



Republika e Kosovës
Republika Kosova
Republic of Kosovo



Zyra Kombëtare e Auditimit
Nacionalna Kancelarija Revizije
National Audit Office

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**AUDIT REPORT OF
THE ACADEMY OF JUSTICE
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2018**

Prishtina, May 2019

The National Audit Office of the Republic of Kosovo is the highest institution of financial control, which for its work is accountable to the Assembly of Kosovo.

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

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.

This audit is carried out in line with internationally recognized public sector auditing standards and good European practices.

The Auditor General has decided on the audit opinion on the Annual Financial Statements of the Academy of Justice 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 Shefkije Beka Gërvalla (Team Leader) and Mexhit Ferati (team member) under the management of the Head of Audit Department Shkëlqim Xhema.

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Executive Summary

Report summarises the key issues arising from our audit of Academy of Justice for 2018, which includes the Opinion of the Auditor General on Annual Financial Statements. Examination of 2018 financial statements was undertaken in accordance with the International Standards of Supreme Audit Institutions (ISSAIs). Our approach included tests and procedures that were necessary to arrive at an opinion on the financial statements. The applied audit approach is set out in the External Audit Plan dated 31/10/2018.

Our audit focus has been on:



The level of work undertaken to carry out the audit was determined depending on the quality of internal controls implemented by the Management of Academy of Justice.

