

Proposed role in the project: Senior Expert

1. **Family name:** IGNJATOV
2. **First names:** Ivan
3. **Date of birth:** 11.06.1974
4. **Passport holder:** Macedonian
5. **Residence:** Skopje, Republic of Macedonia
6. **Education:**

Institution [Date from - Date to]	Degree(s) or Diploma(s) obtained:
"European University", Faculty of Economics, Skopje (2011 – to date)	PhD in Economics (on going), Control and audit of the European funds - instrument for pre-accession assistance -IPA
"European University", Faculty of Economics, Skopje (2008 – 2010)	MA in Economics (Marketing), Creation product for the international market
University "Ss Cyril and Methodius", Faculty of Economics, Skopje (2004 - to date)	MA in Economics (on going), Accounting and Auditing
European Court of Auditors, Luxembourg (2006 - 07)	Specialization/ Stagiaire/ Professional training - Auditor
University "Ss Cyril and Methodius", Faculty of Economics, Skopje (1993 – 1999)	BSc in Economics, International economic relations

7. Language skills: Indicate competence on a scale of 1 to 5 (1 - excellent; 5 - basic)

Language	Reading	Speaking	Writing
Macedonian (mother language)	1	1	1
English	1	1	1
Serbian/ Croatian/ Montenegrin/ Bosnian	1	1	1
Bulgarian	1	1	2
Slovenian	3	1	3
German	4	4	4
French	4	4	4

8. **Membership of professional bodies:** Member of the Institutes for Internal Auditors (IIA) in Macedonia and in Bulgaria.

9. **Other skills:** excellent computer skills (MS Office); excellent communication skills - able to communicate at all levels; high level of professionalism.

10. **Present position:** Assistant General IPA Auditor

11. **Years within the firm:** 11

12. **Key qualifications:**

- Over 12 years of experience including 10 in the field of auditing of public entities including auditing of EU Instrument for pre-accession assistance (IPA), system audit, audit of operations, performance audit, institutional and organizational development, Internal Control and quality management, preparation of project financial reports, assessment of tendering procedures, budget planning, design of procedures, assessing systems of control;
- Responsible for the establishment of the Audit Authority of the Republic of Macedonia and organizing and performing audit of the systems and structures for implementation of IPA;
- Expert in the capacity building of the Montenegrin Audit Authority, supporting its establishment and legal set up and preparing internal documents needed for its organisational development;
- Extensive experience in drafting and reviewing operational documents for Audit Authorities: development strategy, Audit Manual, annual audit work plans, annual training plan, workload analysis, employment plan, rulebook for organization and systematisation etc;
- Extensive knowledge and practice of the IPA Implementing Regulation and COSO standards;
- Excellent cooperation, work experience and contacts with candidate/ potential candidate countries, European Commission (IPA DG's in Brussels) and European Court of Auditors;
- Wide experience in training in the fields of "Financial reporting for EU projects", "Audit of IPA Projects" and "Performance Auditing" "Public Procurement and PRAG".

13. **Specific experience in the region:**

Country	Date from – to	Country	Date from – to
Macedonia	Since 1999	Montenegro	2011
Slovenia	2010 - 2012	Georgia	2011
Albania	2012	Turkey	2012
Serbia	2012 - 2013	Albania	2012

