

**Act 39/1993 Coll. of Laws**  
**of the National Council of the Slovak Republic**  
**from 19. January 1993**

**on the Supreme Audit Office of the Slovak Republic**

as amended by the Acts: 458/2000, 559/2001, 358/2004, 261/2006, 199/2007, 659/2007, 400/2009, 403/2010, 153/2011, 375/2015, 55/2017 and 470/2019 Coll. of Laws.<sup>1</sup>

**Article 1**

**The position of the Supreme Audit Office of the Slovak Republic**

- (1) The Supreme Audit Office of the Slovak Republic (hereinafter referred to as the "Office") is a State authority which is independent in its audit activity, and is bound by Law only.
- (2) The seat of the Office is Bratislava.

**Article 2**

**The scope of competence of the Office**

- (1) The Office shall perform audits of the management of
  - a) Budgetary funds approved under the Law adopted by the National Council of the Slovak Republic or the Government of the Slovak Republic (hereinafter referred to as the "Government")<sup>2</sup>;
  - b) Property, property rights, funds, liabilities and receivables of the State's public institutions, municipalities, higher territorial units, legal entities with State participation, legal entities with the participation of public institutions, legal entities with property participation of municipalities, higher territorial units, legal entities established by municipalities or legal entities established by higher territorial units<sup>1b</sup>;
  - c) Property, property rights, funds and claims granted to the Slovak Republic, legal entities or natural persons in the framework of development programs or for other similar reasons from abroad;
  - d) Property, property rights, funds, receivables and liabilities for which the Slovak Republic has assumed the guarantee;
  - e) Property, property rights, funds, receivables and liabilities of legal entities performing activities in the public interest.
- (2) The Office shall also perform audit within the scope of its competence
  - (a) The method of collecting and recovering taxes, duties, levies, fees and fines, which are the income of the State Budget of the Republic, the budgets of municipalities and the budgets of the higher territorial units;

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<sup>1</sup> In the Supreme Audit Office of the Slovak Republic (SAO SR) environment, the use of term *Audit* takes in Slovak language different format. In its Slovak original, it is „kontrola“ (control), but to approximate to the EU conditions, customs, and to ease the overall communication in EU environment, the term *Audit* was taken into the institute name, its functions, activities and documents if being translated into English.

<sup>2</sup> For example, Act 92/1991 Coll. of Laws on the Conditions of Transfer of State Property to other Persons, as amended; Act 80/1997 Coll. on Export-Import Bank of the Slovak Republic, as amended; Act 461/2003 Coll. of Laws on Social Insurance as amended; Act 523/2004 Coll. of Laws on the Financial Rules of the Public Administration and on amendments to certain Acts as amended; § 11 para. 10 and 28 para 4 of Act 581/2004 Coll. of Laws about Health Insurance Companies, Overseeing Health Care, and amending certain Acts.

<sup>1b</sup> para. 21, Act 523/2004 Coll. of Laws as amended.

- (b) The enforcement and exercise of the rights and the observance of the obligations arising out of the financial and economic relations arising out of the management referred to in paragraph 1, to which the entity referred to in Article 4 is a participant.
- (3) For the purposes of this Act, means of the State Budget are also considered as means of the European Communities and other funds from abroad provided for the financing of projects under international treaties.

### **Article 2a** **International cooperation**

- (1) The Office shall represent the Slovak Republic in international organizations associating the Supreme Audit Institutions of the Member States.
- (2) The Office shall cooperate with the Supreme Audit Institutions abroad in accordance with the international treaties to which the Slovak Republic is bound. For this purpose it may delegate its audit officers to the international supervisory bodies.
- (3) The Office shall adapt and apply the international audit standards used in the European Union to conditions in the Slovak Republic for the purposes of the required quality of audit activity and professional competence.

