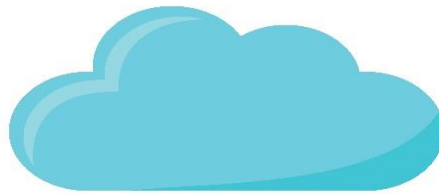




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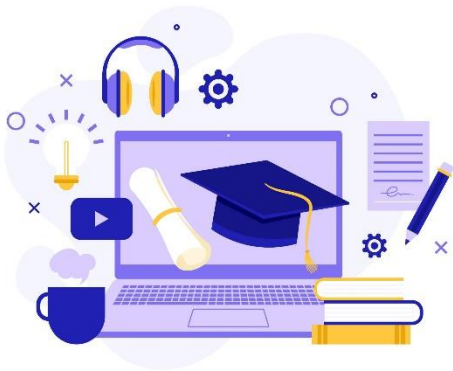
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INFORMATION TECHNOLOGY AUDIT REPORT

Modernization of the Education System in Kosovo through e-Education

Pristina, April 2024

The Auditor General of the Republic of Kosovo is the highest institution of economic and financial control, which by the Constitution and the Law¹ is provided with functional, financial and operational independence.

The National Audit Office is an independent institution, which assists the Auditor General in discharging his/her duties. Our mission is to enhance accountability in the public sector through quality audits, by promoting transparency and good governance as well as fostering the economy, effectiveness, and efficiency of government programs to the benefit of all. We are thus building confidence in the spending of public funds and play an active role in securing the taxpayers' and other stakeholders' interest in increasing public accountability. The Auditor General is accountable before the Assembly for the exercise of duties and powers set forth in the Constitution, the Law, by-laws and the international public sector audit standards.

This audit was carried out in accordance with the International Standards of Supreme Audit Institutions (ISSAI 3000²) and the Guideline on Information Systems Audit. (GUID 5100³)

Performance audits undertaken by the National Audit Office are objective and reliable examinations that assess whether government actions, systems, operations, programs, activities or organisations operate in accordance with the principles of economy⁴, efficiency⁵ and effectiveness⁶ and whether there is room for improvement.

The Auditor General has decided regarding the content of this audit report "Modernization of the Education System in Kosovo through e-Education", in consultation with Assistant Auditor General, Myrvete Gashi Morina, who supervised the audit.

The audit team consisted of:

Samir Zymeri, Director of Audit Department

Poliksena Berisha, Team Leader, and

Gazmend Lushtaku, Team Member

¹ Law 05_L_055 on the Auditor General and the National Audit Office of the Republic of Kosovo

² ISSAI 3000 - Standards and guidelines for performance auditing based on INTOSAI's Auditing Standards and practical experience

³ INTOSAI Guideline on the Information Systems Audit

⁴ Economy - The principle of economy involves minimizing the cost of resources. The resources used should be available in a timely manner, in the right quantity and quality, and at the best price possible.

⁵ Efficiency - The principle of efficiency involves maximising the output from available resources. It is about the relationship between the resources employed and the results given in terms of quantity, quality and time.

⁶ Effectiveness - The principle of effectiveness involves meeting predetermined objectives and achieving expected results.

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List of abbreviations

CA	Contracting Authority
CSS	Cascade Style Sheet (Web Application Styling Tool)
DIEKPCL	Department for European Integrations, Policy Coordination and Legal Affairs
EUROSAI	European Organization of Supreme Audit Institutions
HTML	Hyper Text Mark-up Language (standardized language for marking up documents for display on the web)
ID	INTOSAI Development Initiative
INTOSAI	International Organization of Supreme Audit Institutions
IPA	Instrument of Pre-Accession
ISAAC	Information Systems Audit and Control Association
ISCED	International Standard Classification of Education
EC	European Commission
MESTI	Ministry of Education, Science, Technology and Innovation
EO	Economic Operator
PHP	Hypertext Pre-processor (Web Development Language)
KFMIS	Kosovo Financial Management Information System
SLA	Service-Level Agreement
IT	Information Technology
ICT	Information and Communication Technology
WGITA	Working Group Information Technology and Auditing
NAO	National Audit Office

Executive summary

The Ministry of Education, Science, Technology and Innovation has the role and responsibility to create the policy of action and implement the legislation for the development of education, including pre-university education, higher education and science in Kosovo. This ministry draws up policies for the method of teaching, learning and defining the criteria for the method of assessment and grading students at the country level. Also, with the increase trend of development in the field of information technology, the Government has invested in information and communication technology in education as well, investing in projects related to the digitization of education.

The National Audit Office has carried out the audit of Information Technology to assess whether the Ministry of Education, Science, Technology and Innovation has managed and implemented the Information Technology Project "Modernization of the education system in Kosovo through e-Education" effectively in order to fulfil the objectives of this project and the goal of the ministry for the digitization of the teaching process and the testing/evaluation of the Matura.

During the years 2013-2017, the Ministry of Education, Science, Technology and Innovation has developed the project for the digitization of pre-university education in Kosovo, in the amount of 4,931,000 Euros. For the development of this project, the Ministry of Finance, Labour and Transfers has negotiated the soft loan agreement through the Austrian bank UniCredit Bank Austria and the Austrian Government as guarantor, which was ratified by the Assembly of Kosovo in 2014 and shall be paid by 30 September 2032 in a total amount of 5,637,519 Euros (including principal, interest, fees). With the development of this project, a two-module system would be created, for the electronic learning component and the digitization component of the Matura examination, as well as the servers to locate the developed system.

However, the project in question has not been functionalised and the goals of this project for e-education and digitalization of the Matura examination were not achieved.

The Ministry has failed in the project for digitization of pre-university education. This project, fully financed through borrowing, was carried out without prior planning, which was followed by shortcomings during the development that affected in non-achievement of the goal and the fulfilment of the organization's mission. Furthermore, the Ministry has not provided essential equipment and hardware and network infrastructure for the purposes of this project. The developed system has failed to be implemented in schools due to the lack of necessary equipment and network access for users. Consequently, this system is not functional, resulting in damage to Kosovo's budget in amount around 5.6 million Euros, which amount is from borrowing and must be written off by the year 2032.

The Ministry has not managed to provide the necessary/sufficient documentation and access to information systems, required during the audit. This has significantly limited the audit scope of. Furthermore, the Ministry has not managed to ensure the efficiency of the project's product/system, particularly in terms of its ability to serve its developmental purpose, much less that the system has

remained unused and unmaintained for a long period of time. **The Ministry has not managed to properly manage the project by failing to appoint a project manager and responsible personnel.** The Ministry has made the payment for the work performed by the Economic Operator without being received by the Receiving Committee, failing to ensure that the received product is in accordance with the contract. Consequently, the project remains unreported as completed, with final payment processed due to the Ministry's inaction (silence). This payment is not registered in KFMIS as expenditure. **Also, the Ministry has not managed to ensure the monitoring of the implementation of the agreement,** and therefore there were no reports that this developed system has been maintained two years after being received, as foreseen in the agreement. In addition, the security parameters that ensure the confidentiality and maintenance of system access were not implemented, resulting in the loss of access in the system and related equipment.

With the purpose of addressing the identified issues related to the management and implementation of the information technology project "Modernization of the Education System in Kosovo through e-Education", as well as the management of information technology and communication systems projects in general; we have given to the Ministry of Education, Science, and Technology and Innovation 14 recommendations.

Entity response

The Ministry of Education, Science, Technology and Innovation has agreed with the audit findings and conclusions and has committed to implement the recommendations given

1 Introduction

The Ministry of Education, Science, Technology and Innovation (MESTI) and its departments have a key role in designing and overseeing the educational programs and are responsible for the design, administration and evaluation of all assessment instruments at the national and international level.