14. Professional Experience:

Date from - to	Location	Company & reference person (name & contact details)	Position	Description
May 2012 – up to date	Macedonia	Ruzica Bosnakovska ruzica.bcosnakovska@dzr.gov.mk Tel: +389 75 214 233	Assistant of the General IPA Auditor	<ul style="list-style-type: none"> ▪ Coordinates the activities and organizes the audit work according to the annual audit work plan of the Audit Authority; ▪ Prepares and submits to the General IPA Auditor draft annual audit work plan and coordinates the activities and organizes the work according to the annual audit work plan of the Audit Authority; ▪ Responsible for proper and effective implementation of the regulations, manuals and the guidelines for auditing during the execution of the audits; ▪ Cooperates with the other organizational units of the Audit Authority and with other bodies and organizations; ▪ Prepares and submits to the General IPA Auditor draft annual audit activity report and annual audit opinion per IPA Component that are submitted to the European Commission, to the Competent Accrediting Officer and a copy to the National Authorizing Officer; ▪ Responsible for quality control the audit work done ▪ Takes care of continuous professional upgrading of the employees, in order to provide higher quality in the execution of the audit activities; ▪ Reports to the General IPA Auditor in cases of violations or criminal activities; ▪ Responsible for timely, competent, good quality and lawful performance of the activities according to the Internationally Accepted Auditing Standards;
Dec 2011 – May 2012	Macedonia	State Audit Office of Macedonia branko.smilevski@drz.gov.mk Tel: ++389 75 210 078	Adviser to the General IPA Auditor	<ul style="list-style-type: none"> ▪ Providing expert opinion, monitor and coordination of the work of the all IPA audit departments in the IPA Audit Authority (System audits, Audits of Operations/Projects, Financial audits and Follow up audits) ▪ Advising the General IPA Auditor on the functioning of the Audit Authority in line with IPA regulation; ▪ Providing expert opinion on quality assurance of the audit in order to monitor the application of adopted procedures, standards and working methods in line with COSO standards; ▪ Providing advice in activities of the process for approximation of IPA audit to internationally accepted audit standards and principles; ▪ Responsible for the international cooperation of the Audit Authority with the European Commission, European Court of Auditors, competent audit institutions and authorities of the European Union Member States, candidate countries and potential candidate countries
July 2012 – Nov 2012	Turkey	Goska Zuchowska Senior Project Manager ACE International Consultants Sagunto 17 Madrid 28010 Spain gzuchowska@aceconsultants.eu Tel: (+34) 914351567	Audit Expert	<p>EU funded project “Providing Technical Assistance for the Pre-accreditation Review (Compliance Audit) under IPA Component V – Rural Development (IPARD) on behalf of the CAO and NAO of Turkey”.</p> <p>Expert’s tasks and responsibilities:</p> <ul style="list-style-type: none"> ▪ To performing a Compliance Audit for the National Authorising Officer in order to obtain reasonable assurance as to whether the institutions subject to the compliance assessment fulfil the accreditation criteria annexed to the IPARD Sectoral Agreement within the context of the extended decentralised management under IPA Rural Development (IPARD) Component. ▪ to check the capacity of the IPARD institutions (i.e. NAO, NF, NAO SD, Managing Authority and ARDSI (together with targeted Provincial Coordination Units) regarding accreditation and by producing a Compliance Audit Report to provide an opinion to the CAO in accordance with the Article 10 of the IPA Framework Agreement and to the NAO in accordance with the Article 11 of IPA Framework Agreement and respective provisions of the IPARD Sectoral Agreement. ▪ to review, based on the already accredited, the capacity of the subject 22 Provincial Coordination Units of ARDSI to implement the subject measures/sub-measures in line with the accreditation criteria annexed to the IPARD Sectoral Agreement . ▪ to review the monitoring and supervision capacity of both the ARDSI HQ and NAO services (i.e. NAO Support Department and NF)

Date from - to	Location	Company & reference person (name & contact details)	Position	Description
July 2012 – Feb 2013	Serbia	<p>Stevan Pechitch EuroTrends Business Development Manager 43, rue d'Aboukir, 75002 Paris, France</p> <p>Offices in Serbia: Nemanjina 5, 11000 Belgrade, Republic of Serbia</p> <p>Tel: +381-11-664-23-79 Mob: +381-65-655-11-61 Mob (France): +33-6-64-34-70-44 Fax: +381-11-26-56-222 Fax (direct): +33-1-73-72-93-24</p>	Senior Expert	<p>EU funded project “Technical Assistance for supporting the Capacity of the Audit Authority of the Republic of Serbia”.</p> <p>To strengthen the operational capacities of the Audit Authority to implement its audit and reporting activities in accordance with the requirements of the Framework, Sectoral, and Financing agreements and in line with internationally accepted audit standards.</p> <p>To perform assessment of the current situation and the needs of the Audit Authority including support in the drafting of operational documents required for the Audit Authority.</p> <p>Expert will assist in preparation of the :</p> <ul style="list-style-type: none"> - Audit Authority developing strategy, - Rulebook for organization and systematization - Work load Analyses - 3 years Audit strategy - Annual Audit Work Plan - Annual Training Plan - Employment Plan - IPA Audit Manual - Organization chart of the Audit Authority - Any other documents required by Audit Authority to prove its readiness when Serbia will submit its application for confer of management for IPA Programme.
July 2012 – Dec. 2012	Albania	<p>Ms. Valentina Bezzi East West Consulting Chaussée de la Hulpe 150, 7th floor, 1170 Brussels Tel: +32 2 79 24 948 Fax 2 +32 2 401 46 25 valentina.bezzi@ewc.be</p>	Senior Expert	<p>EC assistance project “Improvement of Albania’s preparedness for Decentralized Management” .</p> <p>Responsible for providing support to the Audit Authority by:</p> <ul style="list-style-type: none"> ▪ Providing advice with regard to the establishment of the legal framework and working structures and procedures for the Audit Authority. ▪ Providing initial support in the preparation of a Strategic and Annual Audit Plan for the Audit Authority ▪ Reviewing and commenting on possible improvements on the Audit Authority Audit Manual. ▪ Providing training on the audit of IPA funds (including internal auditors) ▪ Providing support in arranging a study visit for staff of the Audit Authority
Oct – Dec 2011	Georgia	GIZ Georgia	STE to the Chamber of Controllers in Tbilisi, Georgia	<p>EU funded project “Support to the Chamber of Control of Georgia“. Responsible for support to SAI in Tbilisi, Georgia in the area of Performance audit (3E’s concept economy, efficiency, effectiveness)</p> <ul style="list-style-type: none"> ▪ Preparing training inputs in the form of presentations, case studies and exercises based on the INTOSAI ▪ Providing recommendations on the further improvement of the CCG Performance Audit manual
April - Dec 2011	Macedonia	State University”Goce Delcev”, Faculty of Economics, Stip	Lecturer	<ul style="list-style-type: none"> ▪ Lectures in the area of audit of IPA funds (2007-2013), challenges and possibilities; ▪ Lectures in the area of Public procurements with special emphasis to the EU procurement rules (PRAG)
June – Dec 2011	Macedonia	State Audit Office of Macedonia branko.smilevski@drz.gov.mk Tel: ++389 75 210 078	Principal Senior State Auditor	<ul style="list-style-type: none"> ▪ Organizing and performing regularity audits (financial audits) and performance audits (value for money) of public institutions in the most economical, effective and efficient manner; ▪ Preparing the Annual Audit Programme and the Annual Audit Report; ▪ Follow the proper implementation of the legal acts and internationally accepted auditing standards; ▪ Coordinating the activities of audit teams, preparing and signing audit reports; ▪ Tracking and tackling indications of illegal or irregular use of public money as well as possible fraud.

