



Republika e Kosovës  
Republika Kosova  
Republic of Kosovo



Zyra Kombëtare e Auditimit  
Nacionalna Kancelarija Revizije  
National Audit Office

**Document No: 21.6.1-2017-08**

**AUDIT REPORT**  
**ON THE ANNUAL FINANCIAL STATEMENTS OF THE MINISTRY**  
**OF ENVIRONMENT AND SPATIAL PLANNING**  
**FOR THE YEAR ENDED 31 DECEMBER 2017**

**Prishtina, June 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 organizations 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 Ministry of Environment and Spatial Planning, 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 Besa Morina (team leader) with Fatlinda Podvorica and Aurora Morina (team members), under the management of the Head of Audit Department Astrit Bllaca.

## TABLE OF CONTENTS

Executive Summary .....	4
1 Audit Scope and Methodology .....	6
2 Annual Financial Statements and other External Reporting Obligations .....	7
3 Financial Management and Control .....	10
4 Progress in implementing recommendations.....	22
5 Good Governance .....	23
Annex I: Explanation of the different types of opinion applied by NAO .....	26
Annex II: Progress in implementing previous and earlier years recommendations .....	29
Annex IV: Letter of confirmation .....	36

---

## Executive Summary

### Introduction

This report summarizes the key issues arising from our audit of the 2017 Annual Financial Statements of the Ministry of Environment and Spatial Planning, 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 (ISSAIs). 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 29.09.2017.

Our audit focus has been on:



The level of work undertaken by the National Audit Office to complete the 2017 audit is determined depending of the quality of internal controls implemented by the Management of the Ministry of Environment and Spatial Planning.

The National Audit Office acknowledges the Senior Management and Staff of Ministry for cooperation during the audit process.

### Opinion of the Auditor General

#### **Unmodified Opinion with Emphasis of Matter**

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

#### **Emphasis of Matter**

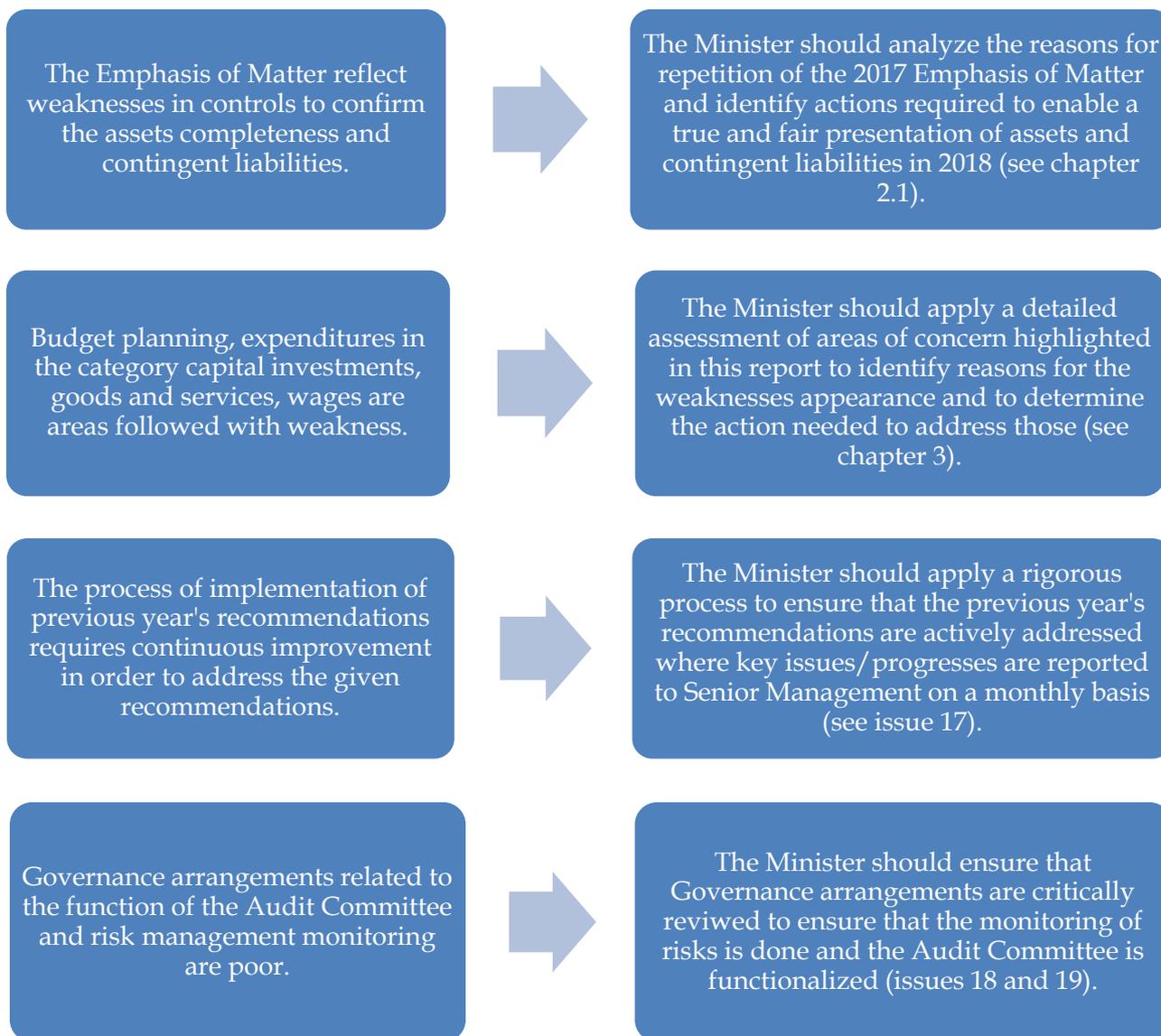
We draw your attention to the fact that the assets register and disclosure of contingent liabilities in AFS were not complete.