The Primary Education has a primary role in the overall development of a society and in addition to its social impact it is a powerful mechanism for the country's economic development. According to the report "Education Statistics in Kosovo 2022/23", Kosovo numbered 275,996 students in primary and secondary education (lower and higher) out of 1.8 million inhabitants according to the population census carried out in 2011. Therefore, MESTI as the bearer of responsibility for this field has developed projects to advance and digitize education in Kosovo.

The Education in Kosovo is organized according to these programs and classified according to the ISCED ⁷-2011 Classification that is used internationally in education statistics:

Table 1. National Structure of Education and Fields of Study in Kosovo⁸, with emphasis on the structure of pre-university education

ISCED 2011
0 Early childhood education
01 Educational development in early childhood (children under age of 3)
02 Pre-primary (children 3 years and older)
1 Primary Education
2 Lower Secondary Education
3 Higher Secondary Education
4 Post-secondary non-tertiary education
5 Short - cycle tertiary education
6 Bachelor or equivalent level
7 Masters or equivalent level
8 Doctorate or equivalent level

With the increase of importance of information and communication technology in our daily life, the role and importance of the individual in the learning process (teaching and learning) has also increased. The government has invested in information and communication technology (ICT) and plans to implement electronic learning (e-learning) as a complementary approach to the more conventional way of learning in the classroom. This is an area that has required significant investment to enable teachers and managers to increase knowledge and change the traditional approach. Meanwhile, the Government has pledged to provide qualified technicians and appropriate financial means for the provision of equipment, software programs, maintenance and technical support, for the realization of the goal of digitalization of schools, in order to ensure the possibility of electronic learning and the realization of electronic assessment for the matriculation test for pre-university education.

The Government of the Republic of Austria and the Government of the Republic of Kosovo, represented by the Ministers of Finance, have made an agreement for financial cooperation up to

⁷ International Standard Classification of Education

⁸Statistics of Education in Kosovo 2022/23

the amount of 20 million Euros for the realization of their joint projects. Therefore, as a result, in 2014, the Government of the Republic of Kosovo ratified the export credit agreement between the Republic of Kosovo and Unicredit Bank Austria AG regarding the financing of the project "Modernization of the Education System in Kosovo through e-Education", from now on we will use "e-Education", with a total project amount of 4,931,000 Euros. For the conclusion of the purchase agreement no. KOS 2013-e. Education, of 2013, between EO "Bit Media e-Learning Solution GmbH & Co KG" and the Ministry of Education, Science and Technology of the Republic of Kosovo. From this agreement, the Austrian EO had the obligation to provide the software and servers to locate the application, for which it would provide training, maintenance and support for 24 months after the delivery and acceptance of the project.

Meanwhile, MESTI would provide the hardware infrastructure (computer equipment and network access) in the schools of the Republic of Kosovo where the project would be implemented.

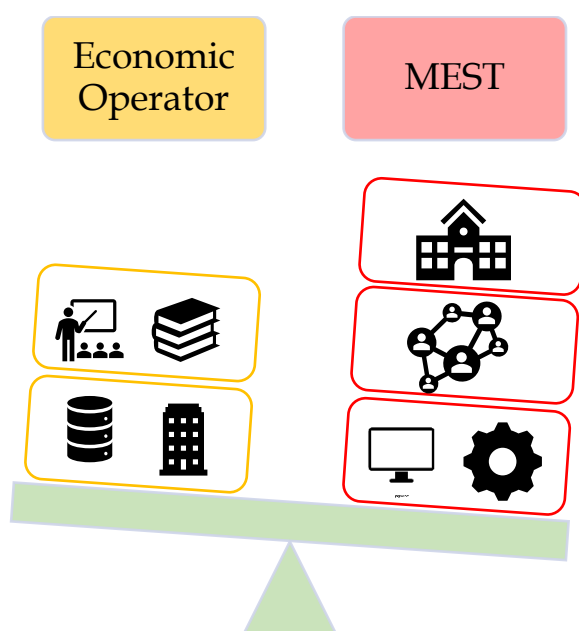


Figure 1 Obligations and duties of the parties to the project

From 2014 to 2023, for this project, the Government of Kosovo has paid the amount of 740,945 Euros in the name of principal, interest and fees according to the contract/agreement. The remaining part for payment until completion, according to the payment plan, is 4,896,574 Euros. The total amount that will be paid for this project until 2032 is 5,637,519 Euros.

While the credit provider Unicredit Bank Austria AG, based on the agreement/contract for the realization of the project, has paid EO ("Bit Media e-Learning Solution GmbH & Co KG") for the value of the project in amount of 4,931,000 Euros.

2 Audit objective and audit areas

The objective of this audit is to assess whether MESTI has managed and implemented the information technology project "Modernization of the Education System in Kosovo through e-Education" effectively to meet the objectives of this project and the ministry's goal to digitize the learning process and testing/assessment of Matura.

With this audit, we aim to provide relevant recommendations to MESTI, in order to improve the management and implementation of projects for information and communication technology systems.

To answer the audit objective, we were focused on the following audit areas:

Table 2: Audit areas and issues

Audit areas	Audit issues
1. IT Governance and IT Operations	1. Identification, Management and Monitoring of Business Requirements;
	2. IT service continuity management;
2. Development, Procurement and Outsourcing, as well as Outsourcing Policies	3. Project Management and Control ;
	4. Quality Assurance and Testing ;
	5. Supplier or contractor monitoring;
	6. Service Level Agreement (SLA);
	7. Security.

The scope of this audit is MESTI and the respective departments for IT management and the "Modernization of the education system in Kosovo through e-Education" project. The audit will cover the period from 2013 to 2023.

3 Audit findings

In this chapter, the audit findings related to the process of planning, implementation and monitoring of the project „Modernization of the education system in Kosovo through e-Education" are presented, which was developed by the parties responsible for the management and implementation of the project in MESTI. The project has a value in amount of 4,931,000 Euros, which through borrowing has reached a total amount of 5,637,519 Euros. The findings are structured according to audit areas and issues.

