

ORGANIZATION'S LETTERHEAD

October 4, 2021

Name. Marjan Odar

Title . CEO

Company The Slovenian Institute of Auditors

Address Dunajska 106/II, Ljubljana, Slovenia

Email Marjan.Odar@si-revizija.si

Attestation of Ongoing SMO Compliance

IFAC Statements of Membership Obligations (SMOs) require IFAC Members and Associates to support the adoption and implementation of international standards and other pronouncements issued by independent standard-setting boards under the auspices of IFAC as well as by the International Accounting Standards Board (IASB); and to establish a quality assurance (QA) review and investigation and disciplinary (I&D) systems.

The Slovenian Institute of Auditors has developed an Action Plan to demonstrate how it fulfills the requirements of the SMOs (revised in 2012). We have reviewed the information contained within the SMO Action Plan and affirm that the The Slovenian Institute of Auditors continues to undertake these and other relevant actions to maintain ongoing compliance and fulfillment of the membership obligations.

On behalf of the leadership of the The Slovenian Institute of Auditors, I endorse the publication of the SMO Action Plan on the IFAC website in the interests of transparency and to demonstrate our commitment to enhancing the quality and credibility of the accountancy profession worldwide.

Dejan Šimenc, Chairman of the Board



(Signature of President or Chairman of the Board or equivalent)

(Title)

The Slovenian Institute of Auditors

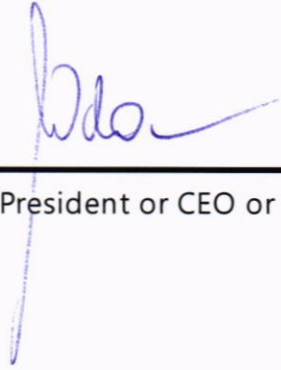
(Name of PAO)

04.10.2021

(Date)

ORGANIZATION'S LETTERHEAD

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Signature of President or CEO or equivalent

BACKGROUND NOTE ON ACTION PLANS

SMO Action Plans are developed by IFAC Members and Associates to demonstrate fulfillment of IFAC Statements of Membership Obligations (SMOs). SMOs require IFAC Members and Associates to support the adoption¹ and implementation² of international standards and other pronouncements issued by independent standard-setting boards under the auspices of IFAC as well as by the International Accounting Standards Board (IASB); and to establish a Quality Assurance (QA) review and Investigation and Disciplinary (I&D) systems.

IFAC Members and Associates conduct a self-assessment against the requirements of SMOs and identify areas where improvements are needed. Based on the results of the assessment, Members and Associates develop an SMO Action Plan to (a) demonstrate how they fulfill the requirements of the SMOs and (b) where some requirements are not yet addressed, to present plans towards their fulfillment.

SMO Action Plans are designed to be ever-green documents that provide a comprehensive description of the accountancy profession and its legislative and regulatory environment in the jurisdiction as well as the actions undertaken by IFAC Members or Associates to support adoption and implementation of international standards and best practices.

Regular updates of the SMO Action Plans are required as part of the IFAC Member Compliance Program.

Use of Information

Please refer to the [Disclaimer](#) published on the Compliance Program website.

ACTION PLAN

| | |
|-------------------------------|---------------------------------------|
| IFAC Member: | Slovenian Institute of Auditors (SIA) |
| Original Publish Date: | July 2010 |
| Last Updated: | October 2021 |
| Next Update: | October 2025 |

¹ *Adoption* is concerned with the decision that international standards are appropriate for use in specific national financial reporting environments and with the actions necessary to effect those decisions, including incorporation into national requirements or requiring the use of international standards through law. Adoption may include a process to review draft international standards, translation, public exposure of proposed standards, approval, incorporation into national requirements as necessary, and promulgation of final standards, and, where applicable, a convergence process to eliminate or minimize differences between international and national standards.

² *Implementation* may include a process to build awareness of the adopted standards, provide relevant education and training, develop or disseminate implementation guidance and any other activities that promote proper understanding and use of the standards in practice.