For more, see Section 2.1 of this report.

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

---

## Key Conclusions and Recommendations



## The Minister's Response - 2017

The Minister has considered and agreed on detailed audit findings and conclusions and committed to implement 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 the Ministry of Environment and Spatial Planning. We have analysed the Ministry'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 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 with Emphasis of Matter**

We have audited the AFS of the Ministry of Environment and Spatial Planning 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, as well as Disclosures 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 (cash based Accounting), Law no. 03/L-048 on Public Finance Management and Accountability (as amended and supplemented) and MoF Regulation no. 01/2017 on Annual Financial Reporting of Budget Organisations.

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

Our audit was conducted 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 Financial Statements” section of our report. We believe that the obtained audit evidence is sufficient and appropriate to provide a basis for the opinion.

#### **Emphasis of Matter**

We draw your attention to the fact that:

- Article 110 of Law on Waters no. 04/L-147 specified that all areas of land and water facilities and equipment defined as waterfront property must be registered as public
-

property, within twelve (12) months from the date of entry into force of this Law. This law is in force since date 29.04.2013. The Ministry does not have a register for all its waterfront properties. This finding was also in the previous year's report;

- MESP disclosed in AFS contingent liabilities in the amount of €1,322,684. For the selected samples from the State Advocacy's register, we have noticed that MESP for seven court cases in the amount of €1,643,969 did not have information and the same were not presented in AFS. This has resulted in under-statement of contingent liabilities.

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

The Secretary General of the Ministry of Environment and Spatial Planning 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 Finance Management and Accountability (as amended and supplemented).

The Minister is responsible to ensure the oversight of the Ministry of Environment and Spatial Planning 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 any material misstatement that might exist. Misstatements can 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 Management, as well as evaluating the presentation of the financial statements.

---

## 2.2 Compliance with AFS and other reporting requirements

From the Ministry of Environment and Spatial Planning it 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 Organizations;
- Requirements of LPFMA no. 03/L-048, (as amended and supplemented);
- Compliance with Financial Rules no. 01/2013 and 02/2013;
- Action Plan on addressing of recommendations;
- Requirements of Financial Management and Control (FMC) procedures; and
- Other requirements (quarterly reports including also nine-month statements, procurement plan and annual report of signing of contracts).

In the context of other external reporting requirements, we have no issues to raise.

### DECLARATION MADE BY THE MANAGEMENT OF MESP

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 correct, except the finding to the Emphasis of Matter which have been presented to the sub-chapter 2.1 Audit Opinion.

## 2.3 Recommendations related to Annual Financial Statements

For the issues mentioned above are given the recommendations:

**Recommendation 1** The Minister should ensure that an analysis is undertaken to determine the causes for the emphasis of matter and actions should be taken to draft a complete register of all waterfront properties, that after to be recorded in the asset register.

**Recommendation 2** The Minister should ensure strengthening of internal controls in order to present contingent liabilities fully, and cooperate with the State Advocacy for the reconciliation of registers, in order to have all contingent liabilities presented.

## 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

MESP in general has placed good controls in relation to its statutory obligations. In the context of financial systems, controls over revenues are generally appropriate and are being implemented effectively – but controls over a range of expenditure areas require further enhancement to prevent irregularity of expenditures. The main areas where most improvements are required are Budget Execution for Capital Projects, Assets Management, Personnel Management and Management of Subsidies.

#### 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>49,121,434</b>	<b>41,503,647</b>	<b>40,267,136</b>	<b>38,172,422</b>	<b>38,126,445</b>
Government Grant -Budget	49,121,434	39,767,919	39,215,730	36,157,798	35,781,311
Financing from borrowing	0	0	0	720,076	1,756,619
External Donations	0	1,735,728	1,051,406	1,294,548	588,515

The final budget in relation to the initial budget shows a reduction of €7,617,787. This reduction is a result of the deduction of the budget under review in the amount of €6,583,349, deduction of budget with Government's decisions in the amount €2,770,166. While it had increase from the external donations in the amount of €1,735,728.

MESP used 97% of the final budget in 2017, same as 2016. However, regarding the use of the budget, explanations for the current position are given below.

<sup>1</sup> Final budget - the budget approved by the Assembly subsequently adjusted 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>49,121,434</b>	<b>41,503,647</b>	<b>40,267,136</b>	<b>38,172,422</b>	<b>38,126,445</b>
Wages and Salaries	2,095,821	1,978,299	1,976,772	1,984,177	1,817,788
Goods and Services	1,118,081	2,336,451	1,419,875	1,358,734	1,510,329
Utilities	83,220	80,721	67,241	40,974	41,702
Capital Investments	45,824,312	37,108,176	36,803,248	34,788,537	34,756,626

Explanations for changes in budget categories are given below:

- The final budget for Wages and Salaries was lower for €117,522 than the initial budget. This deduction was a result of budget cuts with review for €19,000 and with the Government's decision for €107,465. While it was increased for €8,944 as a result of donations from the World Bank. The execution was 100% of the final budget;
- For Goods and Services, the final budget had an increase of €1,218,370 compared to the initial budget, while the execution was 61% of the final budget. The budget increase was a result of external donations in the amount €1,310,020, while the budget cuts with the Government's decision were €91,650. The reason of such a low expense is that the external donations are for several years' projects;
- The budget for Utilities was reduced for €2,499 compared to the initial budget, as a result of the budget cut with the Government's decision. While the execution for 2017 was 83% of the final budget; and
- The final budget for Capital Investments was reduced for €8,716,136 compared to the initial budget. This deduction was as a result of budget cuts with review for €6,470,200 and with Government's decision for €2,662,701. While the increase of budget for €416,764 was a result of external donations. The execution for Capital Investments, in 2017 was 99% of the final budget.

