting as an extended arm of the EC and being responsible for verifying expenditure declared to the EC within a given accounting year.

The AA, in accordance with the Audit Strategy developed for each OP/P6, performs annually:



All types of audits carried out by the AA have their own importance and differ in the objective to be achieved by their performance. In a **system audit**, the AA verifies the set-up and functionality of the management and control systems within each OP/P in order to satisfy itself that the systems are set up correctly and sufficiently and that they are functioning properly and efficiently. System audits are carried out on the basis of a risk analysis and their scope is determined by KeyReqs for the management and control system directly defined by the EU legislation. For the PP 2021–2027, the KeyReqs from the previous period were slightly modified to incorporate new institutions associated with the new PP, as well as in connection with the dissolution of the CA and the transfer of its competences to the ManAuth (some competencies were assigned to the PayAuth). These are as follows:

KeyReq 1: Appropriate separation of functions and written procedures regarding reporting, oversight, and monitoring of tasks delegated to the intermediate body.

KeyReq 2: Appropriate criteria and procedures for selecting operations.

KeyReq 3: Relevant information provided by the beneficiary regarding the applicable conditions for support of the selected operations.

KeyReq 4: Appropriate verification by ManAuth, including appropriate procedures to verify compliance with the conditions for funding that do not involve costs, and for SCO.

KeyReq 5: An effective system to ensure that all documents required for the audit trail are retained.

KeyReq 6: A reliable electronic system (including links to electronic data exchange systems with beneficiaries) for recording and storing data for monitoring, evaluation, financial management, verification, and audit purposes, including appropriate procedures to ensure the security, integrity and confidentiality of data and user authentication.

KeyReq 7: Effective implementation of adequate measures to combat fraud.

6 One common audit strategy may be developed for several OP/P.

KeyReq 8: Good practices for preparing a managing authority's statement.
KeyReq 9: Appropriate procedures to confirm that the expenditure recorded in the accounts is legal and regular.
KeyReq 10: Good practices for preparing and submitting payment applications and accounts and for confirming the completeness, accuracy, and veracity of accounts.[7]

Based on the results of system audits, the AA formulates an overall opinion, i.e., a statement on the proper functioning of the management and control system, using the following scale of statements:

Table No. 4: Scale of conclusions

Assessment / Conclusion	Description
Category 1: Works well. No or only minor improvement(s) needed.	There are no deficiencies or only minor deficiencies found. These deficiencies have no, or minor impact on the functioning of the assessed key requirements / authorities / system.
Category 2: Works, but some improvement(s) are needed.	Some deficiencies were found. These deficiencies have a moderate impact on the functioning of the assessed KeyReqs / authorities / system. Recommendations have been formulated for implementation by the audited body.
Category 3: Works partially; substantial improvement(s) are needed.	Serious deficiencies were found that expose the Funds to irregularities. The impact on the effective functioning of the KeyReqs / authorities / system is significant.
Category 4: Essentially does not work.	Numerous serious and/or wide-ranging deficiencies were found which expose the Funds to irregularities. The impact on the effective functioning of the assessed KeyReqs / authorities / system is significant – the assessed KeyReqs / authorities / system function poorly or do not function at all.

The **audit of operations**[8] is to verify the legality and regularity of expenditure declared to the EC during a given accounting year. Verification of declared expenditure is carried out on a selected sample. This sample shall be representative and based on statistical sampling methods. The population for the selection of the sample shall consist of the PayApps declared to the EC for the accounting year concerned.

The purpose of carrying out an **audit of final documentation** is to obtain assurance on the accuracy of the data contained in the ManAuth's final documentation for the purpose of drawing up an audit opinion.

7 These activities/responsibilities are entrusted in the SR to the paying authority, which performs an accounting function.

8 Audit on projects related to the EEA FM and NFM; audit of cases related to the RRP.

The last type of audit that the AA must carry out annually is the **audit of accounts**. Its objective is to obtain reasonable assurance on the completeness, accuracy and veracity of the amounts declared in the Accounts submitted to the EC.

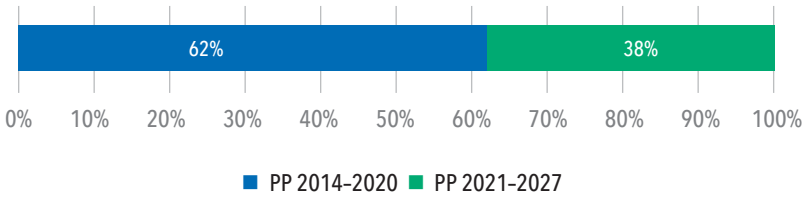
In the context of audit types, it is also worth mentioning the **thematic audit**, which is a specifically targeted review of a selected area, initiated by received suggestions or identified risks. This is a verification carried out as part of existing types of audits (audit of operations, system audit, audit of accounts, or audit of final documentation), with the aim of assessing the validity of suggestions and focusing on a specific issue or process.

The audits under the international resources were carried out in 2025 by staff capacity consisting of internal employees of the ACS of the MF SR (AA), as well as GAO staff and staff capacity of external audit firms. External audit firms were engaged in 2025 to conduct audits of operations abroad under the INTERACT IV programme and the CP INTERREG V-A SK – AT on the Austrian side of the programme.

In 2025, the ACS of the MF SR, in cooperation with the GAO and another legal entity pursuant to Section 19(5) of the Act on Financial Control and Audit, conducted 50 audits in the area of EU Funds (31 audits with regard to the PP 2014-2020, 19 audits with regard to the PP 2021-2027). During the first half of the calendar year, government audits that were reported in the previous Report and are not included in this summary. A summary of audits by type for the PP is provided in Table 5.

Table No. 5: Completed audits

Audit type/PP	PP 2014-2020	PP 2021-2027
Audit of operations	18	11
System audit	-	7
Audit of accounts	2	1
Thematic audit	1	-
Audit of final documentation	10	-
Total	31	19



In 2025, audits of EU funds were conducted by 27 AA employees. At the same time, other AA employees also participated in AA's activities related to EU Funds, handling, for example, audit planning, the selection of a sample of operations, and methodological, advisory, and legislative work concerning the audit and financial control of EU Funds, training activities and qualification exams for auditors, as well as other support activities related to the fulfilment of AA's tasks. With regard to GAO staff, 161 civil service positions at the GAO were allocated in 2025 to conduct audits of EU Funds[9].

9 Under the GAO's terms, these capacities include those for auditing EU Funds, which also contribute in part to the audit of the EEA Financial Mechanism and the Norwegian Financial Mechanism.

However, the work of the AA does not end with the performance of the above audits in connection with a given accounting year. Under EU legislation, the AA is obliged to prepare and submit to the EC no later than on 15 February of year N+1[10] **ACR[11],** which contains in particular information on the government audits carried out in relation to the accounting year in question, information on the main deficiencies identified in the framework of the government audits carried out; in particular, deficiencies affecting the proper functioning of the management and control system of the OP/P in question, as well as information on the reasons for the occurrence of these deficiencies. Information on identified ineligible expenditure or proposed financial corrections applied, including proposed recommendations to remedy the identified deficiencies and to eliminate the causes of their occurrence, as well as on corrective measures already implemented, should also be provided in the framework of the ACR.
The AA is also required to issue an **audit opinion** whether in connection with the accounting year in question:

- the Accounts give a true and fair view,
- the expenditure included in the Accounts for which reimbursement has been requested from the EC is legal and regular,
- the management and control system put in place functions properly,

issuing one of the following opinions:
1 – Unqualified,
2 – Qualified (qualification with limited impact),
3 – Qualified (qualification with significant impact),
4 – Adverse.

Despite the fact that the FCRs should have been sent in February 2025 in connection with the last 10th accounting year of the PP 2014-2020, most OPs took advantage of the possibility to postpone the deadline for submitting the final documentation resulting from Regulation (EU) 2024/795 of the European Parliament and of the Council of 29 February 2024 establishing the Strategic Technologies for Europe Platform (STEP), and amending Directive 2003/87/EC and Regulations (EU) 2021/1058, (EU) 2021/1056, (EU) 2021/1057, (EU) No 1303/2013, (EU) No 223/2014, (EU) 2021/1060, (EU) 2021/523, (EU) 2021/695, (EU) 2021/697 and (EU) 2021/241 (hereinafter referred to as the "STEP Regulation"), and therefore the FCRs were not sent to the EC in most cases by the standard deadline.

The last accounting year of the PP 2014–2020 is the accounting year from 1 July 2023 to 30 June 2024. However, the STEP Regulation extended the deadline for submitting the final application for an interim payment for the last accounting year to 31 July 2025. The STEP Regulation also extended the deadline for submitting the documents required to close the PP 2014–2020 programmes–including the final accounts, the managing authority's declaration, the annual summary, the audit opinion, and the audit authority's FCRs–to 15 February 2026.

We provided information in our previous Annual Report regarding FCRs submitted before 15 February 2025 in connection with the 10th accounting year (OP Technical Assistance, Asylum, Migration, and Integration Fund, and Internal Security Fund). Other ManAuths and OPs took advantage of the option to extend the deadline in connection with the STEP Regulation. The final documentation for the PP 2014-2020 was submitted after the deadline for the OP Integrated Infrastructure, OP Quality of Environment, Integrated Regional OP, OP Human Resources, OP Effective

10 Exceptionally, the EC may postpone the deadline until 1 March of the year N+1.

11 For the last accounting year, this is the FCR.

Public Administration, OP Fisheries, OP Food and Basic Material Assistance, INTERREG SK-CZ, and INTERREG SK-AT. As regards the PP 2021-2027, the annual control report was sent for the Programme Slovakia and for the CP INTERACT IV[12]. Below is Table No. 6, containing the calculated error rate (TER)[13], Residual Total Error Rate (RTER)[14] and the final audit opinion.

Table No. 6: TER/RTER for individual OP/P

PP 2014-2020	TER	RTER	Opinion
OP HR	0,71	0,69	2–Qualified opinion (with limited impact)
IROP	4,72	1,91	2–Qualified opinion (with limited impact)
CP SR-AT	0,51	0,34	2–Qualified opinion (with limited impact)
CP SR-CR	0,68	0,01	1–Unqualified opinion
OP EPA	0,34	0,33	1–Unqualified opinion
OP II	1,72	1,52	2–Qualified opinion (with limited impact)
OP QoE	5,89	2,00[15]	2–Qualified opinion (with limited impact)
OP TA	0,00	0,00	1–Unqualified opinion
OP Fish	0,00	0,00	2–Qualified opinion (with limited impact)
PP 2021-2027	**TER**	**RTER**	**Opinion**
P SK	1,41	0,83	2–Qualified opinion (with limited impact)
INTERACT IV	N/A	N/A[16]	1–Unqualified opinion

Further information on individual audits carried out under EU Funds is provided below by OP/P/fund.