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April - June and Sep 2011	Montenegro	GIZ Montenegro Ms. Jelena Milosavljevic Project Manager mobile +382 69 345 357	STE to Audit Authority	EU funded project "Strengthening of external audit in Montenegro". Responsible for support to Audit Authority in Montenegro in: <ul style="list-style-type: none"> ▪ the process of establishment and legal set up of the Audit Authority in line with the IPA IR and COSO Standards (training of AA staff; Review and update of the AA audit manual for the system audit; Creating forms for reporting; review of procedures as prescribed in manual; adaptation to DIS structure as emerging, and checklists; preparation of case studies and power point presentations); ▪ preparing internal documents needed for organisational development of the Audit Authority (Revised updated Training Needs Assessment; Revised updated Trainings Plan; Draft Employment Plan 2012; Draft Work Load Analysis; Draft rulebook for Organisation and Systematisation).
April 2011	Macedonia	"European University", Faculty of Economics, Skopje	Lecturer	Lectures in the area of EU funds for the period 2007-2013, Instrument for pre- accession assistance.
June 2007 June 2011	Macedonia	State Audit Office of Macedonia branko.smilevski@drz.gov.mk Tel: ++389 75 210 078	Head of the Audit Authority for the Pre-Accession Funds of the EU in Macedonia	<ol style="list-style-type: none"> 1. Responsible for the establishment of the Audit Authority and organizing and performing audit of the systems and structures for implementation of the instrument for pre-accession assistance (IPA) in the Republic of Macedonia, in order to verify the efficient functioning of the management and control systems under the IPA components I to V and the compliance with Regulation (EC 718/2007) including especially COSO standards, the Framework and Sectoral Agreements. Especially involved in: <ul style="list-style-type: none"> • Ensuring the reliability of financial information provided to the European Commission; • Preparing and submitting an annual audit work plan, an annual audit activity report, an annual audit opinion, and an opinion on the final statement of expenditures for the closure of any IPA program; • Preparing operational documents related to the functioning of the Audit Authority for auditing the IPA: development strategy, draft budget rulebook for organization and systematization, 3-year audit strategy, IPA audit manual etc; • Monitoring the proper implementation of the IPA audit methodology in line with COSO standards (IPA Audit Manuals and procedures). 2. Involved with EU-IPA funded projects supporting the establishment of the Audit Authority: <ul style="list-style-type: none"> • <u>"Capacity Building to the Audit Authority operating under IPA Implementation Regulation"</u>, April 2008 – March 2009. The involvement as beneficiary included: the organizational set up and preparation of the documentation of the AA (Development Strategy, Rulebooks, various MoUs, the State Audit Law etc); elaboration of MoUs between Audit Authority and State Audit Office, Audit Authority and Internal Audit in MoF, Audit Authority and NAO/CAO, Audit Authority and IPARD agency; a short audit report on the DIS structures for fulfillment of the accreditation criteria; contribution to the Gap Assessment Report; Application of Systems and procedures to ensure a proper audit trail; Development of Audit procedures per IPA component; establishment of a proper filing system, which satisfies the legal requirements for functional independence of the Audit Authority and fully compliant with the INTOSAI standards. • <u>"Additional Gap Identification for DIS under IPA"</u>, July - September 2007. The involvement as beneficiary included: preparation of a work plan for the future Audit Authority (AA) for the first year; drafting of procedures for the establishment of a reporting system (internal and external reporting) of the Audit Authority; Preparing a reporting template for the first annual report of the Audit Authority (for submission to NAO/EC); Preparation of a first activity report of AA Article 29 (2a); Preparation of a first audit opinion of AA Article 27; elaboration of MoUs between AA and State Audit Office, Central Internal Audit of Ministry of Finance, Internal Audit Units of the line ministries concerned with the IPA components 1-4 with the Internal Audit Unit of the IPARD Agency.