### **Article 3**

The Office shall perform the audit in respect of compliance with generally binding legislation, economy, efficiency and effectiveness.<sup>1(c)</sup>

### **Article 4**

Within the extent specified in the Article 2, the auditing competence shall apply to:

- a) The Government, Ministries and other central bodies of the State Administration of the Slovak Republic (hereinafter referred to as "central state administration bodies") and their subordinate bodies;
- b) State authorities as well as legal entities to whom the founder or institutor is the central State Administration or other State bodies,
- c) Municipalities and higher territorial units, legal entities established by municipalities, legal entities established by higher territorial units, legal entities with the participation of municipalities and legal entities with the ownership of higher territorial units;
- (d) State-owned special-purpose funds, statutory bodies governed by public law, legal entities in which the public institutions have their holdings, legal entities with the capital participation of the State;
- (e) Natural persons and legal persons.

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<sup>1(c)</sup> Art. 19, Act 523/2004 Coll. of Laws as amended

## Article 5

- 1) The Office shall draw up an opinion on the draft State Budget of the Slovak Republic, which shall also assess the draft budget of the public administration and the opinion on the draft State Final Account of the Slovak Republic. The Office shall submit its opinion on the draft State Budget of the Slovak Republic to the National Council of the Slovak Republic within a period specified in separate regulation<sup>1e)</sup>. The Office shall submit its opinion on State Final Account within 30 days following the decision by the Government of the Slovak Republic.
- 2) The Office shall perform the tasks of a body issuing the declarations on winding-up of assistance granted under Structural Funds<sup>1f)</sup> and the tasks of the body issuing the declarations on winding-up of assistance granted under the Cohesion Fund<sup>1g)</sup>; it shall be responsible for the content of such declarations and shall submit them to the competent authorities.
- 3) The Office shall perform the tasks of certifying body for the European Agricultural Guidance and Guarantee Fund – Guarantee Section.<sup>1h)</sup>
- 4) Based on a resolution by the National Council of the Slovak Republic, the Office shall carry out an audit within the scope of its competence for the purposes of the National Council of the Slovak Republic.
- 5) The Office shall submit to the National Council of the Slovak Republic by the end of March at the latest a report on the results of the audit activity for the past calendar year. The report on the results of the audit activity shall be submitted whenever the National Council of the Slovak Republic so requests.<sup>2)</sup>
- 6) The Office shall submit to the relevant committee of the National Council of the Slovak Republic a report about the results of an audit concluded by an audit report.

## Organisation of the Office

### Article 6

- (1) The Office carries out its activities through its bodies, employees who perform audit (hereinafter referred to as "auditors") and other employees.
- (2) The Office may, on a contractual basis, contract the audit services of other persons who are not employees of the Office (hereinafter referred to as "external experts").

<sup>1e)</sup> Art. 87, Act of the National Council of the Slovak Republic 350/1996 Coll. of Laws on the Rules of Procedure of the National Council of the Slovak Republic.

<sup>1f)</sup> Council Regulation (EC) 1260/1999 of 21<sup>st</sup> June 1999 laying down general provisions on the Structural Funds (Official Journal of the European Communities L 161, 26. 6. 1999 as amended by the subsequent regulations.

Commission Regulation (EC) 438/2001 of 2<sup>nd</sup> March 2001 laying down the detailed rules for the implementation of the Council Regulation (EC) 1260/1999 as regards management and audit systems for assistance granted under the Structural Funds (Official Journal of the European Communities L 63, 3. 3. 2001) as amended.

<sup>1g)</sup> Council Regulation (EC) 1164/94 of 16<sup>th</sup> May 1994 Establishing the Cohesion fund (Official Journal of the European Communities L 130, 25. 5. 1994) as amended.

Commission Regulation (EC) 1386/2002 of 29<sup>th</sup> July 2002 laying down the detailed rules of the implementation of Council Regulation (EC) 1164/94 as regards the management and audit systems for assistance granted from the Cohesion Fund and the procedure for making financial corrections (Official Journal of the European Communities L 201, 61. 7. 2002).

