



REPUBLIKA E KOSOVËS / REPUBLIKA KOSOVA / REPUBLIC OF KOSOVA

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

Document No: 24.2.1-2017-08

**AUDIT REPORT
ON THE ANNUAL FINANCIAL STATEMENTS OF THE ELECTION
COMPLAINTS AND APPEALS PANEL 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 Election Complaints and Appeals Panel in consultation with the Assistant Auditor General, Valbon Bytyqi, who supervised the audit.

The report issued is a result of the audit carried out by team Leader Sabile Musa and team member Mazlumsha Sejfadini, under the management of the Head of Audit Department Faruk Rrahmani.

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Executive Summary

Introduction

This report summarises the key issues arising from our audit of the 2017 Annual Financial Statements of Election Complaints and Appeals Panel, 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 13/02/2018.

Our audit focus has been on:



The level of work undertaken by the National Audit Office to complete the 2017 audit is determined depending of the quality of internal controls implemented by the Management of the Election Complaints and Appeals Panel.

The National Audit Office acknowledges the Senior Management and Staff of Election Complaints and Appeals Panel for cooperation during the audit process.

Opinion of the Auditor General

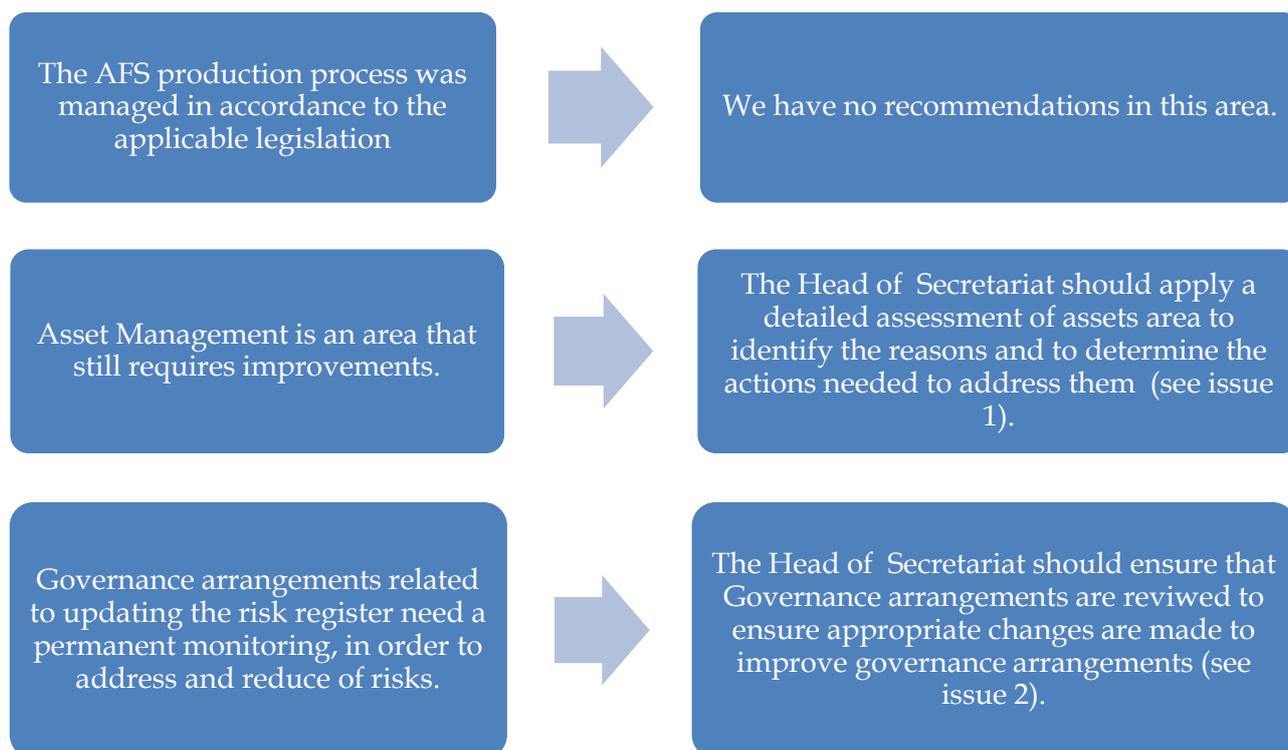
Unmodified Opinion

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



Management's Response

ECAP's management considered and agreed with detailed audit findings and conclusions, and is 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 Election Complaints and Appeals Panel (ECAP). We have analysed ECAP's 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.

