

PERSONAL
INFORMATION

LUCIA KAŠIAROVÁ



Date of birth 17.03.1973 | Nationality Slovak

 POSITION
APPLIED FOR

Member of the Court of Auditors

 WORK
EXPERIENCE

 From 12/2021 to
9/2023

UNDP North Macedonia

International Consultant, project: Support to public finance management reform in the Republic of North Macedonia.

Freelance consultant, undertaking activities under the company tulum s.r.o. as its sole proprietor, contracted by the United Nations Development Programme.

The objective of the assignment in North Macedonia is to support the State Audit Office (SAO) and the Ministry of Finance of North Macedonia (MoF) in the implementation of the Public Finance Management Reform Programme aimed at strengthening the public finance system.

Responsible for:

- developing a training program, preparing training materials for auditing of financial statements prepared by local municipalities and by public enterprises, and delivering the training (SAO).
- developing an analysis for improving the methodological tools and software for the preparation and delivery of financial audits (SAO).
- developing an analysis of public sector reporting and accounting systems in the country (MoF)
- developing the Strategy for Improvement of budget institutions' accounting to support the effective implementation of the Public Finance Management Reform Programme (MoF)

From 4/2021

Council of Europe Development Bank

Appointed as a member of the Auditing Board of the Council of Europe Development Bank.

From 5/2022

European Stability Mechanism

Appointed as a member of the Auditing Board of the European Stability Mechanism.

From 01/2012

Ministry of Finance of the Slovak Republic

Project Coordinator

Assigned to coordinate the process of the financial audit of the consolidated financial statements prepared for the Slovak general government sector. The audited consolidated financial statements comprise about 800 central government entities and 80 government business enterprises.

From 2/2021

Ministry of Investments, Regional Development and Informatization of the Slovak Republic

Advisor for finance and reporting.

Assigned to develop financial, accounting and reporting processes This includes the development and implementation of accounting policies, guidelines, and standards, as well as related information systems to improve the internal control environment and ensure compliance with the National Accounting Legislative Framework.

 From 2/2021 to
4/2023

Self-governing Tmava region

Project team member

A member of the project team responsible for development of SMART finance management strategy. The key components of the project include:

- enhancing the internal finance control system
- adopting modern budgeting methods,
- enhancing budget transparency and accountability,
- improving debt management practices, introduction of green financing,
- centralizing economic processes and digitalisation.

From 2012

Slovak Auditing Oversight Authority

Inspector

Contracted to conduct independent inspections of audit firms and auditors to oversee their compliance with the International Standards on Auditing, the Auditors' Code of Ethics, and provisions of the Act on Auditors, Audit and Audit Oversight.

 From 04/2014 to
12/2021

UNDP Montenegro

Lead Consultant, Project: Public Finance for Development: Strengthening Public Finance Capacities in Western Balkans and Commonwealth of Independent States.

Freelance consultant, undertaking activities under the company tulum s.r.o, as its sole proprietor, contracted by the United Nations Development Programme.

The objective of the assignment in Montenegro was to strengthen capacity of the Ministry of Finance of Montenegro in accounting and reporting, through transferring knowledge on budgetary accounting and providing trainings, which will enable gradual transition from cash basis to accrual accounting in line with IPSAS.

The support included also:

- Design and delivery of training courses on the International Public Sector Accounting Standards (IPSAS) and on ESA and IMF Government Finance Statistics methodology.
- Preparation of the Assessment of the public sector accounting and reporting systems in Montenegro while reviewing and analysing systems and regulations on public sector accounting and reporting.
- Preparation of a proposal for a medium-term strategy for transition to accrual accounting system in Montenegro in line with international standards.
- Supporting the Ministry in development of national Law on public Sector Accounting and secondary legislation.
- Advice on preparation the regulation prescribing the design and application of the Chart of Accounts.
- Analysing the differences between the final Law on Public Sector Accounting and the International
- Assisting in preparing the ICT System Functional Requirements to provide a complete record of a government's financial events and transactions.

 From 2/2006 to
1/2012

Ministry of Finance of the Slovak Republic

External project manager, *Implementation of uniform state reporting and accrual accounting*

The objective of the Project of *Implementation of uniform state reporting and accrual accounting* was to improve macroeconomic performance and fiscal transparency of public finance in Slovakia and meeting "Acquis Communautaire" requirements related to the budget of European Commission, financial relationships and accounting and public sector reporting on an accrual basis.

As the project manager my main responsibilities included:

- Managing and coordinating the project team of Ministry of Finance during the Project
- Reviewing of reports delivered by external consultants,
- Reporting of project progress to the management of the Ministry of Finance
- Providing assistance to liaison with other departments of Ministry of Finance (internal audit and budget department) and other organization involved in the project implementation.

 From 09/1997 to
02/2006

KPMG Slovensko spol. s r.o.

Audit Manager

Worked in several positions. Last position in KPMG was 'Audit Manager'. Obtained significant experience in audit engagements, mainly of the manufacturing and other industrial clients: e.g. Linde (IFRS), SAP (US GAAP), Wincor Nixdorf (IFRS and German HGB), Metro Cash&Carry (IFRS), VAC (UK GAAP), Siemens (IFRS) etc. Most of the clients were subsidiaries of multinational corporations, consolidated cross-border, and the audits were performed with a standard-risk based approach.

Obtained professional knowledge in International Financial Reporting Standards (IFRS) and significant experience of application of these global accounting standards.

EDUCATION AND TRAINING

From 1991 to 1997	Master degree in Corporate Finance and Corporate Management	University of Economics Bratislava, Faculty of Corporate Finance Košice	Economics / Finance
From 2000 to 2005	ACCA diploma (since 2011 FCCA)	ACCA program (The Association of Chartered Certified Accountants)	Accounting/Audit/Financial management
2003	Registered statutory auditor	The Slovak Chamber of Auditors	Audit

LANGUAGE SKILLS

Mother tongue Slovak

Other language(s)	UNDERSTANDING		SPEAKING		WRITING
	Listening	Reading	Spoken interaction	Spoken production	
English	C2	C2	C2	C2	C2
German	C2	C2	C2	C2	C2

ADDITIONAL INFORMATION
Publications Conferences

The Role of Accounting in the Costing of Structural Reforms, Case study, CEF November 2021

Lessons learned – Reforms of public sector accounting and reporting systems in Slovakia – a case study .

Účtovníctvo, výkazníctvo a audit v štátnej správe a samospráve – Accounting, reporting and auditing in central government and municipalities, Andra vzdelávacie centrum n.o., 2011

Presented the Slovak experience with the public finance management reform during the events organized by the international and professional organizations (Centre of Excellence in Finance (CEF), Accountancy Europe, World bank, ACCA).