Subsequently, following the submission of the ACR[17] and the audit opinion, the EC verifies the quality and completeness of the individual data and information contained therein and, if necessary, sends questions to the AA. It is very important for the SR that the EC can rely on the work of the AA. If its work is questioned by the EC or its independence is called into question, this could lead to the suspension of OP/P, and thus also to the suspension of payments from the EU budget.

12 As for the INTERACT IV PP 2021-2027, the sample was selected by the EC. For this reason, we only report identified deficiencies to the EC, and the calculation of TER and RTER is also the responsibility of the EC.

13 It represents the total error rate of the OP, calculated on the basis of identified ineligible expenditure in a random sample.

14 It represents the total residual error rate calculated on the basis of the TER and the financial data presented in the accounts prepared by the CA.

15 Po aplikovaní extrapolovanej finančnej opravy (uplatnenej v účtoch) sa hodnota RTER dostala z 5,16 % na úroveň 2,00 %.

16 Nie je relevantné vzhľadom na využitie spoločnej vzorky v zmysle čl. 49 ods. 1 nariadenia (EÚ) 2021/1059.

17 For the PP 2014-2020 FCR.

4.1.

OP Integrated Infrastructure

Fund:	European Regional Development Fund and Cohesion Fund
ManAuth:	Ministry of Transport of the SR
IntBod:	Ministry of Investment, Regional Development and Informatization of the SR, Ministry of Education, Research, Development and Youth of the SR, Ministry of Economy of the SR
PayU:	Ministry of Investment, Regional Development and Informatization of the SR, Ministry of Transport of the SR, Ministry of Education, Research, Development and Youth of the SR, Ministry of Economy of the SR
CA:	Ministry of Finance of the SR
CCB:	Ministry of Investment, Regional Development and Informatization of the SR

In 2025, the AA conducted four audits of operations and an audit of final documentation in connection with the 10th accounting year.

In February 2026, the EC received the FCR–that is, the final control report for the PP 2014–2020–taking advantage of the option to extend the deadline for submitting the final documentation.[18] In March 2026, the FCR was accepted by the EC along with an assurance package.

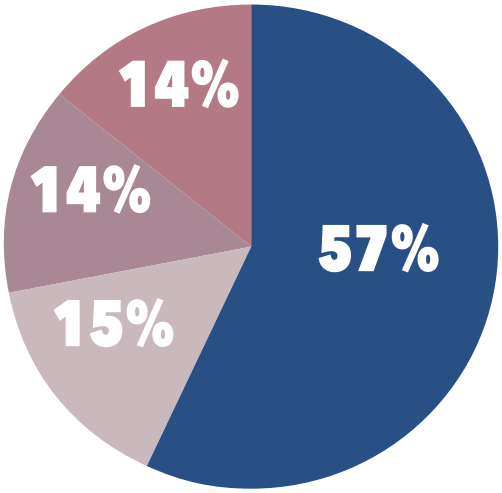
Audit of operations[19]:

Population for the 2nd period:	3,766 PayApps with a total volume of EUR 1,629,670,271.53
Selected sample:	37 PayApps = 0.98% of the items of the whole population for the 2nd period, amounting to EUR 232,708,664.03 = 14.28% of the volume of the whole population for the 2nd period
Additional sample:	not selected
Deficiencies:	8
Ineligible expenditure:	EUR 4,515,690.70
Projected error:	EUR 55,933,895.08

Audit of final documentation:
Focus: Verifying and obtaining assurance regarding the accuracy of the data in the final documentation of the ManAuth for OP II in order to issue an audit opinion and perform all actions necessary to close the PP 2014–2020.
Deficiencies: no deficiencies

18 STEP Regulation.

19 Data for the population, the selected sample, and InelEx for the first period were reported in the previous annual report. The Projected Error, Extrapolated FinCorr, and TER/RTER are shown together for the 1st and 2nd periods.



areas of deficiencies:

- Insufficient performance of control / verification
- Ineligible expenditure / error by the Beneficiary
- Management documentation - incorrect application of procedures
- Insufficient / incorrect financial management

4.2.

Integrovaný regionálny operačný program
2014 - 2020

Integrated Regional OP

Fund:	European Regional Development Fund
ManAuth:	Ministry of Investment, Regional Development and Informatization of the SR
IntBod:	Ministry of Health of the SR, Ministry of Culture of the SR, Self-Governing Regions (save for BBSGR) and regional cities.
PayU:	Ministry of Investment, Regional Development and Informatization of the SR
CA:	Ministry of Finance of the SR
CCB:	Ministry of Investment, Regional Development and Informatization of the SR

In 2025, the AA conducted three audits of operations and an audit of final documentation in connection with the 10th accounting year. In February 2026, the EC received the FCR–that is, the final control report for the PP 2014–2020–taking advantage of the option to extend the deadline for submitting the final documentation.[20] In March 2026, the FCR was accepted by the EC along with an assurance package.

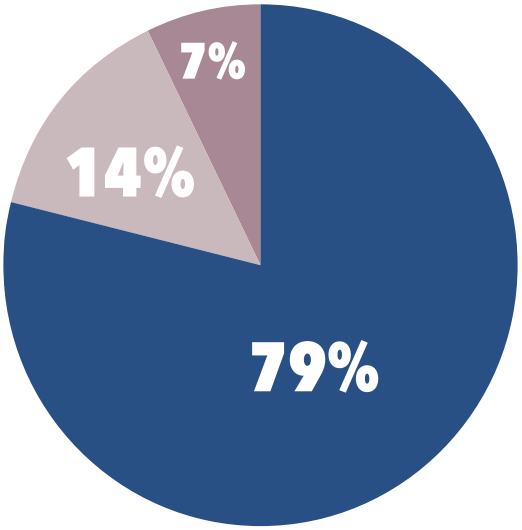
The MF SR also conducted a thematic audit[21] to review financial management and the administration of state funds (impact on the state budget) in connection with so-called over-contracting under the IROP.

Audit of operations[22]:	
Population for the 2nd period:	2,819 PayApps with a total volume of EUR 658,639,415.35
Selected sample:	25 PayApps = 0.89% of the items of the whole population for the 2nd period, amounting to EUR 85,525,650.99 = 12.98% of the volume of the whole population for the 2nd period
Additional sample:	not selected
Deficiencies:	14
Ineligible expenditure:	EUR 9,172,893.33
Projected error:	EUR 67,423,924.88
Extrapolated FinCorr:	EUR 0.00
TER/RTER:	4.72%/1.91%

20 STEP Regulation.

21 The audit was not conducted as part of the management and control system for EU Funds.

22 Data for the population, the selected sample, and InelEx for the first period were reported in the previous annual report. The Projected Error, Extrapolated FinCorr, and TER/RTER are shown together for the 1st and 2nd periods.



Infringement areas:

- Insufficient performance of control / verification
- Insufficient / incorrect financial management
- Insufficient audit trail, archiving and record-keeping

Thematic audit:
Focus: Obtaining assurance regarding the accuracy, adequacy, and effectiveness of financial management in the implementation of the IROP, with an emphasis on the performance of BasFinCon at the relevant management levels, specifically in relation to over-contracting. The audit also examined whether the FinCon performance ensured compliance with the budget and the provider's budgetary coverage in accordance with the Act on Financial Control and Audit, and whether the financial transaction or part thereof (the provision of a non-repayable financial contribution) was in compliance with the public administration body's budget.
Deficiencies: 2 systemic non-financial deficiencies of high severity related to inadequate/improper financial management (contracting)

Audit of final documentation:
Focus: Verifying and obtaining assurance regarding the accuracy of the data in the final documentation of the ManAuth for IROP in order to issue an audit opinion and perform all actions necessary to close the PP 2014–2020.
Deficiencies: no deficiencies

4.3.

OP Quality of Environment

Fund:	European Regional Development Fund, Cohesion Fund
ManAuth:	Ministry of Environment of the SR
IntBod*:	Slovak Environmental Agency, Slovak Innovation and Energy Agency, Ministry of Interior of the SR
PayU:	Ministry of Environment of the Slovak Republic
CA:	Ministry of Finance of the SR
CCB:	Ministry of Investment, Regional Development and Informatization of the SR

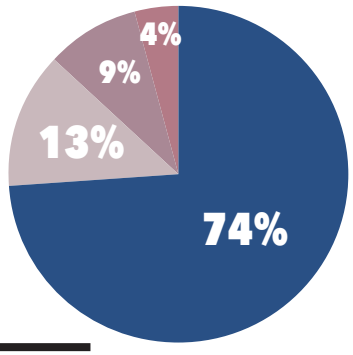
* On 1 January 2024, the status of the Slovak Environment Agency as the IntBod for the OP QoE ceased to exist, the rights and obligations were taken over by the ME SR.

In 2025, the AA conducted three audits of operations and an audit of final documentation in connection with the 10th accounting year.

In February 2026, the EC received the FCR–that is, the final control report for the PP 2014–2020–taking advantage of the option to extend the deadline for submitting the final documentation.[23] In March 2026, the FCR was accepted by the EC along with an assurance package.

Audits of operations[24]:	
Population for the 2nd period:	1,966 PayApps with a total volume of EUR 889,602,251.54
Selected sample:	24 PayApps = 1.22% of the items of the whole population for the 2nd period, amounting to EUR 486,924,435.99 = 54.74% of the volume of the whole population for the 2nd period
Additional sample:	4 PayApps with a total volume of EUR 1,952,981.72
Deficiencies:	23
Ineligible expenditure	EUR 6,726,189.74
Projected error:	EUR 71,698,235.40
Extrapolated FinCorr:	EUR 38,721,666.31
TER/RTER:	5.89%/5.16%[25]

Audit of final documentation:
Focus: Verifying and obtaining assurance regarding the accuracy of the data in the final documentation of the ManAuth for IROP in order to issue an audit opinion and perform all actions necessary to close the PP 2014–2020.
Deficiencies: no deficiencies



Infringement areas:

- Insufficient performance of control / verification
- Ineligible expenditure / error by the Beneficiary
- Ineligible project
- Insufficient / incorrect financial management

23 STEP Regulation.

24 Data for the population, the selected sample, and InelEx for the first period were reported in the previous annual report. The Projected Error, Extrapolated FinCorr, and TER/RTER are shown together for the 1st and 2nd periods.