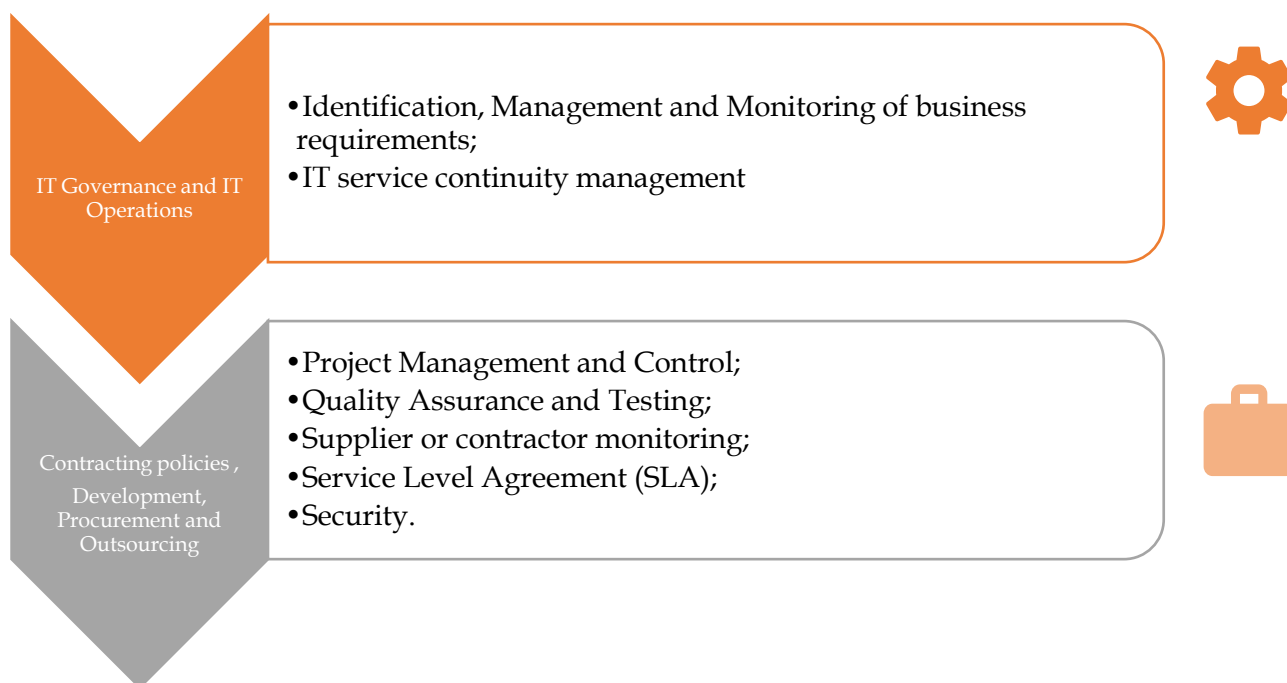


Figure 2 Structure of audit issues in MESTI

The first part presented in chapter 3.1 covers the identified issues in need of improvement related to IT governance and IT operations (1-2).

The second part which is presented in chapter 3.2 covers the identified issues related to contracting policies, development, procurement and outsourcing (3-6).

3.1 Information Technology Governance and IT-Operations

IT governance is defined as the overall structure that guides an institution's IT operations and ensures that IT systems support and enable the achievement of the institution's objectives, and plays a key role in defining a control environment and reporter. The key elements of IT governance are: IT planning; structures, standards, policies, procedures and human resources, etc.⁹

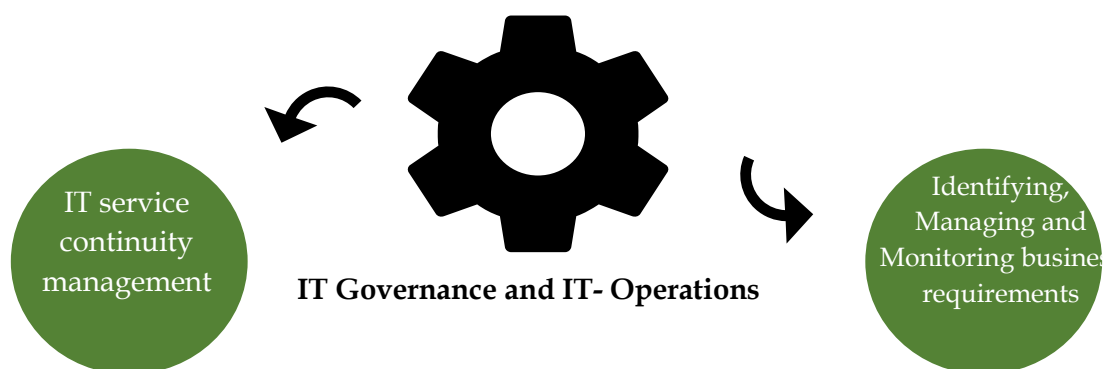


Figure 3. IT Governance and IT- Operations

1. MEST in 2013, without any prior analysis and planning, signed the agreement for the development of the project through the borrowing process.

Organizations must manage their IT projects and investments in order to maximize benefits and consider factors such as risk, capacity, and prioritization among competing investments. The organization must analyse, prioritize and manage requirements to ensure that user needs are met optimally and cost effectively.¹⁰

MESTI does not have a preliminary planning document to develop an IT project for the digitization of the education system in Kosovo's pre-university education, which it should have drawn up before signing the agreement for the development of the project in 2013. Moreover, in the meetings held during this audit with the officials responsible for pre-university education and IT of the Ministry, they failed to assure us that planning has been done for this project during the time period until 2013. The documents they provided us for the analyses and needs of that time were more infrastructure and essential for pre-university education than a digitized system for pre-university education. Because there was still a lack of facilities, curricula planning, school follow-up infrastructure, therefore these were priority needs for investment, for the realization of the learning process.

In the "Strategy for the Development of Pre-University Education in Kosovo 2007-2017" the need for the development of such a project was not emphasized. Also, neither in the "2011 Pre-university Education Curriculum Framework" and the one revised later in 2016, as well as in the documents and database for infrastructure planning for pre-university education, the need was not presented during that period of time to develop a system for the digitization of pre-university education.

⁹Information Technology Audit Handbook, IT- Governance.

¹⁰Information Technology Audit Handbook, IT-Governance Audit Matrix.

As a reason for the development of this project, in the project documentation we find the reference to the Education Strategy. While in the Strategic Plan for Education in Kosovo for the years 2011-2016, we find "Information and Communication Technology" as a chapter that has also addressed the needs of IT development in schools and electronic learning. There is put a paragraph, the development of the e-learning strategy, and that its development would be supported by the European Commission.

Moreover, there was no working group for analysing the situation and needs for digitization, as well as creating a concept plan for the development of this project.

At the time before the realization of this project (2013), the main need for pre-university education was the provision of basic infrastructure for learning, and therefore there were no prerequisites for planning and developing such a project as a priority need. Therefore, there is a lack of involvement of the responsible officials on the part of MESTI and a lack of planning documents.

As a result, a project worth 4,931,000 Euros has been developed, without any proper planning and deficiencies during the development of the project that have influenced the failure to achieve the goal and the fulfilment of the organization's mission, for the digitization of pre-university education.

2. MESTI has not ensured the necessary infrastructure for the development of the project.

IT capacity management should be done according to the planning and monitoring of computer and network resources to ensure that the available resources are used efficiently and effectively. The capacity plan should be developed based on input from users and management of the Information Systems, and this plan should be reviewed and updated at least annually. ¹¹The Client (MESTI) is responsible for providing the necessary preparations for installation that he carries out according to the instructions of the Economic Operator and the technical requirements. The Client must make the necessary technical preparations in order for the Economic Operator to install the software.¹²

At the time of the development of the project, there was no basic infrastructure for the use of the system in schools. Therefore, the developed system has not been able to be implemented in schools due to not having the equipment and network to access the users. MESTI has failed to fulfil the obligations of the agreement for providing the necessary hardware and network infrastructure to enable the use of the system that would be developed by this project for the digitization of the e-Education system. Has not managed to make/ensure the necessary technical preparations according to the agreement to enable the EO to install the software. During the development of the project, MESTI used the infrastructure that existed in some of the schools in the test phases. However, that infrastructure turned out to be insufficient, therefore it was not continued to be used even after the development of the project.

Therefore, in the absence of adequate planning, MESTI was not prepared to ensure these criteria for the project in question.

Due to the lack of necessary preparations regarding the provision of hardware and network infrastructure, the developed system has not been implemented in schools, due to the lack of equipment and network to access users.

¹¹ ISACA - Revised 27th Edition, updated for 2019 work practices, for Information Systems Auditor Certification.

¹² Contract for the Modernization of the Kosovo education system through e-Education, Reference No: KOS 2012 - e-Education, Instructions for bidders.