Opinion of the Auditor General

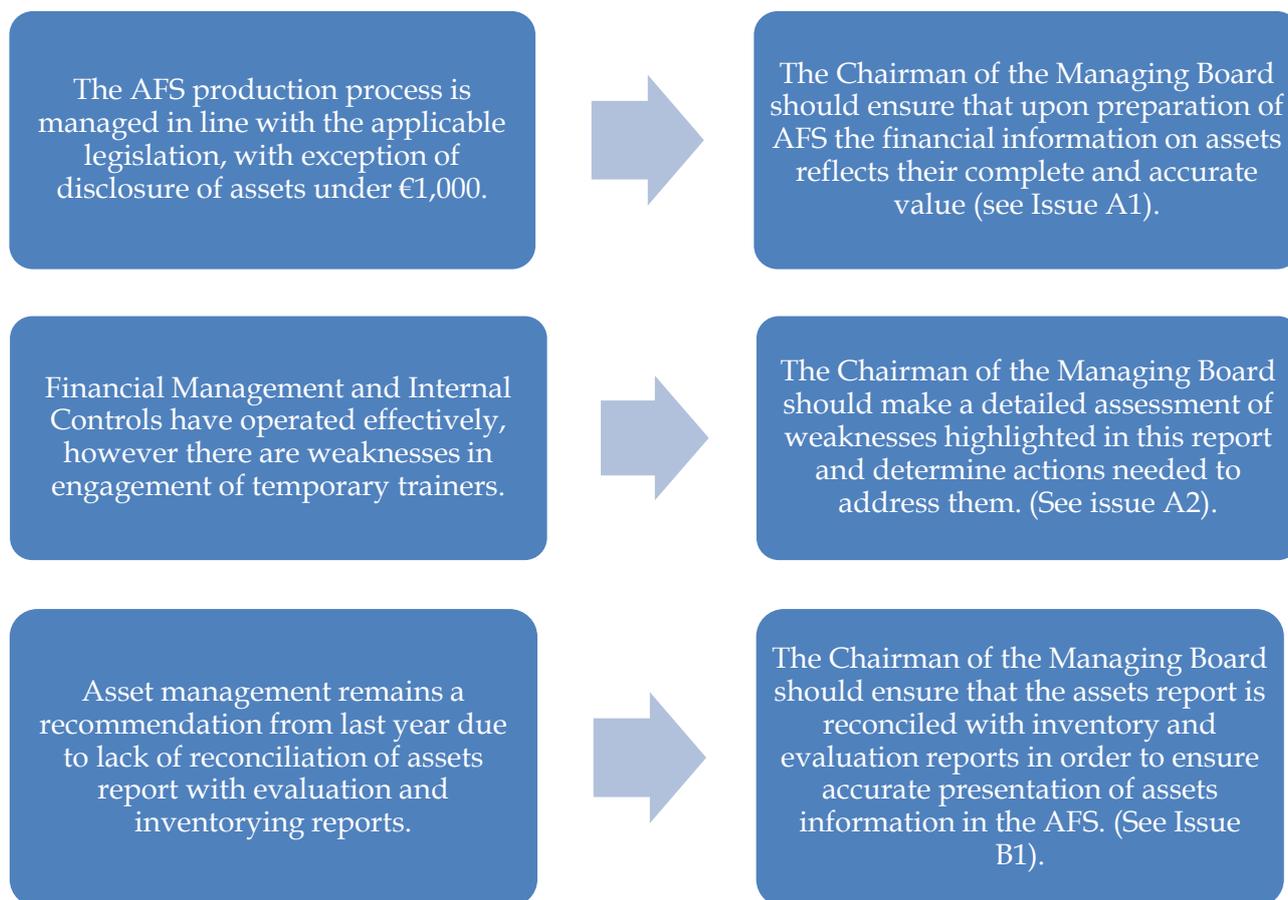
Unmodified Opinion

The Annual Financial Statements for 2018 *present a true and fair view* in all material aspects.

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

Annex I explains different types of Opinions in line with ISSAIs.

Key Conclusions and Recommendations



Management's Response on 2018 audit

The Chairman of the Managing Board of the Academy of Justice has agreed with audit finding and conclusions and has committed to address a given recommendation.

The National Audit Office appreciates the cooperation of the management and personnel of AJ during the audit process.

1 Audit Scope and Methodology

The Audit involves examination and evaluation of Financial Statements and other financial records, as follows:

- 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;
- Whether the internal controls and internal audit functions are appropriate and efficient; and
- Whether have been taken appropriate actions for implementation of audit recommendations.

Audit work undertaken is based on risk assessment. We have analysed the business of Academy of Justice, the level of reliance on management controls, in order to determine the level of detailed testing required to provide the necessary evidence and that support the opinion of the AG.

Our procedures have included a review of internal controls, accounting systems and related substantive tests, as well as 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 that may exist, or of all improvements that could be made to the systems and procedures operated.

The following sections provide a detailed summary of our audit findings and recommendations in each area of review.

2 Annual Financial Statements and other External Reporting Obligations

Our audit of the Annual Financial Statements (AFS) considers both compliance with the reporting framework and the quality and accuracy of information presented in the AFS, including the declaration made by the Chief Administrative Officer and Chief Financial Officer.

The declaration on presentation of AFS includes a number of assertions relating to the compliance with the reporting framework and the quality of information within the AFS. These assertions intend to provide assurance to the Government 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 Academy of Justice (AJ) for the year ended on 31st of December 2018 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 2018 present a true and fair view in all material respects in accordance with International Public Sector Accounting Standards (according to cash based accounting), Law no.03/L-048 on Public Financial Management and Accountability (as amended and supplemented) and Regulation MoF no.01/2017 on Annual Financial Reporting by Budget Organisations.

Basis for the opinion

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

Responsibility of Management for AFS

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

The Chairman of the Managing Board is responsible to ensure the oversight of the AJ'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

AJ 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);
- Compliance with Financial Rule no.01/2013 and 02/2013;
- Regulation MF-02/2013 on Management of Non-Financial Assets in Budget Organisations;
- Action Plan on implementation of recommendations;
- Requirements of Financial Management and Control (FMC) procedures; and
- Procurement Plan for 2018; and

In the context of the AFS we have identified the following non-compliance:

Article 19 - Report on non-financial assets - assets under €1,000 have been understated for €4,295, these assets were disclosed in the AFS in the amount of €114,194, on the other hand, their real value was €118,489.

Related to the AFS and other external reporting requirements, we have no issue to raise. Given the above, except the issue of the assets under €1,000, the declaration made by the Chief Administrative Officer and Chief Financial Officer when the draft AFS are submitted to the Ministry of Finance can be considered to be correct.

2.3 Recommendations related to Annual Financial Statements

Recommendation A1 The Chairman of the Managing Board should ensure that upon drafting of the AFS, the financial information on assets presents their true fair and value. The declaration made by the Chief Administrative Officer and Chief Financial Officer should not be signed unless all required controls have been applied over the annual financial statements.