25 After applying the extrapolated financial correction (reflected in the accounts), the RTER fell from 5.16% to 2.00%.

OP Human Resources

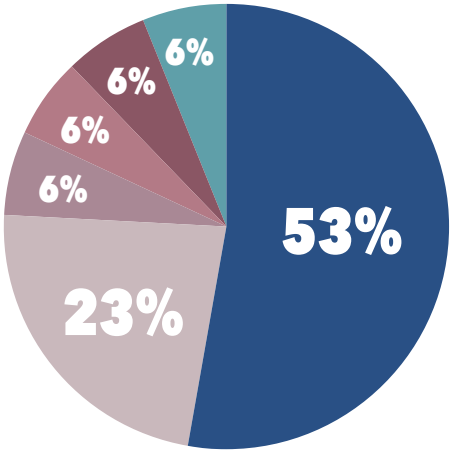
Fund:	European Social Fund, European Regional Development Fund
ManAuth:	Ministry of Labour, Social Affairs and Family of the SR
IntBod:	Ministry of Education, Research, Development and Youth of the SR, Ministry of Interior of the SR
PayU:	Ministry of Labour, Social Affairs and Family of the SR, Ministry of Education, Research, Development and Youth of the SR, Ministry of Interior of the SR
CA:	Ministry of Finance of the SR
CCB:	Ministry of Investment, Regional Development and Informatization of the SR

In 2025, the AA conducted five audits of operations and an audit of final documentation in connection with the 10th accounting year.

In January 2026, the EC received the FCR–that is, the final control report for the PP 2014–2020–taking advantage of the option to extend the deadline for submitting the final documentation.[26] In March 2026, the FCR was accepted by the EC along with an assurance package.

Audits of operations[27]:	
Population:	8,626 PayApps with a total volume of EUR 877,451,295.22
Selected sample:	72 PayApps = 0.83% of the items of the whole population, amounting to EUR 252,656,831.81 = 28.79% of the volume of the whole population
Additional sample:	not selected
Deficiencies:	17
Ineligible expenditure:	EUR 20,049.34
Projected error:	EUR 6,198,034.77
Extrapolated FinCorrs:	EUR 0.00
TER/RTER:	0.71%/0.69%

Audit of final documentation:
Focus: Verifying and obtaining assurance regarding the accuracy of the data in the final documentation of the ManAuth for OP HR in order to issue an audit opinion and perform all actions necessary to close the PP 2014–2020.
Deficiencies: no deficiencies



Infringement areas:

- Insufficient performance of control / verification
- Insufficient / incorrect financial management
- Ineligible project
- Ineligible expenditure / error by the Beneficiary
- Management documentation - incorrect application of procedures
- Insufficient audit trail, archiving and record-keeping

26 STEP Regulation.

27 Deficiencies and infringement areas for the 1st period were reported in the previous annual report.

4.5.

Operačný program Efektívna verejná správa

OP Effective Public Administration

Fund:	European Social Fund
ManAuth:	Ministry of Interior of the SR
PayU:	Ministry of Interior of the SR
CA:	Ministry of Finance of the SR
CCB:	Ministry of Investment, Regional Development and Informatization of the SR

In 2025, the AA conducted an audit of final documentation.

In January 2026, the EC received the FCR–that is, the final control report for the PP 2014–2020–taking advantage of the option to extend the deadline for submitting the final documentation.[28] In March 2026, the FCR was accepted by the EC along with an assurance package. The results and findings of the audits of operations for the last accounting year were reported in the previous annual report.

Audit of final documentation:
Focus: Verifying and obtaining assurance regarding the accuracy of the data in the final documentation of the ManAuth for OP EPA in order to issue an audit opinion and perform all actions necessary to close the PP 2014–2020.
Deficiencies: 1 non-financial systemic deficiency of high severity related to inadequate programme management
1 non-financial systemic deficiency of low severity in the area of management documentation–incorrect application of procedures

28 STEP Regulation.

OP Fisheries

Fund:	European Maritime and Fisheries Fund
ManAuth:	Ministry of Agriculture and Rural Development of the SR
PayU:	Agricultural Paying Agency
CA:	Ministry of Finance of the SR
CCB:	Ministry of Investment, Regional Development and Informatization of the SR

In 2025, the AA conducted an audit of final documentation.

In December 2025, the EC received the FCR–that is, the final control report for the PP 2014–2020–taking advantage of the option to extend the deadline for submitting the final documentation.[29] In January 2026, the FCR was accepted by the EC along with an assurance package. The results and findings of the audits of operations for the last accounting year were reported in the previous annual report.

Audit of final documentation:
Focus: Verifying and obtaining assurance regarding the accuracy of the data in the final documentation of the ManAuth for OP Fisheries in order to issue an audit opinion and perform all actions necessary to close the PP 2014–2020.
Deficiencies: 1 systemic non-financial deficiency of high severity related to inadequate/improper financial management

With regard to the PP 2021-2027, one system audit was carried out.

System audit of the PP 2021-2027:

Focus:	Verifying and obtaining assurance that the management and control system of the 2021-2027 Fisheries Programme of the Slovak Republic is functioning properly in relation to selected key requirements at the level of the obliged person.
Deficiencies:	7 deficiencies (at the ManAuth) in the areas of inadequate or improper financial management, management documentation (incorrect or inadequately established procedures), methodology (incorrect or inadequate), and IT system security.
System evaluation:	ManAuth: Category 2 – Works, but some improvement(s) are needed.
Paying Authority:	Category 1 - Works well. No or only minor improvement(s) needed.

29 STEP Regulation.

4.7.

INTERREG V-A SK – AT

Fund:	European Regional Development Fund
ManAuth:	Ministry of Investment, Regional Development and Informatization of the SR
Controller:	Ministry of Investments, Regional Development and Federal State of Lower Austria, Federal Province of Burgenland, Federal Province of Vienna
JointSec	Ministry of Investment, Regional Development and Informatization of the SR + office in Vienna
PayU:	Ministry of Investment, Regional Development and Informatization of the SR
CA:	Ministry of Finance of the SR
CCB:	Ministry of Investment, Regional Development and Informatization of the SR

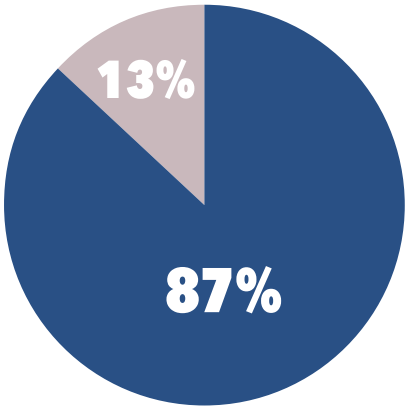
In 2025, the AA conducted one audit of operations and an audit of final documentation in connection with the 10th accounting year. The audit in AT was performed by an external audit firm, which performed one audit of operations.

In February 2026, the EC received the FCR–that is, the final control report for the PP 2014–2020–taking advantage of the option to extend the deadline for submitting the final documentation.[30] In March 2026, the FCR was accepted by the EC along with an assurance package.

Audits of operations[31]:

Population for the 2nd period:	192 LDecEx with a total volume of EUR 23,364,036.44
Selected sample:	18 LDecEx = 9.38% of the items of the whole population for the 2nd period, amounting to EUR 9,414,411.99 = 40.29% of the volume of the whole population for the 2nd period
Additional sample:	not selected
Deficiencies:	8
Ineligible expenditure:	EUR 66,292.74
Projected error:	EUR 197,894.49
Extrapolated FinCorr:	EUR 0.00
TER/RTER:	0.51%/0.34%

Audit of final documentation:
Focus: Verifying and obtaining assurance regarding the accuracy of the data in the final documentation of the ManAuth for PCS SK – AT in order to issue an audit opinion and perform all actions necessary to close the PP 2014–2020.
Deficiencies: no deficiencies



Infringement areas:

- Insufficient performance of control / verification
- Ineligible expenditure / error by the Beneficiary

30 STEP Regulation.

31 Data for the population, the selected sample, and InelEx for the first period were reported in the previous annual report. The Projected Error, Extrapolated FinCorr, and TER/RTER are shown together for the 1st and 2nd periods.

OP Food and Basic Material Assistance

4.8.

Fund: Fund for European Aid to the Most Deprived
ManAuth: Ministry of Labour, Social Affairs and Family of the SR
CA: Ministry of Labour, Social Affairs and Family of the SR

In 2025, the AA conducted an audit of final documentation.

In June 2025, the EC received the FCR–that is, the final control report for the PP 2014–2020–taking advantage of the option to extend the deadline for submitting the final documentation with regard to the PP 2014-2020.[32] The results and findings of the audits of operations for the last accounting year were reported in the previous annual report.

Audit of final documentation:
Focus: Verifying and obtaining assurance regarding the accuracy of the data in the final documentation of the ManAuth for OP FaBMA in order to issue an audit opinion and perform all actions necessary to close the PP 2014–2020.
Deficiencies: no deficiencies

32 STEP Regulation.

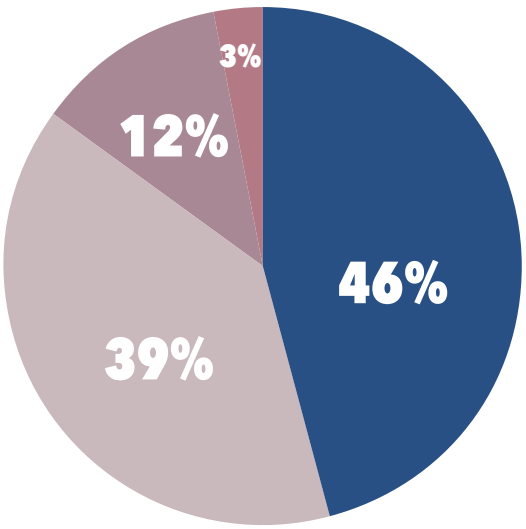
4.9.

Programme Slovakia

Fund:	European Regional Development Fund, Cohesion Fund, European Social Fund Plus, Just Transition Fund
ManAuth:	Ministry of Investment, Regional Development and Informatization of the SR
IntBod:	Ministry of Labour, Social Affairs and Family of the SR; Ministry of Education, Research, Development and Youth of the SR, Ministry of Transport and Construction of the SR; Ministry of Environment of the SR; Ministry of Economy of the SR; Ministry of Interior of the SR; Ministry of Health of the SR; Government Office of the SR – Office of the Plenipotentiary of the Government of the SR for Roma Communities; Slovak Innovation and Energy Agency; Office for Public Procurement
PayAuth:	Ministry of Finance of the SR
CCB:	Ministry of Investment, Regional Development and Informatization of the SR

In 2025, the AA conducted, with regard to the PP 2021-2027, nine audits of operations, a system audit at the ManAuth level, and five system audits at the IntBod level in connection with the 4th accounting year. In February 2026, an ACR was sent to the EC, which was subsequently accepted in April 2026 along with an assurance package.

