



REPUBLIKA E KOSOVËS / REPUBLIKA KOSOVA / REPUBLIC OF KOSOVA

**ZYRA KOMBËTARE E AUDITIMIT
NACIONALNA KANCELARIJA REVIZIJE**

NATIONAL AUDIT OFFICE

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AUDIT REPORT

**ON THE ANNUAL FINANCIAL REPORT OF THE ELECTIONS
COMPLAINTS AND APPEALS PANEL FOR
THE YEAR ENDED 31 DECEMBER 2016**

Prishtina, June 2017

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 to contribute to sound financial management in the public administration. We perform audits in line with internationally recognized public sector auditing standards and good European practices.

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

The Auditor General has decided on the audit opinion on the Annual Financial Statements of the Elections Complaints and Appeals Panel in consultation with the Assistant Auditor General, Valbon Bytyqi, who supervised the audit.

The opinion and report issued are a result of the audit carried out by Ajtene Llapashtica (Team Leader) and Burbuqe Idrizi (team member) under the management of the Head of Audit Department. Arvita Zyferi.

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Executive Summary

Introduction

This report summarises the key issues arising from our audit of the 2016 Annual Financial Report of the Elections Complaints and Appeals Panel (ECAP), which determines the Opinion given by the Auditor General. The examination of the 2016 financial statements was undertaken in accordance with the International Standards on Supreme Audit Institutions. Our approach included such tests and procedures as we deemed necessary to arrive at an opinion on the financial statements. The applied audit approach is set out in our External Audit Plan¹ dated 20.04.2017.

Our audit focus (detailed in Annex 1) has been on:



The level of work undertaken by the National Audit Office to complete the 2016 audit is a direct reflection of the quality of internal controls implemented by the Management of the Elections Complaints and Appeals Panel.

Opinion of the Auditor General

Unmodified Opinion

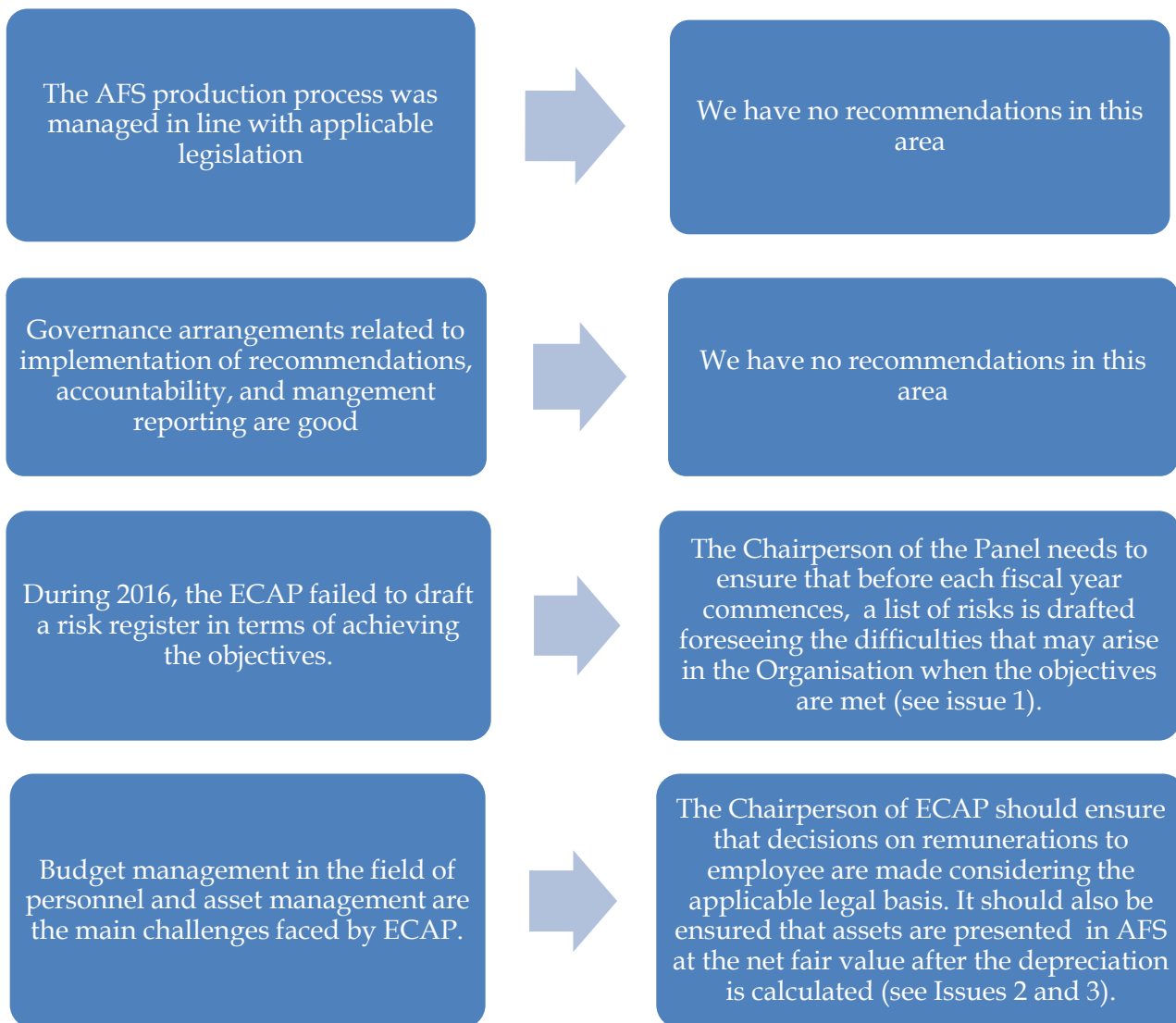
The Annual Financial Statements *present a true and fair view* in all material aspects.