---

**Issue 3 – Budget Execution**

**Finding** For 2017, the execution of 80 capital projects with total amount €15,874,458 were foreseen with initial budget in Public Investment Program (PIP), but 19 project in amount of €1,810,000 were removed from PIP with budget review as a result of their non-execution. 17 projects in amount of €5,277,065 had budget cuts after the review. Within these, the project with highest budget amount was the project “Black waters factory in Peja” of €3,420,000. While, eight projects have had an increase in the amount of €1,837,050. Furthermore, the budget use for capital projects (by excluding expropriations) was in the amount of €8,158,771, while, 55% of the budget or €4,507,722 was spent in the last quarter of the year.

Further on, there was a decrease of the budget for expropriation under review in the amount of €1,248,185. Although in this category at the end of the year, there were outstanding liabilities in the amount of €120,061,390.

**Risk** Failure to execute the planned capital projects and the significant differences between planning and spending, increases the risk not to achieve the determined Ministry’s objectives. The budget execution at the end of the year risks that controls are avoided due to high volume of works.

**Recommendation 3** The Minister should ensure that the drafting of budget relies upon a detailed analysis of all factors that have an impact in the budget execution without significant differences between planning and spending of funds. Further on, he should ensure that the budget is spent according to the cash flow plan.

## 3.2 Revenues

MESP for 2017 planned to generate revenues in the amount of €922,000, but managed to collect €644,262 or 70% of the planned revenues. Despite this collection level if we compare it to the previous year, we have an increase of 6% of the collected revenues. Revenues are generated from licenses, revenues from the use of water, revenues from construction permits, revenues from the sale of services, municipal environmental permits, etc. These revenues MESP generates through the Department of Water, Department of Environmental Protection, Department of Housing and Cadastral Agency. The collected revenues are deposited in the Kosovo budget and are not used by the Ministry.

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

Description	Initial Budget	Final Budget	2017 Receipts	2016 Receipts	2015 Receipts
Own source revenues	922,000	922,000	644,262	609,575	686,399
<b>Total</b>	<b>922,000</b>	<b>922,000</b>	<b>644,262</b>	<b>609,575</b>	<b>686,399</b>

### Issue 4 - Recording of revenues into inadequate codes

**Finding** The revenues from sale, licenses for environmental consents and water permits in this year as well are all recorded in only one economic code 50201 - Licenses for individual and free activities. This has occurred because of lack of codes in KFMIS.

**Risk** Recording of different revenues in one economic code reflects unclear statement of revenues, it complicates the monitoring and impacts proper decision-making by the Management.

**Recommendation 4** The Minister in cooperation with the MoF should initiate opening of new codes to allow a clear reflection of MESP revenues.

### 3.3 Wages and Salaries

Wages and Salaries are paid through a centralized payment system managed by MPA and MoF. However, there are a range of controls that operate within MESP, which are related to the authorization of payroll list, verification of changes, the budget review for this category, reconciliations with the Treasury, etc. Therefore, it is important to have effective controls to ensure that these actions are in accordance with the general rules.

---

#### Issue 5 – Application of different multipliers for the same positions

**Finding** During the comparison of employees’ databases of MESP and the Kosovo Cadastral Agency (KCA) for December, we have identified that in some cases<sup>2</sup> compensations with different multipliers for same positions were applied.

**Risk** Failure to reconcile the officer’s multipliers and payments for the same positions, impacts in the quality of performed works by the respective officers, budget damage and the achievement of the organization’s objectives in general.

**Recommendation 5** The Minister should ensure that the payment of officers is made according to the job description, by avoiding the possibility of different payments for the same positions.

#### Issue 6 – Lack of evidences on attendance at work

**Finding** On 11.01.2016, the so-called “Civil Protection” was ceased in accordance with the Brussels Agreement dated 26 March 2015 and the Government’s Decision. 38 officials are engaged in MESP spread-out in different departments and Agencies of MESP, for which the Ministry did not manage to secure an office in the north of the country. The Ministry had no evidences that these officials have worked during 2017. The total amount of paid gross wages by the Ministry for 2017 was €164,021.

**Risk** Lack of evidences for work attendance, risks that payments for wages are qualified as irregular that directly results in damage of the budget.

**Recommendation 6** The Minister should ensure that the employees attendance at work is proved, so that the employees’ payments are in accordance with the applicable laws.

---

<sup>2</sup> Positions: *Information Officer*, coefficient 7 and 6; *Driver*, coefficient 6 and 5; *Professional Researcher*, coefficient 9, 8 and 7; *Auditor*, coefficient 15 and 7; *Administrative Assistant*, coefficient 6 and 5; *Inspector*, coefficient 8 and 7; *Coordinator*, coefficient 9 and 8; *Receptionist*, Coefficient 6 and 5; *Senior Legal Officer*, Coefficient 9 and 8; *Officer for Air Quality Control*, coefficient 7 and 6.