Audit of operations:	
Population:	2,841 PayApps with a total volume of EUR 1,026,877,682.80
Selected sample:	106 PayApps = 3.73% of the items of the whole population, amounting to EUR 651,713,283.00 = 63.5% of the volume of the whole population
Additional sample:	not selected
Deficiencies:	33
Ineligible expenditure:	EUR 2,764,914.27
Projected error:	EUR 14,443,693.64
Extrapolated FinCorr:	EUR 0.00
TER/RTER:	1.41%/0.83%



Infringement areas:

- Ineligible expenditure / error by the Beneficiary
- Insufficient performance of control / verification
- Setting - incorrect or insufficient methodology
- Management documentation - incorrect application of procedures

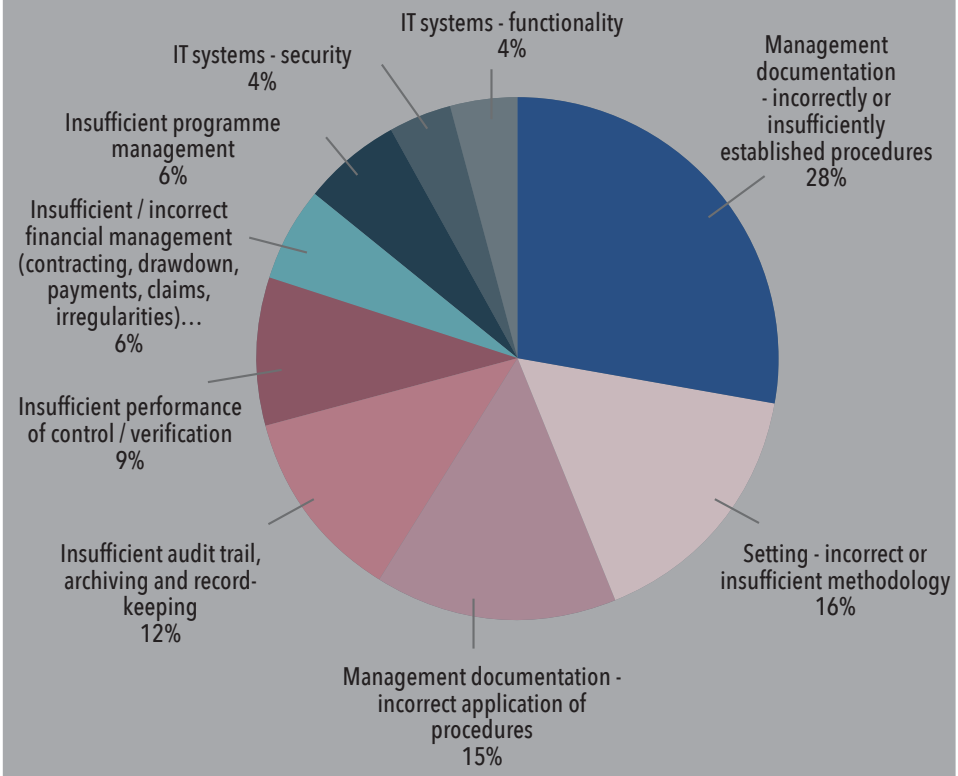
System audit:

Focus: Verifying the effective and efficient functioning of the management and control system for the Slovakia Programme at the level of selected bodies involved in the programme's implementation.

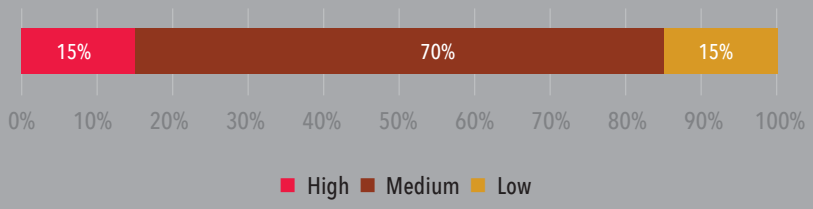
Deficiencies: 101 systemic deficiencies and 39 non-systemic deficiencies

System evaluation: Category 2 – Works, but some improvement(s) are needed.

Infringement areas:



Severity of deficiencies:



4.10. INTERREG VI-A PL – SK

Fund:	European Regional Development Fund
ManAuth:	Ministry of Funds and Regional Policy of the Republic of Poland
NatAuth:	Ministry of Investment, Regional Development and Informatization of the SR
Controller:	Cross-Border Cooperation Programmes Department at the Ministry of Investment, Regional Development and Informatization of the SR, Lesser Poland Voivodeship, Subcarpathian Voivodeship, and Silesian Voivodeship
JointSec	Joint Secretariat of the Interreg Poland–Slovakia Programme, Kraków
CA:	Ministry of Funds and Regional Policy of the Republic of Poland
CCB:	Ministry of Investment, Regional Development and Informatization of the SR

The ManAuth, which is part of the organisational structure of the Ministry of Funds and Regional Policy of the Republic of Poland, is responsible for the management and implementation of the CP Interreg VI-A Poland–Slovakia. In 2025, the AA[33] conducted one joint audit of operations and systems in connection with the 4th accounting year.

Audit of operations:	
Selected sample:	6 PayApps selected by the EC
Deficiencies:	0
Ineligible expenditure:	EUR 0

System audit of the PP 2021-2027:

Focus:	To obtain reasonable assurance that the management and control system of the Interreg PL – SR 2021 – 2027 Cross-Border Cooperation Programme was functioning properly in accordance with Article 77 of Regulation (EU) 2021/1060 of the EP and of the Council and Annex XI to Regulation (EU) 1060/2021 of the EP and of the Council at the level of the obliged person.
Deficiencies:	6 deficiencies (at NatAuth) related to inadequate control/verification, management documentation (incorrectly or inadequately established procedures), inadequate audit trails, archiving, and record-keeping.
System evaluation:	Category 2 – Works, but some improvement(s) are needed.

33 The Slovak Republic does not serve as the Audit Authority for the CP Interreg PL-SK; the MF SR is represented in the Group of Auditors (GoA). The audit authority is the Head of the National Tax Administration of the Republic of Poland (Szef Krajowej Administracji Skarbowej), operating within the Ministry of Finance of the Republic of Poland. The MF SR cooperates in the conduct of audits.

CP Interact IV

4.11.

Fund:	European Regional Development Fund
ManAuth:	Bratislava Self-Governing Region
PayAuth:	Ministry of Finance of the SR

In 2025, the AA conducted one audit of operations of the CP INTERACT IV. In accordance with the audit strategy, the audit was conducted by an external audit firm.

Audit of operations:	
Population unit:	PayApp
Population:	8 PayApps selected by the EC with a total volume of EUR 6,818,348.57
Selected sample:	2 PayApps = 25.0% of the items of the whole population, amounting to EUR 1,577,053.98 = 23.12% of the volume of the whole population
Additional sample:	not selected
Deficiencies:	no deficiencies
Ineligible expenditure:	EUR 0.00
Projected error:	to be calculated by the EC
Extrapolated FinCorr:	to be calculated by the EC
TER/RTER:	to be calculated by the EC

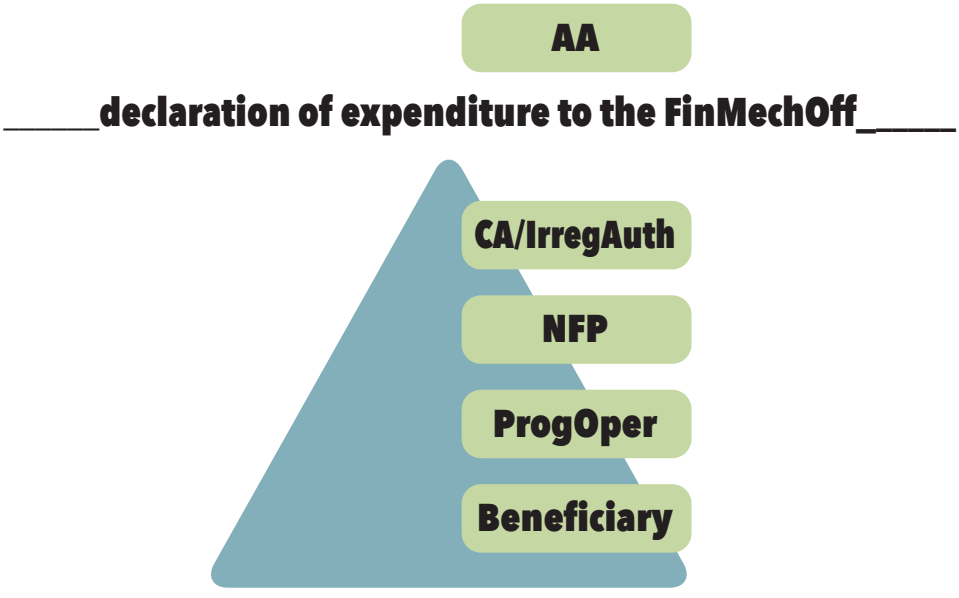
5.

Audit within the EEA Financial Mechanism and the Norwegian Financial Mechanism

The purpose of these audits is to assure donors that the management and control system is properly established and functioning, and to provide assurance that funds provided under international agreements are being spent in accordance with all applicable rules. Through the ACS, the MF SR serves as the AA in the PP 2014-2021[34] in relation to all programmes financed from the EEA Financial Mechanism and the Norwegian Financial Mechanism:

EEA Financial Mechanism	Norwegian Financial Mechanism
• Cultural Entrepreneurship, Cultural Heritage, and Cultural Cooperation–Programme Operator: Ministry of Investment, Regional Development and Informatization of the SR • Cross-Border Cooperation / Good Governance, Accountable Institutions, Transparency–Programme Operator: Ministry of Investment, Regional Development and Informatization of the SR	• Local Development, Poverty Reduction and Roma Inclusion–Programme Operator: Ministry of Investment, Regional Development and Informatization of the SR • Domestic and Gender-Based Violence–Programme Operator: Ministry of Investment, Regional Development and Informatization of the SR
• Climate Change Mitigation and Adaptation–Programme Operator: Ministry of Environment of the SR • Business Development, Innovation and SMEs–Programme Operator: Research Agency	

The position of the Audit Authority in relation to the implementation of the EEA Financial Mechanism and the Norwegian Financial Mechanism can be most easily expressed using the following diagram:



If we were to compare the implementation structure of the EEA Financial Mechanism and the Norwegian Financial Mechanism with that of EU Funds, the roles of the EC as donors–i.e., providers of contributions from these mechanisms–are filled by the Ministry of Foreign Affairs of the Kingdom of Norway (the Norwegian Financial Mechanism) and the EEA Financial Mechanism Committee (EEA Financial Mechanism). However, both of these institutions have transferred most of their competences to the FinMechOff. The FinMechOff, based in Brussels, serves as the focal point between donors and the Slovak Republic.

