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Regulation No. 1/2026	**Internal Regulation of the Institute of Technology and Business in Prešov**

Directive VŠTE No. 1/2026 on Expert Witness Activity

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Valid from:	29 October 2026	**Effective from:**	29 October 2026	**Effective until:**	indefinite
Approved by			Board of Trustees of VŠTE in Prešov on 29 October 2026		
			doc. Ing. Jakub Horák, MBA, PhD., Chair of the Board of Trustees		
Prepared by (submitted by)			Rector of VŠTE in Prešov (proposal under Section 31(2) of Act No. 300/2025 Coll.)		
			doc. ThDr. PaedDr. Marek Storoška, PhD., Rector		
Replaces document	original wording of Directive VŠTE No. 1/2026 of 26 February 2026				
Number of pages	10		**Number of annexes**	0	

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Directive on Expert Witness Activity

Institute of Technology and Business in Prešov

Directive VŠTE No. 1/2026 on Expert Witness Activity (Smernica VŠTE č. 1/2026 o znaleckej činnosti)

2026

Article 1 General Provisions

1) The performance of expert witness activity at the Institute of Technology and Business in Prešov (hereinafter "VŠTE in Prešov") is governed by this internal directive, which is an internal regulation of VŠTE in Prešov issued pursuant to Section 31(1)(o) of Act No. 300/2025 Coll. on Higher Education and on Amendments to Certain Acts (Higher Education Act) (hereinafter the "Act") and in accordance with the Statute of VŠTE in Prešov (Štatút VŠTE v Prešove). Expert witness activity of VŠTE in Prešov under this Directive may be performed solely under the legal order of the Czech Republic.

2) This Directive further regulates the performance of expert witness activity of VŠTE in Prešov under Czech law and covers all acts performed within the activity regulated by Act No. 254/2019 Coll. (Czech Republic) on Experts, Expert Offices and Expert Institutes (hereinafter "ZnalZ"). This Directive regulates in particular the rules of working procedures ensuring the proper performance of expert witness activity and the procedure by which expert opinions are acknowledged in accordance with the applicable legislation.

3) Expert witness activity of VŠTE in Prešov performed under Czech law may be carried out only in the fields registered by the Ministry of Justice of the Czech Republic (hereinafter "MS ČR"). Expert witness activity under this Directive is performed by the legal person operating as a private higher education institution pursuant to Section 4(c) of the Act (Vysoká škola technická a ekonomická v Prešove s. r. o., Company ID No. 36 484 695, registered office Masarykova 22, 080 01 Prešov); the provisions of Section 41 of the Act on the business activity of a higher education institution do not apply to a private higher education institution (Section 41(5) of the Act).

4) VŠTE in Prešov continuously carries out scientific and research activity in the relevant fields of expert witness activity.

5) For the performance of expert witness activity, VŠTE in Prešov provides adequate material and technical facilities, instrumentation and staffing.

6) Expert opinions (hereinafter "EO") are issued in paper and electronic form. Electronic expert opinions must comply with the statutory provisions of Section 27 ZnalZ. In cases provided for by law, an expert opinion may also be given orally into the record; in such a case, the particulars of the expert clause pursuant to Section 28(7) ZnalZ shall also be entered in the record.

7) Where the remuneration for the preparation of an EO is determined otherwise than under Decree No. 504/2020 Coll. (Czech Republic), as amended, the remuneration or the method of its determination must be fixed before the processing begins and must not in any way depend on the results of the assessment performed.

8) Where an EO assignment is accepted from a client other than a public authority and the client at the same time requires that the requested EO contain a reference to Section 127a of the Civil Procedure Code (hereinafter "OSŘ") or Section 110a of the Criminal Procedure Code (hereinafter "TŘ"), this must be expressed unambiguously already in the EO assignment.

9) Where the expert's fee is charged in accordance with Decree No. 504/2020 Coll., VŠTE in Prešov shall request the client's consent to the use of a motor vehicle for all acts related to the performance of the activity. Where the expert questions posed so require, it shall request the client's consent to engage a consultant.

10) VŠTE in Prešov is obliged to notify MS ČR within 10 working days of any change in the data entered in the list of experts pursuant to Section 16(1) ZnalZ (including, inter alia, the telephone contact or e-mail address).