---

## 3.4 Personnel Management

Personnel management includes all actions that are related to recruitment, contracts, trainings, advancements, leaves, etc. We have tested a number of samples to ensure that actions taken in this area are in line with the applicable regulations. From the performed testings' have resulted in the following issues:

---

### Issue 7 - Exercising of duty beyond the legal deadline

**Finding** According to the Law 03/L-149 on Civil Service, article 30, paragraph 4, states: In case of remaining a vacant position in the civil service, the Acting cannot be appointed for more than three months. We have identified seven cases where officials have exceeded the legal deadline of holding the Acting position by starting from two months up to three years.

**Risk** Holding positions with Acting for more than three months risks that the institution does not manage to fulfil the Ministry's mission and objectives.

**Recommendation 7** The Minister should ensure that legal deadlines are considered in cases of positions with Acting and through the recruitment process to cover positions with regular staff.

### Issue 8 - Recruitment procedures with SSA

**Finding** MESP during 2017 engaged 54 employees under Special Service Agreement. In 15 cases, the legal deadline of six months has been exceeded, and that their work is continued only through a request by the respective department. While, 13 of them cover regular positions (Officer of Security, Administration, and Nature Guard), and that their engagement with SSA has nothing to do with being expert of particular fields, instead they cover regular positions. The payment for these services was made by the category goods and services.

**Risk** Relation of Special Services Agreements for regular positions as well as exceeding legal deadline over six months results in increase of the expenditures for contractual services.

**Recommendation 8** The Minister should ensure that the legal deadline for the employees under Special Service Agreements is not exceeded and ensure that such contracts are used only for special services and not for regular positions.

---

## 3.5 Goods and Services and Utilities

The final budget for Goods and Services and Utilities in 2017 was €2,417,172. Out of them €1,487,116 were spent. Those relate to other contractual services, office supplies, fuel for vehicles, expenses for travels abroad, maintenance and repair of vehicles, and utilities.

---

### Issue 9 – Keeping open advance throughout the project timeline

**Finding** The Treasury Rule no. 01/2013 requires that the recording in KFMIS should be made according the codes of the chart of accounts, in codes for advances in goods, while justifications during the year should be made depending of the project execution trends.

MESP for the implementation of the project “Kosovo’s Environmental Program – KEP 2016-2020”, signed Memorandum of Understanding for the procurement of services in amount of 6,618,765 krona with the Swedish Company who had a contract with SIDA. The agreement foresees that MESP in the beginning of the project will pay an advance in the amount of 900,000 Swedish krona (or €94,906), which will remain open during all the project timeline. The advance payment was not done from the code for advances, but from the code of other contractual services (13460).

Although in the project’s final report, the expenses for the executed activities have been presented in accordance with the foreseen budget lines, there was no financial supporting documents (invoices) presented and justified in MESP.

**Risk** Signing of agreements where foresee fixed or open advances for more than one year, and their payment from the inadequate code is not in accordance with rules and results in failure to timely justify the advance, and consequently unfair presentation of the incurred expenditures.

**Recommendation 9** The Minister should ensure that all Ministry’s agreements are made in accordance with the Treasury rules on Expenditure of Public Money, where advances are recorded in respective codes and the same at the end of the year are justified with supporting documents, in order to secure fair presentation of expenditures.

---

## 3.6 Capital Investments

The final budget for Capital Investments was €37,108,176, out of which €36,803,247 or 99% of the budget were spent in 2017. In this expense around 78% relates to expropriation of properties while the other part is for capital projects for the environment regulation and maintenance.

---

### Issue 10 – Signing of contract as – Public Framework Contract

**Finding** Within the public framework contract “Advancement and Automation of the Meteorological Network” in amount of €39,831, the requesting unit had exactly determined the quantity for supplies. Even though the procurement office had accurate information for these supplies, it developed procedures and signed this contract as public framework contract.

**Risk** Qualifying the public contract as public framework contract enables the order for supply +/- 30% of the total contract value, and risks to have unnecessary orders.

**Recommendation 10** The Minister should ensure that procedures for public framework contracts are developed only when the exact quantities that will be supplied during the contract period are not known.

### Issue 11 – Management of co-financings MESP - Municipality

**Finding** MESP in the Memorandum of Understanding for co-financing of projects with the Municipalities, according to the article 3, paragraph 3 of these memorandums – MESP obligations states that – MESP appoints a monitoring officer for the project, which monitors the project from the beginning until the completion of the contract, and when irregularities or defects during the contract implementation are noticed, it notifies the MESP management. In five cases, we have noticed that there is no decision by MESP for the appointment of the Monitoring Officer.

**Risk** The lack of monitoring officials by MESP for the co-financing projects allows that irregularities or defects during the project execution not be reported to the Ministry, and increases the risk to have irregular payments.

**Recommendation 11** The Minister should ensure that a Project Monitoring Officer for each agreement is appointed as foreseen in the Memorandum of Understanding, which will monitor the project until its completion.

---

## 3.7 Expropriation Payments

MESP is responsible for payments in the expropriations of properties process. These expenses are made from the budget allocated for capital investments. The final budget for expropriation expenses was €28,676,696. Out of them €28,644,476 or around 100% of the allocated funds were spent.

The recording procedures of the expropriated properties are regulated with the law no. 03/L-139 on Immovable Property Expropriation (amended/supplemented with law no. 03/L-2015). While, the issue of immovable property recording is applied according to the AI with no. 18/2015 and that the competent institutions for recording and regulation of expropriated properties are the Municipal Cadastral Offices (MCO).