34 The PP differs from the PP with regard to the provision of the contribution from ESIF, i.e., 2014–2020.

The AA, in accordance with the Audit Strategy, routinely conducts system audits and audits on projects. Through the conduct of a **system audit**, the AA verifies the effectiveness of the functioning of the management and control system at the level of the Slovak Republic as the beneficiary country; at the same time, the AA is also required to verify the effective functioning of the management and control system at the level of individual programmes. As with EU Funds, the scope of verification in a system audit is defined by key requirements, which are as follows:

KeyReq 1: Adequate set-up of the management and control system, coordination, definition and allocation of functions, compliance with the principle of separation of functions.
KeyReq 2: Appropriate selection of projects.
KeyReq 3: Adequate information, communication, and publicity.
KeyReq 4: Adequate performance of verifications.
KeyReq 5: Reliable systems for evaluation, monitoring, reporting.
KeyReq 6: Financial management and ensuring sufficient audit trail.
KeyReq 7: Effective implementation of adequate anti-fraud measures.

The objective of the **audit on projects** is to verify the legality and regularity of the expenditure declared to the FinMechOff; verification of declared expenditure is carried out on a selected sample.
The audits under the EEA Financial Mechanism and the Norwegian Financial Mechanism were carried out in 2025 by staff capacity consisting of internal employees of the ACS of the MF SR (AA), as well as GAO staff. One audit was also conducted by staff of the Internal Audit Department of the MF SR.
In 2025, the audits under the EEA Financial Mechanism and the Norwegian Financial Mechanism were carried out by 4 employees of the AA and 20 employees of the GAO. At the same time, other AA employees were also involved in the AA activities within these financial mechanisms, ensuring, e.g., audit plan preparation, methodological and consultancy work, sampling, reporting and other support activities as part of fulfilment of the AA tasks.
As with the EU Funds, the work of the AA does not end with the audits mentioned above, as the AA is required to prepare and submit to the donors on an annual basis, no later than on 15 February of year N+1, the **ACR**[35]**,** which contains in particular the results of the audits carried out during the previous 12 months (by 31 December), i.e., the results of system audits and audits on projects. The AA is also required to issue an **audit opinion** within a specified time limit expressing an opinion as to whether the management and control system is functioning effectively, whether it has obtained reasonable assurance that the statements of expenditure actually incurred submitted are correct and, as a consequence, whether the underlying transactions are legal and regular.
Below is Table No. 7, which shows the TER for the 10th accounting year along with the audit opinion.

Table No. 7 – TER and the opinion for the EEA Financial Mechanism and the Norwegian Financial Mechanism

OP	TER	Opinion
Norwegian Financial Mechanism and EEA Financial Mechanism	0,32 %	Unqualified

35 The year 2025 was the final year of the PP 2014–2021, which resulted in specific requirements for programme closure. Consequently, the audit authority was required to prepare and submit the Final Audit Report and the audit opinion by an earlier deadline set by law, specifically no later than the end of 2025.

5.1.

Norwegian Financial Mechanism and EEA Financial Mechanism

Iceland Liechtenstein Norway grants — Norway grants

NFP:	Ministry of Investment, Regional Development and Informatization of the SR
CA, AA, IrregAuth:	MF SR
Programme operator:	Ministry of Investment, Regional Development and Informatization of the SR Ministry of Environment of the SR Research Agency

In 2025, the AA carried out audits under the EEA Financial Mechanism and the Norwegian Financial Mechanism on the following programmes:

- Cultural Entrepreneurship, Cultural Heritage, and Cultural Cooperation,
- Cross-Border Cooperation / Good Governance, Accountable Institutions, Transparency,
- Local Development, Poverty Reduction and Roma Inclusion,
- Domestic and Gender-Based Violence,
- Climate Change Mitigation and Adaptation,
- Business Development, Innovation and SMEs.

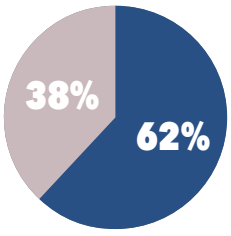
The AA also verified the Technical Assistance provided to the Beneficiary State and the Fund for Bilateral Relations.

A total of 3 common audits on projects and the closure of assistance at the ProgOper and NFP level were carried out, 1 audit on projects for the expenditure of the AA and the GAO, which was carried by the Internal Audit Department of the MF SR in order to prevent conflicts of interest, and a separate audit of the closure of assistance at the CA level.

Audits on projects:

- Technical Assistance
  - Population: 1 IFR with a total volume of EUR 619,940.93
  - Selected sample: 1 IFR = 100% of the items of the whole population, amounting to EUR 619,940.93 = 100% of the volume of the whole population; the AA really verified EUR 386,899.90
- Fund for Bilateral Relations
  - Population: 1 IFR with a total volume of EUR 3,772,597.97
  - Selected sample: 1 IFR = 100% of the items of the whole population, amounting to EUR 3,772,597.97 = 100% of the volume of the whole population; the AA really verified EUR 943,400.70
- Expenditure on programme management
  - Population: 6 IFRs with a total volume of EUR 1,367,931.72
  - Selected sample: 3 IFRs = 50% of the items of the whole population, amounting to EUR 706,305.60 = 51.63% of the volume of the whole population; the AA really verified EUR 288,918.10
- Project expenditure
  - Population: 138 PSPs with a total volume of EUR 32,891,475.09
  - Selected sample: 22 IPReps = 15.94% of the items of the whole population, amounting to EUR 10,859,149.49 = 33.02% of the volume of the whole population; the AA really verified EUR 8,889,892.75

Ineligible expenditure: EUR 34,766.54
TER combined: 0.32%



Infringement areas:

- Other ineligible expenditure
- Public procurement

Audit of the closure of assistance:
Focus: Assessment of the eligibility of the application for payment of the final balance claimed in the final programme report pursuant to point (f) of Article 5.5.1 of the Regulation on the Implementation of the EEA Financial Mechanism 2014–2021 and the Regulation on the Implementation of the NFM 2014–2021.
Deficiencies: no deficiencies

Audit within the Recovery and Resilience Facility

6.

The implementation system for the Recovery and Resilience Facility differs fundamentally from that of EU Funds (primarily because it involves so-called direct management by the EC); however, the ACS of the MF SR also plays a significant role here as the body responsible for conducting audits.

Within the Recovery and Resilience Facility, performance of the following needs to be ensured:

- **system audits**, which aim to obtain reasonable assurance on the set-up and functioning of the internal control system of the Recovery and Resilience Facility in accordance with the following key requirements:
  - **KeyReq 1:** In accordance with Article 22(1) of Regulation (EU) 2021/241, a Member State shall establish an effective and efficient internal control system, including the separation of functions and reporting and monitoring mechanisms. Member States may rely on their regular national budget management systems.
  - **KeyReq 2:** In accordance with point (a) of Article 22(2) of Regulation (EU) 2021/241, a Member State shall effectively implement appropriate measures to prevent fraud and corruption, as well as all measures necessary to effectively prevent conflicts of interest.
  - **KeyReq 3:** In accordance with point (c) of Article 22(2) of Regulation (EU) 2021/241, a Member State shall maintain appropriate procedures for the preparation of the managing authority's declaration and the summary of audits carried out at the national level.
  - **KeyReq 4:** To provide the information required for the purposes of point (c) (i) of Article 22(2) of Regulation (EU) 2021/241, a Member State shall ensure that appropriate measures are in place, including procedures to monitor the achievement of milestones and targets and compliance with the horizontal principles of sound financial management.
  - **KeyReq 6:** In accordance with points (d) and (e) of Article 22(2) of Regulation (EU) 2021/241, a Member State shall maintain an effective system to ensure the retention of all information and documents necessary for the purposes of the audit trail.

Based on the verification of the system audit objective, the auditors determine the level of assurance obtained:

Table No. 8 – Levels of assurance under the Recovery and Resilience Facility

Level of assurance			Description
High	1	Works well. No or only minor improvement(s) needed.	There are no deficiencies or only minor deficiencies found. These deficiencies have no, or minor impact on the functioning of the assessed criteria / KeyReqs of the obliged person.
Medium	2	Works, but some improvement(s) are needed.	Some deficiencies were found. These deficiencies have a slight impact on the functioning of the assessed evaluation criteria/KeyReqs of the obliged person. Recommendations / measures were proposed to be implemented by the obliged person.
Low	3	Works partially; substantial improvement(s) are needed, or essentially does not work.	Serious deficiencies were found that could lead to irregularities. The impact on the proper functioning of the evaluation criteria/KeyReqs of the obliged person is significant; that is, the obliged person's evaluation criteria/KeyReqs under review are functioning inadequately or not at all.

- **audits of cases of support to investments and reforms** to obtain reasonable assurance that:
- milestones and targets have been satisfactorily met and information on the achievement of relevant milestones and targets is complete, accurate and reliable; and
- the funds have been used in accordance with the applicable rules, in particular as regards the prevention, detection and correction of fraud, corruption, conflicts of interest and double funding.