3.2 Outsourcing Policies and Development, Procurement and Outsourcing

Organizations should have some policies that define which functions can be outsourced and which functions must be developed on the premises of the organization. Contracting services to the organization requires close monitoring and is subject to privacy and security requirements.¹³

Development, procurement and outsourcing ensure that project management and control, testing and quality assurance continuously support the development and management of IT projects in MESTI.¹⁴



Figure 4 Outsourcing Policies, Development, Acquisition and Outsourcing

3. Lack of access to the system and lack of documentation/information needed for the audit affecting the scope of the audit

The organization must have the provisions/parameters defined in the Service Level Agreement (contract) and actions for their follow-up by the organization. ¹⁵The Client (MESTI) must apply for security clearance for EO staff and any subcontractors, if such clearance is necessary for the work to be performed under this contract. ¹⁶The Auditor General has unrestricted access to all information and explanations he deems necessary for audit purposes.¹⁷

¹³ Information Technology Audit Handbook, Outsourcing Policies

¹⁴Information Technology Audit Handbook, Development, Acquisition and Outsourcing

¹⁵Information Technology audit manual, audit matrix on contracting policies.

¹⁶ Contract for the Modernization of the Kosovo education system through e-Education, Reference No: KOS 2012 - e-Education, Instructions for bidders.

¹⁷Law No. 05/L-055 for the Auditor General and the National Audit Office of the Republic of Kosovo, Article 25.

Every institution of the Republic of Kosovo is obliged to have a document administration unit. Every Archive subject is protected by law, regardless of the time, place and method of creation, who owns it and where it is located, and must be preserved within the period determined according to the legislation in force for the archive subject. The archive subject placed in the archive is irrevocable, inalienable and cannot be destroyed or misused.¹⁸

Documents related to the e-education project are official and must go through the document management unit. However, MESTI did not manage these documents properly and failed to provide the information and all the decisions for the working groups, commissions and coordinators of this project. Furthermore, we have identified that even during the development period of the project, in some of the reports of the acceptance commissions, it was mentioned that the basic documents for evaluation were missing, such as the contract and the technical specifications that the commission needed to evaluate the acceptance.

In addition to MESTI documents, there is a lack of access to the systems and equipment where the systems developed by this project are located. The documented document of the delivery of access credentials to the systems was also missing.

Archive materials placed in the archive are irrevocable, inalienable and cannot be destroyed. However, MESTI did not have a proper explanation for the lack of documentation recorded in the archive office of the Ministry, arguing that during this period there were changes in management and staff.

Therefore, in the absence of access to the system and the necessary documentation, MESTI was not able to witness the progress of this process and ensure that the product of this project could serve the purpose of development, even less now that it has remained without being used and maintained. Also, during this audit we have limited information for analysis and evaluation.

4. MESTI has not managed and monitored the project for digitization of pre-university education well.

The organization must analyse, prioritize and manage requirements to ensure that user needs are met optimally and cost effectively.¹⁹

The organization must perform tests on IT systems and must base on the results the acceptance or rejection of the system. ²⁰If the Contracting Authority (MESTI) wants to claim that the services provided by the Service Provider did not comply with the criteria of the acceptance test, then the CA must send a written notification of this to the Service Provider within 10 working days after the acceptance test (deadline) and state in writing the reasons why the Software cannot be accepted at the given time. If case that the acceptance test has not been completed within 20 days or if the CA has not raised any claim by the end of timeframe then the test will be considered approved.²¹

MESTI has not prepared a final report on the realization of the project. After each phase of the project, the Receiving Committee had prepared reports on the realization of the project. The reports of the Receiving Committee by MESTI were incomplete and with little information on what they

¹⁸Law No. 04/L-184 for Administration of work in the office.

¹⁹Information Technology audit manual, Development, Procurement and Outsourcing audit matrix.

²⁰Information Technology audit manual, Development, Procurement and Outsourcing audit matrix.

²¹Contract for the Modernization of the Education System of Kosovo through e-Education, KOS 2013 - e-Education, March 2013.

have accepted in relation to the technical specifications. There are cases where in the receiving reports it was requested that the Committee be provided with the basic documents of the project, contracts with the technical specifications for which they were called to accept. Also, in one of the reports of the Receiving Committee from MESTI, we noticed that they requested that EO implement the obligations (to ensure the infrastructure through which the system would be used) which were defined in the contract as the responsibility of MESTI. For the last receive of goods, MESTI has requested the Receiving Committees to report after the payment has been made, however, the Receiving Committees has assessed that the EO has not carried out the work as requested and some of the Committee members have not even signed the report. Moreover, MESTI's Receiving Committees have not done tests or test reports for the receiving this system. However, they are based on the tests presented by EO, some of which were carried out in the presence of MESTI.

Therefore, without testing it and without having the opportunity to put the system into operation, MESTI did not react in the period stipulated in the agreement for approval or non-approval of the payment processing and according to this, after the deadline, silence is considered approval.

In this situation of poor management, the ambiguities brought by MESTI in the management of the contract have also influenced. Since MESTI has not defined an official for the management and monitoring of the implementation of the contract, MESTI had defined in different periods of the project coordinators and acceptance commissions for different parts of the contract. While the EO had the contract manager on their side, and had prepared the working reports including the final one which had altogether submitted to MESTI and to the lender?

The MESTI has not managed the quality assurance for this project well either. The coordinator for the part of e-Matura has requested that an audit be done for the project, which was also based on the agreement signed by MESTI with the EO, but this was not done.

As a result of such management, this project has not been reported to the Government or MF that the implementation has been completed, but it has been reported unfinished, and the last payment processed in the amount of 547,400 Euros has not been registered in KFMIS.

Due to poor management, inadequate monitoring during the implementation and development of this project, this system has not reached its goal. Moreover, the system is out of use and has not been able to serve for any period of time, so as to enable the digitization of education, which was also the goal of the project development.

5. Shortcomings in the implementation of the agreement between MESTI and EO

The service level agreement is the basis for monitoring and controlling the contractor or supplier against the technical specifications. ²²Copyright and right of use: The Client (MESTI) shall be granted the copyright and all intellectual property rights in the Software and related source code, documentation, specifications and other materials that have been prepared and delivered in accordance with this Agreement. These rights also include the right to modification and assignment. The Copyright is limited to the Ministry of Education, Science and Technology of Kosovo and its local offices within the territory of Kosovo. The software may not be distributed to any other party outside of Kosovo.²³

²²Information Technology audit manual, audit matrix on contracting policies.

²³ Contract for the Modernization of the Kosovo education system through e-Education, Reference No: KOS 2012 - e-Education, Instructions for bidders.

After the completion of the "e-Learning" module, the EO submitted to MESTI the source code for this part, then later he submitted the source code for the "e-Matura" part as well. In the agreement between MESTI and EO, it is specified that after the final acceptance of the project, EO will provide two years of maintenance. The EO has completed the delivery with the implementation of the project and has prepared a final report for this. However, MESTI has received a report from the acceptance commission for the last submission, which was not signed by all the members of the commission. Also, several e-mails with remarks about this part were sent to the person authorized for the approval of the project in MESTI (CAO/General Secretary), but the payment was made for the entire project before this report was prepared by the Receiving Committee, since it is met the article of the agreement for silent approval.

Whereas, regarding the part of the two-year maintenance, MESTI does not possess any document or report of the realization of the maintenance of the product by the EO. Moreover, MESTI has not put into use the system to realize the goal of the development of this project. MESTI does not have administrator access to the system and the infrastructure where the system is installed, and has asserted that this access was possessed by the EO until 2020, where it is proven through an electronic communication. From the communication, it can be seen that the access from the EO has been submitted to MESTI through the protocol, but MESTI has not been able to provide the documented access delivery document referred to in the letter.

The equipment where this system is located is located in the State Data Centre at ISA, without access by an administrator and any other access, with a lack of maintenance. These servers have flashing, colour lights that alert you to the damage of two drives.