GLOSSARY

| | |
|------------------|---|
| Agency | Agency for the Public Oversight of Auditing |
| Directive | Directive 2006/43/EC of the European Parliament and of the Council of 17 May 2006 on statutory audits of annual accounts and consolidated accounts, amending Council Directives 78/660/EEC and 83/349/EEC and repealing Council Directive 84/253/EEC. |
| IAPN | International Audit Practice Notes |
| IFRS | International Financial Reporting Standards – make spacing as with what we normally published |
| IPSAS | International Public Sector Accounting Standards |
| ISA | International Standards on Auditing |
| ISAE | International Standards on Assurance Engagements |
| ISRE | International Standards on Review Engagements |
| ISRS | International Standards on related services |
| ISQC | International Standard on Quality Control |
| SIA | Slovenian Institute of Auditors |
| ZRev | First Slovenian Auditing Act, published in the Official Gazette of the Republic of Slovenia No. 32/1993 |
| ZRev-1 | Second Slovenian Auditing Act, published in the Official Gazette of the Republic of Slovenia No. 11/2001 |
| ZRev-2 | Third Slovenian Auditing Act, published in the Official Gazette of the Republic of Slovenia No. 65/2008, last updated in 2018 |

Action Plan Subject: SMO 1–Quality Assurance

Action Plan Objective: Use best endeavors to support members in establishing appropriate quality control procedures and mechanisms

Background:

A mandatory Quality Assurance (QA) review system is in place in Slovenia.

Based on regulatory requirements set out in Auditing Act (ZRev-2) responsibility for public oversight in audit was transferred from SIA to Agency for public oversight of audit (Agency) in 2008 (Auditing Act is not available in English). In carrying out the audit public oversight, the Agency is responsible for:

1. The adoption of auditing rules (auditing standards, ethical professional standards, auditing quality control standards) and for defining the hierarchy of auditing rules which are not regulations;
2. Training to obtain the professional title of certified auditor;
3. Issuing licenses to provide audit services and carry out the tasks of a certified auditor, and the registration of statutory third-country auditors and audit companies;
4. Continuing education of certified auditors;
5. Ensuring the quality of the audit work of certified auditors and audit firms.

The Agency also makes decisions in supervisory procedures of the quality of work of audit firms and certified auditors and imposes measures of supervision.

On the basis of ZRev-2 ISAs and ISQC 1 are mandatory in Slovenia. Clarified ISQC 1 and ISA 220 are adopted in Slovenia.

Due to transfer of responsibilities with regards to quality assurance to Agency, objectives for SIA have also changed. Key objective for SIA is to support its members with alignment of rules and processes supporting quality in provision of assurance services.

| # | Start Date | Actions | Completion Date | Responsibility | Resource |
|---|-------------|---|-----------------|----------------|-------------|
| <i>Supporting SIA's members in understanding and implementation of the requirements</i> | | | | | |
| 1. | Autumn 2021 | Presentation of ISQM 2 on Annual Conference of Auditors | | SIA | SIA's staff |

| # | Start Date | Actions | Completion Date | Responsibility | Resource |
|---|------------|---|-----------------|------------------------|-------------|
| 2. | 2022 | Trainings on ISQM 1, ISQM 2 and related ISA's | | SIA | SIA's staff |
| 3. | 2021, 2022 | Support to SIA's members in implementation of ISQM 2 and related ISA's | | SIA | SIA's staff |
| <i>Review of SIA's Compliance Information</i> | | | | | |
| 4. | 2021 | Perform review of SMO 1 and SIA SMO Action Plan and incorporate any necessary changes. There were no specific gaps between QA review system and SMO 1 (revised 2012). | Ongoing process | SIA's Auditing Council | SIA's staff |

Main Requirements of SMO 1

| Requirements | Y | N | Partially | Comments |
|--|---|---|-----------|----------|
| Scope of the System | | | | |
| 1. At a minimum, mandatory QA reviews are required for all audits of financial statements. | Y | | | |
| Quality Control Standards and Other Quality Control Guidance | | | | |
| 2. Firms are required to implement a system of quality control in accordance with the quality control standards. | Y | | | |
| 3. Most up to date versions of ISQC 1 and other relevant ISAs are adopted as the quality control standards. | Y | | | |