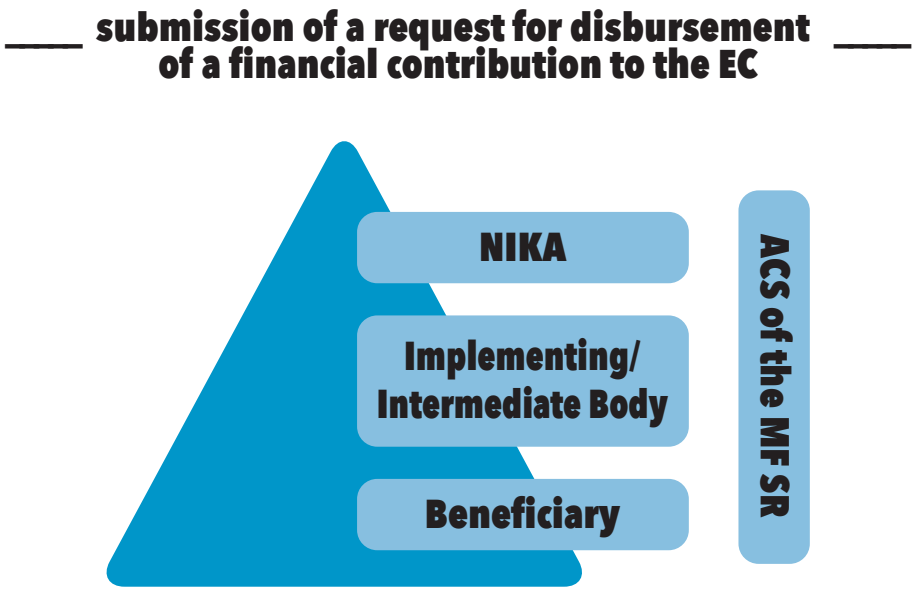
Following the audits carried out, the authority ensuring the performance of audits subsequently drafts a summary of audits which, together with the managing entity's declaration, forms an integral part of the PayApp to the EC. In the summary of audits, the authority ensuring the performance of audits, on the basis of the results of the system audits, audits of cases of support to investments and reforms and thematic audits (if any) carried out, establishes an overall level of assurance which defines the assurance on the following points covered by the managing entity's declaration:

- the funds have been used for their intended purpose,
- the information submitted with the PayApp is complete, accurate and reliable; it duly substantiates that the relevant milestones and/or targets have been satisfactorily met and an audit trail is in place demonstrating the achievement of these milestones and targets,
- the control systems in place provide the necessary guarantees that the funds have been managed in accordance with all applicable rules, in particular as regards the prevention of conflicts of interest, fraud and corruption in accordance with the principle of sound financial management,

- the activities carried out to achieve the milestones and objectives under the Recovery and Resilience Facility, as described in the PayApp, are not funded by any other EU programme or instrument, or, where applicable, other EU programmes and instruments do not cover the same costs.

The overall level of assurance is given as:
- Unqualified opinion,
- Qualified opinion,
- Adverse opinion.

As regards the implementation structure of the Recovery and Resilience Facility, it can be illustrated as follows:



While unlike the EU Funds and the Norwegian Financial Mechanism/EEA Financial Mechanism, where the AA usually performs audits after the declaration of expenditure to the EC, under the Recovery and Resilience Facility, the ACS of the MF SR performs and completes government audits before the submission of the PayApp to the EC.

The audits under the Recovery and Resilience Facility were carried out in 2025 by staff capacity consisting of internal employees of the ACS of the MF SR, as well as GAO staff. In 2025, the audits under the Recovery and Resilience Facility were carried out by 6 employees of the ACS of the MF SR and 30 employees of the GAO. At the same time, other ACS of the MF SR employees were also involved in the activities within the performance of audits of this Facility, ensuring, e.g., audit plan preparation, methodological and consultancy work, sampling, reporting and other support activities.

6.1.

PLÁN OBNOVY

Recovery and Resilience Facility

Coordinating body: NICA
Implementing body: Ministry of Health of the SR
Ministry of Environment of the SR
Ministry of Education, Research, Development and Youth of the SR
Ministry of Transport of the SR
Ministry of Investment, Regional Development and Informatization of the SR
Ministry of Economy of the SR
Ministry of Labour, Social Affairs and Family of the SR
Ministry of Finance of the SR
Ministry of Justice of the SR
Ministry of Interior of the SR
Ministry of Culture the SR
Office for Public Procurement
Office of the Deputy Prime Minister of the Slovak Republic for the Recovery Plan and the Knowledge Economy
Ministry of Agriculture and Rural Development of the SR

In 2025, the ACS of the MF SR provided for the performance of audits in relation to the submission of the 6th and 7th PayApp submitted at the EC. A total of 12 audits of cases were conducted at the following obligated entities:

- Ministry of Labour, Social Affairs and Family of the SR
- Ministry of Education, Research, Development and Youth of the SR
- Ministry of Economy of the SR
- Ministry of Education, Research, Development and Youth of the SR
- Slovak Innovation and Energy Agency
- Research Agency
- Office of the Deputy Prime Minister of the Slovak Republic for the Recovery Plan and the Knowledge Economy
- Ministry of Environment of the SR
- Slovak Environmental Agency
- Ministry of Health of the SR
- Ministry of Investment, Regional Development and Informatization of the SR
- Ministry of Transport of the SR.

In addition to the audits of cases, system audits were also conducted simultaneously at the obliged persons: Office of the Deputy Prime Minister of the SR for the Recovery Plan and the Knowledge Economy, Ministry of Transport of the SR, Ministry of Health of the SR, and the Ministry of Environment of the SR.

System audits:
System audits were carried out in relation to the 6th PayApp at the level of the implementing bodies: Office of the Deputy Prime Minister of the SR for the Recovery Plan and the Knowledge Economy, Ministry of Transport of the SR, Ministry of Health of the SR, and the Ministry of Environment of the SR.

Focus: Obtaining reasonable assurance regarding the setting and functioning of the internal control system within the framework of the SR's Recovery and Resilience Plan, in accordance with the key requirements set forth in Annex I to the Financing Agreement between the Commission and the SR.

Number of deficiencies: one of low severity at the level of the Ministry of the Environment of the SR, two of medium severity, and three of low severity at the level of the Office of the Deputy Prime Minister of the SR for the Recovery Plan and the Knowledge Economy

Level of assurance: At the level of the Ministry of Transport of the SR and the Ministry of Health of the SR–High: Works well. No or only minor improvement(s) needed.
At the level of the Office of the Deputy Prime Minister of the SR for the Recovery Plan and the Knowledge Economy and the Ministry of the Environment of the SR–Medium: Works, but some improvement(s) are needed.

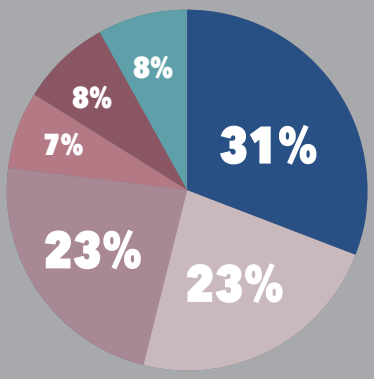
Audits of cases of support of investments and reforms:

Population: Audits were conducted on a selected sample of milestones and targets that were to be included in the 6th and 7th PayApps.

Number of deficiencies: in relation to the 6th PayApp: 13 at the level of the implementing bodies: Office of the Deputy Prime Minister of the SR for the Recovery Plan and the Knowledge Economy (3), Ministry of the Environment of the SR (1), Ministry of Health of the SR (4), Ministry of Investment, Regional Development and Informatization of the SR (3), Ministry of Education of the SR (2), In relation to the 7th PayApp: 16 at the level of the implementing bodies: Ministry of Economy of the SR (2), Ministry of Investment, Regional Development and Informatization of the SR (2), Ministry of Education of the SR (3), Ministry of Health of the SR (9).

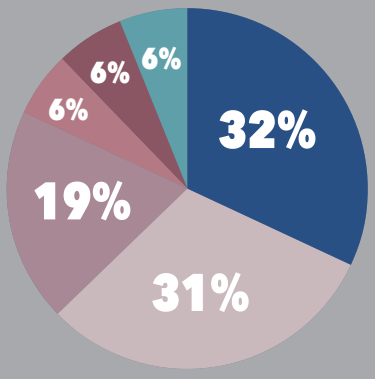
Infringement areas (6th PayApp):

- Insufficient performance of control / verification
- Management documentation - incorrect application of procedures
- Insufficient audit trail, archiving and record-keeping
- Setting - incorrect or insufficient methodology
- Insufficient / incorrect financial management
- Management documentation - incorrectly or insufficiently set procedures



Infringement areas (7th PayApp):

- Insufficient performance of control / verification
- Insufficient audit trail, archiving and record-keeping
- Management documentation - incorrect application of procedures
- Insufficient / incorrect financial management
- Insufficient programme management
- Management documentation - incorrectly or insufficiently set procedures



In relation to the 6th and 7th PayApps, the authority responsible for conducting audits issued a qualified opinion.

7. Advisory and Consultancy Activities of the Audit and Control Section

In addition to the audits that the ACS of the MF SR performs annually, it provides extensive advisory and consultancy activities in the field of financial control and audit for all entities that perform financial control or audit, as well as for entities that are involved in the implementation of EU Funds, the Norwegian Financial Mechanism, the EEA Mechanism, the Recovery and Resilience Plan, as well as entities that use the funds of the state budget of the SR.

The ACS of the MF SR issues methodological guidelines on a regular basis, which are to be followed by the relevant public administration bodies in accordance with the Act on Financial Control and Audit. In addition to the general guidelines, the ACS of the MF SR issues a number of individual guidelines for individual public administration bodies, and the issuance of these guidelines requires in some cases telephone or personal consultations in order to ensure qualified, factually correct, and comprehensive methodological guidance tailored to the specific conditions and needs of the applicant.

Much of the advisory and consultancy work is carried out, particularly in view of the complexity of the requirements arising from EU legislation, in the area of implementation of EU Funds and EEA/Norway Grants. ACS staff members are part of several international working groups focused on risk-based management verification, SCO, and state aid issues. ACS employees also represent AA at international meetings on cross-border cooperation under the Interreg and Interract programmes and actively acquire know-how from colleagues in other member countries. During their consultations with ManAuth and CCB, ACS employees drew on their knowledge and experience to highlight potential risks they identified in the draft documents–risks that could arise in practical application.

ACS employees are members of the working group known as the *"Transnational Network on Simplification"* for both the ERDF and the ESF+. Experts from the EC and EU Member States participate in these working groups to exchange experiences and to draft documents intended to assist Member States in utilising and correctly applying simplification measures. In 2025, these working groups focused primarily on SCO and risk-based audits. Among the experts participating in these working groups and subgroups are ACS employees who attended meetings in 2025:

ESF Transnational Network on Simplification

- The 26th meeting took place from 10 to 11 April 2025 in Amsterdam
- The 27th meeting took place from 26 to 27 June 2025 in Bari
- The 28th meeting took place from 23 to 24 October 2025 in Valletta

ERDF Transnational Network on Simplification

- The 19th meeting took place from 13 to 14 March 2025 in Munich
- The 20th meeting took place from 5 to 6 June 2025 in Tallinn
- The 21st meeting took place from 27 to 28 November 2025 in Prague

ACS staff use the know-how gained from the working groups in their subsequent consultancy work aimed at simplifying the implementation system.