3 Financial Management and Control

Our work related to Financial Management and Control (FMC) reflects the detailed audit activities undertaken on Revenue and Expenditure Systems within Budget Organisations. Specifically, we have handled budget management, procurement, human resources as well as assets and liabilities.

Financial Management and Control Conclusion

Effective financial management and control require review processes and supporting Instruction that are fully in compliance with laws, internal regulations and other control processes. Academy of Justice has good controls in terms of its statutory obligations. Procurement procedures are developed by the Central Procurement Authority (CPA) as foreseen by the Law on Public Procurement (LPP).

However, for the institution remains challenging delays in engaging temporary trainers, and incorrect presentation of assets under €1,000 in the AFS.

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	2018 Outturn	2017 Outturn	2016 Outturn
Sources of Funds	799,451	735,295	606,355	516,769	438,994
Government Grant -Budget	799,451	700,951	606,355	515,672	427,699
External Donations	0	34,344	31,257	1,097	11,295

The final budget compared to the initial budget was reduced by €64,156. This difference is a result of reduction of Government grant by €98,501 based on Government decisions, whereas, the amount €26,501 from the category of wages and salaries, amount €70,000 from the category of goods and services and the amount of €2,000 were appropriated for savings. On the other hand, there was an increase by €34,344 from external donations.

AJ organizes trainings on building Kosovo judicial and prosecution capacities, which includes publication and research area. Several activities have been implemented in cooperation with international partners that supported Academy of Justice over implementing special programs. The

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

amount received from external donations was €34,344, out of which €13,369 were from the Council of Europe, €10,609 from GTZ, and €10,367 from UNDP.

In 2018, AJ has spent 82% of the final budget which is 1% less than in 2017 which was 83%.

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

Description	Initial Budget	Final Budget	2018 Outturn	2017 Outturn	2016 Outturn
Spending of funds by economic categories	799,451	735,295	606,355	516,769	438,994
Wages and Salaries	211,551	185,051	185,051	185,825	183,460
Goods and Services	560,400	524,744	398,520	310,945	245,783
Utilities	14,500	12,500	9,904	10,258	9,751
Capital Investments	13,000	13,000	12,880	9,741	0

Explanations regarding changes in budget categories, including reason and their impact:

- The decrease of the final budget for wages and salaries by €26,501 was made upon Government decisions on budget savings. This budget was spent 100%. Budget savings were because, 3 (three) vacant positions were not filled, this occurred due to the fact that, the regulation on systematization and internal organization of AJ was not adopted until the end of the year, and four of the employees were on maternity leave;
- Final budget compared to initial budget in the category of Goods and Services was reduced by €35,656. This decrease was as a result of budget savings by €70,000 and the increase from external donations €34,344. 76% of the final budget were spent, as one part of the planned activities with AJ budget was funded by external donors;
- Final budget compared to initial budget in the category of utilities was reduced by €2,000 as a result of Government decision on budget savings, while expenditures of this category were 79% of the final budget; and
- There were no differences between initial and final budget in the category of capital investments. €12,880 or 99% were spent in this category.

Recommendations

We have no recommendations in this area.

3.1.1 Wages and Salaries

Wages and salaries are paid through a centralised system managed by MPA and MoF. The final budget for Wages and Salaries for 2018 was €185,051, which was spent at 100%.

Expenditures of wages and salaries includes the salaries of AJ staff and payments to the AJ Managing Board members. The approved number of staff in 2018 was 25 positions, while the number of employees at the end of the year was 22. Our testing disclosed the following issue:

Issue A 2² – delays in engaging temporary trainers

Finding

Based on article 24, paragraph 7 of the Law on Academy of Justice No. 05/L-095, the selecting manner of temporary trainers and mentors, shall be determined by a regulation adopted by the Managing Board based on a competitive and transparent process. While, internal regulation no. 06/2017 on Trainers and Mentors of AJ determines that Academy Trainers shall be selected on the basis of an open and competitive process through public announcement. Trainers in the Academy are judges, prosecutors, university professors and other professionals.

On 27.03.2018, Academy of Justice opened a public announcement for the selection of temporary trainers through simplified recruitment procedures. The documentation assessment committee issued a report on the selection of temporary AJ trainers, whereas, only 6 out of 86 applicants met the criteria.