---

### Issue 12 - Management of the expropriations process

**Finding** MESP has the electronic expropriation system (EES) since 2013 but still has not been functionalized and that the recording of expropriation data continues to be done manually (in Excel). This as a result of non-completion of the operational guideline for the Electronic Expropriation System - EES (drafted by a working group but not signed by the Secretary General of MESP). In this process are included also two Ministries, MoF and the Ministry of Infrastructure which are not collaborative regarding the application of EES.

In 30 cases, the remark that these properties are in expropriation was not recorded in the Kosovo Land Cadastral Information System (KLCIS), because are the recorded data by the respective Municipal Cadastral Office (MCO) for the respective properties missing.

**Risk** Failure to functionalize the EES, recording of expropriation data in Excel forms, and the lack of a procedure for this process, increases the risk of errors and damages the data quality. Further on, the possibility of changes without leaving tracks (in Excel) can be a subject of irresponsible changes. Further on, non-recording in system by MCO for the properties that are in expropriation increases the risk of changing the property holder.

**Recommendation 12** The Minister should use proper mechanisms to push forward the process until the completion and functionalization of EES, and the operational guideline. Further on, he should ensure that the remark in KLCIS for the properties that are in expropriation has been recorded.

---

**Issue 13 – Payments through court decisions**

**Finding** Payments executed Through court decisions in 2017 in the amount of €4,039,044. Owners have taken the regular expropriation payment, but as unsatisfied with the price, have filled lawsuits against the MESP and have executed the price change through court decisions. For six tested cases of these payments according to the court decisions, MESP paid €87,346 additional expenses (for bailiff procedures €9,779, for interest €75,852 and other administrative expenses €1,715).

Further on, according to the paragraph 7 of the final Government's decision it states that the Expropriation Department within MESP, within two years from the date of entry into force of this decision, will fully pay the amount for compensation of expropriation, determined in the respective decision. The expropriated municipal properties, the liability of which reaches the amount of €12,999,014 have not been compensated for years, despite the application for compensation.

**Risk** Execution of payments according to the court decision causes additional expenses for the Ministry and results in disruption of the budget balance as well as increases the risks that the planned projects are not executed.

**Recommendation 13** The Minister should ensure that the causes of payments through court decisions have been analysed and the same are presented to the MoF, to allow a more realistic evaluation of properties subject to expropriation process.

**Issue 14 – Recording in inadequate codes of expropriations**

**Finding** All performed payments for land expropriation during 2017 in the total amount of €28,644,476 have been recorded in code 31220 (construction of regional roads) and in code 31210 (construction of motorways), while the correct code for their recording is 32100-Land.

**Risk** Recording of expenditures into inadequate codes increases the risk for unfair presentation of expenditures, with effect in unfair presentation of expenditures in the AFS.

**Recommendation 14** The Minister should ensure that the expropriation officer makes proper classification of expenditures according to the chart of accounts and the expenditures are recorded through respective codes.

---

## 3.8 Capital and Non-Capital Assets

The net value of capital assets over €1,000 presented in AFS is €215,911,996, the value of capital assets under €1,000 is €672,754 and the value of stocks is €35,240. Except the issue to the chapter 2.1 (Emphasis of Matter), we have identified also the issue as in follow:

---

### Issue 15 – Failure to inventory of asset

**Finding** According to the MoF Rule no. 02/2013, the Secretary General established a Committee for the Assets Inventory. This Committee has not managed to perform the non-financial assets inventory.

**Risk** The lack of assets inventory does not allow comparison of asset register with the real situation, complicates the identification of assets as well as increases the risk that those are misused lost or alienated.

**Recommendation 15** The Minister should ensure that the Committee for assets inventory performs assigned tasks as foreseen in Article 19 of the Regulation on management of assets.

## 3.9 Receivables

The value of accounts receivable in 2017 AFS was €1,189,245 that reflects an increase of these accounts for €203,190 compared to 2016. These accounts derive from the fees that the EO should pay, and that mainly are water users. MESP has taken administrative and court actions for collection of these accounts.

### Recommendations

We have no recommendations in this area.

---

## 3.10 Outstanding Liabilities

The statement of liabilities not paid to suppliers at the end of 2017 was €120,745,011. These liabilities are carried forward to be paid in 2018. In the structure of these liabilities are included: Final decisions of expropriation in the amount €120,061,390, capital investments in the amount €515,785, goods and services and utilities in the amount €167,836.

---

### Issue 16 - Incomplete reporting and delays in execution of payments

#### Finding

During the audit we identified the following issues:

- The Ministry's liabilities for lands expropriations until the end of 2017 have reached the amount of €120,061,390. These outstanding liabilities exceeds the Ministry's annual budget and directly burdens 2018 budget;
- According to the MoF Financial Rule 01/2013 - the Expenditure of public money, the Budget Organization should pay each invoice valid for payment, within 30 calendar days from the receiving date of the invoice. In 10 cases, this deadline was exceeded from 10 up to 90 days; and
- From the invoices paid in 2018 (January-February period) for the liabilities of 2017 has resulted that the invoice in the total amount of €12,840 was not presented in the 2017 liabilities report. While, as liability were presented two invoices in the total amount of €10,760 that belong to the liabilities of 2018.

#### Risk

The high level of outstanding liabilities may seriously risk the budget balance which can be a subject of direct executions by court decisions and bring the Ministry in a very difficult financial situation in 2018. Further on, incomplete report of outstanding liabilities and exceeding legal deadline for paying liabilities may result in loss of invoices and consequently MESP will not have proper information and in time regarding earlier liabilities.