The ACS shared its practical experience, as well as the knowledge gained at international meetings, as part of SCO training not only for auditors but also, as part

of its preventive activities, for administrative staff working with EU Funds and RRP. In addition to training activities, the ACS methodology also provides consultancy services on the preparation of SCO methodologies and risk-based controls. As part of its advisory work on SCO methodologies, the ACS carried out 10 informal preliminary assessments in 2025.

Table No. 9: Preliminary assessments of certain SCO methodologies and procedures

ASSESSMENT TYPE	DESCRIPTION
INFORMAL CONSULTATIONS – MANDATORY USE OF SCO UP TO 200,000 COV	Lump-sum funding of indirect costs up to 7 per cent of eligible direct costs, with no requirement for the Member State to carry out a calculation to determine the applicable rate. Article 54 (a) of Regulation No 2021/1060
INTERREG VI-A SK-AT	Consultations on procedures for budgetary amendments (SCO / 1720)–point (b) of Article 53(1) of Regulation No 2021/1060, all calls using UnitCo–method 1720–in accordance with Article 55 of Regulation No 2021/1060
INFORMAL CONSULTATIONS	Unauthorised use of SCO in PubProc–Rural Development Programme of the SR Unit costs for scholarships for pupils from marginalised Roma communities–SLOVAKIA programme Claiming a lower UnitCo amount in the Interreg VI-A SK-CZ Programme

➔ From 9 to 11 December 2025, a study visit to Slovakia was held for representatives of the national authority, national controllers and auditors of Interreg NEXT programmes from Ukraine, organised by Interreg TESIM NEXT under the title "**Exchange of Experiences in the Management of Interreg Programmes**". The visit was hosted by MIRDI SR in its capacity as the managing and national authority for Interreg programmes in Slovakia. ACS staff took part in the section on auditing (10 December 2025). They presented AA's organisational structure, the preparation of the audit strategy, risk analysis in the planning of system audits and the methodology for conducting audits; they also provided information on AA's roles in the Interreg programmes, its involvement in the group of auditors for individual



Interreg programmes, the conduct of SysAud, AofOp and the joint Interreg sample, typical irregularities, the audit of accounts, the preparation of the annual control report, and the closure of the 2014–2020 programming period.

➔ Among other things, the AA actively monitors developments in the interpretation of state aid rules, which it then incorporates into its audit procedures. In this context, a representative from AA, together with a senior expert from the Latvian Ministry of Finance, presented the auditors' perspective on the issue of state aid verification as part of the **TAIEX workshop organised under the auspices of DG REGIO in collaboration with PwC, entitled "P2P State Aid Community Workshop on Green Deal implementation and GBER".** In addition to technical discussions on the complex challenges involved in providing aid through block exemptions (the GBER Regulation), the meeting's participants agreed on the need to simplify state aid rules and on the need for a coordinated approach to changes in the field of state aid and the preparation of the PP 2028–2034.





➔ Facing stiff international competition, ACS was awarded an EU Twinning project with Moldova–a candidate country for accession to the European Union–in 2025. As part of the project, a consortium of Member States led by Slovakia is supporting Moldova in strengthening its PIFC (Public Internal Financial Control) system, which is a key pillar of responsible and effective public finance management in the EU, including in the areas of internal audit and control. A big thank you and our appreciation go to the ACS staff who, together with partners from Germany, Lithuania and Latvia, put together the winning proposal. Their dedication, professional approach and ability to build a strong team led to success in a tough selection process, in which they prevailed against countries such as the Netherlands, Sweden, Italy, and Croatia.



8. Training Provided by the Audit and Control Section and Participation in Conferences and Workshops

On the basis of the Act on Financial Control and Audit, the ACS of the MF SR is directly responsible for providing training for employees performing financial control and audit. In 2025, the ACS of the MF SR carried out 54 training activities in the scope of **261 hours** with **3,385 participants**. The above training activities were carried out within the framework of:

- **professional training (48 times)**, which is intended primarily for internal auditors and government auditors;
- **specialised training (6 times)**, which is intended for all staff carrying out financial control or audit.

Table No. 10: Overview of individual training courses

Topic	Lectureship	Number of participants
Amendment to Act No. 357/2015 Coll. on financial control and audit and on the amendment to certain acts	ACS of the MF SR	534
Methodological Guideline of the Audit and Control Section of the Ministry of Finance of the SR No. MF/011160/2024-1411 on risk management	ACS of the MF SR	177
Changes to selected methodological documents governing the conduct of government audits of EU Funds in the 2021-2027 programming period	ACS of the MF SR	86
Update to the template for checklists to verify simplified declaration of expenditure and non-cost funding in the 2021-2027 programming period	ACS of the MF SR	66
Methodological Guideline No. 12 on the conduct of government audits under the Recovery and Resilience Facility	ACS of the MF SR	24
Conflict of interest	ACS of the MF SR	117
Case studies on risk analyses in selected EU Member States	ACS of the MF SR	86
Verification of compliance with state aid rules	ACS of the MF SR	102
Financial management of EU Funds in the SR	MF SR–European Funds Section	118
Financial instruments and practical application	MF SR–International Relations Section	115
Recovery and Resilience Plan–RRP Implementation System and the Act on the Facility	Guest lecturer	62
State aid	Guest lecturer	336
Audit of anti-fraud measures	Guest lecturer	119
Internal audit in the context of corporate governance in public administration	Guest lecturer	58
COSO and the four lines of defence in public administration	Guest lecturer	20
Risk management in the context of corporate governance	Guest lecturer	20
Trends in internal audit and public administration	Guest lecturer	20
Recovery and Resilience Plan–RRP Implementation System and the Act on the Facility	NICA	62
The role of the internal audit function within an organisation according to the Global Standards	CZIIA	123
Audit reports from the perspective of global standards	CZIIA	121

A basic definition of fraud and how to deal with it	CZIIA	127
What follows from the COSO framework for assessing managing and control systems	CZIIA	158
Fundamentals of internal audit in accordance with the new Global Standards, including Domain II	CZIIA	102
The audit process–planning, resource allocation and management	CZIIA	114
Preparation and conduct of the audit in accordance with the Global Standards	CZIIA	112
Human resources audit and human resources management audit	CZIIA	92
Audit of key areas of public administration	CZIIA	146
Risk analysis–audit-based approach to analysis and management	CZIIA	85

In addition to providing training for staff in the field of financial control and audit, the ACS of the MF SR is responsible, under the Act on Financial Control and Audit, for organising qualification examinations; in 2025, the ACS of the MF SR organised two such examinations, from which 21 candidates passed.

As part of its efforts to ensure the professional development of its staff in the field of financial control and audit, the ACS of the MF SR actively **collaborates and regularly participates in specialist conferences and workshops**.

➔ In May 2025, the CZIIA organised an international conference entitled "Internal Audit: Yesterday, Today and Tomorrow", during which it also celebrated the 30th anniversary of the CZIIA's foundation. Several ACS staff members attended the conference, and the ACS General Director, Vladimíra Zacharidesová, also spoke as part of the programme during a panel discussion on the topic "Legislation in flux: Internal Audit and Financial Control in the CR and the SR". The first day of the conference concluded with a gala evening at the Lobkowicz Palace.





➔ In June 2025, Vladimíra Zacharidesová, General Director of the ACS, accepted an invitation to speak at the SKIIA conference, where she presented the amendment to the Act on Financial Control and Audit. Among other things, the conference also covered a number of other interesting topics that highlighted current challenges and trends in the world of financial control and audit, such as the impact of artificial intelligence on the quality of audits, and a discussion on forensic procedures, which include data analytics and blockchain-based transaction identification.





➔ Representatives of the audit authority also attended the 32nd meeting of the Homologues Group in October 2025. This year, European auditors of Cohesion Fund projects met in the heart of Andalusia–sunny Seville. A key part of the programme consisted of workshops focusing on the most topical issues, such as strengthening auditors' detection capabilities, the use of artificial intelligence in auditing, and comparing the cohesion policy funding model with other performance-based models; the exchange of experiences within the framework of the action plan was also very stimulating. Seville confirmed that cooperation between European auditors is not only about exchanging professional expertise, but also about building trust, friendships and a shared vision for the future.

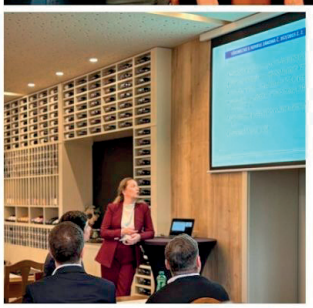


In 2025, staff from the MF SR also took part in a CZIIA workshop in Mikulov entitled "A Compass for Change in Internal Audit". The workshop focused on the current transformation of internal audit in the public administration. It focused on the new Act on the Management and Control of Public Finances and the implementation of the new Global Standards, which are a key pillar in enhancing transparency.



At the end of the year, Vladimíra Zacharidesová, General Director of the ACS, also attended the SKIIA CON 2025 conference, where she had the opportunity to speak about the amendment to Act No. 357/2015 Coll. and what an internal control system based on COSO principles will bring to public administration bodies.

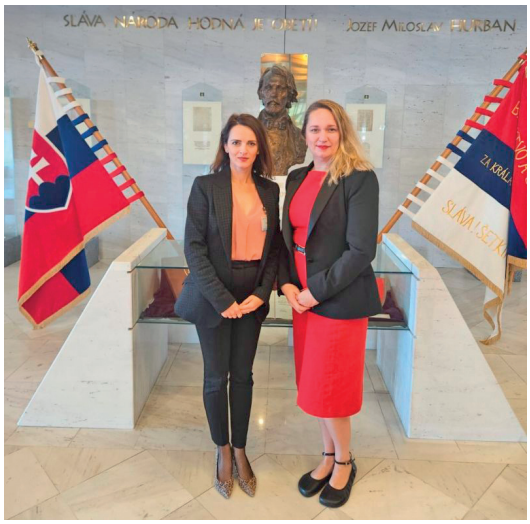






The approval of the amendment to Act No. 357/2015 Coll. on Financial Control and Audit can be regarded as a significant milestone in 2025. The proposed amendment has brought about fundamental and positive changes in the areas of financial control and internal audit. On 1 January 2026, the GAO merged with the MF SR, thereby making the use of public funds more efficient, optimising government audit processes and improving their coordination. The amendment to the Act will also speed up the drawdown of EU Funds and introduce a simpler, more transparent system of financial control within the public administration. The aim was to establish a monitoring system that would be less bureaucratic, yet thorough and effective. The changes introduced by the amendment to the Act will help save public funds





and strengthen citizens' confidence in the transparent management of public finances. Towards the end of the year, ACS staff regularly ran training sessions on this amendment.