On 28.09.2018, the Chairman of the Academy Council issued a decision requesting the submission of additional documentation from the applicants who did not submit them during the public announcement. Opening a new public announcement was required according to this decision. On 24/12/2018, new public announcement was opened, and this process had been going on while we were conducting audit as well (March-2019). Due to this reason, the AJ engaged temporary trainers from the previous lists.

Risk

Delays in the process of engaging temporary trainers and engaging trainers from previous public announcements limits competition, and may result in not obtaining service in line with AJ needs and requirements.

² Issue A and Recommendation A – indicates new issues and recommendations

Issue B and Recommendation B – indicates repeated issues and recommendations

Issue C and Recommendation C – indicates partially repeated issues and recommendations.

Recommendation A2 The Chairman of the Managing Board should ensure timely completion of the process on engaging temporary trainers, by ensuring a transparent process and engaging them only if they meet the criteria set.

3.1.2 Goods and Services and Utilities

The Final budget of goods and services including utilities in 2018 was €537,244, out of which €408,424 or 76% were spent. The largest part of expenditures relate to education and training, rent, printing and publication, study visits, utilities etc.

We conducted our tests and no irregularities were noticed for these expenditures.

Recommendations

We have no recommendations in this area.

3.1.3 Capital investments

The Final budget of capital investments was €13,000, out of which €12,880 were spent, those relate to supply with IT equipment.

We conducted our tests and no irregularities were noticed for capital investments.

Recommendations

We have no recommendations in this area.

3.2 Capital and non-capital assets

The amount of capital assets over €1,000 presented in the AFS was €15,097, the amount of non-capital assets under €1,000 was €114,195, and stocks €12,980.

We reviewed whether the registration process and record keeping method complies with the requirements of Financial Rule No.02/2013 on management of non-financial assets by budget organizations, inventorying process, depreciation and physical existence of assets.

Weaknesses related to these are as follows:

Issue B1 – Non-reconciliation of non-financial asset register with inventory report

Finding According to article 18 of the regulation no. 02/2013 on management of non-financial assets by budget organizations, BO should carry out inventorying of non-financial assets, while, based on article 19, inventory report shall be completed before preparing the AFS in order to compare the inventory balance with the balance of asset registers.

Despite of previous year recommendation on assets, AJ did not yet manage to carry out asset reconciliation in order to have a complete and accurate asset register. The assessment commission, found that three assets (two computers and one tested printer) were out of use (disposed of in 2014), and those assets were not yet removed from the asset registers.

The inventorying in the actual year had been carried out by commission in time as well, but, the asset report was not reconciled with inventory and assessment report.

According to AJ, this issue is being repeated due to insufficient number of staff.

Risk Non-reconciliation of asset registers resulted in not removing all out of use assets from these registers, and all this directly resulted in overstating assets of AJ.

Recommendation B1 The Chairman of the Managing Board should ensure that the Commission for Inventory and Asset Evaluation completes their assignments in time, and perform a fair and full assessment of non-financial assets, as well reconcile asset report with the assessment and inventory report, which precede the presentation of accurate data of assets in AFS.

3.3 Outstanding liabilities

The statement of liabilities not paid to suppliers at the end of 2018 was €2,202. These liabilities were carried forward to be paid in 2019. The reasons for not paying those liabilities was due to billing after the deadline of fund commitment.

Reporting of liabilities was done in accordance with regulation no.02/2013 on reporting outstanding liabilities.

Recommendations

We have no recommendations in this area.

4 Good Governance

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

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

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

Overall Governance Conclusion

AJ in general has put in place sound controls compared to its statutory obligations. The Financial Management and Control has proven a good review process and assurance in the implementation of the legislation and other control processes.

AJ has implemented the largest part of recommendations and prepared the risk register by identifying all significant risks that might affect the organisation in achieving its objectives. Furthermore, in 2018 the AJ had approved a strategic plan and the regulation on internal organisation and systemisation of job positions.

4.1 Internal Audit System

The Internal Audit Unit is an important segment in securing Senior Management that the internal control mechanisms are designed and implemented in proper as intended. Where observed that the internal functions are not working properly, the internal audit will provide instructions and recommendations on how to improve them.

Based on requirements of A.I. no. 23/2009 on Establishment of Internal Audit Unit, AJ does not meet the criteria for the establishment of the IAU. Despite the AJ request to Central Harmonization Unit within the Ministry of Finance (MF), no audit process has been carried out in 2018.