For more, please refer to Section 1.1 of this report.

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

¹ The term External Audit Plan replaces the term Audit Planning Memorandum

Key Conclusions and Recommendations



ECAP Management's Response - 2016 audit

ECAP's management considered and agreed with detailed audit findings and conclusions, and is committed to address the recommendations given.

1 Annual Financial Statements and other External Reporting Obligations

Introduction

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

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

1.1 Audit Opinion

Unmodified Opinion

We have audited the AFS of the ECAP for the year ended on 31st of December 2016 which comprise of the Statement of Cash Receipts and Payments, Budget Execution Statement and the Explanatory Notes of the Financial Statements.

In our opinion, the Annual Financial Statements for the year ended on 31st of December 2016 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 Regulation no.01/2017 on Annual Financial Reporting of Budget Organisations.

Basis for the opinion

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

Responsibility of Management and Those Charged with Governance and AFS

The Head of Secretariat is responsible for the preparation and fair presentation of financial statements in accordance with International Public Sector Accounting Standards – Financial Reporting under the Modified Cash based Accounting and for such internal control as management determines 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 number 03/L-048 on Public Finance Management and Accountability (as amended and supplemented).

The Chairperson of the Panel and Head of the Secretariat are responsible to ensure the oversight of the ECAP's financial reporting process.

Auditor General's Responsibility for the Audit of the AFS

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

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. 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.

1.2 Compliance with AFS and other reporting requirements

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

- Compliance with MoF Regulation no.01/2017 on the Annual Financial Reporting of Budget Organisations;
- Requirements of LPFMA no. 03/ L-048, as amended and supplemented with Law no.03/L-221, Law no. 04/L-116, Law no. 04/L-194; and Law no. 05/L-063
- Compliance with Financial Rule no.01/2013;
- Compliance with Financial Rule no.02/2013;
- Action Plan on implementation of recommendations;
- Requirements of Financial Management and Control (FMC) procedures.
- Reports on Outstanding Liabilities;
- Draft and Final Procurement Plan;

The Declaration made by the Chief Administrative Officer and Chief Financial Officer when the draft AFS are submitted to the Ministry of Finance may considered complete and accurate, therefore we have no issues to raise on AFS of ECAP.

Other external reporting requirements were fully met by ECAP and therefore we have no issues to raise on these matters.

2 Governance

Introduction

Effective governance arrangements are fundamental to ECAP for successfully managing the challenges it faces and ensuring that service delivery is optimised for the benefit of taxpayers and other service users.

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. Similarly the self-assessment checklist completed by ECAP provides a framework for developing enhanced Governance arrangements. It is important that the answers provided by an individual budget organisation are supported by appropriate evidence.

The remainder of our review of governance arrangements reflects a consideration of:

- those areas of Governance Arrangements where significant improvements are required and where we believe that our recommendations can generate positive improvements; and
- areas of Financial Management and Control identified through our audit work including specific work directed at compliance s in key income and expenditure systems (these areas are considered in Section 3 of this report)

Overall Governance Conclusion

Governance in ECAP when it comes to management reporting and accountability reflects a positive situation. Further on, the quality of management reporting and the implementation of the recommendations has progressed. The self-assessment questionnaire fully reflects this situation.

Further on, for 2016, the ECAP had no risk register, but for 2017 management has taken measures and prepared this register, based on the objectives set out in the Strategic Plan. However, as an institution with a small number of staff, the segregation of duties and responsibilities presents a challenge for ECAP.