➔ Towards the end of the year, senior ACS staff also took part in a meeting of representatives from the European Commission (Joint Audit Directorate for Cohesion) and the audit authorities of individual Member States, with the aim of exchanging practical experience in areas such as simplified declaration of expenditure and the presentation of results from the implementation of the action plan to increase the take-up of EU Funds. This meeting provided a stimulating discussion of the issues arising for audit authorities in connection with the new draft legislative framework for the PP 2028–2034. The technical discussion on the EC guidelines in relation to the implementation of the Social Climate Fund was also very valuable.



Final summary by the General Director of the ACS of the MF SR



The year 2025 was a period of intense work, major challenges and significant changes, both for me and for the entire ACS. Our responsibilities spanned several areas–from day-to-day auditing to strategic tasks that will shape the way ACS operates for many years to come.

We focused on managing two programming periods. We were closing the PP 2014–2020, which required a thorough evaluation and the finalisation of audit activities, whilst at the same time continuing our extensive work on audits for the PP 2021–2027. Managing both periods simultaneously was challenging, but it also demonstrated that our team is capable of working in a coordinated and professional manner, whilst demonstrating a high degree of responsibility.

Alongside audits of international funds, we have also devoted our full attention to government audits of own resources, which form a stable and integral part of our work in safeguarding public finances.

A significant part of our work involved preparing an amendment to the Act on Financial Control and Audit. It was a challenging task, but at the same time an opportunity to strengthen the internal control system within the public administration, streamline processes and reduce the administrative burden. At the same time, following the amendment to the Act, we were preparing for the merger with the GAO. This process presented a number of organisational and methodological challenges, but at the same time it enabled us to consider how to structure the running of ACS so that it is even more stable, efficient and better prepared for the future.

Despite these parallel tasks, we successfully completed a large number of audits, provided methodological support, organised training and actively communicated with both national and European partners. The year 2025 proved to us that, even in times of change, we are able to remain a stable and reliable partner for all the organisations we work with. It demonstrated that we have a strong team of experts who are capable of handling complex tasks whilst driving the quality of our audits forward.

Finally, I would like to express my sincere thanks to all my colleagues for their professionalism, patience and dedication. I value their work, their personal commitment and their willingness to find solutions in challenging situations. Thanks to them, we have been able to get through this difficult period and prepare for the new challenges that lie ahead. I believe that we will continue to work together to build a strong, professional and trustworthy team that will benefit everyone.



Vladimíra Zacharidesová
General Director
Audit and Control Section of the MF SR

List of Abbreviations and Acts

AA _____ Audit Authority
ACR/FCR_____ Annual Control Report/Final Control Report for the last accounting year
ACS _____ Audit and Control Section
AMIF_____ Asylum, Migration, and Integration Fund
AO SR _____ Antimonopoly Office of the Slovak Republic
AofOp_____ Audit of Operations
AT _____ Republic of Austria
Audit _____ Government audit carried out pursuant to Section 19 of Act No. 357/2015 Coll. on financial control and audit and on the amendment to certain acts, as amended
Audit of cases _____ Audit of cases of support for investments and reforms for the Slovak Republic's Recovery and Resilience Plan
BA _____ Bratislava
BasFinCon____ Basic Financial Control
BB _____ Banská Bystrica
BBSGR _____ Banská Bystrica Self-Governing Region
BMVI _____ Instrument for Financial Support for Border Management and Visa Policy
CCB _____ Central Coordinating Body
CA _____ Certifying Authority
CHU _____ Central Harmonisation Unit for Internal Control and Internal Audit
CohFund _____ Cohesion Fund
Controller____ Controller pursuant to Article 23 of Regulation (EU) No. 1299/2013 of the EP and of the Council
CP _____ Cooperation Programme
CP SR-AT _____ Slovak Republic-Austria Cross-Border Cooperation Programme
CP SR-CR _____ Slovak Republic-Czech Republic Cross-Border Cooperation Programme
CZIIA _____ Czech Institute of Internal Auditors
CZ _____ Czech Republic
DG REGIO_____ Directorate-General for Regional and Urban Policy
EC _____ European Commission
ECA _____ European Court of Auditors
EEA _____ European Economic Area
EEA FM and NFM_ European Economic Area Financial Mechanism and the Norwegian Financial Mechanism
ERDF_____ European Regional Development Fund
ESF _____ European Social Fund
ESF+ _____ brings together four funding instruments that were separate in the PP 2014-2020: the European Social Fund (ESF), the Fund for European Aid to the most Deprived (FEAD) the Youth Employment Initiative and the European Programme for Employment and Social Innovation (EaSI).
ESIF_____ European Structural and Investment Funds
ETC _____ European Territorial Cooperation
EU _____ European Union
FinCon _____ Financial Control
FinCorr_____ Financial Correction

FinMechOff — Financial Mechanism Office
FNLC — Financing Not Linked to Costs
GAO — Government Audit Office
GBER — General Block Exemption Regulation
GoA — Group of Auditors
IFR — Interim Financial Report
InelEx — Ineligible Expenditure
IntBod — Intermediate Body
INTERACT IV — INTERACT IV Cooperation Programme
IPRep — Interim Project Report
IrregAuth — Irregularities Authority
IROP — Integrated Regional Operational Programme
IS — Information System
ISF — Internal Security Fund
JointSec — Joint Secretariat
KeyReq — Key Requirement
LDecEx — List of Declared Expenditure
ManAuth — Managing Authority
ME SR — Ministry of Environment of the Slovak Republic
MF SR — Ministry of Finance of the Slovak Republic
MJ SR — Ministry of Justice of the Slovak Republic
MT SR — Ministry of Transport of the Slovak Republic
NatAuth — National Authority
NFP — National Focal Point
NICA — National Implementation and Coordination Authority under the Recovery and Resilience Facility
OECD — Organisation for Economic Cooperation and Development
OLAF — European Anti-Fraud Office
OP — Operational Programme
OP EPA — Effective Public Administration Operational Programme
OP Fisheries — Fisheries Operational Programme
OP HR — Human Resources Operational Programme
OP II — Integrated Infrastructure Operational Programme
OP QoE — Quality of the Environment Operational Programme
OP TA — Technical Assistance Operational Programme
P SK — Slovakia Programme
PayApp — A payment application under EU Funds; an application for the disbursement of a financial contribution under the Recovery and Resilience Facility
PayAuth — Paying Authority
PayU — Paying Unit
PP — Programming Period
PP 2014-2020
ESIFs: — the European Regional Development Fund, the European Social Fund, the Cohesion Fund, the European Maritime and Fisheries Fund, and the European Agricultural Fund for Rural Development.
PP 2021-2027
EU Funds: — the European Regional Development Fund, the European Social Fund Plus, the Cohesion Fund, the Just Transition Fund, and the European Maritime, Fisheries, and Aquaculture Fund. The term "EU Funds" also includes the Asylum, Migration, and Integration Fund, the Internal Security Fund, and the Financial Support Instrument for Border Management and Visa Policy.

ProgOper ____ Programme Operator
PubProc_____ Public Procurement
PwC _____ PricewaterhouseCoopers
RRP_____ Recovery and Resilience Plan of the Slovak Republic
RTER_____ Residual Total Error Rate
SCO _____ Simplified Cost Options
SkAcadSc _____ Slovak Academy of Sciences
SKIIA _____ Slovak Institute of Internal Auditors
SLA _____ Service-Level Agreement
SR _____ Slovak Republic
SysAud_____ System Audit
TER _____ Total Error Rate
UnitCo _____ Unit Cost

STEP Regulation
Regulation (EU) 2024/795 of the European Parliament and of the Council of 29 February 2024 establishing the Strategic Technologies for Europe Platform (STEP), and amending Directive 2003/87/EC and Regulations (EU) 2021/1058, (EU) 2021/1056, (EU) 2021/1057, (EU) No 1303/2013, (EU) No 223/2014, (EU) 2021/1060, (EU) 2021/523, (EU) 2021/695, (EU) 2021/697 and (EU) 2021/241

Resolution No. 508
Resolution No. 508 of the Government of the Slovak Republic, dated 15 October 2025, on a proposal to adopt measures to ensure compliance with Resolution No. 1148 of the National Council of the Slovak Republic, dated 30 September 2025

Act on Accounting
Act No. 431/2002 Coll. on accounting, as amended

Act on Administrative Fees
Act No.145/1995 Coll. on administrative fees

Act on Association of Citizens
Act No. 83/1990 Coll. on the association of citizens

Act on Banks
Act No. 483/2001 Coll. on banks and on the amendment to certain acts, as amended

Act on Budget Rules
Act No. 523/2004 Coll. on budget rules of public administration and on the amendment to certain acts, as amended

Act on Building Savings
Act No. 310/1992 Coll. on building savings, as amended

Act on Civil Service
Act No. 55/2017 Coll. on civil service and on the amendment to certain acts

Act on Control in State Administration
Act No. 10/1996 Coll. on control in state administration, as amended

Act on Court Charges
Act No. 71/1992 on court charges

Act on Financial Control and Audit
Act No. 357/2015 Coll. on financial control and audit and on the amendment to certain acts, as amended

Act on National Nuclear Fund
Act No. 308/2018 Coll. on the National Nuclear Fund and on the amendment to Act No. 541/2004 Coll. on the peaceful use of nuclear energy (Atomic Act) and on the amendment to certain acts, as amended

Act on Prices
Act No. 18/1996 Coll. on prices, as amended

Act on Public Procurement
Act No. 343/2015 Coll. on public procurement and on the amendment to certain acts, as amended

Act on Social Insurance
Act No. 461/2003 Coll. on social insurance, as amended

Act on State Claims
Act No. 374/2014 Coll. on state claims and on the amendment to certain acts

Act on State Property Administration
Act No. 278/1993 Coll. on the state property administration, as amended

Act on the Export-Import Bank of the SR
Act No. 80/1997 on the Export-Import Bank of the Slovak Republic, as amended

Act on Travel Allowances
Act No. 283/2002 Coll. on travel allowances, as amended

Civil Code
Act No. 40/1964 Coll. Civil Code (Section 879i(5))

Freedom of Information Act
Act No. 211/2000 Coll. on free access to information and on the amendment to certain acts (Freedom of Information Act), as amended

Income Tax Act
Act No. 595/2003 Coll. on income tax

Trade Licensing Act
Act No. 455/1991 Coll. on trade licensing (Trade Licensing Act)

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