| Requirements | Y | N | Partially | Comments |
|--|---|---|-----------|------------------------------------|
| 4. Member Body assists firms in understanding the objectives of quality control and in implementing and maintaining appropriate systems of quality control. | Y | | | |
| Review Cycle 5. A cycle-based, risk-based, or a mixed approach for selecting firms for QA review is used. | Y | | | Responsibility of the Agency |
| 6. For cycle-based approach, quality control reviews are required to take place at least every six years (and every three years for audits of public interest entities). | Y | | | Specified in Auditing Act (ZRev-2) |
| QA Review Team 7. Independence of the QA Team is assessed and documented. | Y | | | Responsibility of the Agency |
| 8. QA Team possesses appropriate levels of expertise. | Y | | | Responsibility of the Agency |
| Reporting 9. Documentation of evidence supporting the quality control review report is required. | Y | | | |
| 10. A written report is issued upon conclusion of the QA review and provided to the firm/partner reviewed. | Y | | | |
| Corrective and Disciplinary Actions 11. Reviewed firms/partners are required to make timely adjustments to meet recommendations from the review report. | Y | | | |

| Requirements | Y | N | Partially | Comments |
|--|---|---|-----------|---|
| 12. QA review system is linked to the Investigation and Discipline system. | Y | | | |
| Consideration of Public Oversight 13. The body responsible for QA reviews cooperates with its oversight body and shares information on the functioning of the QA review system, as needed. | Y | | | There is only one oversight body, the Agency. |
| Regular Review of Implementation and Effectiveness 14. Regular reviews of implementation and effectiveness of the system are performed. | Y | | | |

| | |
|-------------------------------|---|
| Action Plan Subject: | SMO 2–International Education Standards for Professional Accountants and Other Pronouncements issued by the IAESB |
| Action Plan Objective: | Ensure that all IES requirements are incorporated into the Agency's and SIA's professional accountancy education requirements |

Background:

Statutory auditors as candidates for membership in SIA are required (by ZRev-2):

- To hold university degree,
- To complete five years' practical experience,
- Of which a minimum of three years' experience in auditing in the six years prior to submission of the application for the issue of the license,
- To pass an examination of professional competence to carry out the tasks of a certified auditor (organized by SIA),
- Not to be withdrawn the license in the past,
- Not to be convicted of a commercial or property crime, and
- To possess active knowledge of the Slovenian language.

The requirements for certified appraisers (business, real estate, machines and equipment) for membership in SIA as required by ZRev-2 are the same as for the statutory auditors with the exception that they have to complete five years' practical experience in the field requiring the knowledge necessary to carry out the tasks of the appraiser and to pass an examination of professional competence to carry out the tasks of a certified appraiser (organized by SIA) respectively.

Other professionals (qualified internal auditors, qualified accountants, qualified business finance experts, qualified information systems auditors, qualified tax experts) are required by SIA's regulations to hold professional qualifications obtained from the graduate school (university), to complete appropriate practical experience (two years), to pass an examination of professional competence to carry out the professional tasks, to possess active knowledge of the Slovenian language and to fulfill the requirements laid down by the code of ethics for the profession in question.

For all categories of members (auditors, appraisers, internal auditors, etc.) it is required to satisfy CPD requirements -120 hours / 3 years. Compliance with practical experience requirement is monitored according to necessary documentation, which must be submitted by candidate.

IESs are not mandatory in Slovenia but are respected by the profession as the internationally accepted standards. At the same time, European and national solutions are mostly in line with IESs.

| # | Start Date | Actions | Completion Date | Responsibility | Resource |
|--|-----------------|---|-----------------|---|----------------------|
| <i>Updating Auditing Education Program</i> | | | | | |
| 5. | January 2009 | Implementation of the education program for certified auditors. | Ongoing process | Agency | SIA |
| <i>Continuing to Ensure Compliance with SMO 2 Requirements</i> | | | | | |
| 6. | Ongoing process | Co-operate with the Agency and ensure that new and revised standards on auditing, financial reporting and ethics are incorporated into SIA's training and education. SIA organizes: Conferences and seminars for CPD purposes for all professional titles registered at SIA; and Regular educational programs to be completed as a basis to acquire professional titles. Novelties in the field of ISAs and IFRSs are permanently included in the SIA's educational programs. | Ongoing process | Agency in cooperation with SIA for auditors and SIA for all other professional titles registered at SIA | SIA and its members) |
| <i>Review of SIA's Compliance Information</i> | | | | | |
| 7. | 2016 | Perform review of SMO 2 and SIA SMO Action Plan and incorporate any necessary changes. | 2021 | SIA | SIA |
| 8. | 2021 | Check the compliance of SIA Action Plan with SMO 2 and incorporate changes if necessary. | Ongoing | SIA | SIA's staff |