<sup>1h)</sup> Commission Regulation (EC) 1663/95 of 7<sup>th</sup> July 1995 laying down detailed rules for the application of Council Regulation (EEC) 729/70 regarding procedure for clearance of the accounts of the EAGGF Guarantee Section (Official Journal of the European Communities L 158, 8. 7. 1995 as amended.

<sup>2)</sup> Art. 62 of the Constitution of the Slovak Republic.

Art. 114, Act 350/1996 Coll. of Laws on the Rules of Procedures of the National Council of the Slovak Republic.

## **Article 7**

The bodies of the Office shall be:

- a) The President of the Office (hereinafter referred as the “President”);
- b) The Vice-Presidents of the Office (herein after referred to as the “Vice-Presidents”).

## **Article 8**

- (1) The head of the Office shall be the President as its statutory body. The President shall be deputised by the designated Vice-President.
- (2) The President and two Vice-Presidents shall be elected and recalled by the National Council of the Slovak Republic.
- (3) The term of office of the President and of the Vice-Presidents shall be seven years.
- (4) The President and the Vice-Presidents may be elected for no more than two consecutive terms.
- (5) The President shall remain in office after the expiration of his or her term of office, until the National Council of the Slovak Republic elects the new President.

## **Article 9**

Any citizen eligible to be elected to the National Council of the Slovak Republic may be elected to the Office as the President or Vice-President.

## **Article 10**

- (1) The position of the President of the Office and the position of the Vice-President of the Office shall be incompatible with the performance of a post in another body of public authority, employment or position similar to employment relationship, business activity, membership in the management or auditing body of a legal person carrying on a business or other economic activity or gainful employment, except for managing his or her own property, scientific, pedagogical, literary or artistic activities. The President of the Office and the Deputy President of the Office shall not perform any functions and activities governed by a special regulation.<sup>4)</sup>
- (2) If the elected President or Vice-President of the Office is a member of any political party or political movement, he or she shall resign on their membership in this party or movement within 30 days of being elected.

## **Article 11**

The auditors shall be of civil integrity, they shall have relevant education and experience in an area under the auditing remit of the Office.

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<sup>4)</sup> Constitutional Act 357/2004 Coll. of Laws on the Protection of Public interest in the Performance of Functions by Public servants, as amended by Constitutional Act 545/2005 Coll. of Laws.

## **Article 12**

- (1) The performance of the office of President and Vice-Presidents shall be terminated
  - a) Upon expiry of the term of the office, unless otherwise provided in this Act;
  - b) By resignation;
  - c) Recall from the Office.
- (2) The National Council of the Slovak Republic shall recall the President or the Vice-President from the position if he or she:
  - a) Has been lawfully convicted of an intentional criminal offense;
  - b) Performs a function or activity incompatible with the function of the President or Vice-President according to para. 10;
  - c) Fails to fulfil the obligations and duties established by this Act.
- (3) The National Council of the Slovak Republic may recall the President or the Vice-President if he or she does not perform his / her duties for more than six consecutive calendar months.

## **Article 12a**

- (1) Unless provided otherwise by this Act, the civil servants of the Office shall be subject of special regulation.<sup>4a)</sup>
- (2) The civil servants working at the Office shall be remunerated pursuant to special regulation<sup>4b)</sup>, characteristics of tariff classes (categories) of civil servants working at the Office and salary of civil servants working at the Office. The characteristics of tariff classes of civil servants working at the Office are specified in Annex No 1, and salary tariffs of civil servants working at the Office are specified in Annex 2.

## **Article 12b**

The salary tariffs of civil servants working at the Office shall be adjusted by an amount pursuant to special regulation.<sup>4c)</sup> The increased salary tariffs of the civil servants at the Office and the dates from which such increased salary tariffs are applicable shall be specified in an internal regulation.

