



**REPUBLIKA E KOSOVËS / REPUBLIKA KOSOVA / REPUBLIC OF KOSOVA**

**ZYRA KOMBËTARE E AUDITIMIT  
NACIONALNA KANCELARIJA REVIZIJE  
NATIONAL AUDIT OFFICE**

**Document No: 24.29.1-2017-08**

**AUDIT REPORT  
ON THE ANNUAL FINANCIAL STATEMENTS OF THE CIVIL  
AVIATION AUTHORITY FOR  
THE YEAR ENDED 31 DECEMBER 2017**

**Prishtina, april 2018**

The National Audit Office of the Republic of Kosovo is the highest institution of economic and financial control which, according to the Constitution and domestic laws, enjoys functional, financial and operational independence. The National Audit Office undertakes regularity and performance audits and is accountable to the Assembly of Kosovo.

Our Mission is through quality audits strengthen accountability in public administration for an effective, efficient and economic use of national resources.

We perform audits in line with internationally recognized public sector auditing standards and good European practices.

The reports of the National Audit Office directly promote accountability of public institutions as they provide a base for holding managers' of individual budget organisations to account. We are thus building confidence in the spending of public funds and playing an active role in securing taxpayers' and other stakeholders' interests in enhancing public accountability.

The Auditor General has decided on the audit opinion on the Annual Financial Statements of the Civil Aviation Authority in consultation with the Assistant Auditor General, Emine Fazliu, who supervised the audit.

The report issued is a result of the audit carried out by Refiqe Morina (Team Leader) and Mjellma Dibra, Shemsije Llugiqi (Team Members) under the management of the Head of Audit Department Ramadan Gashi.

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## Executive Summary

### Introduction

This report summarises the key issues arising from our audit of the 2017 Annual Financial Statements of Civil Aviation Authority, which determines the Opinion given by the Auditor General. The examination of the 2017 financial statements was undertaken in accordance with the International Standards on Supreme Audit Institutions. Our approach included such tests and procedures as we deemed necessary to arrive at an opinion on the financial statements. The applied audit approach is set out in our External Audit Plan dated 07/02/2017.

Our audit focus has been on:



The level of work undertaken by the National Audit Office to complete the 2017 audit is determined depending on quality of internal controls implemented by the Management of the Civil Aviation Authority.

The National Audit Office acknowledges the Agency's Senior Management and Staff of Civil Aviation Authority for cooperation during the audit process.