11) VŠTE in Prešov is obliged to ensure the archiving of every expert opinion for a minimum period of 10 years from the date of its submission, in accordance with the Records Management Rules of VŠTE in Prešov (Registratúrny poriadok VŠTE v Prešove) and Act No. 395/2002 Coll. on Archives and Registries and on Amendments to Certain Acts, as amended. Upon request of MS ČR, VŠTE in Prešov must submit randomly selected opinions for the purpose of verifying whether they have been prepared in accordance with the law, the legal regulations issued for its implementation and the generally recognised procedures and standards of the given field and branch (Section 35 ZnalZ).

Article 2 Persons Involved in Expert Witness Activity at VŠTE in Prešov

1) Expert witness activity at VŠTE in Prešov and related activities are managed by the executive director (konateľ) as the statutory body of the legal person operating as VŠTE in Prešov (hereinafter the "Executive Director"). Other units of VŠTE in Prešov provide assistance. The Executive Director is responsible for the factual accuracy, quality and timely delivery of the assigned expert opinions. The Executive Director confirms each dispatched opinion in this sense by his or her signature.

2) The performance of expert witness activity is ensured through experts, university teachers and researchers of VŠTE in Prešov. The experts are at the same time university teachers or researchers of VŠTE in Prešov. Each person preparing an opinion is responsible for the factual accuracy, quality and timely delivery of his or her part of the opinion.

3) Persons cooperating in expert witness activity must be in an employment relationship at the time the expert witness activity is performed. An exception is an external consultant, with whom cooperation may be based on agreements on work performed outside an employment relationship. It is further permissible to use external consultancy services on a supplier–customer basis.

4) All persons involved in the performance of expert witness activity must be instructed in writing about their duties and confidentiality and about the rules of personal data protection under special regulations (Regulation (EU) 2016/679 of the European Parliament and of the Council, Act No. 18/2018 Coll. on Personal Data Protection and on Amendments to Certain Acts, as amended). The Executive Director of VŠTE in Prešov is responsible for instructing the persons involved.

5) Communication with the clients commissioning expert opinions is conducted by the Executive Director of VŠTE in Prešov. In defined cases, this may be done by the persons involved in preparing the opinion.

6) Communication with MS ČR in matters of expert witness activity is conducted by the Executive Director of VŠTE in Prešov.

7) Every printed copy of an EO complies with the requirements of ZnalZ and the implementing regulations.

8) The expert seal is kept by the Executive Director of VŠTE in Prešov.

9) The Executive Director of VŠTE in Prešov is obliged to monitor the fulfilment of the work duties of the experts and other staff involved in expert witness activity (in particular entries in the register of opinions and compliance with the deadlines for preparing opinions or other expert acts).

Article 3 Acknowledgement of an EO

1) For the purposes of the process of "acknowledgement of an EO" under ZnalZ, VŠTE in Prešov establishes the College of Expert Witness Activity of VŠTE in Prešov (hereinafter the "College").

2) The College is composed of persons appointed by the Board of Trustees of VŠTE in Prešov.

3) The College consists of at least three members for each registered field of expert witness activity.

4) The work of the College is organised by the Executive Director of VŠTE in Prešov.

5) The members of the College must be instructed on confidentiality by the Executive Director of VŠTE in Prešov.

6) Members of the College may be either experts or specialists in the fields in which expert witness activity is performed, with a minimum of 5 years' experience in the relevant field.

7) Experts who are members of the College are obliged to notify the Executive Director of VŠTE in Prešov in writing of any changes entered in the list of experts within 10 days of notifying MS ČR of such information.

Article 4 Procedure for Preparing an EO

1) The activities performed in the course of the process of accepting, preparing and confirming an EO are divided into individual sub-processes:

- receipt of the assignment,
- EO assignment,
- cover sheet,
- preparation of the EO,
- finalisation of the EO,
- acknowledgement,
- dispatch, post-dispatch activity.

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Article 5 Receipt of the Assignment

1) VŠTE in Prešov receives the EO assignment and assesses whether the substance of the EO assignment falls within its expert authorisation, whereby if it:

– does not fall within it, it rejects the EO assignment,

– falls within it, it proceeds to the further steps under this Directive.

2) The Executive Director of VŠTE in Prešov is obliged to verify whether the assignment contains the particulars under Section 40 of Decree No. 503/2020 Coll. (Czech Republic) on the Performance of Expert Witness Activity (hereinafter "Decree 503/2020"), in particular:

– the expert question posed,

– information on the purposes for which the expert opinion is to be used (e.g. for concluding a contract or for court proceedings),

– facts which, in the client's opinion, may affect the accuracy of the conclusion of the expert opinion (e.g. an estimate of the area of a plot of land or the age of a building).