Action Plan Subject: SMO 3–International Standards and Other Pronouncements Issued by the IAASB
Action Plan Objective: Continue to use best endeavors to maintain an ongoing process for convergence with IAASB pronouncements

| Background: | | | | | |
|--|-------------|--|-----------------|----------------|--|
| <p>ZRev-2 requires the use of ISAs and simply refers to the ISAs. All ISAs and other IAASB Pronouncements are mandatory in Slovenia (without modifications) on the basis of the Auditing Act. Since no omissions are made to original ISAs, the effective dates of the standards are the same as in the original ISAs.</p> <p>According to the ZRev-2 the Agency adopts other auditing rules and defines the hierarchy of auditing rules that are not otherwise included in regulations. SIA has no role in the adoption of IAASB Pronouncements but has an important role with the implementation process so that auditors are aware of the standards and using them as intended.</p> <p>The Companies Act defines the companies to be audited in line with the European Accounting Directive. The audit thresholds are the same as prescribed by the Directive (DIRECTIVE 2013/34/EU).</p> <p>SIA assists its members in implementing new auditing rules and legislation in force by organizing CPD hours seminars, publishing professional articles in SIA's publication SIR*IUS, adopting guidance, etc.</p> | | | | | |
| # | Start Date | Actions | Completion Date | Responsibility | Resource |
| <i>Translating ISAs</i> | | | | | |
| 9. | 2010 | The Agency is responsible for translation of IAASB and IESBA standards and pronouncements based on the Auditing Act. SIA as a member of IFAC organizes the translation of standards and pronouncements in accordance with IFAC Translation Policy. | Ongoing | Agency | SIA and subcontractors ISAs are available free of charge on https://si-revizija.si/standardi/mednarodni-standardi-revidiranja-msr |
| <i>Translating IAASB Standards and Pronouncements</i> | | | | | |
| 10. | August 2017 | Translation of (revised) IAASB standards and pronouncements. | Ongoing | Agency | SIA |
| <i>Ongoing Processes to Converge with ISAs</i> | | | | | |

| # | Start Date | Actions | Completion Date | Responsibility | Resource |
|---|----------------|---|-----------------|-------------------------------------|---------------------|
| 11. | September 2008 | Technical courses to educate auditors about new auditing requirements as part of the CPD program. | Ongoing | SIA in co-operation with the Agency | SIA and the members |
| <i>Review of SIA's Compliance Information</i> | | | | | |
| 12. | 2015 | Perform review of revised SMO 3 and SIA SMO Action Plan and incorporate any necessary changes. | 2021 | SIA | SIA's staff |
| 13. | 2021 | Check the compliance of SIA Action Plan with SMO 3 and incorporate changes if necessary. | Ongoing | SIA | SIA's staff |

Action Plan Subject: SMO 4–IESBA Code of Ethics for Professional Accountants

Action Plan Objective: Continue to use best endeavors to maintain an appropriate level of ethics and to support compliance with ethical requirements in accordance with the IESBA's Code of Ethics

| Background: | | | | | |
|---|------------|---|-----------------|----------------|--------------------|
| Adherence to IESBA's Code of Ethics is explicitly required for certified auditors and certified appraisers. SIA assists its members in implementing ethical requirements by issuing recommendations according to I&D findings, organizing CPD seminars, publishing professional articles in SIA's publication SIR*IUS, etc. | | | | | |
| SIA strives for translation of the standards, as well as some additional IFAC guidance (some IFAC COVID guidance was translated in accordance with IFAC translation policies, and shared with members) | | | | | |
| # | Start Date | Actions | Completion Date | Responsibility | Resource |
| <i>Maintaining Ongoing Processes</i> | | | | | |
| 14. | Ongoing | Provide ongoing courses for ethical awareness for pre-qualification and CPD. | Ongoing | Agency | SIA |
| 15. | Ongoing | Continue to support ongoing harmonization with the IESBA Code of Ethics. | Ongoing | Agency | SIA and the Agency |
| 16. | Ongoing | Monitor the changes made to the IESBA Code of Ethics to adopt the educational programs properly. Provide responses to Exposure Drafts of IESBA Code of Ethics. | Ongoing | Agency | SIA |
| <i>Review of SIA's Compliance Information</i> | | | | | |
| 17. | 2014 | Perform review of revised SMO 4 and SIA SMO Action Plan and incorporate any necessary changes. | 2015 | SIA | SIA's staff |
| 18. | 2015 | Check the compliance of SIA Action Plan with SMO 4 and incorporate changes if necessary. | Ongoing | SIA | SIA's staff |