### Opinion of the Auditor General

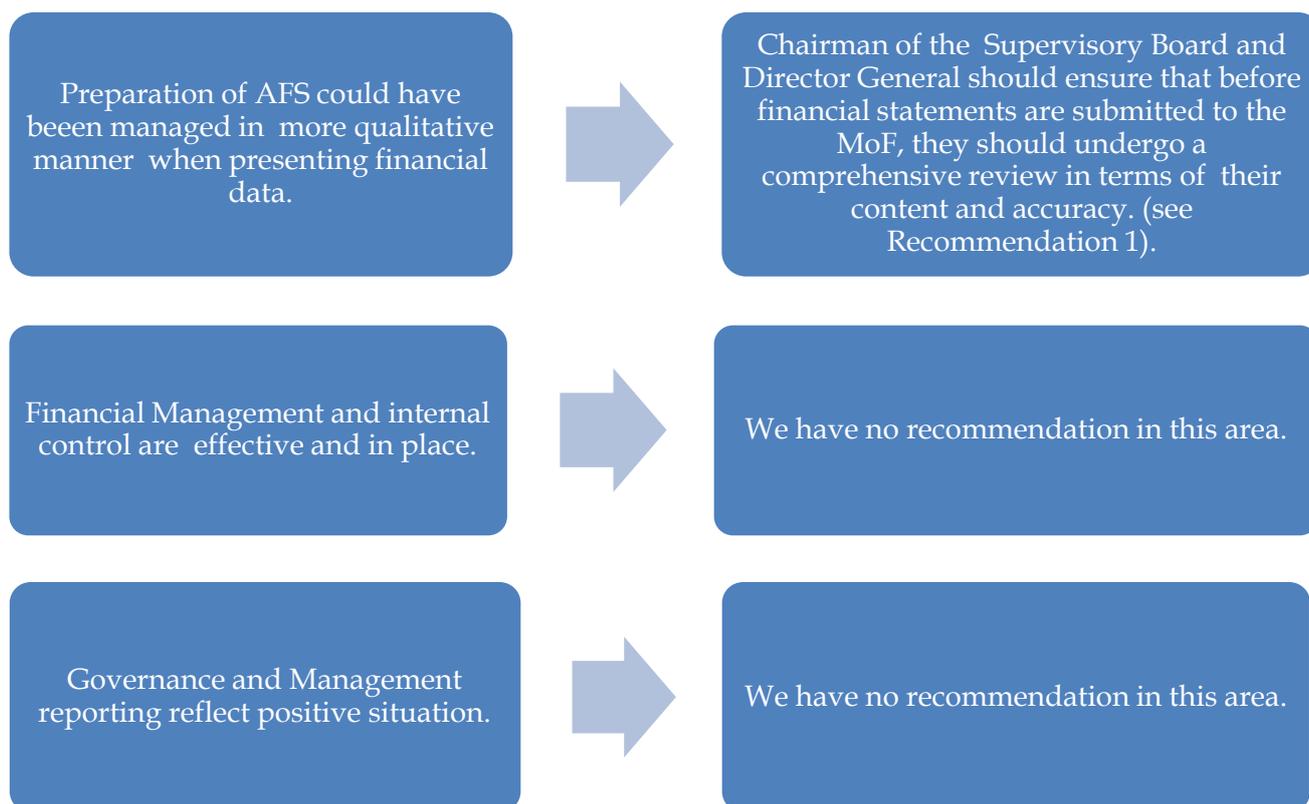
#### Unmodified Opinion

The Annual Financial Statements for 2017 *present a true and fair view* in all material aspects.

For more, please refer to Section 2.1 of this report.

Annex I explains the different types of Opinions applied by the National Audit Office.

### Key Conclusions and Recommendations



### Response of Management for audit 2017

Director General of the Civil Aviation Authority have considered the detailed audit findings and conclusions and committed to address the recommendations given.

# 1 Audit Scope and Methodology

## Introduction

The National Audit (NAO) is responsible for carrying out a Regularity Audit which involves the examination and evaluation of Financial Statements and other financial records and expression of opinions on:

- Whether the financial statements give a true and fair view of the accounts and financial affairs for the audit period;
- Whether the financial records, systems and transactions comply with applicable laws and regulations;
- The appropriateness of internal controls and internal audit functions; and
- All matters arising from or relating to the audit.

Audit work undertaken reflected our audit risk assessment for Civil Aviation Authority. We have analysed the business to the extent to which management controls can be relied upon when determining the overall testing required to provide the necessary level of evidence to support the AG's opinion.

The following sections provide a more detailed summary of our audit finding with emphasis on observations and recommendations in each area of review. Management's responses to our findings can be found in Annex III.

Our procedures included a review of the internal controls, accounting systems and related substantive tests and related governance arrangements to the extent considered necessary for the effective performance of the audit. Audit findings should not be regarded as representing a comprehensive statement of all the weaknesses which exist, or all improvements which could be made to the systems and procedures operated.

## 2 Annual Financial Statements and other External Reporting Obligations

### Introduction

Our audit of the Annual Financial Statements (AFS) considers both compliance with the reporting framework and the quality and accuracy of information recorded in the AFS. We also consider the Declaration made by the Chief Administrative Officer and Chief Financial Officer when the draft AFS are submitted to the Ministry of Finance.

The declaration regarding presentation of the AFS incorporates a number of assertions relating to compliance with the reporting framework and the quality of information within the AFS. These assertions are intended to provide the Government with the assurance that all relevant information has been provided to ensure that an audit process can be undertaken.

### 2.1 Audit Opinion

#### **Unmodified Opinion**

We have audited the AFS of the Civil Aviation Authority (CAA) for the year ended on 31<sup>st</sup> of December 2017 which comprise of the Statement of Cash Receipts and Payments, Budget Execution Statement, Disclosure and other accompanying reports.