In the absence of a manager from MESTI who would monitor the implementation of the contract in detail, there are shortcomings in the acceptance of the product on time and reporting on the completion of the project. This also affected the beginning of the maintenance period, which expired in 2020. Also, in the absence of defining the responsibilities for this project, the system remained without administration, without access and still continues to remain unused, as well as not have knowledge if it is still functional.

6. Information security requirements in the MESTI and EO agreement

The security requirements of the organization must be highlighted by the contractor in an appropriate manner.
²⁴ *Obligations of confidentiality: At the request of the Seller, the Client (MESTI) will establish the obligation of confidentiality for its employees regarding the principles and details of the design of the Software. As well as, to other parties who are granted access to the Software. The software must be protected from any illegal and unauthorized use.*²⁵

MESTI for the modernization of the education system in Kosovo, has not managed to address the security issues according to the contract related to the obligation of confidentiality for the parties who have access to the system.

Although there is an article in the contract that defines the protection of the information of this project, we did not identify that MESTI has obliged the EO or any party with access to the system

²⁴Information Technology audit manual, audit matrix on contracting policies.

²⁵Contract for the Modernization of the Kosovo Education System through e-Education, Reference No: KOS 2012 - e-Education, Instructions for bidders.

to sign confidentiality statements. Moreover, MESTI has allowed EO sole access with administrator privileges for the time period until 2020 and it has not yet been defined who has this access.

The justification given by MESTI officials for the lack of confidentiality statements was that they thought that the signed agreement was sufficient and that there was no data in the system. While the lack of access they justified by the lack of determination of the persons responsible for the project and the developed system. However, these justifications are not sufficient and contradict the requirements of the contract between MESTI and EO, as well as information security standards.

MESTI, by not implementing information security standards, has completely endangered the system and its existence by not having any kind of access to it.

4 Conclusions

The MESTI has failed to manage and implement the information technology project "Modernization of the Education System in Kosovo through e-Education" to fulfil the objectives of this project and the goal of the ministry for the digitalization of the teaching process and the testing/evaluation of the Matura. While the Government of Kosovo for this non-functionalized/ utilized project has obligations to the borrower until 2032, which will be paid from the Budget of Kosovo.

MESTI has deficiencies in IT governance and operations, as it has not made a clear identification of requirements and planning needs for IT project development, system development and provision of hardware infrastructure. Therefore, it has not effectively directed and monitored the implementation of IT projects in MESTI, for the fulfilment of its mission. This has influenced the failure of the project for the digitization of pre-university education in schools, at a total cost of 5,637,519 Euros, causing damage to the budget for this amount. For this project, it will be paid until 2032 in the form of loan instalments.

- With the limited information provided by MESTI, we have not been able to assess whether the Ministry has managed the implementation of the agreement at the service-contract level. The MESTI has failed to save and provide information and all decisions for the working groups, commissions and coordinators of this project. Also, it has not provided the documented document of the delivery of the access credentials, as well as there is a lack of access to the systems and equipment where those systems developed by this project are located.

- MESTI has not manage the project well, without appointing a manager for monitoring and managing the project, they failed to make its final acceptance despite the realization of payments, this project was reported unfinished. Also, it did not ensure the quality of the product, based only on what the EO presented, without performing the acceptance tests itself. Therefore, the system which would ensure the digitization of pre-university education is not functional.

- MESTI has not properly monitored the implementation of the agreement, and has not managed to prepare a final report on the acceptance of the project for which it has paid. Also, there are no reports that he received the maintenance service provided for in the contract after the acceptance of the project. The MESTI has not considered the information security requirements for this project to preserve confidentiality and, moreover, has not provided access to the system and equipment where it is located, and therefore it has endangered the information along with the existence of the developed system. Even today, there is still no access to this system that was developed through the project, which as a result is not in operation and has remained unusable.

5 Recommendations

Considering the presented limitations and that the current system is dysfunctional and the possible need for similar investments, here are some recommendations for MESTI for project management in the field of information technology:

The Ministry of Education, Science, Technology and Innovation must ensure that:

- 1. Planning for IT projects, before initiating and approving the development of any IT project.** Conduct a thorough feasibility study before starting IT projects to assess viability, costs and potential benefits. This study should include an analysis of the current state, technology requirements, budget considerations and potential risks.
 - 1.1** To make an analysis of the situation on the ground for the needs and consideration of the importance of the development of the project.
 - 1.2** To draw up the detailed conceptual plan, with the cost-benefit analysis, the purpose of the project and the benefits that the project will bring.
 - 2. Providing the necessary hardware infrastructure for project development,** in compliance with project development requirements when it comes to software platform development.
 - 3. Documentation/information and system access.** To preserve the continuity of the institution and to keep the documented documents for each project carried out and must be ready to provide them at any time.
 - 3.1** To provide access to the systems under ownership and responsibility and to ensure the maintenance of access according to the standard for information security.
 - 4. Project management.** For all projects that I develop, I must designate a project manager to oversee the implementation of the project.
 - 4.1** The project manager must submit detailed reports on the work performed on the project and must also submit the final project handover report.
 - 4.2 Quality assurance in the project.** To ensure the quality of the product you accept through the development of the project, carrying out tests for those you accept.
 - 4.3** When it is foreseen by the contract, (as in the agreement in question for "e-Education"), I also ensure the quality audit.
 - 5. Ensure the implementation of the agreement between MESTI and EO,** for any agreement/contract with other parties in detail, including all obligations arising from that agreement, including the guarantee and system maintenance.
 - 5.1** Provide access to the system and servers of the project for the modernization of the education system through e-Education.
 - 5.2** For each project that develops, I must define the persons responsible in the project for the monitoring and implementation of the project.
 - 6. Information security requirements in the MESTI and EO agreement.** For each project I develop, I must address through the agreement the issue of information security and implement it, as well as maintain confidentiality.

To implement information security standards for maintaining access to the systems it develops.
-

Annex I. Audit design

Risk areas and audit motive

The implementation of the e-Education project for the purpose of modernizing the education system in Kosovo, using information and communication technology, has been made possible through the agreement for the financing of the project by ratifying the export credit for a financial agreement between the Republic of Kosovo as an importer and Unicredit Bank Austria AG as exporter.

In the audit of public debts and state guarantees, the auditors have found deficiencies by noticing an underestimation of the accounting records for the amount of €547,400 in 2017, in the project developed through borrowing for the e-Education project, where the implementer of the project is MESTI and the creditor UniCredit (with a deadline of December 2017) according to loan agreement no. 232.986 dated February 27, 2014. In the last payment of the amount of €547,400, which was made on December 12, 2017 by UniCredit Bank, the auditors did not find proof that this payment was registered by MESTI in the accounting registers in KFMIS (Information System for Financial Management of Kosovo). Although the Treasury/Division for Debt Management had notified MESTI on December 12, 2017 to register this payment in KFMIS, however, this was not registered.

For the e-Education project, MESTI had not reported to the Ministry of Finance, Debt Division, whether it had made the technical acceptance of this project. However, the auditors have made a field visit to examine this project and according to the information found, this project has not yet been functionalised, especially for the e-Matura program.

In the work report of the acceptance committee dated November 15, 2018, which was prepared by a committee of 5 members to evaluate the products and efficiency of the e-Matura program, 2 members had not signed the report, confirming that this program has not yet been officially functionalised.

In order to continue the analysis of the obligations arising from this contract, MESTI has not provided the auditors with evidence or a copy of the purchase agreement No. KOS-2013 e-Education between Bit Media e-Learning Solution GmbH & Co KG and MESTI, dated March 19, 2013.

Seeing the importance of this project in the education system of the country as well as the financial impacts, CAO has decided to do a special audit of this project. Based on the complexity and the need to handle information even for the previous years (before 2017) it has been decided to audit the performance of IT, since it is related to the development of an information technology system, namely to deal with the problem related to with the functionalization of this system.