## **Rights and duties of the Office and audited entities**

### **Article 13**

- (1) The President shall inform the National Council of the Slovak Republic and other respective bodies on important findings and information resulting from the Office remit.

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<sup>4a)</sup> Act 55/2017 Coll. of Laws on State Service and amendments of certain Acts

<sup>4b)</sup> Act 55/2017 Coll. of Laws on State Service

- (2) The Office may make recommendations to audited entities and to relevant bodies on how to deal with shortcomings identified while discharging its remit.

#### **Article 14**

The President of the Office shall have right to attend the proceedings of the National Council of the Slovak Republic and its organs.

#### **Article 15**

- (1) While carrying out the audits, the auditors shall be obliged to:
  - a) Notify, at the latest at commencement of the audit, the subject matter and purpose of the audit to the statutory body of the audited entity and present a written authorization to perform the audit;
  - b) Present the audit findings in a truthful, complete and verifiable manner;
  - c) Draw up a report on the outcome of the audit and, if necessary, a sub-report as well as any eventual amendments thereto. These documents shall include, in particular, a description of the facts found and, in the event of an infringement of the legislation, the marking of those provisions which have been infringed. The shortcomings noted in the sub-report shall also be included in the audit report, referring to the sub-report;
  - d) Submit a report on the outcome of the audit (the sub-report) and the addendum to the report, if any, to the statutory body of the inspected entity to get him or her acquainted with its content;
  - e) Allow the statutory body of the audited entity, after he or she would get acquainted with the contents of the audit report (containing also the partial sub-report), to file a written objection against the veracity, completeness and provability of the audit findings;
  - f) Examine the merits of the objections and communicate the result in writing to the statutory body of the audited entity; the communication is part of the audit report (the sub-report) if the examination of the objections proves their partial or complete justification or additionally identifies the facts that have a material impact on the content of the audit report (sub-report), an addendum to the audit report (addendum to the sub-report) is written.
  - g) Discuss the content of the report, including its possible amendments, with the statutory body of the audited entity, and to draw-up the minutes of the discussion whereby the Office would require the statutory body of the audited entity to submit to the Office in writing the measures taken to eliminate the shortcomings identified and a written report on the state of implementation of the measures taken;
  - h) Draw up a record of the outcome of the audit and notify the statutory body of the audited entity about its content if no shortcomings have been identified during the audit;
  - i) Draw up an transversal monitoring report on the status quo directly in a audited place if its verification cannot be substantiated in documents; this transversal monitoring report to be undersigned by all whose were involved directly in the audit;
  - j) Submit to the statutory body of the audited entity one copy of the report on the outcome of the audit (sub-report, transversal monitoring report, record of the result of the audit) and also their addendum, if any, and the minutes of the audit report discussion);

- k) Respect the rights of the inspected entities, their employees and the third parties concerned.
- (2) The duties of the auditors of the Office laid down in the paragraph 1 shall also apply, *mutatis mutandis*, to external experts.
- (3) The audit shall be terminated on the day the report is discussed and the minutes of the discussion on the report are made or passing the record of the result of the audit to the statutory body of the audited entity. The report shall be deemed to be negotiated and finished even if the statutory body of the inspected entity refuses to sign the minutes of the audit report discussion. This shall be stated in the minutes of the audit report discussion. The refusal to sign the report on the outcome of the audit, the sub-report, their possible addendums and the minutes of the audit report discussion by the statutory body of the audited entity shall not affect the consequences arising from the content of these documents.