In our opinion, the Annual Financial Statements for the year ended on 31<sup>st</sup> of December 2017 present a true and fair view in all material respects in accordance with International Public Sector Accounting Standards (according to cash based accounting), Law no.03/L-048 on Public Financial Management and Accountability (as amended and supplemented) and Regulation MoF no.01/2017 on Annual Financial Reporting by Budget Organisations.

#### **Basis for the opinion**

The audit is carried out in accordance with International Standards of Supreme Audit Institutions (ISSAIs). Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the AFS section of our report. We believe that the obtained audit evidence is sufficient and appropriate to provide a basis for the opinion.

**Responsibility of Management and Persons Charged with Governance for AFS**

The General Director of CAA is responsible for the preparation and fair presentation of financial statements in accordance with International Public Sector Accounting Standards – Financial Reporting under the Modified Cash based Accounting and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. This includes the application of Law no. 03/L-048 on Public Financial Management and Accountability (as amended and supplemented).

Head of the Supervisory board is responsible to ensure the oversight of The AAC's financial reporting process.

**Auditor General's Responsibility for the audit of the AFS**

Our responsibility is to express an opinion on the AFS based on our audit. We conducted our audit in accordance with ISSAIs. These standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will detect every material misstatement that might exist. Misstatements may arise from fraud or error and are considered material if, individually or in the aggregate, they could influence the decisions taken on the basis of these AFS.

An audit involves performing procedures to obtain evidence about the financial records and disclosures in the AFS. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement in the AFS, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the financial statements in order to design audit procedures that are appropriate in the entity's circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.

An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Management, as well as evaluating the presentation of the financial statements.

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## 2.2 Compliance with AFS and other reporting requirements

ACC is required to comply with a specified reporting framework and other reporting requirements. We considered:

- Compliance with MoF Regulation no.01/2017 on the Annual Financial Reporting of Budget Organisations;
- Requirements of LPFMA no. 03/L-048, as amended by Law no. 03/L-221, Law no.04/L-116 and Law no. 04/L-194;
- Compliance with Financial Rule no.01/2013
- Compliance with Financial Rule no. 02/2013;
- Action Plan on implementation of recommendations; and
- Requirements of Financial Management and Control (FMC) procedures.
- Procurement Plan for year 2017, and
- AFS are prepared in time, signed by NAO and CFO.

In the context of reporting requirements we have not identified any irregularity.

In AFS we identified the following shortcomings:

- Article 14 – The budget execution report, the final budget column is presented in value of €873,763 in AFS, while according to the KFMIS the final budget is €892,327. We have a understatement of €18,564; and
- Article 24 – Report on unused donor’s funds was not disclosed, while according to KFMIS the value of unspent donations is €4,694

### DECLARATION MADE BY MANAGEMENT OF THE CIVIL AVIATION AUTHORITY

Given the above - the Declaration made by the Chief Administrative Officer and Chief Financial Officer when the draft AFS are submitted to the Ministry of Finance can be considered to be correct because the audit did not identify any material error.

## 2.3 Recommendations related to Annual Financial Statements

**Recommendation 1** The Chairman of the Supervisory Board and Director General should ensure that an analysis is undertaken to determine the causes related to improper presentation of the final budget and unspent donations in AFS. The Declaration made by CAO and CFO should not be submitted to the Ministry of Finance, unless all necessary checks have been applied to the AFS.

## 3 Financial Management and Control

### Introduction

Our work related to Financial Management and Control (FMC) reflects the detailed audit activities undertaken on Revenue and Expenditure Systems within Budget Organisations. Specifically, the focus of the audit was Budget management, Procurement issues, Human Resources as well as Assets and Liabilities.

### Financial Management and Control Conclusion

Financial Management and effective control require review processes and accompanying guidelines ensuring full implementation of laws, internal regulations and other control processes. AAC has proper controls in place in relation to its statutory obligations. In the context of financial systems, revenue controls as well as expenditures in general, CAA had adequate controls that were being implemented effectively.