**Recommendation 16** The Minister should critically consider the situation of outstanding liabilities, to determine the necessary measures for addressing identified issues, and that the payments are made within the deadlines determined by financial rules and that all liabilities are presented fairly within the liabilities report.

---

## 4 Progress in implementing recommendations

Our Audit Report on the 2016 AFS of MESP has resulted in 18 recommendations. The Ministry had prepared an Action Plan stating how all given recommendations will be implemented.

Until the end of our 2017 audit, from the 18 given recommendations in 2016, nine recommendations have been implemented, six are in process and three have not been addressed yet. Further on, from 2015, 15 recommendations were carried forward, out of them seven have been addressed, five are in process of implementation and three remain unaddressed. While, the 2016 recommendations and those of previous years have not been implemented, the same deficiencies are repeated also in 2017. For a more thorough description of the recommendations and how they are addressed, see Annex II.

---

### Issue 17 - Implementing of previous and earlier year recommendations

**Finding** Due to the poor management of the process and lack of a formal monitoring of how AG's recommendations have been implemented, only a part of previous year's recommendations and those previously carried forward have been implemented.

**Risk** The continued weakness of management and other controls in key financial systems, have resulted in:

- Poor budget planning in capital investments area; and
- Weakness in assets management, in projects monitoring and personnel management.

**Recommendation 17** The Minister should ensure that the action plan is implemented, which clearly sets out a timeframes for the implementation of recommendations given by the Auditor General with accountable staff members identified.

## 5 Good Governance

### Introduction

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

A key indicator supporting effective governance is the implementation of audit recommendations as this demonstrates to what extent the Management is taking actions to improve existing processes and controls. The level of compliance with FMC requirements by Budget Organizations is monitored also by the completion of 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 risks management process, while the other components are handled within the chapters or subchapters above.

### Overall Governance Conclusion

There are a number of governance weaknesses within MESP, particularly related to accountability, risk management and the quality of management reporting. An effective response to audit recommendations and the operation of a high quality internal audit unit are placed, except the Audit Committee who had not completed works as required with administrative instruction no. 11/2010 on Establishing and Functioning of Audit Committee.

MESP has two subordinate agencies, Kosovo Cadastral Agency (KCA) and Environmental Protection Agency (EPA), but only KCA has the payments system separated and prepares financial statements which are consolidated in FS of MESP.

MESP has drafted the a matrix of potential risks as required by the FMC requirements, where identification, evaluation, and handling of risks have been included, but was not signed by SG, and there was no report on monitoring of risks management.

Controls were poor in management of assets, personnel, management and execution of capital projects.

Regarding the self-assessment report, MESP has submitted to the Ministry of Finance in timely manner.

---

## 5.1 Internal Audit System

The Internal Audit Unit (IAU) operates with three members of staff – Director of IAU and two auditors. IAU has the annual audit plan approved by the Minister and the Audit Committee, a plan based on the strategic plan. For 2017, it planned to carry out seven audits covering high and medium risk areas. Until the end of the year it had carried out all planned audits.

---

### Issue 18 – Poor functioning of the Audit Committee

**Finding** The Audit Committee during 2017 held two working meetings, from four as required according to the Administrative Instruction 11/2010 on Establishing and Functioning of Audit Committee. From the minutes it is noticed that the IAU work has been considered, but the minutes of meetings are generalized. The Audit Committee still has not drafted its charter as required by the AI 11/2010, article 4, point 1.14 on Establishing and Functioning of AC in the public sector;

While for two reports of the IA, the audited units had not prepared the action plan for the implementation of recommendations.

**Risk** The lack of contribution by AC reduces the effectiveness of the Internal Audit System in general. Further on, failure to draft the AC charter does not clearly define the duties, authority and reporting procedures in order to provide support to the Management. Further on, the lack of the action plan for the implementation of recommendations from the audited units may result in continued weaknesses identified.

**Recommendation 18** The Minister should ensure that the Audit Committee charter has been drafted, which ensures the full functioning of the AC. The Committee should review the internal audit outcomes and actions taken by the Management regarding the internal audit recommendations. Furthermore, to ensure that all action plans for the implementation of recommendations have been prepared.

---

## 5.2 Management Reporting, Accountability and Risk Management

Although, a range of internal controls are implemented by Management to ensure that systems operate as intended. It is important that those to include the proper reporting to Management to enable an effective and timely response to the identified operational problems.

MESP has two subordinate agencies, Kosovo Cadastral Agency (KCA) and Environmental Protection Agency (EPA), but only KCA has a separate payments system and prepares financial statements which are consolidated in FS of MESP. With the decision of former Minister, the Government had approved the new Regulation (GRK) no. 05/2017 of Internal Organization and Job Systematization in MESP published on 13.06.2017, in which the centralization of KCA payments was foreseen. This regulation was not applied as the Minister on 23.10.2017 had abolished the former Minister's decision in order to re-evaluate and re-consider the process of re-organizing and systematization of job positions. On 21.11.2017, the Minister had issued a new decision for establishing of the working group for identification of issues related to the MESP reform and re-organizing. The working group had held two meetings, but still had not completed the concept document through which the issues related to re-organizing are identified.

---

### Issue 19 – Lack of risks monitoring

**Finding** MESP has drafted the potential risks matrix according to the FMC requirements, which included the identification, evaluation, and handling of risks, but was not signed by SG, and had not report on monitoring of how risks are managed.

**Risk** The lack of continuous monitoring of risks by the Management increases the risk that the identified risks are not properly managed.