### **Article 16**

- (1) The President and the Vice-Presidents shall keep confidential any information they have learned in the discharge of their office. In the matters of public interest and for the purpose of informing the public, the President or authorised Vice-President shall regularly publish information obtained from the audit activity, at least once every three months. The President or authorised Vice-President shall be obliged to make available on request the results of a particular audit and the measures taken to remedy the detected shortcomings as well as a written report on the fulfilment or final fulfilment of these measures [(Section 18 e)] according to a special regulation.<sup>5)</sup>
- (2) The auditors and external experts shall keep confidential any facts learned while carrying out the audit activities provided they are not released from this obligation, in the public interest and for the purpose to provide the information to the public, in writing by the President or the authorised Vice-President.
- (3) The duty of confidentiality shall last even after termination of the office, employment relation or performance of the audit activity.
- (4) The above shall apply without prejudice to the obligation to keep confidential any fact declared secret.<sup>6)</sup>

### **Article 17**

- (1) While carrying out the audits, the auditors shall be authorised to
  - a) Enter the buildings, facilities and premises of the audited entities;
  - b) Require, within a reasonable period of time specified by the Office, from the audited bodies the submission of summary documents, the submission of other documents and written documents, including data processed by means of computing without regard to their degree of confidentiality;
  - c) Take the original documents and other materials as necessary for the execution of the audit and confirm their acceptance;
  - d) Require complete and truthful oral and written information, statements and explanations of the facts and shortcomings identified from the audited entities and their staff, within a reasonable period of time specified by the Office;

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<sup>5)</sup> Art. 14 to 22 of Act 211/2000 Coll. of Laws on Free Access to Information and on Amendments of certain Acts (the Freedom Information Act)

<sup>6)</sup> Act 215/2004 Coll. of Laws on the Protection of Confidentiality and Amendments to certain Acts

- (2) The powers of auditors provided for in paragraph 1 shall also apply mutatis mutandis to external experts.

### **Article 18**

The audited entities and their employees shall be obliged to:

- a) Cooperate with the auditors in compliance to their authorisation specified in the Art. 17 of this Act;
- b) Provide the auditors with appropriate conditions for the performance of the audit and processing the audit findings,
- c) Abstain from any activity which might interfere with the audit;
- d) Attend at the specified time and date the discussion on the audit report (sub-report) or their addendums at the place designated by the Office;
- e) Take measures to remedy the detected shortcomings by the audit and submit them in writing to the Office within the deadlines specified therein a written report on the fulfilment of these measures; if the measures taken to eliminate the shortcomings identified shall be inadequate or insufficient to remedy all the shortcomings identified by the audit, the Office shall be entitled to return the measures taken to the statutory body of the audited entity which is obliged to complete them within the time limit specified by the Office.

### **Article 19**

- (1) The audit shall not be performed by auditors or external experts whose impartiality with regard to their relationship to the subject-matter of the audit, the audited entities or their employees could be questioned.
- (2) The auditors or external experts shall inform the President on fact causing doubts as to their impartiality as soon as they learn of such facts.
- (3) The audited entity can make written objections against bias of an auditor or external expert. The raising of objections shall not have suspensive effect.
- (4) Until adoption of a decision on objections against bias, the auditor or external expert shall only perform those parts of the audit that cannot be suspended.
- (5) The objections against bias shall be resolved by the President within three work days.
- (6) The generally binding legal regulations governing administrative procedures<sup>8)</sup> shall not apply to the decision-making under the para 5.

### **Article 20**

- (1) The Office shall inform the authority acting on behalf of the State in relation to the activities of the audited entity about any shortcomings identified by the audit. Any shortcomings identified in the activities of the State administration authorities shall be communicated to the competent authority of State administration. Any shortcomings identified in the activities of central bodies of the State administration shall be communicate to the Government through the Prime Minister.