#### 3.1 Budget Planning and Execution

We have considered the sources of budget funds, spending of funds and revenues collected by economic categories. This is highlighted in the following tables:.

**Table 1. Sources of budgetary Funds (in €)**

Description	Initial Budget	Final Budget <sup>1</sup>	2017 Outturn	2016 Outturn	2015 Outturn
<b>Sources of Funds</b>	<b>925,274</b>	<b>892,327</b>	<b>839,595</b>	<b>832,147</b>	<b>824,469</b>
Government Grant -Budget	925,274	887,633	839,595	828,018	817,731
External Donations	-	4,694	-	4,129	6,738

The final budget in relation to the initial budget, Government grant is reduced by €37,641 in line with Government decisions No. 01/21 dated 22 December 2017.

External donation in value of €4,694 is received in December 2017 from „BEYOND H2020“ of European Union for project “ Design of flight procedures through satellite signal” , a donation that CAA was not able to spend during this period of time, therefore this value is carried forward for spending to 2018.

In 2017, CAA has spent €839,595 or 94% of the total budget which is 6% less compared with 2016.

<sup>1</sup> Final budget - the budget approved by the assembly which was subsequently adjusted for by the Ministry of Finance.

**Table 2. Spending of funds by economic categories - (in €)**

Description	Initial Budget	Final Budget	2017 Outturn	2016 Outturn	2015 Outturn
<b>Spending of funds by economic categories</b>	<b>925,274</b>	<b>892,327</b>	<b>839,595</b>	<b>832,147</b>	<b>824,469</b>
Wages and Salaries	688,484	658,484	639,919	625,223	622,980
Goods and Services	223,052	220,105	193,186	200,339	194,478
Utilities	13,738	13,738	6,490	6,585	7,011

Explanations for changes in budget categories are given below:

- For category wages and salaries, there were differences between initial and final budget for €30,000, this occurred due to budget savings. The financial surplus at the end of the year (€18,565) compared with the final budget occurred due to the resignation of two officers during 2017, and because this positions were not filled in with regular staff.
- Reduction of budget for goods and services was €2,948 in line with Government decision on savings. The financial surplus at the end of the year was (€26,919) compared with the final budget, this occurred as a result of delays in developing activities and signing of contracts by CPA at the end of year 2017. Execution of the final budget for this category was 88%; and
- Execution of the final budget in category of Utilities was 47%. The financial surplus at the end of the year was €7,248 compared with final budget, this occurred as a result of reducing expenses of land line telephony.

## 3.2 Revenues

Revenues generated by CAA in 2017 totalled €1,865,064. Compared with the last year, revenues increased by €145,126. This level of collection of revenues occurred due to increase in number of passengers during 2017.

Main source of revenues comprises of passenger insurance fee in value of €1,847,534 or 99% of the revenues, fees for registration of UAS<sup>2</sup> (systems without pilot) in value of 17,530 as well as from other fines.

<sup>2</sup>UAS (Regulation 01/2017 On Unmanned Aircraft Systems .

**Table 3. Own Source Revenues (in €)**

Description	Initial Budget	Final Budget	2017 Receipts	2016 Receipts	2015 Receipts
Own source revenues	1,600,000 <sup>3</sup>	1,600,000	1,865,064	1,719,938	1,539,500
Total	1,600,000	1,600,000	1,865,064	1,719,938	1,539,500

Revenues collected by CAA are deposited into Kosovo Budget. In tested samples we have not noticed any issues to report.

### Recommendations

We have no recommendations in this area.

## 3.3 Wages and Salaries

Wages and Salaries are paid through a centralised system managed by MPA and MoF. Key controls that confirm accuracy and comprehensiveness of the payments are payrolls signed by heads of the organisation units. Expenditures for salaries for 2017 were €639,919, and they are executed for 97%.

According to the approved budget for 2017, CAA had (30) thirty job positions, out of which 29 (twenty-nine) employees worked full-time and one of them part time.

We have tested compliance of payroll lists with the payment system and payments according to contract (current employees, recruitments, terminations, maternity leaves). In tested samples we have not noticed any issue to report.

### Recommendations

We have no recommendations in this area.