Our procedures included a review of the internal controls, accounting systems, 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 could 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) of ECAP, 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 (MoF).

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 Election Complaints and Appeals Panel for the year ended on 31st 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 31st 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 with Law no. 03/L-221, no. 04/L-116, no. 04/L-194 and Law no. 05/L-063) 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 Head of Secretariat 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 as 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 with Law no. 03/L-221, no 04/L-116, no. 04/L-194 and Law no. 05/L-063).

The Head of Panel and the Head of the Secretariat are responsible to ensure the oversight of ECAP'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.

2.2 Compliance with AFS and other reporting requirements

ECAP 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 and supplemented with Law no. 03/L-221, no 04/L-116, no. 04/L-194 and Law no. 05/L-063);
- Compliance with Financial Rule no.01/2013 and 02/2013;
- Action Plan on implementation of recommendations;
- Final Procurement Plan;
- Reports for Outstanding Liabilities; and
- Requirements of Financial Management and Control (FMC) procedures.

In the context of the AFS, a mistake was done in article 16 Reports for receivables, as the receivables for the previous years in the amount of €22,999 were not presented on the column of 2017 but only were disclosed. However, ECAP has adjusted AFS in which we have no issues to raise.

The Declaration made by Chief Administrative and Financial Officer when the draft AFS are submitted to the Ministry of Finance can be considered full and correct in all material aspects.

Recommendations

We have no recommendations related to the AFS.

3 Financial Management and Control

Introduction

Our work related to 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, Assets and Liabilities.

Financial Management and Control Conclusion

In the context of financial systems, controls over expenditures and revenues in general are appropriate and are being implemented effectively, but asset management controls area require further enhancement in relation with asset depreciation under €1,000.

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 ¹	2017 Outturn	2016 Outturn	2015 Outturn
Sources of Funds	217,160	295,909	257,473	190,810	170,089
Government Grant -Budget	217,160	295,909	257,473	190,810	170,089

The final budget in relation with the initial budget was increased by €78,749. With review, the budget was increased by €90,509, whereas with Government² decision the budget was decreased by €17,760. Increase of budget occurred as a result of ECAP request for the additional monthly payment for actual staff and recruitment of staff under Special service agreements, for the period during electoral processes.

In 2017, ECAP has spent 87% of the final budget with a reduction of 12% compared with 2016. However, it should be noted that the comparison with the previous year in percentage term does not give us any more relevant information by the fact that in 2017 the budget was larger as a result of the organization of national and local elections.

¹ Final budget – the budget approved by the Assembly, subsequently adjusted by the Ministry of Finance

² Government Decision no. 10/19 dated 15.12.2017

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

Description	Initial Budget	Final Budget	2017 Outturn	2016 Outturn	2015 Outturn
Spending of funds by economic categories	217,160	295,909	257,473	190,810	170,089
Wages and Salaries	130,727	189,326	162,324	127,486	123,492
Goods and Services	73,613	93,763	84,591	58,407	41,442
Utilities	7,820	7,820	7,018	4,917	5,155
Capital Investments	5,000	5,000	3,540	-	-

Explanations for changes in budget categories are given below:

- The budget for Capital Expenditure was spent 71%. ECAP has planned a project for the current year and the same is executed according to the amount foreseen in procurement plan, but at a lower cost (winning bid); and
- The budget for Wages and Salaries as well as Goods and Services was not fully executed because the final budget allocated was higher than the needs. This is due to the inability to accurately plan the additional work, necessary during election processes.

Recommendations

We have no recommendations for this area.

3.2 Revenues

Revenues generated by ECAP in 2017 were in the amount of €459,245. They relate to revenues from fines imposed for political parties.

Table 3. Own Source Revenues (in €)

Description	2017 Receipts	2016 Receipts	2015 Receipts
Own source revenues	459,245	1,624	71,855
Total	459,245	1,624	71,855

ECAP generates revenues from fines imposed for political parties in cases when they have committed violations during election process. The imposition of fines comes after complaints made by political parties or other individuals and ascertainment by Election Panel that the violation has occurred.

Revenues collected are transferred into the Budget of Kosovo (BK). The total of collected revenues reflects a significantly higher increase compared with previous years.