Also, in the 2022 progress report of the European Commission (EC) for Kosovo²⁶, it is emphasized that: "Since last year's recommendations were partially implemented, in the next year Kosovo should in particular: →systematically implement quality assurance mechanisms in all levels of education, especially in pre-university and vocational education; Kosovo has prepared the new Education Strategy 2022 - 2027, which for the first time includes plans for digitalization of schools. The strategy is awaiting official approval by the government."

As we also note in the progress report, that Kosovo for the first time has included the plan for digitalization of schools in the Education Strategy 2022-2027, MESTI had developed such a project

²⁶European Commission Staff Working Document - Report on Kosovo * 2022

years ago (2013-2017) without having it included in strategy or plan, such as the "Strategic Plan of Education in Kosovo 2011-2016", however, he had developed a project of millions through borrowing without a prior planning.

During the pre-study phase, after reviewing the contract concluded for this project and interviews with the responsible officials of MESTI, we identified the following deficiencies:

- MESTI does not have a preliminary analysis of the situation;
- MESTI does not have a project planning document;
- MESTI has not provided the necessary hardware infrastructure for the use of such software infrastructure that it has developed;
- MESTI has not foreseen and implemented information security requirements in relation to the external contractor;
- MESTI has not provided a consistent staff to monitor the development and implementation of the project, with an obvious lack in providing a project manager or coordinator, who would monitor the implementation of the project from start to finish.

As a result of these shortcomings, the developed project had not been used for the implementation of digitization in schools. Therefore, as a conclusion, the implementation of this project has not reached its goal for the digitization of schools in Kosovo.

Review of problem indicators identified from various sources, meetings held with persons responsible for identifying issues in monitoring the development and implementation of the project, as well as from our assessments based on the Active IT Audit Manual ²⁷ for identifying the most dangerous areas from the received documentation orients us to the main problem: MESTI has deficiencies in IT governance, the provision of effective infrastructural support for achieving the goal of digitalization, as well as deficiencies in the process of planning, acquisition, development and information systems contracting.

System description

Responsibilities of institutions and relevant documents

1.1 Responsibilities of institutions

1.1.1 Ministry of Education, Science, Technology and Innovation

The MESTI supports a non-discriminatory educational system, where the right of every person to education is respected and where opportunities for quality learning are available to everyone. It provides non-formal education and adult education at all levels, including in remote regions, and supports lifelong learning opportunities for all. Develops implements and supervises fair and effective forms of educational administration and school management. It improves the quality, connectivity and efficiency of education at all levels. It helps the development and qualitative improvement of the educational system and the distribution of educational services. It also supports research related to the social, economic, scientific, technological and cultural development of Kosovo. Builds a comprehensive library system, supports a comprehensive policy for the

²⁷ Active Audit Manual - is a platform developed by ITWG/EUROSAT and WGITA/INTOSAI, which is used to identify the most risky areas, define questions, criteria and work methodology during the IT audit process.

integration of persons with disabilities. Supports the participation of parents and municipalities in educational activities and in relevant forms of school-community participation at the local level and also performs other tasks assigned to the Ministry by the relevant legislation in force.²⁸

The MESTI in the organization of the internal regulation has five departments and four separate divisions, within which the following departments are also part:

- Department of pre-university education;
- Department for European integration, coordination of policies and legal issues; as well as
- Department of finance and general services.

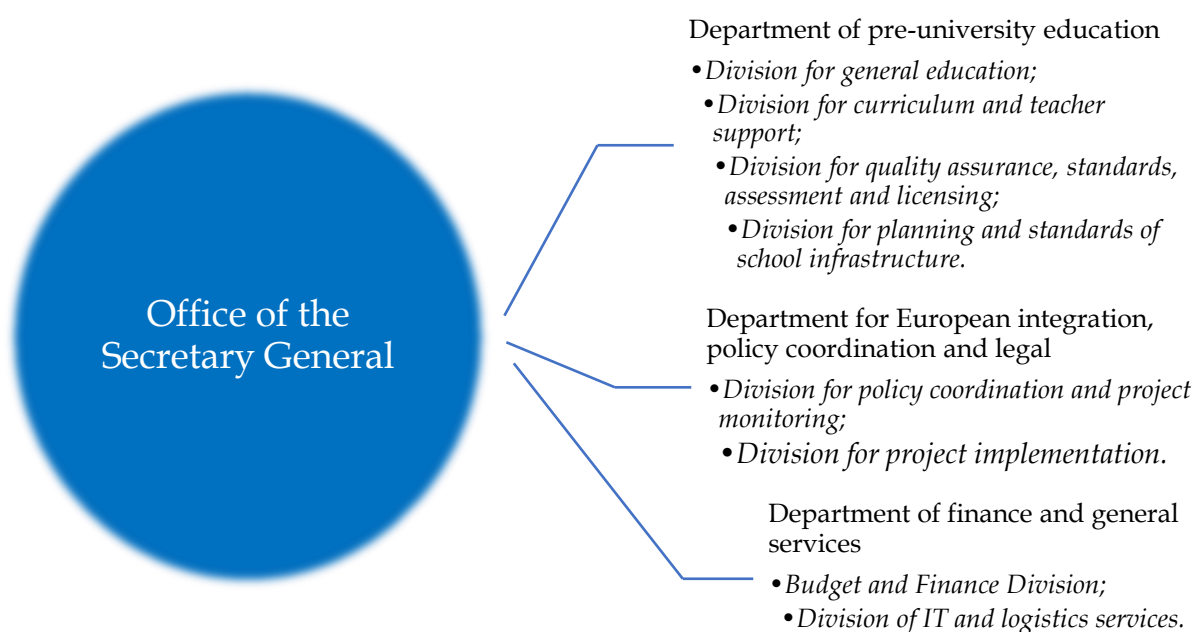


Figure 5 Organization of MESTI departments included in the scope

Role and responsibilities of the parties

Department of pre-university education

The duties and responsibilities of the Department of pre-university education are:

- Proposes, drafts and ensures the implementation of political/strategic documents in the field of pre-primary education, primary education, lower secondary education and higher secondary education and other educational institutions at the pre-university level in Kosovo in coordination with the Department for European integration, legal support and policy coordination;
- In coordination with the Department for European integration, legal support and policy coordination, proposes, drafts and ensures the implementation of legislation in educational institutions in the field of preschool education, primary, lower secondary and higher secondary education and other educational institutions of pre-university level;
- Proposes, designs and ensures the implementation of curricula, followed by corresponding changes in the methodology of teaching, learning and student assessment for pre-primary education, primary education, lower secondary education and upper secondary education;

²⁸Regulation No. 02/2011 for the Areas of Administrative Responsibility of the Prime Minister's Office and Ministries

- Provides training programs for in-service teachers to improve the quality of educational services provided to society;
- Prepares the organization of the Achievement Test and the Matura Test;

Within the Department of pre-university education are:

- **Division for general education:** proposes, develops and ensures the implementation of projects to improve the quality of education in cooperation with relevant institutions.
- **Curriculum and teacher support division:** Proposes designs, develops and monitors the implementation of curricula for preschool education, primary education, lower secondary and upper secondary. Provides support in curriculum implementation and provides professional support for textbooks and didactic materials.
- **Quality Assurance, Standards, Assessment and Licensing Division:** prepares and administers tests for all levels of pre-university education and analyses test results and
- **Division for planning and school infrastructure standards :** designs and provides support for the implementation of standards related to school specifications based on European standards and participates in the curriculum development process by providing information about the standards of school infrastructure and equipment .