## 3.4 Personnel Management

We have tested compliance of personnel files, recruitment procedures, maternity leaves, deductions and measures taken by CAA. From performed tests, we have verified that all changes are made in accordance with applicable legal requirements.

### Recommendations

We have no recommendations in the area.

<sup>3</sup> CAA did not possess a detailed plan of revenues but, the value presented of the initial budget and the final one was taken from the template of the budget request.(PCF4).

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### 3.5 Goods and Services and Utilities

The final budget of Goods and Services, including Utilities in 2017 was €233,843, out of which €199,676 or 85% were spent. Major part of expenditures for this category include operation expenditures (official trips, rent of the premise, mobile telephony), and l utilities. In tested samples we have not noticed any issue to report.

Under the Procurement Plan for 2017, CAA planned (8) eight procurement procedures, executed by CPA. This is done due to the fact that article 21a of the LPP no. 04/L-042 (amended and supplemented) procurement procedures are carried out by CPA for the purposes of economizing procurement activities, on behalf of the Independent Agencies accountable to the Assembly of the Republic of Kosovo that have less than fifty (50) employees.

#### **Recommendations**

We have no recommendations in this area.

### 3.6 Capital and Non-Capital Assets

Asset management is an important part of financial management and control in public sector. A well-managed system of asset management requires clear definition of duties for registration, comparison and its presentation in AFS.

We have reviewed if the process of registration and the method of keeping evidence are in compliance with requirements arising from MoF Regulation on non-financial assets of Budget Organisations.

CAA has presented assets above €1,000 with zero value, while non -capital assets under €1,000 in value of €1,745, and stocks in value of €6,007, In examined samples we have not noticed any issue to report.

#### **Recommendations**

We have no recommendations in this area.

### 3.7 Receivables

Receivables for 2017 according to data in AFS were €261,384. The structure of receivables consists of the passenger security tariff (€257,434) that are collected according to the agreement on concession between 'LIMAK Kosovo Adem Jashari' and CAA, which are transferred to the Kosovo budget 45 days after the month ended, issuing certificates to the training organisations (€2,000), the fee to renew the licence (€1,150) and fines (€800).

**Recommendations**

We have no recommendations in this area.

### 3.8 Outstanding Liabilities

The statement of liabilities not paid to suppliers at the end of 2017 was € 7,175. In general, CAA has good control of managing with liabilities. The remaining value of liabilities is because considerable part of invoices (supply and services) were applied in December 2017, while invoices were received during January 2018, therefore CAA was not able to pay them and as a result they were carried forward to be paid in 2018.

**Recommendations**

We have no recommendations in this area.

## 4 Progress in implementing recommendations

Our Audit Report on the 2016 AFS resulted in (4) recommendations. CAA have prepared an Action Plan within 30 days after receiving the Audit Report from NAO for 2016, which presents the way how the given recommendations will be implemented.

At the end of our 2017 audit, recommendations given by NAO for 2016 and 2015 have been fully implemented by CAA. For a more thorough description of the recommendations and how they are addressed, see Annex II

**Recommendations**

We have no recommendations in this area.

## 5 Good Governance

### Introduction

Good Governance implies basic principles of accountability, effectiveness of controls, risk management, independence of internal audit, and coordination of NAO with internal audit and good governance with public assets.

A key tool supporting effective governance is the implementation of audit recommendations as this demonstrates that Management are seeking to develop existing processes and controls. The level of compliance with FMC requirements by Budget Organizations is monitored by the self-assessment checklists completed by all BOs, which are submitted at the end of the year to the Ministry of Finance.

Specific areas of our governance-related reviews have been the accountability and risk management process, while the other components are handled within the chapters or subchapters above.

### Overall Governance Conclusion

Governance related to accountability and to the quality of managerial reporting in CAA reflects positively.

CAA has drafted a strategic plan and risk register that may be encountered and the measures to be taken to achieve its goals.

A key tool in support of effective governance is implementation of audit recommendations, and CAA has achieved to implement all recommendations from past years. CAA has also taken into consideration legal requirements on Self-Assessment checklist foreseen by the rules of FMS, and finished in time and with quality the self- assessment which was carried out by General Director and Chief Financial Officer.