Action Plan Subject: SMO 5–International Public Sector Accounting Standards and Other Pronouncements Issued by the IPSASB
Action Plan Objective: Promoting the Use of IPSASs

| Background: | | | | | |
|--|--------------|--|-----------------|-------------------|-------------|
| SIA has no responsibility regarding the public sector standards in Slovenia as it lies with the Ministry of Finance. SIA promotes awareness to the regulator. Current public sector accounting is cash-based. SIA notes that due to capacity it is focused on advocacy efforts only at this time. | | | | | |
| # | Start Date | Actions | Completion Date | Responsibility | Resource |
| <i>Promoting IPSAS and Raising Awareness of the International Standards</i> | | | | | |
| 19. | January 2013 | Notify SIA's members of all IPSASs, guidelines, studies and occasional papers developed by the IPSASB through the SIA's on-line review <i>SIR*IUS</i> . | Ongoing | No Responsibility | SIA |
| 20. | Ongoing | Promote incorporation of the requirements of IPSASs into the Slovenian public sector accounting requirements. The incorporation of such requirements is the responsibility of the Ministry of Finance. Such promotion activities consist of proposing IPSASs implementation during changing of legislation which refers to public sector accounting and also during many meetings with Ministry of Finance or Slovenian Court of Audit. | Ongoing | No Responsibility | SIA |
| 21. | Ongoing | Continue to inform the Ministry of Finance about the IPSASB work. | Ongoing | No Responsibility | SIA |
| <i>Review of SIA's Compliance Information</i> | | | | | |
| 22. | 2014 | Perform review of revised SMO 5 and SIA SMO Action Plan and incorporate any necessary changes. | 2015 | No Responsibility | SIA |
| 23. | 2015 | Check the compliance of SIA Action Plan with SMO 5 and incorporate changes if necessary. | Ongoing | No Responsibility | SIA's staff |

Action Plan Subject: SMO 6–Investigation and Discipline
Action Plan Objective: Continuous Improvement and Development

Background:

Based on the statutory requirements of the Auditing Act (ZRev-2), responsibility for public oversight of auditing (including investigation and discipline) was transferred from SIA to Agency in 2008. Sanctions that may be imposed are: order to rectify violations, public warning, withdrawal of license.

The Agency is also responsible for public oversight of certified appraisers when they perform valuations reflected in the financial statements of public interest entities. In the area of oversight over certified appraisers, responsibilities for investigation and discipline are shared among the Agency and SIA. Both, SIA, and Agency, are treated as supervisory body for certified appraisers, but SIA mostly perform on-site supervision while Agency mostly drawing conclusions based on findings. Agency has a responsibility to sanction violations of rules and valuation standards. Sanctions that may be imposed are: order to rectify violations, public warning, withdrawal of license.

I&D system in Slovenia is compliant with SMO 6 (revised 2012) requirements.

I&D mechanisms is both, investigation and complaints based.

Periodic reviews of the proper implementation of the I&D mechanisms are carried out.

Other SIA members are subject to I&D when SIA receive any complaints against their work.

| # | Start Date | Actions | Completion Date | Responsibility | Resource |
|------------------------------------|------------|--|-----------------|------------------------|-------------|
| <i>Maintaining Ongoing Process</i> | | | | | |
| 24. | 2014 | Perform review of revised SMO 6 and SIA SMO Action Plan and incorporate any necessary changes. | 2015 | SIA's Auditing Council | SIA's staff |
| 25. | 2015 | Check the compliance of SIA Action Plan with SMO 6 and incorporate changes if necessary. | Ongoing | SIA | SIA's staff |