2.1 Progress in the Implementation of Prior Year Recommendations

The audit report for 2015 AFS of ECAP resulted in three (3) key recommendations. ECAP prepared an Action Plan stating how all recommendations will be implemented.

By the end of our audit for 2016, two (2) recommendations were fully implemented, whilst one (1) recommendation was in process of being implemented (a recommendation related to non-implementation of risk management requirements specifically drafting of the list for risk management).

ECAP in early 2017 developed a risk register, but the way this register is completed will be verified in the 2017 audit. For a more thorough description of the recommendations and how they are addressed, see Annex III.

2.2 Self-Assessment Checklist of FMC components

The MoF has produced a detailed self-assessment checklist for Budget Organisations to support effective governance arrangements. For all audits we undertook we have tested the quality of FMC self-assessment submissions made to the Ministry by assessing one key question in each component of the checklist. We have summarised our findings for ECAP below and the summary of our work across all audits will be consolidated in our Annual Audit Report.

Issue 1 -Self-Assessment Checklist - High Priority

Finding As part of our audit we have considered key questions related to the five (5) components of the self-assessment checklist. Based on this we have identified that the ECAP for 2016 did not draft a list of risks that would identify and evaluate clearly all possible risks in terms of achieving ECAP objectives.

This was because ECAP officers did not receive instructions from the MoF by the end of 2016 to complete the standard list of risks. It is worth mentioning that for 2017, the ECAP prepared a list of risks based on the objectives set out in the Strategic Plan.

Risk Lack of a list of risks does not allow the identification of issues required to improve efficiency and monitor progress towards achieving the desired outcome.

Recommendation 1 The Chairperson should ensure that a review of the processes for completing the self-assessment checklist including the list of risks is implemented in order to proactively address areas of weaknesses. A revised mechanism to confirm the accuracy of the questionnaire should be applied and ensure supporting documentation.

2.3 Specific Governance Reviews

Our work on specific areas of governance arrangements has been informed by our audit planning which considered the context within which ECAP operates and the challenges that it faces.

2.3.1 Management Reporting and Accountability

A range of internal controls are applied by Management to ensure that financial systems and operational activities operate as intended. It is important that these include appropriate reporting to management to enable an effective and timely response to identified operational problems.

ECAP based on its organizational chart has a good organizational, managerial and accountability structure, and it established good management and financial reporting by applying accountability and reporting on a monthly basis.

Recommendations

We have no recommendations in this area

2.4 Internal Audit System

Based on the requirements foreseen by AI no.23/2009 on the Establishment of the Internal Audit Unit, the ECAP does not meet the requirements for the establishment of the IAU.

During 2016 no request from ECAP was made for internal audit services to any other public sector organisation. . We encourage the management to undertake a review of needs for internal audit and consider the possibility of entering into an agreement with another public sector organisation to use internal audit services.

3 Financial Management and Control

Introduction

Our work on Financial Management and Control outside of the areas of Governance referred to section two reflects the detailed work undertaken on Revenue and Expenditure Systems. As part of this we consider Budget management, Revenues, Procurement and Human Resources issues, and Assets and Liabilities.

Financial Management and Control Conclusion

Financial management and effective control require review processes and accompanying guidelines ensuring full implementation of laws, internal regulations and other control processes.

ECAP has good controls in relation to its statutory obligations. The budget was executed at a satisfactory level. Public procurement procedures have been developed in line with the Law on Public Procurement. In addition, controls on revenue management and receivables are generally effective. However, there are some weaknesses that management has to address, which mainly relate to overtime payments/remuneration, as well as the management of e-assets related to asset depreciation.

3.1 Budget Planning and Execution

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

Table 1. Own Source Revenues (in €)

Description	Initial Budget	Final Budget	2016 Receipts	2015 Receipts	2014 Receipts
Own Source Revenues	-	-	1,624	71,855	190,100
Total	-	-	1,624	71,855	190,100

Revenues collected by ECAP are transferred to the Kosovo Budget (KB). The total revenue collected for 2016 reflects a downward trend from previous years because there were no electoral processes in 2016.

Table 2. Sources of budgetary Funds (in €)

Description	Initial Budget	Final Budget ²	2016 Outturn	2015 Outturn	2014 Outturn
Sources of Funds	212,160	192,190	190,810	170,089	219,387
Government Grant - Budget	212,160	192,190	190,810	170,089	219,387

The final budget in relation to the initial budget report was reduced by €19,970. Budget was reduced under budget review and Government decision on budget savings at the end of the year.