Recommendations

We have no recommendations in this area.

4.2 Management Reporting, Accountability and Risk Management

In order to have a proper planning, 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 internal reporting process in the AJ functions according to the accountability chain and the organizational chart. Regarding this, the Managing Board/Executive Director keep regular meetings, by reporting and discussing all activities followed by minutes.

In addition, there are quarterly financial reporting, and other reporting according to legal requirements.

Recommendations

We have no recommendations in this area.

5 Progress in implementing recommendations

Our Audit Report on the 2017 AFS of AJ resulted in five recommendations. AJ prepared an Action Plan stating how all recommendations will be implemented, but was not implemented entirely. Out of five recommendations given, three have been fully implemented (including the emphasis of matter), while two have not been implemented. Unimplemented recommendations relate to weaknesses in covering positions with Acting and weaknesses in assets register.

For a more thorough description of recommendations and how they are handled see the following table:

Table 4 Summary of prior year recommendations and of 2018

No	Audit area	Recommendations of 2017	Actions taken	Status
1	AFS	The Chairman of the Managing Board should ensure that effective processes are in place to confirm that 2018 AFS production plan formally addresses all compliance issues raised in report. This should also include Management review of the draft AFS related to its content and accuracy, with special attention in registration of assets.	AJ had registered assets received from donation. This was done in cooperation with the MPA during 2018.	Implemented.
2	Wages and Salaries	Chairman of the Managing Council should ensure that in cases of Maternity Leave use, compensations are done fully in compliance with legal requirements and to secure in cooperation with MAP establish additional controls to prevent reoccurrence of identified mistakes.	The AJ has informed MPA on changes on maternity leaves and this issue has been resolved. We have not encountered other cases.	Implemented.
3	Personnel management	The Chairman of the Managing Board Should makes constant efforts in development of the procedures to cover positions that are still functioning with acting staff (AS). The AS service term should not be longer than the legally set period.	Even this year, the post of the Director of Administration and Finance continues being covered by Acting.	Unimplemented
4	Capital and non-capital assets	The Chairman of the Managing Board should ensure that the Commission for Inventory and Asset Evaluation is completing their tasks in time, carries out a fair and full evaluation of non-capital assessment, as well as to make reconciliation of assessment reports with the inventory report, followed by accurate presentation of information on assets in AFS.	Even though the AJ has carried out an assets inventory, the assets register continues having weaknesses as in previous year. This register is not reconciled with the inventory report.	Unimplemented.
5	Management reporting,	The Chairman should ensure approval of a development	The Managing Board has	Implemented.

	accountability, and risk management	strategy and a documented and effective plan/process to monitor objectives set.	approved the Strategic Plan.	
No.	Audit Area	Recommendation given in 2018		
1	AFS	The Chairman of the Managing Board should ensure fair and complete presentation of the financial information on assets in the AFS. The declaration made by the Chief Administrative Officer and Chief Financial Officer should not be signed unless all required controls have been applied over the annual financial statements.		
2	Wages and Salaries	The Chairman of the Managing Board should ensure timely completion of the process on engaging temporary trainers, by ensuring a transparent process and engaging them only if they meet the criteria set.		
3	Capital and non-capital assets	The Chairman of the Managing Board should ensure that the Commission for Inventory and Asset Evaluation completes their assignments in time, and perform a fair and full assessment of non-financial assets, as well reconcile asset report with the assessment and inventory report, which precede the presentation of accurate data of assets in AFS.		

*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: Letter of confirmation



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LETËR E KONFIRMIMIT

Për pajtueshmërinë me të gjeturat e Auditorit të Përgjithshëm në Raportin e auditimit për vitin 2018 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 Akademisë së Drejtësisë për vitin e përfunduar më 31 dhjetor 2018 (në tekstin e mëtejme "Raporti");
- pajtohem me të gjeturën dhe rekomandimin 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 rekomandimit, i cili do të përfshijë afatet kohore dhe stafin përgjegjës për implementimin e tij.

z. Aleksandër Lumezi

Kryesues i Këshillit Drejtues të Akademisë së Drejtësisë

Data: 07.05.2019, Prishtinë,