Date from - to	Location	Company & reference person (name & contact details)	Position	Description
May, Oct 2010, Feb, Sept, Oct 2011, May, June 2012	Slovenia	Center for Excellence in Financing (CEF), Slovenia Mr. Andrej Kavar Tel: ++386 13696338	Expert lecturer	Preparing of training material and performing lecturing at various workshops on “Financial reporting for EU projects”, “Audit of IPA Projects” and “Performance Auditing” regarding the functioning of the MCS in accordance EU rules (EC Accreditation Criteria and COSO Matrix) for the following target groups: public sector official, mainly internal and external auditors from Ministries and other institutions from counties of SEE (Serbia, Albania, Croatia, Kosovo UNMIK, Macedonia, Montenegro, BiH, and Turkey).
March 2010	Macedonia	Crown Agents Ms. Emilija Apostoloska, ema.apostoloska@crownagents.com.mk , Tel: ++389 2 321 192/964	Chairman and leading expert lecturer	Advising in EU pre-accession assistance: Chairman and leading trainer in the Regional Workshop “New EU Instrument for pre-accession assistance (IPA) 2007-2013” for countries in South East Europe, with specific emphasise on the EU Audit methodology, Accreditation Criteria for IPA and COSO concept;
May – June 2007	Macedonia	State Audit Office in Macedonia branko.smilevski@drz.gov.mk Tel: ++389 75 210 078	Head of the work group for establishing an Audit Authority for audit of EU/ IPA funds	Head of the work group for establishing an Audit Authority for audit of EU/PA funds responsible for: cooperation with the EU consultant in establishing the necessary structures for using the instrument for the pre-accession assistance (IPA) in Macedonia; organizing and setting up the basic requirements for establishing of a functionally independent Audit Authority for audit of the pre-accession assistance (IPA funds) within the State Audit Office; detailed review and analysis of the Council Regulation No 1085/2006 and the Regulation (EC) No 718/2007 implementing the instrument for pre-accession assistance (IPA); implementation of the international auditing standards; acquis communautaire; using the audit methodology and experiences of the European Court of Auditors in Luxembourg and COSO matrix when auditing EU funds
February 2007	Macedonia	European Court of Auditors Mr. Jussi Bright jussi.bright@eca.europa.eu tel: ++352 691 494593	Auditor	Participation as a member of the audit team in the European Court of Auditors during an audit mission in Macedonia, realized in February 2007 for the audit of EU/CARDS 2001-2006 projects and authorized contact point for cooperation between Macedonian SAI and European Court of Auditors in the area of audit of EU funds
March 2005-May 2007	Macedonia	State Audit Office in Macedonia branko.smilevski@drz.gov.mk Tel: ++389 75 210 078	State Auditor	State Auditor within the Department for Performance Audit responsible for organizing and performance of audit in using the state audit standards, international standards on auditing and the applicable legal regulations, aimed at effective, economic and efficient performance of audit. Performance of audits at the: Blind Persons Union, Telecom Project, Civil Servants Agency, Ministry of Finance, Ministry of Economy, Ministry of Environment and Physical Planning, Ministry of Transport and Communications, Ministry of Labor and Social Policy, Ministry of Education and Science, Ministry of Local Self-Government.
May 2002 – May 2005	Macedonia	State Audit Office in Macedonia branko.smilevski@drz.gov.mk Tel: ++389 75 210 078	State Auditor	State Auditor within the Financial Audit Department responsible for performance of financial audit using the international standards on auditing, state audit standards and applicable legal regulations. Performance of audits at the: Municipality of Probitip, Municipality of Doiran, Municipality of Berovo, Municipality of Stip, Ministry of Interior, Skopje, Basic Court of Law Stip, Mining and Power Plant Bitola, Pubic Communal Enterprise “Niskogradba”, Bitola, National Paying Card Agency, Skopje City Shopping Mall, Skopje, Macedonian Broadcasting Company, Skopje, Public Transportation Enterprise, Skopje, Public Hospital “Mosa Pijade”, Skopje – Special hospital for physical medicine and special medical rehabilitation, Institute for Earthquake Engineering and Seismology, Skopje
Feb – May 2002	Macedonia	USA MAK Computers Mr. Ordance Percinkov	Commercial Sales Manager	Responsible for supply and sales of information techniques and technology, elaboration of accounting software solutions - applications, promotion and sales.
Dec 1999 – Feb 2002	Macedonia	Construction company “Ilinden” Andreja Osavkov Tel: +389 2 239-844	Financial Accountant	Responsible for organizing accounting activities, keeping financial data and control databases, control of disputable claims and manner of payment, directly involved in preparation of annual financial reports etc.