## 5.1 Internal Audit System

The Internal Audit Unit is an important segment ensuring the senior management that the internal audit mechanisms are designed and implemented as intended. Internal audit provides advices and recommendations for improvement of internal controls in cases when they do not operate as intended.

According to A.I. No. 23/2009 on establishment of Internal Audit Unit, CAA does not meet the criteria<sup>4</sup> for establishment of IAU.

In absence of IAU, internal audit is carried out by the Department of Internal Audit (DIA) within Ministry of Finance (MoF), as a result of which in 2017, DIA did not perform an internal audit process for CAA. We encourage the management to review the needs for internal audit and to consider the possibility of setting up an agreement with some other organisation in public sector to use the internal audit services.

## 5.2 Management Reporting, Accountability and Risk Management

The management has carried out a series of internal audits to ensure proper functioning of financial systems. It is important to include proper reporting to the management to provide effective and timely response to the identified operation problems. The process of internal reporting in CAA is done through the chain of accountability and organisational structure. In this regard, management has conducted regular meetings in 2017, by discussing and reporting on weekly, monthly and quarterly basis on revenues and expenditures and for all other activities carried out at CAA.

**This report is a translation from the Albanian original version. In case of discrepancies, Albanian version shall prevail.**

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<sup>4</sup> (budget over 1 million, 50 employees, and a high scale of risk)

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## Annex I: Explanation of the different types of opinion applied by NAO

(extract from ISSAI 200)

### Form of opinion

147. The auditor should express **an unmodified opinion** if it is concluded that the financial statements are prepared, in all material respects, in accordance with the applicable financial framework.

If the auditor concludes that, based on the audit evidence obtained, the financial statements as a whole are not free from material misstatement, or is unable to obtain sufficient appropriate audit evidence to conclude that the financial statements as a whole are free from material misstatement, the auditor should modify the opinion in the auditor's report in accordance with the section on "Determining the type of modification to the auditor's opinion".

148. If financial statements prepared in accordance with the requirements of a fair presentation framework do not achieve fair presentation, the auditor should discuss the matter with the management and, depending on the requirements of the applicable financial reporting framework and how the matter is resolved, determine whether it is necessary to modify the audit opinion.

### Modifications to the opinion in the auditor's report

151. The auditor should modify the opinion in the auditor's report if it is concluded that, based on the audit evidence obtained, the financial statements as a whole are not free from material misstatement, or if the auditor was unable to obtain sufficient appropriate audit evidence to conclude that the financial statements as a whole are free from material misstatement. Auditors may issue three types of modified opinions: a qualified opinion, an adverse opinion and a disclaimer of opinion.

*Determining the type of modification to the auditor's opinion*

152. The decision regarding which type of modified opinion is appropriate depends upon:

- The nature of the matter giving rise to the modification – that is, whether the financial statements are materially misstated or, in the event that it was impossible to obtain sufficient appropriate audit evidence, may be materially misstated; and
- The auditor's judgment about the pervasiveness of the effects or possible effects of the matter on the financial statements.

153. The auditor should express a **qualified opinion if**: (1) having obtained sufficient appropriate audit evidence, the auditor concludes that misstatements, individually or in the aggregate, are material, but not pervasive, to the financial statements; or (2) the auditor was unable to obtain sufficient appropriate audit evidence on which to base an opinion, but concludes that the effects on the financial statements of any undetected misstatements could be material but not pervasive.

154. The auditor should express an **adverse opinion if**, having obtained sufficient appropriate audit evidence, the auditor concludes that misstatements, individually or in the aggregate, are both material and pervasive to the financial statements.

155. The auditor should **disclaim an opinion if**, having been unable to obtain sufficient appropriate audit evidence on which to base the opinion, the auditor concludes that the effects on the financial statements of any undetected misstatements could be both material and pervasive. If, after accepting the engagement, the auditor becomes aware that management has imposed a limitation on the audit scope that the auditor considers likely to result in the need to express a qualified opinion or to disclaim an opinion on the financial statements, the auditor should request that management remove the limitation.