**Recommendation 19** The Minister should ensure that the risks register is continuously monitored by the Ministry in order to reduce the impact of risks into acceptable levels.

*\*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 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.

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 emphasized 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 emphasized.

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 judgment, 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 previous and earlier years recommendations

Audit Component	Recommendations carried forward from 2015	Implemented during 2017	Under implementation during 2017	Not implemented
1. AFS	The Minister should ensure that effective processes are in place to confirm that the 2016 AFS production plan formally addresses all compliance issues related to the AFS and includes management review of the draft account with specific focus on high risk areas and/or areas where errors have been identified in previous years. The Declaration made by the CEO and CFO should not be submitted unless all necessary checks have been applied to the draft AFS.		Actions have been taken for addressing of issues regarding the compliance that were identified in AFS, but again has some issues that need to be addressed.	
2.3 Prior Year Recommendations	The Minister should ensure that a revised action plan is implemented which clearly sets out a timetable for addressing the recommendations made by the AG with accountable staff members identified and with initial focus on those of greatest significance.		MESP has shown commitment in implementation of recommendations, but it remains challenge their full implementation.	
2.5 Specific Governance Reviews	The Minister should ensure that immediate responsibility for risk management is delegated to named officials and ensure monthly reporting on the implementation of requirements in this area and the risks that are being managed.		Actions have been taken to delegate the responsibility of risks management directly to the respective officials, but it does not have reporting on monitoring of risks management.	

3.5.2 Expropriation Payments	The Minister must ensure application of the current Expropriation Electronic System (EES) in a short period of time, in order to obtain higher security for the expropriation management process including expenditure realization for expropriation.			Has not been implemented.
	The Minister should ensure that the compensation of expropriated properties is paid within deadlines in accordance with the law and relevant government decisions and their implementation is in chronological order based on party applications.		In several cases was applied interest for delays in the expropriation payment. However, there are still some challenges in this process.	
3.5.3 Wages and Salaries	The Minister should ensure implementation of the rules during the engagement process of employees for special services not to pass over six months and make efforts that for regular working positions the employees to be engaged through payroll. Should consider that for positions of engagement periods longer than three months and no legal obstacles to announce job vacancies by filling those positions with regular employees.			Has not been implemented.
3.7 Assets and Liabilities	Registering the renovations as organization assets in facilities should only be made on the premises where the legal owner is the funding organization, otherwise the capitalization of these expenditures is impossible.			Has not been implemented.

3.7.3 Handling of Debts	The Minister should ensure that budget planning requirements are made in accordance with the requirements for expropriation and the compensation is made in chronological order, based on the application date and the corresponding deadlines. Also, we recommend the Ministry that together with the Ministry of Finance to consider possibility and potential of budget transfer for expropriation to the Ministry of Finance where budget limits are planned and the price is established for each individual expropriation. Conducting the budgeting planning, evaluation of properties and the payments processing from the same decision-making level could avoid existing obstacles in the process of expropriation. Among other things, it will enable more accurate planning of the budget toward real needs and would contribute on eventual handling of complaints regarding the evaluation of properties.		MESP has taken measures but still are missing the required outcomes.	
Audit Component	Recommendations given in 2016	Implemented	In process of implementation	Not implemented
1. Financial Statements	The Minister should ensure that an analysis is undertaken to determine the causes of Emphasis of Matter. Actions should be taken to address the underlying causes in a systematic and pragmatic manner to remove errors in the reporting of liabilities and to ensure correct valuation of capital assets.		MESP in cooperation with KCA has started the recording process of waterfront properties, identification of all denominations of all waterfront properties and the preparation of digitized topographic maps is in the process.	

	The Minister should ensure that effective processes are in place to confirm that the 2016 AFS production plan addresses all compliance issues, timeframe and the quality. This also should include Management review of the draft AFS, with specific focus on high risk areas and/or areas where errors have been identified in previous years. The Declaration made by the Chief Administrative Officer and Chief Financial Officer should be submitted only after a detailed review of AFS by the management.		Measures have been taken for improvements, but disclosure of contingent liabilities was incomplete.	
2.1 Governance	The Minister should ensure that a revised action plan is implemented which clearly sets out a timetable for addressing the recommendations made by the AG with accountable staff members identified and with initial focus on those of greatest significance. A systematic monitoring is required by the management to ensure effective implementation of recommendations and within the timeframe specified.		Some of recommendations within governance have been implemented, but still it remains challenge the implementation of all recommendations.	
2.2 Self-Assessment Checklist	The Minister should ensure that a review of the processes for completing the self-assessment checklist and proactively addressing areas of weaknesses is implemented. A revised mechanism to confirm the accuracy of the return and to ensure supporting documentation supports the submission should be applied.	It is implemented.		
2.3 Specific Governance Reviews	The Minister should ensure that a review is implemented to determine the format of financial reporting to senior management which is required to support effective business management - and ensure that an appropriate solution is in place by 1 October 2017.	It is implemented.		