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<sup>8)</sup> Act 71/1967 Coll. of Laws on Administrative Proceeding (Administrative Proceedings Code)



- (2) The authority to which the shortcomings identified by the audit have been communicated by the Office shall be obliged, within the scope of its competence and time specified by the Office, to ensure the removal of the identified shortcomings and submit, without delay a written report thereof to the Office.
- (3) In the case of the Government's failure to fulfil its obligation under para. 2, the President shall consult the matter with the Prime Minister. When no agreement can be reached, the President shall refer the matter to the National Council of the Slovak Republic.
- (4) In cases when shortcomings identified by the audit have been communicated by the Office to an authority other than the Government, and this authority has not fulfilled its obligations under para. 2, the President shall discuss the matter with the head of such authority. If no agreement is reached by them, the President shall refer the matter through the Prime Minister to the Government for measures to be taken to resolve the matter in question. The Government shall inform the Office of the measures taken. If the Government fails to take the measures necessary for resolving the matter, the President shall refer the matter to the National Council of the Slovak Republic.
- (5) In cases where the Office determines that the audited entity has failed to implement the measures taken to remove the shortcomings identified by the audit, the Office shall apply the procedure under the para. 1. The authority, to which the Office has communicated the failure to implement the measure, shall be obliged to remedy the situation within the time period specified by the Office. If this authority fails to remedy the situation, the Office shall apply the procedure under the para 3 and 4.

#### **Article 20a**

- (1) The Office shall notify any shortcomings identified by the audit to the authority of the municipality or the higher territorial unit concerned acting on behalf of such municipality of higher territorial unit in relation to the activities of the audited entity. If a municipality itself or a higher territorial unit is the audited entity itself, the Office shall notify of shortcomings identified by the audit to the municipal authorities (the Municipal Council) or the self-governing authorities of the higher territorial unit (the Higher Territorial Unit Council) concerned.
- (2) The authority to which shortcomings identified by the audit have been communicated by the Office shall be obliged, within the scope of its competence and within the time specified by the Office, to ensure removal of the identified shortcomings and to submit, without delay, a report thereof to the Office.
- (3) If the Mayor of the municipality (the Mayor of the city, town or community) concerned or the Chair of the Higher Territorial Unit concerned fails to fulfil the obligations under the para. 2, the Office shall refer the matter to the Municipal Council or to the Higher Territorial Unit Council concerned.
- (4) In cases where the Office determines that the audited entity has failed to implement the measures to remove the shortcomings identified by the audit, the Office shall apply the procedure under the para. 1. The authority, to which the Office has communicated the failure to implement the measures, shall be obliged to remedy the situation within the time period specified by the Office. If such authority fails to remedy the situation, the Office shall apply the procedures under the para. 3.

## **Article 21**

- (1) Any natural person who has interfered with the audit due to his or her failure to fulfil the obligations under Art. 18 and 22 of this Act can be penalised by disciplinary penalty up to EUR 3 319.
- (2) In case where the obligations have not been fulfilled within a newly specified time period, the disciplinary penalty can be imposed repeatedly.
- (3) The disciplinary penalty can be imposed within two months after the infringement of the legal obligation was discovered but not later than twelve months after the infringement of the legal obligation occurred.
- (4) The aggregate amount of disciplinary penalties imposed under the para. 1 and 2 shall not exceed 6 638 EUR.
- (5) When deciding on imposition of disciplinary penalties, the Office shall act as a central body of State administration. The procedure of imposing a disciplinary penalty shall be governed by the general rules on administrative proceedings.
- (6) Disciplinary penalties shall be the revenue of the State budget of the Slovak Republic.

## **Office Budget**

### **Article 21a**

- (1) The budget of the Office forms a separate Budget Chapter in the State Budget or the Slovak Republic.
- (2) The Office shall submit a draft of the Budget Chapter for approval to the competent Committee of the National Council of the Slovak Republic. The competent Committee of the National Council of the Slovak Republic shall submit the approved draft of the Budget Chapter to the Office of the Government by 30<sup>th</sup> June in the current year. The Government shall decide on the draft of the Budget Chapter of the Office. If the Government makes any changes in the draft of the Budget Chapter of the Office, it shall give reasons for such changes upon the time when the relevant Bill on the State Budget is submitted to the National Council of the Slovak Republic.
- (3) The Office is accountable to the National Council of the Slovak Republic for the management of the State Budget funds under the Budget Chapter of the Office.
- (4) The National Council of the Slovak Republic shall audit the management by the Office of the State property, including the State Budget funds under the Budget Chapter of the Office.