If the assignment does not meet the statutory requirements, the assignment is rejected.

3) The Executive Director of VŠTE in Prešov assesses possible bias in connection with the preparation of the EO, whereby:

– if bias is found, VŠTE in Prešov refuses to prepare the EO,

– if no bias is found, it proceeds to the further steps under this Directive.

4) VŠTE in Prešov prepares opinions in the fields for which it has been appointed by MS ČR. The expert institute must not prepare EOs in a field in which it has no authorisation.

5) VŠTE in Prešov is obliged to consider whether specific partial questions need to be assessed through a consultant. A consultant may be used only with the client's consent, and the reasons for using the consultant must be stated in the expert opinion (see Section 23 ZnalZ). If a consultant is used, he or she must be instructed in writing on the duty of confidentiality.

6) The Executive Director of VŠTE in Prešov prepares a reply to the EO assignment received and agrees with the client on the further course of action.

Article 6 EO Assignment

1) An assignment to prepare an EO may be received electronically, in writing or, exceptionally, by telephone or in person. Receipt by electronic means includes e-mail correspondence or communication via the data box (dátová schránka). Receipt of the assignment vis-à-vis third parties is ensured by the Executive Director of VŠTE in Prešov.

2) The Executive Director of VŠTE in Prešov creates a folder in the repository, in which the assignment, supporting documents and other documents relating to the given EO are gradually stored. VŠTE in Prešov is responsible for entries in the electronic register of expert opinions so that all applicable statutory provisions are complied with.

3) The Executive Director of VŠTE in Prešov enters the mandatory data in the register of opinions within 30 working days of the date of the EO assignment, i.e.:

- the date of the EO assignment,
- the subject of the EO,
- the field and branch, or specialisation, in which the EO is to be submitted,
- the designation of the client commissioning the EO,
- the deadline for preparing the EO,
- if the EO has been assigned by a public authority, the relevant file number.

4) The Executive Director, in cooperation with other units of VŠTE in Prešov, assembles a team of preparers or entrusts the preparation of the EO to one of the suitable staff members of VŠTE in Prešov.

Article 7 Preparation of the Cover Sheet

1) After accepting the preparation of an EO, the Executive Director of VŠTE in Prešov convenes a meeting with the lead preparer of the EO in question, at which they draw up a "cover sheet" containing the division of activities and responsibilities among other collaborators, the calculation of the costs of the EO, the schedule of deadlines for preparing the individual parts of the EO, etc.

2) The Executive Director of VŠTE in Prešov grants access to the EO folders to specific persons involved in preparing the individual parts of the EO.

Article 8 Preparation of the EO

1) The procedure for preparing an EO shall correspond to the generally recognised procedures and standards of the given field and branch. When preparing an EO, the lead preparer and other cooperating staff:

- select the data source,
- collect or create the data,
- process the data, fixing the data used (e.g. by saving copies of contracts or websites),
- carry out the data analysis and formulate its results,
- interpret the results of the data analysis,
- check the above procedure,
- formulate a conclusion which, where possible, will be an unambiguous answer to the expert question posed (see Section 58 of Decree 503/2020 for details).

2) The study of the supporting documents is carried out by the appointed preparer; if it is necessary to engage a further preparer or a consultant, or to request additional supporting documents, the preparer contacts the Executive Director of VŠTE in Prešov.

3) The persons working on a specific EO process the assigned partial sections in the template in the repository. If a local investigation needs to be convened, they contact the Executive Director of VŠTE in Prešov. The persons who participated in preparing each chapter of the EO are listed after that chapter.

4) After all individual parts have been processed, the Executive Director of VŠTE in Prešov checks the factual accuracy of the individual parts processed. The Executive Director of VŠTE in Prešov supervises compliance with the deadlines set in the cover sheet. He or she supervises that the EO being prepared complies with the relevant legal regulations.

Article 9 Finalisation of the EO

1) After the individual parts have been incorporated into the structure of the EO, the conclusion is drawn up and a back-check is carried out. This activity is performed by the lead preparer in cooperation with the Executive Director of VŠTE in Prešov.