ECAP executed the budget at a satisfactory level. In 2016 it used 99% of the final budget with a trend similar to previous years. The explanation of current spending is given below.

Table 3. Spending of funds by economic categories - (in €)

Description	Initial Budget	Final Budget	2016 Outturn	2015 Outturn	2014 Outturn
Spending of funds by economic categories	212,160	192,190	190,810	170,089	219,387
Wages and Salaries	130,727	128,866	127,486	123,492	138,468
Goods and Services	73,613	58,407	58,407	41,442	73,122
Utilities	7,820	4,917	4,917	5,155	7,797

Explanations for changes in budget categories are given below:

Under the budget review in the category of Wages and Salaries, the budget has been reduced by €1,861. Under the Government's decision on budget savings in the category of Goods and Services, the budget was reduced by €15,206 and in Utilities was reduced by €2,903.

3.1.1 Revenues

Revenues collected by ECAP mainly relate to fines imposed on political parties. No general or municipal elections were organized in Kosovo in 2016, except for extraordinary elections for the election of the Mayor for the Municipality of Drenas.

Revenues generated by ECAP in 2016 were in the amount of €1,624. We have tested five (5) samples of €1,485 and we did not identify any shortcomings.

Recommendations

We have no recommendations in this area

² Final budget - the budget approved by the assembly which was subsequently adjusted for by the Ministry of Finance.

3.1.2 Wages and Salaries

Wages and Salaries are paid through a centralised system. Key controls confirming the accuracy and completeness of the payments relate to the verification and changes in the payroll, the budget review for this category and the reconciliation with the Treasury. The expenditures for Wages and Salaries include the salaries of ECAP secretariat staff and payments to members of the Panel. The number of staff approved was 20, while the ECAP had 19 employees for 2016.

We have tested several samples related to compliance with laws, including the updates on personnel files, overtime remunerations, net payment received by ECAP staff, and we have identified the following shortcomings.

Issue 2 - Exceeding the hours beyond the allowed norm for overtime - Medium Priority

Finding According to the Law on Civil Servants, Article 38 does not allow remuneration for more than forty (40) hours per month for employees working overtime. Further on, the Law on Salaries of Civil Servants, Article 21 determines the amount of remuneration for overtime.

Under the decision³ of the ECAP Chairperson, the employees are remunerated for additional engagements during and after the working hours. The value of the payment including engagement months (November and December) was €5,600. The decision was made for the extraordinary election process for the election of the Mayor in the Municipality of Drenas. Remuneration is calculated for 60⁴ working hours for all ECAP staff including the panel chairmanship, calculating 100%⁵ of basic salary.

The financial means for remunerating the allowances were secured from free funds from a vacant position that was not completed for 2016.

Risk Exceeding the remuneration for overtime work beyond the defined norms for overtime work and outside limits sets is a lack of effective controls, avoidance of civil service rules, and risks the quality and performance of services rendered.

Recommendation 2 The Chairperson of the Panel should ensure that the decisions taken on remuneration for overtime work are in line with the relevant legislation in order not to exceed the limits set.

³ Decision dated 02.12.2016

⁴ 20 working hours above the allowed norm per month per person.

⁵ Overtime payments are calculated for each full hour of work, adding the value as follows:
30% of allowances from basic salary for overtime work during working days;
50% of allowances from basic salary for full hours for work during weekend, and
100% of allowances of basic salary for overtime work during official holidays.

3.1.3 Goods and Services and Utilities

The final budget for Goods and Services including Utilities in 2016 was €63,324, which was spent 100%. These expenditures mainly relate to travel and accommodation abroad.

For sampling purposes we tested 23 payments as well as two (2) procurement procedures.

Recommendations

We have no recommendations in this area

3.2 Assets

3.2.1 Capital and Non Capital Assets

The total value of assets presented in the AFS was €45,578. Out of these, the value of capital assets was €7,233, the value of non-capital assets was €14,107, and the value of stocks at the end of the year was €24,238.

During 2016, the ECAP had no budget for capital investments. We have reviewed whether the record keeping process is in compliance with the requirements of the MF Regulation - no. 02/2013 on the management of non-financial assets in Budget Organizations, inventory process, depreciation and physical existence of assets. Based on this we have identified the issue as follows:

Issue 3 - Ineffective depreciation in the E-assets software - Medium Priority

Finding According to the Regulation 02/2013 on Management of Non-Financial Assets, Article 22 - depreciation of assets is made according to the straight-line method. Assets should be depreciated taking into account the depreciation that is accumulated from the time the asset is purchased. Depreciation is calculated on a monthly basis and the asset is not depreciated for the month of purchase.