Main Requirements of SMO 6

| Requirements | Y | N | Partially | Comments |
|---------------------|---|---|-----------|----------|
| Scope of the System | Y | | | |

| Requirements | Y | N | Partially | Comments |
|--|---|---|-----------|--|
| 1. A system of investigation, discipline and appeals exists for the accountancy profession. The system is operational. | | | | |
| 2. Information about the types of misconduct which may bring about investigative actions is publicly available. | Y | | | |
| Initiation of Proceedings | | | | I&D for voluntary members is only on a complaint basis |
| 3. Both a “complaints-based” and an “information-based” approach are adopted. | Y | | | |
| 4. Link with the results of QA reviews has been established. | Y | | | |
| Investigative Process | | | | |
| 5. A committee or similar body exists for performing investigations. | Y | | | |
| 6. Members of a committee are independent of the subject of the investigation and other related parties. | Y | | | |
| Disciplinary Process | | | | |
| 7. A separate disciplinary committee/entity exists to make disciplinary decisions on referrals from the investigation committee. | Y | | | |
| 8. Members of the committee/entity include professional accountants as well as non-accountants. | Y | | | |
| 9. The tribunal exhibits independence of the subject of the investigation and other related parties. | Y | | | |

| Requirements | Y | N | Partially | Comments |
|--|---|---|-----------|----------|
| <p>Sanctions</p> <p>10. The disciplinary system allows imposing an extensive range of penalties. It is particularly important to include (a) loss of professional designation; (b) restriction and removal of practicing rights; and (c) exclusion from membership.</p> | Y | | | |
| <p>Rights of Representation and Appeal</p> <p>11. A third appeals body exists which is separate from both the disciplinary committee and investigative committee.</p> | Y | | | |
| <p>Administrative Processes</p> <p>12. Timeframe targets for disposal of all cases are set.</p> | Y | | | |
| <p>13. Tracking mechanisms to monitor progress in investigation and discipline and related procedures are established.</p> | Y | | | |
| <p>14. Records of investigations and disciplinary processes are established.</p> | Y | | | |
| <p>Public Interest Considerations</p> <p>15. Activities are supported to ensure that the public is aware that an investigative and disciplinary system exists in the jurisdiction.</p> | Y | | | |
| <p>16. A process for the independent review of complaints on which there was no follow-up is established.</p> | Y | | | |

| Requirements | Y | N | Partially | Comments |
|--|---|---|-----------|----------|
| 17. The results of the investigative and disciplinary proceedings are made available to the public. | Y | | | |
| Liaison with Outside Bodies 18. There is an appropriate process for liaison with outside bodies on possible involvement in serious crimes and offences. | Y | | | |
| Regular Review of Implementation and Effectiveness 19. Regular review of implementation and effectiveness of the system are performed, and corrective actions are implemented. | Y | | | |

Action Plan Subject: SMO 7–International Financial Reporting Standards and Other Pronouncements issued by the IASB
Action Plan Objective: Continue to Use Best Endeavors to Support Convergence with IASB Standards and Support their Implementation

| Background: | | | | | |
|--|------------|--|-----------------|--|-------------|
| As endorsed by the EU regulation, IFRSs are adopted in Slovenia for consolidated accounts of listed companies, for banks and insurance companies and for all those companies for which their assembly has decided to use IFRSs for a period not shorter than five years. Other companies follow Slovenian Accounting Standards based on IFRSs and developed by SIA. IFRSs used in Slovenia are IFRSs as adopted by the EU. | | | | | |
| SIA assists its members to implement the IFRS with organizing CPD seminars, publishing professional articles in its review SIR*IUS, etc. | | | | | |
| # | Start Date | Actions | Completion Date | Responsibility | Resource |
| <i>Ongoing Process to Converge with IFRSs</i> | | | | | |
| 26. | Ongoing | Current adjustments of the Slovenian Accounting Standards in line with the applicable changes of IFRSs. SAS have been changed in 2019 due to changes of revenue and lease standards, so the convergence process is taking place. | Ongoing | SIA in co-operation with the Ministry of Finance and the Ministry of Economics | SIA |
| 27. | Ongoing | Education and training activities to support effective implementation of the standards. | Ongoing | SIA | SIA |
| 28. | Ongoing | Inform the members of SIA about changes in the IFRSs through the SIA's web-side and the SIA's review "SIR*IUS". | Ongoing | SIA's Professional Council | SIA's staff |
| <i>Review of SIA's Compliance Information</i> | | | | | |
| 29. | 2014 | Perform review of revised SMO 7 and SIA SMO Action Plan and incorporate any necessary changes. | Ongoing | SIA's Professional Council | SIA's staff |
| 30. | 2015 | Check the compliance of SIA Action Plan with SMO 7 and incorporate changes if necessary. | Ongoing | SIA's Professional Council | SIA's staff |