2.3 Specific Governance Reviews	The Minister should ensure that a review of existing accountability arrangements and reporting requirements placed on Executive Agencies is implemented with enhanced arrangements to achieve the set specified objectives by 1 October 2017. All changes to the Organizational Structure should be done under formal processes and approvals requested	It is implemented.		
2.4 Internal Audit System	The Minister should ensure effective communication with the Audit Committee to gain maximum benefit from Internal Audit activity. The Audit Committee should critically review internal audit plans (to confirm that they are risk based and provide the required assurance to management), internal audit outputs and the reason behind such difference between internal auditors salaries. It should also review actions taken by management on audit recommendations.		Even this year for two reports was not prepared the action plan for implementation of recommendations	
3.1 Budget Planning and Execution	The Minister should ensure that budget performance is systematically monitored on a monthly basis and that this review identifies and addresses barriers to planned levels of budget execution. Where initial budget assumptions are found to be incorrect this should be fully reflected in the final budget position and in planning of future years.		Has changes compared between the cash flow plan and the expense.	
3.1.1 Revenues	The Minister should strengthen controls over revenues management in order to ensure that all revenue are recorded in adequate codes of KFMIS and fully in compliance with the Chart of Accounts and Financial Rule no.03/2010 on Revenues.			Has not been implemented.
3.1.3 Goods and Services and Utilities	The Minister should ensure that all legal requirements for personal income tax are implemented in full compliance with the Law, so that MESP obligations as an employer are fulfilled.	It is implemented.		

3.1.3 Goods and Services and Utilities	The Minister should consider why the procurement requirements for goods and services have not been implemented, and to strengthen procurement controls to ensure full compliance with legal requirements and value for money spent.	It is implemented.		
3.1.4 Capital Investments	The Minister should review the design of controls over capital investments, and strengthen them to ensure full compliance with the legal requirements of procurement and payments. All projects should be accepted by professional committees and should be practiced holding of funds in order to prevent low quality of works and potential financial losses.	It is implemented.		
3.1.4 Capital Investments	The Minister should ensure that planning of projects is subject to a real analysis of capacities of organization for project management, in line with initial plans and legal requirements. Controls over planning and management of projects should be strengthened in order to overcome challenges identified so that Ministry's objectives are achieved within the timeframes and within budgets planned. A reconciliation of cash flow with planning of projects is necessary to address an adequate management of financial and physical progress of capital projects.	It is implemented.		
3.1.5 Payments for expropriation	The Minister should consider the reasons why the Operational Guideline on use of ESE and on errors in expropriation elaborates, so that are identified the actions needed to address them. The Operational Guideline and procedures for the expropriation process should be finalized and implemented by October 1, 2017. At the same time, an action plan should be drafted to ensure that all errors in the expropriation process are eliminated and the same will be recorded in the System in order to prevent double compensations and Ministry's potential financial losses.			Has not been implemented.

	The Minister should strengthen controls related to execution of payments to ensure that all payments are executed in full compliance with applicable financial rules. Reasons for delays should be identified and addressed in order to prevent execution of payments from judicial/enforcement procedures that can result in additional costs for the Ministry.		Have been identified cases of the implementation of the right through bailiff process.	
3.1.6 Common Issues on G&S and Capital Investments	The Minister should strengthen financial and procurement controls over contracts, namely to adhere to deadlines. In case of delays, all penalties should be applied in full compliance with the conditions of the contract.			Has not been implemented.
3.1.6 Common Issues on G&S and Capital Investments	The Minister should ensure that all goods and services are received by committees appointed by the management, in order to confirm the appropriate amount and the quality against the value for money, and to ensure full compliance with requirements of financial rules.	It is implemented.		
3.2 Assets	The Minister should analyze the reasons why assets were not returned or used without appropriate authorizations. Controls should be strengthened to ensure full implementation of legal acts on use of assets. The Minister should initiate administrative and judicial procedures for unreturned assets and ensure that they are returned by October 1, 2017.	It is implemented.		

## Annex IV: Letter of confirmation

 REPUBLIKA KOSOVA - REPUBLIC OF KOSOVO ZYRA KOMBËTARE E AUDITIMIT NACIONALNA KANCELARIJA REVIZIJE / NATIONAL AUDIT OFFICE					 REPUBLIKA E KOSOVES - REPUBLIKA KOSOVA - REPUBLIC OF KOSOVA QEVERIA E KOSOVES - VLARA KOSOVA - GOVERNMENT OF KOSOVA MINISTRIA E MJEDISIT DHE PLANIFIKIMIT HAPËSINOR MINISTARSTVO SREDNE I PROSTORNOG PLANIRANJA MINISTRY OF ENVIRONMENT AND SPATIAL PLANNING	
DOKUMENTI I PËRVEKSPERTIZIMIT DOKUMENTI I PËRVEKSPERTIZIMIT PRELIMINAR 27.06.2018					Nr. i Propoz. Nr. Prop. 1200	Nr. i Tregimeve Nr. Tregimeve 2
Numri i Org. Org. Jedin. Org. Unit 03	Nr. i Dokumentit Dokumenti 47	Nr. i Propoz. Nr. Prop. 1200	Nr. i Tregimeve Nr. Tregimeve 2	Nr. i Propoz. Nr. Prop. 01	Nr. i Tregimeve Nr. Tregimeve 3813/8 Data Date 27.06.18	

Republika e Kosovës  
 Republika Kosova - Republic of Kosovo  
 Qeveria - Vlada - Government

Ministria e Mjedisit dhe Planifikimit Hapësinor  
 Ministarstvo Sredne i Prostornog Planiranja  
 Ministry of Environment and Spatial Planning

Zyra e Sekretarit të Përgjithshëm / Kancelarija Opšti Sekretara / Office of the General Secretary

## 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:

- kam pranuar draft raportin e Zyrës Kombëtare të Auditimit për auditimin e Pasqyrave Financiare të Ministrisë së Mjedisit dhe Planifikimit Hapësinor 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. Arben Çitaku .....  
 Sekretar i Përgjithshëm - Ministria e Mjedisit dhe Planifikimit Hapësinor  
 Data: 27.06.2018, Prishtinë,