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. According to KFMIS records, the budget for the category of Wages and Salaries was €189,326, while the expenditures incurred were €162,324. The planned staff number was 20, while the current number in December 2017 was 19. The current staff number includes 10 members of Panel with secondary salaries while the rest is staff of Secretariat with primary salary.

For the period during election process, the monthly allowances of 60% of basic salary for all staff is applied, while for the staff of civil servants the meal allowance in amount of €60 is also applied. These allowances are applied in line with Government decision.

Recommendations

We have no recommendations in this area.

3.4 Goods and Services and Utilities

The final budget of Goods and Services including Utilities in 2017 was €101,583. Out of which €91,610 were spent. Those relate to: supplies with computers, travel expenses, mobile phone expenses and, compensation for staff with contracts for special services, engaged during election process. The number of staff with contract for special services was 12.

Recommendations

We have no recommendations in this area.

3.5 Capital Investments

The final budget of Capital Investments was €5,000. Out of which €3,540 were spent in 2017. Those relate to a purchase of photocopier machine with regular procedures of procurement.

Recommendations

We have no recommendations in this area.

3.6 Common Issues on Goods and Services and Capital Investments

Net value of ECAP's assets disclosed in AFS was €44,254. Out of which the value of capital assets (over €1,000) was €4,946, non-capital asset (under €1,000) were €15,276, and stocks value was €24,033.

We have reviewed if the registering process and the way of keeping the evidences are in accordance with requirements of rule of MoF no. 02/2013 on the management of non-financial assets in Budget Organizations, inventory process, depreciation and physical existence of assets.

Issue 1 - The "e-Asset" system with deficiencies in the calculation of the depreciation

Finding Despite that ECAP has communicated with MPA for regular function of e-Asset system, we have noticed that the depreciation for all assets under €1,000 was not properly calculated. In four cases³ with total value of €1,703, for assets purchased in 2010 depreciation was calculated at all. Initial value and net asset value was the same. These assets should figure with zero value.

Risk Non-depreciation of assets under the regulation 02/2013 on asset management has affected asset overstated and their inaccurate presentation in AFS.

Recommendation 1 The Head of Secretariat should increase control over asset management, by ensuring that asset depreciation is done in accordance with regulation in force as well as accurate reporting of their value in AFS.

3.7 Receivables

The value of receivables at the end of 2017 was €186,549, out of which €163,550 were fines imposed on political parties during local elections held on October 22, 2017, while the value of €22,999 are fines carried forward from previous years. As noted, the main part of receivables comes from the last quarter of 2017. At the beginning of 2018 has collection in the amount of €33,450 while the rest is in process.

The mechanisms that are being applied by ECAP for collection of fines are being shown very efficient. One of them is that if political parties fail to pay their liabilities (fines), then ECAP informs Central Election Commission (CEC) with the purpose that from funds given to political parties that have seats in Assembly from CEC, to be paid (transferred) liabilities in ECAP account. In cases when CEC does not apply the ECAP notification, then the next step is collection through bailiff.

³ Computer Fujitsu Esprimo E3521 with a value of €548; Notebook Fujitsu LB A530 with a value of €565; Kodak Camera Easyshare M575 with a value of €175; and Printer Lexmark E260DN with a value of €414.50.

A more significant problem are receivables carried forward from 2010-2014 in the amount of €22,999 which may be even for ceased to exist political parties. However, these cases were sent to bailiff.

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 €1,161, out of which €1,086 were outstanding liabilities from the category of Goods and Services, while €75 for utilities. These liabilities were carried forward to be paid in 2018. Outstanding liabilities have remained because invoices were received late.

Recommendations

We have no recommendations in this area.

4 Progress in implementing recommendations

Our Audit Report on the 2016 AFS resulted in three recommendations. ECAP had prepared an Action Plan where they presented timetables set and the way how recommendations given will be implemented.

By the end of our audit for 2016, two recommendations were implemented while one was in the process of implementation (recommendation regarding asset depreciation under €1,000). The recommendation carried forward from 2015 for the draft of risks register was implemented in 2017.

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, risks management, and independence of internal audit, 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

ECAP generally has good controls in relation to its statutory obligations. Financial Management and Control has proved a good review process and assurance in the implementation of legislation and other control processes.

ECAP implemented most of the recommendations and prepared risks register with all the measures, by identifying all significant risks that could have an impact on the organization in relation to achieving its objectives. However, by the end of our audit, we have not noticed that assessment, monitoring and updating of the risks register has been made.