Department for European Integrations, Coordination of Policies and Legal Affairs

The duties and responsibilities of DEICPLA has the central role of policy coordination within the ministry, ensuring the coherence and synergy of all political, strategic and legislative documents issued by MESTI. In fulfilling its role, DIEKPÇL will coordinate indirectly with all other departments and structures of MESTI. Provides support in coordinating activities for the European integration process. Contributes and cooperates with donors and development partners of MESTI. It provides data/information for drafting weekly, monthly, quarterly and annual reports. It draws up the monthly and annual work plans of MESTI.

The following Divisions are included within this department:

- **Division for European integration:** Coordinates IPA assistance and bilateral and multilateral foreign assistance activities of the ministry and ensures that it is linked to the ministry's priorities. Provides support for the organizational structure of the ministry during the preparation and management of the project;
- **Division for policy coordination and project monitoring:** Performs analytical work for the preparation of projects and programs according to the MESTI strategy. Seeks new donors and identifies funding opportunities. Coordinates dialogue with donor organizations to identify common interests. It maintains donor database to document and monitor exchanges and progress with prospective and past and current donors presenting potential new funding opportunities. In collaboration with the Division for legal support, policy design and coordination, builds and maintains the donor matrix ensuring coverage of all strategic objectives and develops mechanisms for collecting appropriate information for monitoring and evaluating project progress, activities and results project, as well as approves and gives comments on the reports on the realization of the project drawn up by the Division for the implementation of the project. ;
- **Division for project implementation:** supervises, manages and inspects projects financed by MESTI and other funding sources. It coordinates the determination and formulation of the necessary assistance. Drafts, develops and approves project documentation and concept design projects, in cooperation with the relevant divisions of MESTI. Overall coordination of project activities. Monitors the implementation of projects in cooperation with donors and contractors and prepares progress reports and collaborates with the Donor Coordination Division to ensure the maximum impact of the interventions as well as chairs the meetings of the project steering boards;

- **Data collection and analysis division:** maintains and utilizes the education management information system, facilitating quick access to reliable information relevant to the education system, for all levels of education. Collects and processes statistical data from schools (data on students, educational staff, data on student achievement and attendance, and physical condition of school buildings) for all levels of education. Performs data analysis, data interpretation, calculates education indicators and trend comparisons to provide evidence for policy development as well as drafts relevant reports to support the strategic decision-making process, drafting of policy documents and legislation for all MESTI departments.

Department of finance and general services

The duties and responsibilities of the Department of Finance and General Services are as follows: Coordinates the preparation, implementation, reporting and evaluation of the ministry's budget. It coordinates the timely implementation of the ministry's financial obligations. Maintains IT equipment and provides IT services. Edits, proofreads and translates documents. It manages the filing system and internal documents of the ministry. It provides logistic services for the ministry.

The following divisions are included within the Department of Finance and General Services:

- **Budget and Finance Division:** prepares budget proposals, coordinates budget issues for all administrative structures of the ministry, follows and reports on budget execution. It ensures that financial expenditures are made in accordance with budget rules and procedures. Manages the cash reserves and ensures that the internal financial control is based on the principles of accountability and ensures close cooperation with the internal and external auditor in the preparation of budget and financial audit statements.

- **Division of IT and logistics services:** provides support in the field of information technology. Maintains and administers the filing system of the ministry and accepts external parties and refers them to the relevant departments.²⁹

Audit scope and audit questions

The scope of this audit is MESTI and the relevant departments for IT management and the "Modernization of the Education System in Kosovo through e-Education" project.

The Department of pre-university education; The Department for European integration and the Department of Finance with the relevant divisions.

The focus of the audit is the project management process from planning to implementation and monitoring for information and communication technology systems for the digitalization of education in Kosovo through the project "Modernization of the education system in Kosovo through e-Education". The audit will cover the period from 2013 to 2023.

Audit questions

In order to answer the objective of the audit, we have posed the following questions:

1. *Does the management of MESTI effectively manage, evaluate and monitor the use of IT in the organization, in order to fulfil the organization's mission?*

²⁹ Regulation (GRK)-No. 14/2018 on Internal Organization and Systematization of Workplaces in the Ministry of Education, Science and Technology

2. *Is the management of IT services ensured to meet the requirements of business users and does it help to achieve the objectives of MESTI?*
3. *How does MESTI identify, prioritize and manage requirements for IT systems?*
4. *How does MESTI manage and control the development or acquisition of approved IT projects?*
5. *Does MESTI ensure that IT projects achieve their goals through development or acquisition?*
6. *Does MESTI manage the contractor or supplier and take appropriate action if performance or quality deviates from established baselines?*
7. *Has MESTI developed a detailed service level agreement together with all project requirements and does it actively monitor the Economic Operator against the agreement?*
8. *Are information security requirements addressed in the procurement and are they compliant?*

Audit criteria³⁰

The criteria used in this audit are derived from the Active IT Audit Manual ³¹; Workbook for Information Systems Audit Certifications of the Association for Control and Audit of Information Systems ³²; Contract for the Modernization of the Kosovo education system through e-Education.³³

In order to evaluate the management of MESTI projects and the functioning of the systems from the identification of needs, planning to project implementation and project monitoring, the following criteria have been established:

- Organizations must manage their IT projects and investments in order to maximize benefits and consider factors such as risk, capacity, and prioritization among competing investments.
- Achieving performance metrics should be aligned with business needs and goals.

IT capacity management should be done according to the planning and monitoring of computer and network resources to ensure that the available resources are used efficiently and effectively. This requires that the expansion or reduction of resources be done in parallel with the overall growth or reduction of the business. The capacity plan must be developed based on input from users and management of Information Systems to ensure that business goals are achieved in the most efficient and effective manner. This plan should be reviewed and updated at least annually.

For the realization of the agreement for the e-Education project: The Client (MESTI) is responsible for providing the necessary preparations for installation that he carries out according to the instructions of the Economic Operator and the technical requirements in Annex 1: The Client must make the necessary technical preparations so that OE to install the software.

- The organization must analyse, prioritize and manage requirements to ensure that user needs are met optimally and cost effectively.

³⁰For more information consult ISSAI 300, Criteria, p.7

³¹The Information Technology Audit Manual is the product of the EUROSAI Information Technology Working Groups (WGITA) as well as the INTOSAI Development Initiative (IDI) for the definition of Information Technology Audit standards- further Information Technology Audit Handbook.

³²ISACA - Revised 27th Edition, updated for 2019 work practices, for Information Systems Auditor Certification.

³³Contract for the Modernization of the Kosovo education system through e-Education, Reference No: KOS 2012 - e-Education, Instructions for bidders.

-
- The organization must perform tests on IT systems and must be based on the system's acceptance or rejection results.
 - The organization must have the provisions/parameters defined in the Service Level Agreement (contract) and actions for their follow-up by the organization.

The Client (MESTI) must apply for security clearance for EO staff and any subcontractors, if such clearance is necessary for the work to be performed under this contract.

- The service level agreement is the basis for monitoring and controlling the contractor or supplier against the technical specifications.

Copyright and right of use: The Client (MESTI) shall be granted the copyright and all intellectual property rights in the Software and related source code, documentation, specifications and other materials that have been prepared and delivered in accordance with this Agreement, unless otherwise agreed Annex 12. These rights also include the right to modify and assign. Copyright is limited to the Ministry of Education, Science and Technology of Kosovo and its local offices within the territory of Kosovo. The software may not be distributed to any other party outside of Kosovo.

Also, persons with access to information are obliged to maintain confidentiality regarding the issues mentioned above even after their resignation from the position.

- The security requirements of the organization must be highlighted by the contractor in an appropriate manner.