15. **Other relevant information (e.g. Publications):** followed numerous trainings in the field of financial audit, management of EU funds, auditing of EU funds, IPA instruments etc provided by the EC, by GIZ, by European Court of Auditors and various organisations.

Specific trainings:

“Audit of IPA funds: Audit Strategy, Planning and Risk Analyses”, “European Court of Auditors - Audit Approach”, “Administrative and on-the spot controls for IPARD measures 101,103 and 302”, “Guidelines for Audit Authorities (audits of the IPARD MCS and Accounts),” “Reinforced Financial Control Requirements of EU Funds”, “PRAG and Practice and Fraud and Irregularities”, “Seminar for pre-accession experts and auditors”, “Strategic and Annual Plan of Audit Department”, “International Public Sector Accounting Standards (IPSAS Standards), “IPA monitoring and review”, “Experience with the implementation and Development of Performance Audits in Reaction to Challenges and Opportunities in a Changing Environment Auditing of Social Security Systems”, “IPA - CBC Management Systems Seminar - Transitional Approach”, “Audit of EU funds with respect of Economically, Efficiently and Effectively audit approach”, “IPA Structural funds”, “Financial Agreement (IPA) and subsequent obligations of the Candidate Countries”, “Review of the Article 71 of the Regulation No 1083/2006 in light of their progress so far and the clarifications provided in the European Commission’s Compliance Assessment checklists”, “Western Balkans Justice and Home Affairs – audit activities”, “ Financial Management of EU Structural Funds”, “ Managing Structural and Cohesion Funds: Sharing the Irish Experience Opportunity for New Member States and Candidate Countries”, “Training on organizational set up, mission and role of the European Court of Auditors within the European Union”, “ASSYST – training on usage of the information data system at the European Court of Auditors”, “Training on establishment of snap special reports - SNAP Reporter”, “Special Report No 7/2006 – Training related to Investments in the rural sector”, “Training on the Code of Ethics of the European Court of auditors with presentation of the Paolo Guista’s book “Ethics matters”, Training on Performance Audit – using audit techniques in the European Court of Auditors”, “Training of “Performance Audit” and “Audit on Fraud and Errors”...

Conferences/seminars:

Regional conference on IPA Audit Authorities in Ohrid, Macedonia(2011), Regional conference on IPA Audit Authorities in Podgorica, Montenegro(2010), Regional conference on IPA Audit Authorities in Veles, Macedonia (2009), Internal Audit Service (IAS) Conference in Brussels (2007), Seminar on Framework Agreement between the Government of the Republic of Macedonia and the Commission of the European Communities on the rules for cooperation concerning EC financial assistance in the framework of the implementation of the assistance, under the Instrument for Pre-Accession Assistance in Brussels (2007), Discussion about questions concerning future bilateral cooperation in auditing EU funds of both Supreme Audit Institutions of the Macedonia and Slovak Republic in Bratislava(2007), Seminar on audit methodology of the European Court of Auditors in Luxembourg (2007), Seminar "ITINT" – computer network of the European Court of Auditors in Luxembourg(2007), Seminar on the EU acquis in Luxembourg(2007), Attending the IV EUROSAI work group for audit of environment in Luxembourg (2007), Seminar on EU budget and EU financial legislation in Luxembourg (2006), Active participation with lecturing and presentation of the traditional semi-annual winter workshop in the European Court of Auditors in Luxembourg (2006)....