5.1 Internal Audit System

According to AI no. 23/2009, on the establishment and functioning of the Internal Audit Unit (IAU), ECAP does not meet the criteria for establishing this unit.

Recommendations

We have no recommendations in this area.

5.2 Management Reporting, Accountability and Risk Management

In order to have a proper planning, to supervise the activities on a regular basis and allow effective decision-making, the Management needs to have regular reports. Accountability as a process is the acceptance of responsibilities, holding persons into account for their actions and disclosing results in a transparent way. Whereas, risk management is a process related to identification, analysis, evaluation and actions/measures taken by the Management to control and respond to risks threatening the Organization.

The Management, although a range of internal controls are applied to ensure that systems operate as intended, we have noticed that the large volume of work during the electoral processes has affected in delays in reporting activities.

Issue 2 – Weaknesses in Risk Management

According to FMC rules, ECAP has established formal procedures and documented of risk assessment and management. However, although risks register is drafted, it is not managed actively regarding updating and ensuring that actions are undertaken to prevent and mitigate the risks.

Risk

Lack of effective and comprehensive risk management will weaken the quality of service to citizens, if internal and external issues affecting this are not timely addressed. This is because proactive actions needed to prevent or avoid the impact of such cases will not be undertaken in a planned and systematic way.

Recommendation 2 The Head of Secretariat should ensure that direct responsibility for risk management in the respective sectors is delegated and secure effective monitoring and quarterly reporting on the implementation of the requirements in this area.

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

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 1705¹⁹ 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.

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: Progress in implementing the recommendations of previous two years

Audit Component	Recommendation carried forward from 2015	Implemented during 2017	Under implementation during 2017	Not implemented
2.5.1 Risk Management	The Head of Secretariat should ensure that immediate responsibility for drafting risk management list is delegated to relevant positions.	Yes		
Audit Component	Recommendations given in 2016	Implemented	In the process of implementation	Not implemented
2.2 Self-Assessment Checklist of FMC components	The Chairperson of the Panel should ensure that the ongoing review of the processes for completing the self-assessment checklist including the list of risks in order to proactively address areas of weaknesses. An effective mechanism should be applied to confirm the accuracy of the questionnaire and to ensure supporting documentation.	Yes		
3.1.2 Salaries and Allowances	The Chairperson of the Panel should ensure that the decisions taken on remuneration for overtime work are in line with the relevant legislation in order not to exceed the limits set.	Yes		
3.2 Assets	The Chairperson of the Panel should initiate and request a review of the e-Asset system from the Ministry of Public Administration to confirm that this system meets the conditions to ensure that asset registration and management are carried out in line with the requirements of Regulation no. 02/2013.		Measures have been taken, however there are still cases where depreciation on assets under €1,000 has not been applied.	

Annex III: Letter of confirmation



Republika e Kosovës – Republika Kosovo
Paneli Zgjedhor për Ankesa dhe Parashtresa
Izborni Panel za Žalbe i Predstavke



LETËR E KONFIRMIMIT

Për pajtueshmërinë me të gjeturat e Auditorit të Përgjithshëm në Raportin e auditimit për vitin 2017 dhe për zbatimin e rekomandimeve

Për: Zyrën Kombëtare të Auditimit

Të nderuar,

Përmes kësaj shkrese, konfirmoj se:

Republika e Kosovës - REPUBLIC OF KOSOVO NACIONALNA KANCELARIJA REVIZIJE NATIONAL AUDIT OFFICE			
12.04.2018			
Nr. Dokumenti Doc. Number Org. Unit	Nr. Dokumenti Doc. Number Class. Contr.	Nr. Dokumenti Doc. Number Proc. No.	Nr. Dokumenti Doc. Number No. Classif.
05	401	511	1

- kam pranuar draft raportin e Zyrës Kombëtare të Auditimit për auditimin e Raportit/Pasqyrave Financiare të Panelit Zgjedhor për Ankesa dhe Parashtresa, për vitin e përfunduar më 31 dhjetor 2017 (në tekstin e mëtejshëm "Raporti");
- 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 zbatimin e rekomandimeve, i cili do të përfshijë afatet kohore dhe stafin përgjegjës për implementimin e tyre.

z. Mul Desku, Kryesues i sekretariatit të Panelit Zgjedhor për Ankesa dhe Parashtresa

Data: 12 Prill 2018, Prishtinë,