Obligations of confidentiality: At the request of the Seller, the Client (MESTI) will establish the obligation of confidentiality for its employees regarding the principles and details of the design of the Software. As well as, to other parties who are granted access to the Software. The software must be protected from any illegal and unauthorized use.

Audit methodology

In order to answer the audit questions and in order to support the audit conclusions, we will apply the following methodology:

- Document review to ensure that business requirements are identified and analysed in accordance with the organization's requirements management process;
Review of the portfolio to assess whether the projects have been prioritized in accordance with the approved criteria;
Reviewing approved or rejected requests to ensure they are consistent with accepted operating principles;
Interviewing management or other persons responsible for approving projects to ensure that the capacities, skills, resources and training of staff in the organization are taken into account, as well as the ability of users to use new tools, methods and procedures;
Interviewing management to determine the organization's investment management procedures;
 - Reviewing minutes of meetings between business stakeholders and the IT structure;
Interviewing a sample of business users at various levels or conducting satisfaction surveys on the quality of services from the IT support group;
-

Reviewing IT reports to verify that a significant amount of critical infrastructure hardware and network service issues have been prevented before they are reported by IT users;

Checking that SLA parameters are periodically reviewed by management and that quality of service issues are examined;

- List of requirements; Sampling requirements analysis; Criteria for prioritizing requests;
- Reviewing project requirements to determine that they contain author, date, priority, cost, risk, and other elements;

Review of analysis of requirements or comments on them from business owners or interested parties, to determine that all views have been summarized to perform a complete analysis (acceptance, differentiation, rejection, etc.);

Review criteria for prioritizing requests to assess whether they contain elements related to costs, business needs, emergency issues and new capacities;

- Reviewing the project management plan to ensure that it contains the description, scope, cost, timeline, risks, management structure, and identification of stakeholders (internal or external) for the project;
- Reviewing the plan to ensure it is approved by senior management and includes feedback from stakeholders.
- Review of the organizational structure of the project to determine the duties of individuals responsible for quality assurance or testing, development and installation of the system in the IT infrastructure, the organization, the support group, etc.
- For supplied/purchased projects ensure the plan lists who will be responsible for overall oversight and review any materials brought by them for approval. Interview project managers to determine which SDLC method is being used in project development.
- Review of test plans.

Comparing project costs and schedule with project status reports to assess deviations, if any.

Interview project managers/review reports to determine if appropriate corrective actions have been taken for major deviations.

Interviewing the project management team and reviewing minutes of meetings with contractors to assess the frequency and effectiveness of monitoring contracted project activities.

Reviewing the SLA or other contract to ensure that the terms of the contract are being followed, for example see to periodic reviews of contractors, submission of status reports, follow-up of action plans, and performance of management activities in accordance with the contract.

- Document review to assess whether service level agreement is in place.
- Reviewing monitoring reports submitted by the contractor to ensure that they contain elements that are in the contract or SLA (service level agreement), such as cost, schedule, performance, risk, status, issues, and the status of actions or tasks previous).

Review of monitoring reports to identify service deficiencies/deviations as well as impact assessment due to these deficiencies/deviations.

Review notifications and reports of actions taken to be commensurate with business impact and contractual provisions.

- Documentation review to assess that all user requirements have been translated into service level requirements.

Documentation review to assess that organizational and merchant duties and responsibilities have been identified and implemented.

Documentation review to assess whether parameters for performance levels are clearly identified and included in the service level agreement.

Document review to assess whether the service level monitoring mechanism is in place and approved by the organization and service provider.

Relevant documents

Laws

Law No. 04/L-32 Law on Pre-University Education in the Republic of Kosovo

The purpose of this law is to regulate education, training and pre-university training from ISCED levels 0 to 4 including the education and training of children and adults who obtain qualifications at these levels

Regulations

Regulation No. 02/2011 for the Areas of Administrative Responsibility of the Prime Minister's Office and Ministries

This regulation defines the areas of responsibility and the number of high authorities of the state administration, as well as the areas of responsibility and the number of high bodies of the state administration.

Regulation (GRK)-No. 14/2018 on Internal Organization and Systematization of Jobs in the Ministry of Education, Science and Technology

This Regulation aims to define the internal organization of the Ministry of Education, Science and Technology as well as other state administration bodies under its supervision. Except from paragraph 1 of this article, this regulation does not determine the internal organization of independent state administration bodies under the supervision of the Ministry of Education, Science and Technology.

The duties and responsibilities of the Ministry of Education, Science and Technology, as well as other state administration bodies under its supervision, are determined by Annex No. 6 of Government Regulation no. 02/2011 for the Areas of Administrative Responsibility of the Prime Minister's Office and Ministries as well as the relevant legislation in force.

Relevant documents

Modernization of the Education System of Kosovo through "e-Education"

The document "Final Report of the Initial Report" which is in accordance with the contract MEST has with EO.

Annex II: Letter of confirmation

REPUBLIKA E KOSOVËS-REPUBLIKA KOSOVA-REPUBLIC OF KOSOVO ZYRA KOMBËTARE E AUDITIMIT NACIONALNA KANCELARIJA REVIZIJE / NATIONAL AUDIT OFFICE			
22-03-2024			
Organizimi Org. Unit	Klasifikimi Class. Code	Nr. Prot. Pr. No.	Nr. Ispunje St. Struktura Mo. Pages
06	47	317	1



REPUBLIKA E KOSOVËS-REPUBLIKA KOSOVA-REPUBLIC OF KOSOVO QEVERIA E KOSOVËS-VLADA KOSOVA-GOVERNMENT OF KOSOVO MINISTRIA E ARSIMIT E SHKENCËS DHE E TEKNOLOGJISË MINISTARSTVO OBRAZOVANJA NAUKE I INOVACIONIT MINISTRY OF EDUCATION SCIENCE & TECHNOLOGY SEKTORI I ARKIVËS-SEKTOR ARHIVE-ARCHIVE SECTOR			
Nisja Org. Org. Jectines Org. Unit	018	Nr. Prot. Pr. No.	1029
Nr. Ifaqove Stranica No. pages	1	Data Date	20.03.2024
Prishtine			

Republika e Kosovës
Republika Kosova-Republic of Kosovo
Qeveria – Vlada-Government
Ministria e Arsimit, Shkencës, Teknologjisë dhe Inovacionit
Ministarstvo Obrazovanja, Nauke, Tehnologije i Inovacije – Ministry of Education, Science, Technology and Innovation
Kabineti i Ministrit/Kabinet Ministra/Cabinet of the Minister

LETËR KONFIRMIMI

Për pajtueshmërinë me të gjeturat e Auditorit të Përgjithshëm në raportin e auditimit të teknologjisë së informacionit për projektin 'Modernizimi i Sistemit të Edukimit në Kosovë përmes e-Edukimit', dhe për zbatimin e rekomandimeve të përmbajtura aty.

Për: Zyrën Kombëtare të Auditimit

Vendi dhe data: 20.03.2024

I nderuar,

Përmes kësaj shkrese, konfirmoj se:

- kam pranuar draft raportin e Zyrës Kombëtare të Auditimit në lidhje me projektin 'Modernizimi i Sistemit të Edukimit në Kosovë përmes e-Edukimit' (në tekstin e mëtejshëm "Raporti");
- pajtohem me të gjeturat dhe rekomandimet në Raport, dhe nuk kam ndonjë koment për përmbajtjen e tij;
- brenda 30 ditëve nga pranimi i Raportit final, do t'ju dorëzojmë një plan veprimi për implementimin e rekomandimeve të shtruar.

Me respekt,

Arbërie Nagavci
Ministre, MASHTI





Zyra Kombëtare e Auditimit
Nacionalna Kancelarija Revizije
National Audit Office



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