## **Common, Temporary and Final Provisions**

### **Article 22**

- (1) The entities under Art. 4 shall be obliged to provide the Office, upon its request, with the information, submit documents and give explanation related to the remit of the Office within reasonable time specified by the Office. They shall be obliged to cooperate with the Office, in particular to ensure the execution of an audit and shall be obliged to present documents resulting therefrom.

- (2) The entities under Art. 4 shall be obliged to provide the Office upon its request and within reasonable time specified by the Office, with direct connection to the information systems operated by them, as well as the access to data processed by such systems, to the full extent necessary for the Office to discharge its remit.
- (3) The State Treasury<sup>9)</sup> shall provide the Office, upon its request, with direct connection to the information of the State Treasury and the access to the data processed by the system, for the purposes of exercising the Office's remit relating to the entities under Art. 4 who are clients of the State Treasury.
- (4) The auditors and other employees of the Office shall maintain confidentiality in relation to third parties concerning the fact learned from the information provided to them upon request under the para. 1 through 3.
- (5) The obligation to maintain confidentiality shall survive the termination of their civil service employment relationship.

### **Article 23**

The entities authorised to execute budgetary measures, to allow expenditures not covered in the State Budget and to withhold State Budget funds must inform the Office of any such action taken by the end of the calendar month following the calendar month in which such actions were taken, at the latest.

### **Article 24**

The President shall issue the Organisational Order of the Office governing the mutual relationships among its bodies and organisational units.

### **Article 24a**

*Cancelled as of 12<sup>th</sup> May 2006.*

### **Article 24b**

Since the introduction of the euro in the Slovak Republic, the power to appoint the auditor for the audit of the final accounts of the National Bank of Slovakia passes from the Office onto the Council of the European Union, whereas upon demand from the National Bank of Slovakia the Office shall participate in the process of appointing the independent external auditor for the audit of the final accounts of the National Bank of Slovakia, if it is allowed by regulations effective in the Eurozone for the process of appointing independent external auditors of national central banks within the framework of European System of Central Banks<sup>10)</sup>; however, the power of the Office to appoint the auditor for the audit of financial statements of the National Bank of Slovakia relating to an accounting period prior to the introduction of the euro in the Slovak Republic remains unaffected.

### **Article 25**

This Act shall enter into force on 15<sup>th</sup> February 1993.

Act 458/2000 Coll. of Laws entered into force on 1<sup>st</sup> January 2001

Act 559/2001 Coll. of Laws entered into force on 1<sup>st</sup> January 2002

Act 358/2004 Coll. of Laws entered into force on 3<sup>rd</sup> July 2004

Act 261/2006 Coll. of Laws entered into force on 13<sup>th</sup> May 2006

Act 199/2007 Coll. of Laws entered into force on 1<sup>st</sup> May 2007

Act 659/2007 Coll. of Laws entered into force on 1<sup>st</sup> January 2008

Act 400/2009 Coll. of Laws entered into force on 1<sup>st</sup> November 2009

Act 403/2010 Coll. of Laws entered into force on 1<sup>st</sup> January 2011

Act 153/2011 Coll. of Laws entered into force on 26<sup>th</sup> July 2011

Act 375/2015 Coll. of Laws entered into force on 1<sup>st</sup> June 2017

Act 55/2017 Coll. of Laws entered into force on 1<sup>st</sup> May 2018

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<sup>9)</sup> Act 291/2002 Coll. of Laws on State Treasury and on Amendments to certain other Acts as amended

<sup>10)</sup> Art. 27 para. 27.1 of the Protocol on the Statute of the European System of Central Banks and European Central Bank (O.J. C 321E, 29. 12. 2006)