156. If expressing a modified audit opinion, the auditor should also modify the heading to correspond with the type of opinion expressed. ISSAI 1705<sup>19</sup> provides additional guidance on the specific language to use when expressing a modified opinion and describing the auditor's responsibility. It also includes illustrative examples of reports.

*Emphasis of Matter paragraphs and Other Matters paragraphs in the auditor's report*

157. If the auditor considers it necessary to draw users' attention to a matter presented or disclosed in the financial statements that is of such importance that it is fundamental to their understanding of the financial statements, but there is sufficient appropriate evidence that the matter is not materially misstated in the financial statements, the auditor should include an Emphasis of Matter paragraph in the auditor's report. Emphasis of Matter paragraphs should only refer to information presented or disclosed in the financial statements.

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158. An Emphasis of Matter paragraph should:

- be included immediately after the opinion;
- use the Heading “Emphasis of Matter” or another appropriate heading;
- include a clear reference to the matter being emphasised and indicate where the relevant disclosures that fully describe the matter can be found in the financial statements; and
- indicate that the auditor’s opinion is not modified in respect of the matter emphasised.

159. If the auditor considers it necessary to communicate a matter, other than those that are presented or disclosed in the financial statements, which, in the auditor’s judgement, is relevant to users’ understanding of the audit, the auditor’s responsibilities or the auditor’s report, and provided this is not prohibited by law or regulation, this should be done in a paragraph with the heading “Other Matter,” or another appropriate heading. This paragraph should appear immediately after the opinion and any Emphasis of Matter paragraph.

## Annex II: Prior and Earlier Year Recommendations

Audit Component	Recommendation carried forward from 2015	Implemented during 2017	Under implementation during 2017	Not implemented
2.5 Risk Management	The Director General should ensure that a detailed analyse of the identified risks has been undertaken by assessing and responding to risks to increase the effectiveness of risk management.	Recommendation implemented, proper measures taken.		
4.6 Assets and obligations	The General Director should ensure that additional measures are taken by reminding assets' users on the legal procedures and requirements on assets use and return.	Recommendation implemented, proper measures taken.		
Audit Component	Recommendations given in 2016	Implemented	Under implementation	Not implemented
3.1.1 Revenues	Director General should ensure that a review of control is conducted regarding the issuance of certificates. Revised processes should ensure that certificates are issued only after the fulfilment of obligations , as required by the regulation	Recommendation implemented, proper measures taken.		

3.2 Assets	Director General should review the existing controls to ensure efficient management and registration of all assets in order to be protected from loss or misuse. In this aspect, actions should be taken on the functioning of the e-asset register.	Recommendation implemented, proper measures taken.		
3.2.2 handling of cash and cash equivalents	Director General should review the existing controls regarding the closure of petty cash advances in order to ensure their closure within the established deadlines.	Recommendation implemented, proper measures taken.		
3.3 Outstanding liabilities	Director General should take the necessary actions to ensure fair reporting of outstanding liabilities and be follow/monitor them until they are paid.	Recommendation implemented.		

## Annex III: Letter of confirmation

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**LETËR E KONFIRMIMIT**

Për pajtueshmërinë me të gjeturat e Auditorit të Përgjithshëm për periudhën 01.01.2017 deri më 31.12.2017 dhe për implementimin e rekomandimeve.

Për: Zyrën Kombëtare të Auditimit Prishtinë, dt. 27.04.2018

I nderuar,

Përmes kësaj shkrese, konfirmoj se:

- kam pranuar draft raportin e Zyrës Kombëtare të Auditimit për Auditimin e Raportit Financiar të Autoritetit të Aviacionit Civil për periudhën 01.01.2017 deri më 31.12.2017 (në tekstin e mëtejme "Raport");
- pajtohem me të gjeturat dhe rekomandimet dhe nuk kam ndonjë koment për përmbajtjen e Raportit; si dhe
- brenda 30 ditëve nga pranimi i Raportit final, do t'ju dorëzoj një plan të veprimit për implementimin e rekomandimeve, i cili do të përfshijë afatet kohore dhe stafin përgjegjës për implementimin e tyre.

  
 Drejtori i Përgjithshëm:

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