2) The formal and factual check of the EO is ensured by the Executive Director of VŠTE in Prešov (pursuant to Section 28(2) ZnalZ), including, inter alia:

- the expert clauses (Section 28(7) ZnalZ), or clauses under other regulations (e.g. Section 127a OSŘ),
- the designation of the persons who participated in preparing the expert opinion (Section 46(1)(b) of Decree 503/2020),
- the designation of the persons who are obliged, at the request of a public authority, to personally confirm or supplement the expert opinion (Section 46(1)(b) of Decree 503/2020),
- the numbering of the pages of the expert opinion and its annexes (see Section 50 of Decree 503/2020 for the preparation of annexes),
- the technical aspects of the electronic expert opinion (Section 27(2) ZnalZ and Section 49 of Decree 503/2020),
- whether the opinion is complete, reviewable and truthful.

3) The lead preparer, in cooperation with the Executive Director of VŠTE in Prešov, resolves the deficiencies identified during the factual and formal check.

4) The appointed staff member binds the expert opinion and affixes the expert seal to it (Section 28(8) ZnalZ and Section 48 of Decree 503/2020). The expert seal may not be used to mark other documents.

5) After approval by the lead preparer, the final version of the EO ready for dispatch is created, which must meet all statutory requirements.

Article 10 Acknowledgement

1) Every EO prepared by VŠTE in Prešov must be acknowledged pursuant to Section 28(4) ZnalZ.

2) After each EO has been prepared, the Executive Director of VŠTE in Prešov appoints at least 3 members of the College, according to the subject of the EO or according to the field, branch or specialisation within which the EO was prepared, to give an expert statement on the preparation of the EO. In the event of a conflict of interest or the participation of a member of the College in preparing the EO, a substitute is appointed for the acknowledgement.

3) An employee who participated in preparing the EO may not take part in the process of its acknowledgement.

4) In the case of a simple EO with a time allocation of up to 50 hours, one member of the relevant section of the College is sufficient.

5) The prepared EO is then sent to the appointed members of the College for study, and the Executive Director of VŠTE in Prešov sets a deadline for their statement. The deadline for the statement may not be shorter than 1 week.

6) The expert statement of each appointed member of the College on the EO is sent to the Executive Director of VŠTE in Prešov by e-mail and subsequently stored in the folder in the repository.

7) The Executive Director of VŠTE in Prešov draws up the acknowledgement records, which are archived together with the EO.

8) The statement of each member of the College has 3 possible variants: "I acknowledge the EO without reservations", "I acknowledge the EO with minor reservations", "I do not acknowledge the EO".

9) Finalisation is carried out if the majority of the members of the College consulted acknowledge the EO "without reservations" and notify the Executive Director of VŠTE in Prešov accordingly. If one of the members of the College consulted acknowledges the EO "with minor reservations", he or she informs the Executive Director of VŠTE in Prešov, who passes this information on to the lead preparer. The lead preparer of the opinion decides on incorporating the minor reservations.

10) If the majority of the members of the College consulted "do not acknowledge" the opinion, the Executive Director of VŠTE in Prešov sends this information to the lead preparer with a request to incorporate these reservations of the members of the College into the EO with the consent and cooperation of the other preparers. After the comments have been incorporated, the EO is sent again for acknowledgement.

11) If the lead preparer does not agree with the reservations of the members of the College consulted, the Executive Director of VŠTE in Prešov selects a new lead preparer of the EO from among the members of the College consulted. After the reservations have been incorporated, the acknowledgement process is repeated. After the comments have been incorporated, the EO is sent again for acknowledgement.

Article 11 Dispatch of the EO

1) VŠTE in Prešov ensures the printing and binding of the final version of the EO. It further draws up the statement of the expert's fee, taking into account the "cover sheet" drawn up at the time of the EO assignment.

2) The Executive Director of VŠTE in Prešov ensures the dispatch of the EO, including the relevant documents and the supporting documents received, back to the client; further ensures the archiving of the folder in the repository and physical archiving; and ensures the entry in the electronic register of opinions and in the relevant tables in the repository.

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Article 12 Post-Dispatch Activity

1) Post-dispatch activity means the archiving of the EO, the duty to confirm the EO before state authorities, any supplementation of the EO – in the form of an addendum or another required form, checking payment of the invoices issued, and the like.

2) The archiving of the EO, including annexes and supporting documents, is ensured by the Executive Director of VŠTE in Prešov.

3) The persons named in the EO as persons obliged to personally confirm, supplement or further explain the expert opinion at the request of a public authority take part in the confirmation of the EO before the state authority.

4) Where an addendum to the EO is requested, the EO preparation process applies mutatis mutandis.

Article 13 Withdrawal from the Preparation of an EO

1) The process of preparing an EO may be stopped or suspended at any step for failure to meet the statutory or contractual conditions. In the case of contractually commissioned EOs for which the required supporting documents have not been provided despite repeated reminders, it is possible to withdraw from the contract after 6 months.

2) After withdrawal from the contract, the expert institute ensures the cancellation of the EO entry in the electronic expert register.

Article 14 Further Provisions

1) As soon as a person involved in preparing an EO becomes aware of a fact due to which he or she may not perform the expert act, he or she shall notify the Executive Director of VŠTE in Prešov without delay.

2) The data box (dátová schránka) of VŠTE in Prešov, which is governed by other internal regulations of VŠTE in Prešov, is used for the performance of expert witness activity. The data box is operated by persons authorised by the Executive Director; qualified certificates are held by persons authorised by the Executive Director.

3) VŠTE in Prešov uses the wording of the expert clause with the wording of all fields of expert witness activity for which it has been appointed by MS ČR.

4) During the processing of an EO, no partial outputs, working versions or drafts of the EO under preparation are handed over to the client.

5) The Executive Director of VŠTE in Prešov is responsible for the "expert insurance" of VŠTE in Prešov and submits proof of insurance to MS ČR in the cases provided for by law.

6) This Directive applies mutatis mutandis to the preparation of documents similar in nature to an EO (expert statement, statement on the market price, consultations and the like).

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Article 15 Related Regulations

1) This Directive is based in particular on the following legal regulations:

- Act No. 254/2019 Coll. on Experts, Expert Offices and Expert Institutes (ZnalZ), Decree No. 503/2020 Coll. on the Performance of Expert Witness Activity and Decree No. 504/2020 Coll. on Expert Fees (legal regulations of the Czech Republic),
- Section 127a of the Civil Procedure Code and Section 110a of the Criminal Procedure Code (legal regulations of the Czech Republic),
- Act No. 300/2025 Coll. on Higher Education and on Amendments to Certain Acts (Higher Education Act), as amended by Act No. 121/2026 Coll. (in particular Sections 4, 7, 31, 41(5) and 42),
- Regulation (EU) 2016/679 of the European Parliament and of the Council on the protection of natural persons with regard to the processing of personal data and on the free movement of such data (GDPR) and Act No. 18/2018 Coll. on Personal Data Protection and on Amendments to Certain Acts, as amended,
- Act No. 395/2002 Coll. on Archives and Registries and on Amendments to Certain Acts, as amended.

2) This Directive is based on the following internal regulations of VŠTE in Prešov:

- the Statute of VŠTE in Prešov (Štatút VŠTE v Prešove),
- Directive VŠTE No. 14/2026 Organisational Rules (Organizačný poriadok),
- Directive VŠTE No. 11/2026 on Human Resources Management and Personnel Work (Smernica VŠTE č. 11/2026 pre riadenie ľudských zdrojov a personálnu prácu),
- Directive No. 5/2025 Code of Ethics (Etický kódex),
- Directive VŠTE No. 35/2026 Records Management Rules of VŠTE in Prešov (Registratúrny poriadok VŠTE v Prešove).

Article 16 Repealing Provisions

No internal regulation is repealed by this regulation; it replaces the original wording of Directive VŠTE No. 1/2026 on Expert Witness Activity of 26 February 2026.

Article 17 Final Provisions

1) This Directive has no annexes. Templates of the documents used in expert witness activity (cover sheet, acknowledgement record, register of opinions) are maintained by the Executive Director of VŠTE in Prešov in the repository pursuant to Article 6(2) and are updated together with this Directive.

2) This Directive was approved by the Board of Trustees of VŠTE in Prešov on 26 February 2026.

3) This Directive enters into force on 5 March 2026.

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4) This version was approved and issued by the Board of Trustees of VŠTE in Prešov on the proposal of the Rector (Section 31(2)(g) of the Act) on 29 October 2026. Effective from 29 October 2026.

Prešov, 29 October 2026



doc. Ing. Jakub Horák, MBA, PhD.

Chair of the Board of Trustees of VŠTE in Prešov