Our audit has identified that the e-asset government system was not functional when it comes to asset depreciation under €1,000 recorded in this system. Consequently, the net asset value in this system is equal to the purchase value. Four (4) laptops registered in 2012, which had to be presented at net zero value due to the accumulated depreciation, were presented in initial value of €675.

Risk Non-depreciation of assets under depreciation rates foreseen by the regulation increases the risk that the declared assets in the AFS is overvalued.

Recommendation 3 The Chairperson of the Panel should initiate and request a review of the e-asset system from the Ministry of Public Administration to confirm that this system meets the conditions to ensure that asset registration and management are carried out in line with the requirements of Regulation no. 02/2013.

3.2.2 Receivables

ECAP for 2016 had receivables in the amount of €39,399 disclosed to the AFS, out of which €10,900 were for 2016. Receivables of ECAP were due to the fact that fines were not paid by political parties, and some of them since 2010. The cases presented as receivables were processed for payment to the bailiff.

We have tested the accuracy, completeness and legal basis of the receivables register and we do not have any issues to raise.

Recommendations

We have no recommendations in this area

3.3 Outstanding Liabilities

The statement of liabilities not paid to suppliers at the end of 2015 was €882.

The ECAP has a good control system on management of liabilities. Reporting was done on a monthly basis in the MoF in line with the requirements of the Financial Rule no.02/2013/MoF.

Recommendations

We have no recommendations in this area.

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

Annex I: Audit Approach and Methodology

The responsibilities placed on the Auditor and Those Charged with Governance are detailed in the Opinion set out in Section 1.1 of this report.

While a key output of our work is the audit opinion this report reflects the totality of our work with specific focus also on Governance s including Financial Management and Control. The latter is informed by our extensive, risk based, compliance audit programme.

The Executive Summary is intended to highlight the key finding of the audit and the key action that the Chairperson should ensure are taken to address identified management/control weaknesses.

The detailed report provides an extensive summary of our audit finding with emphasis on determining the cause audit findings and providing appropriate recommendations to address these. For completeness we have included s identified at the interim audit where they remain relevant. Our findings are defined as:

High Priority - s which if not addressed may result in a material weakness in internal control and where action will offer the potential for improvements to the efficiency and effectiveness of internal controls; and

Medium Priority - s which may not result in a material weakness but where action will also offer the potential for significant improvements to the efficiency and effectiveness of internal controls.

Findings considered low priority were reported separately to finance staff.

Our procedures included a review of the internal controls and accounting systems and associated substantive testing and associated governance arrangements only 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.

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

Annex II: 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 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 III: Prior Year Recommendations

Audit Component	Recommendation given	Implemented	Under implementation	Not implemented
Self-Assessment Checklists	Head of Secretariat should ensure that ECAP strategic plan is finalised and approved which would serve as a framework (base) for determining operating plan and their execution and monitoring.	Yes		
Risk Management	The Head of Secretariat should ensure that immediate responsibility for drafting risk management list is delegated to relevant positions		The ECAP for 2017 has drawn up a list of risks, but the way of completing it will be reviewed in the following year's audit.	
Management of Revenues	The Head of Secretariat should ensure that all forms required by the Treasury rules, are filled out clearly and chronologically.	Yes		

Annex IV: Letter of confirmation

LETTER OF CONFIRMATION

For having agreed on the Auditor General's findings of 2016 and implementation of recommendations:

To: National Audit Office

Venue and date: 19.05.2017

Honoured,

We hereby confirm that:

- We have received the draft audit report of the National Audit Office on the 2016 Annual Financial Statements of the Elections Complaints and Appeals Panel, hereinafter referred to as the Report;
- Agree on the findings and recommendations and I have no comment on the content of the Report; and
- Within 30 days from receiving the final report, I will submit the action plan on implementation of recommendations including the deadlines and responsible staff for their implementation.

Chairman:

Mr. Mul Desku



Republika e Kosovës – Republika Kosova
Paneli Zgjedhor për Ankesa dhe Parashtrresa
Izborni Panel za Žalbe i Predstavke

LETËR E KONFIRMIMIT

Për pajtueshmërinë me të gjeturat e Auditorit të Përgjithshëm për vitin 2016 dhe për implementimin 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 Panelit Zgjedhor për Ankesa dhe Parashtrresa për vitin 2016 (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 implementimin e rekomandimeve, i cili do të përfshijë afatet kohore dhe stafin përgjegjës për implementimin e tyre.

Z. Mulë Desku.....

Kryesues i Sekretariatit të ZAP-it

Data:

