



Republika e Kosovës
Republika Kosova
Republic of Kosovo



Zyra Kombëtare e Auditimit
Nacionalna Kancelarija Revizije
National Audit Office

Compliance Audit Report

“Construction of the Facility for Nephrology and Haemato-Oncology Clinics” at the University Hospital and Clinic Service of Kosovo

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The National Audit Office, in accordance with internationally recognised public sector auditing standards, carries out mandatory annual financial and compliance audits as well as performance audits.

Through its audits, the NAO provides high-quality information on the use of public funds, supporting the auditees in improving their financial management and control systems. These audits help enhance transparency, accountability, prevention of corruption, and the efficiency and effectiveness of public spending, thereby adding value to both the operational and strategic activities of public institutions. We are thus contributing to strengthening public trust in the use of public resources and play an active role in securing the taxpayers' and other stakeholders' interests in increasing public accountability.

Through our audit reports, we have provided a clear overview of how the Government and public institutions have managed expenditures, revenues, public assets, and overall governance at the national level.

We have assessed the effectiveness and efficiency of internal control systems, the proper use of resources, and other related systems within the Ministry of Local Government Administration. An area of particular importance — which the National Audit Office pays continuous attention to — is the management of the entire procurement cycle, starting from planning and budgeting, through the development of procurement procedures, and up to the contract implementation stage. These audits play a crucial role in enhancing transparency and efficiency in the use of public funds, as well as in ensuring that contracts are executed in accordance with the established criteria and objectives.

This audit was carried out in accordance with the International Standards of Supreme Audit Institutions (ISSAI 4000). Compliance audits conducted by the National Audit Office are objective and reliable examinations designed to assess whether government actions, systems, operations, programs, activities, or organisations comply with the applicable authorities.

The Auditor General has decided on the content of the compliance audit report on “Construction of Houses for Members of Non-Majority Communities in Municipalities”.

The audit team consisted of:

Mjellma Dibra Morina, Audit Director;

Burbuqe Idrizi Ukaj, Team Leader;

Fatbardha Jashari, Team Member; and

Drilon Osmani, Team Member.

PART I. EXECUTIVE SUMMARY

The National Audit Office has conducted a compliance audit on the topic “The construction process of the facility for the Haemato-Oncology and Nephrology Clinics in the University Hospital and Clinical Service of Kosovo (UHCSK)”. The objective of this audit is to assess the compliance of the construction process of the facility with the rules and requirements set out in the public procurement legislation, as well as with the criteria set out in the planning and design documents. The objective also includes assessing the functioning of internal control systems, the management of funds allocated for this project and ensuring that the budgeting, tendering and contract implementation phases have been carried out in a transparent manner, and in accordance with legal and regulatory standards.

This audit has covered the entire cycle, starting from the budgeting and planning process, continuing with the tendering procedures and the evaluation of the offers of economic operators (EOs), and up to the management of funds and the implementation of the contract. The subject of this audit was the University Hospital and Clinical Service of Kosovo, established as a public health institution of special importance, which includes secondary and tertiary level health care institutions.

The audit concluded that shortcomings were identified in the process at the budgeting, tendering and fund management stages. Internal controls did not function at the appropriate level during the process, while testing of relevant documents revealed irregularities which are disclosed below.

- UHCSK has failed to ensure a complete and regular planning and budgeting process for the contract for the construction of the facility for the Nephrology and Hemato-Oncology clinics.
- A dual approach was applied during the drafting of technical specifications, leaving room for ambiguity and subjective interpretations.
- A discrepancy was identified between the technical documentation of the project and the comparison with the bill-of-quantities.
- UHCSK has not fully implemented the legal requirements during the bid evaluation process in the procurement procedure for this contract.
- Irregularities were identified during the management of project funds that affect the inaccurate reflection of expenses.

To eliminate the identified shortcomings, concrete actions are required and for this we have provided recommendations to the Board of Directors and the General Director of UHCSK, with the aim of improving budgeting planning, respecting the relevant legislation in force and ensuring the efficient use of public funds.

PART II. AUDITED SUBJECT AND SCOPE

2.1 TITLE AND AUDITED ENTITY

The compliance audit concerns the audit of the project “Construction of the facility for Haemato-Oncology and Nephrology clinics in the University Hospital and Clinical Service of Kosovo”, which was carried out by the University Hospital and Clinical Service of Kosovo (UHCSK) as the entity responsible for planning, management, supervision and implementation of this project.

The University Hospital and Clinical Service of Kosovo (UHCSK) is a legal entity established under the Law on Health of the Republic of Kosovo. As a legal entity, UHCSK has the legal capacity to manage material and financial assets, enter into contracts and implement health infrastructure projects.

The governing bodies of UHCSK are the Board of Directors and the General Director. The Board of Directors is a collegial and highest decision-making body in the institution, while the General Director is responsible for the implementation of development plans, budget management, internal control, human resources management and the general functioning of the institution.

2.2 AUDIT PERIOD

The audit period covers the period 2018 - June 2025. The audit covered the period from the planning, management and execution process of this project.

2.3 RATIONALE AND LEGAL BASIS FOR CONDUCTING THE AUDIT

The National Audit Office has a constitutional and legal mandate to audit programs and projects managed by budgetary organizations and financed from the budget of Kosovo. The audit was conducted in accordance with Law No. 05/L-055 on the Auditor General and the National Audit Office of the Republic of Kosovo, Article 21, and the NAO Annual Audit Plan for 2024/2025. Based on the NAO Law, all audit reports are made public on the official website.

2.4 AUDITING STANDARDS USED

The audit was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAIs). In accordance with ISAI-P-10, ISAI 130 Code of Ethics, 400 Principles of Compliance Auditing, and 4000 Compliance Auditing Standards and the NAO’s Compliance Audit Manual, as well as other relevant requirements for compliance auditing, the NAO is independent of the auditee. The audit evidence obtained is sufficient and appropriate to support the conclusions drawn in this report.

2.5 DESCRIPTION OF THE AUDIT SUBJECT AND AUDIT SCOPE

The subject of this audit is the construction process of the facility for the Hemato-Oncology and Nephrology clinics at the University Hospital and Clinical Service of Kosovo. The scope of this audit is focused on three main phases:

1. Project planning, examining the consistency of planning and budgeting;
2. Contracting, examining the consistency of procurement and tendering procedures; and
3. Implementation, examining the management of funds and the process of construction, or execution, of the project.

This project was included in the budget projections since 2018. The funds allocated in 2024 were a total of €2,000,000 divided into two projects. The same amount was included in the budget plans for the next two years. Procurement procedures were carried out during 2023 and 2024, when a contract worth €4,299,293 was signed with a 3-year implementation period. By August 2025, the financial progress for this project was €938,114, or 22% of the contract value.

The compliance audit aimed to assess the compliance of this activity with the legal framework, including the provisions of the public procurement law, the design, and the contract.

No limitations were identified in the scope of the audit.

2.6 AUDIT OBJECTIVES

The objective of this audit is to assess the compliance of the construction process of the facility for the Hemato-Oncology and Nephrology clinics with the rules and requirements set out in the public procurement legislation, as well as with the criteria set out in the planning and design documents. The main points to be examined are:

- To examine whether sufficient funds have been allocated and in line with the project requirements, focusing on the budget allocation for the two clinics (Hemato-Oncology and Nephrology) since 2018. It will be analyzed how these funds have been allocated and used, ensuring that the allocation of financial resources has been done in a fair and justified manner.
- To examine whether the tendering and procurement procedures have been carried out in accordance with the law on public procurement, as well as with the best policies and practices of transparency and open competition, ensuring that tenders have been announced fairly and that contracts have been signed with the most suitable operators.
- To assess how the project funds have been managed during the implementation period, ensuring that all payments and expenditures have been made in accordance with the project financial plan and the relevant contracts, as well as in accordance with the financial management rules.

2.7 AUDIT CRITERIA

The list of laws and regulations that regulate the budgeting, design and tendering procedures for the construction of the facility for the Haemato-Oncology and Nephrology clinics are as follows:

- Law on Budget Allocations for the Budget of the Republic of Kosovo for the years 2018-2025,
- Law No. 04/L-042 on Public Procurement in the Republic of Kosovo - LPP (as amended),
- Rules and Operational Guidelines for Public Procurement - ROGPP,
- Law No. 03/L-048 on Public Financial Management and Accountability (as amended)).

PART III. FINDINGS

The NAO, in the audit conducted, has identified deficiencies in the budgeting, tendering and funds management process. The identified deficiencies are reflected through the identified audit findings, which are based on the analysis of relevant documents received from UHCSK.

Below we disclose the identified issues:

Issue 1 Inconsistency in budget planning for the construction of the facility for the Haemato-Oncology and Nephrology clinics

Article 30 of Law 03/L-048 on Public Finance Management and Accountability, as well as Article 16 of the Budget Law regarding changes in the amounts allocated for capital projects within the framework of sub-programs, determines the form of transfer and redistribution of the allocated budget amounts in accordance with the impact of the transfer percentage.

The project “Construction of the Facility for the Nephrology and Haemato-Oncology Clinics at the University Clinical Hospital Service of Kosovo” has been included in the budget planning since 2018, with funds initially allocated for the construction of the Haemato-Oncology Clinic. Since 2019, in addition to the Haemato-Oncology Clinic, funds have also been allocated for the construction of the Nephrology Clinic.

In 2019, the design for the construction of both clinics in a single building, divided into floors, was completed. Later, in 2022, the construction permit for the facility was obtained according to the design.

The procurement procedure has started in the first half of 2023, and the technical specifications have been prepared in accordance with the detailed project, which is based on the 2019 design, which envisages the construction of two clinics in a single facility. The contract for the construction of this joint facility was signed in February 2024 in the amount of €4,299,293.

However, even though the design, construction permit and construction contract specify that it is a single facility, the budgeting for 2024 and 2025 has continued for each clinic separately, as two separate projects without adjusting the budget allocations to a single project.

Cause: This occurred as a result of a lack of internal controls, a lack of harmonization between the budgeting of the project for a single facility. Also, the lack of internal controls and coordination has caused the budgeting to continue separately for the two clinics, despite the changes in the design.

Impact: For the year 2025, the budget for the construction of the Nephrology Clinic is €3,750,000, while for the construction of the Haemato-Oncology Clinic it is €3,750,000, creating a risk of overvaluation of funds by not using the remaining funds. Also, the separate treatment of these projects affects the unfair reflection of the number of capital projects implemented, reflecting an inaccurate picture of the progress of the projects, and the financial reliability.

Issue 2 Dual approach to drafting technical specifications

The Public Procurement Regulation, Article 19.6 prohibits the definition of technical specifications that restrict competition in an unjustified manner, including direct references to brands or manufacturers, except when the term “or equivalent” is included. Furthermore, Article 25 of this Regulation obliges operators to submit complete, verifiable documentation in accordance with the criteria set out in the dossier. Article 40 clearly describes the principles that should guide the commission for the examination and evaluation of offers.

The tender documentation uses a dual approach to technical specifications, which creates ambiguity in the definition of criteria. Specifically, in Annex 1, which contains the mandatory technical specifications, the phrase “or with similar characteristics” is used. Meanwhile, at the end of the table, an additional note appears stating that “if you encounter any manufacturer’s name - equivalent is also allowed”. This dual approach creates ambiguity in the definition of the flexibility allowed in the tender.

On the one hand, the use of the term “or equivalent” in accordance with the regulation implies the authorisation of products other than those mentioned by name. However, the technical description of the articles also includes the expression “similar characteristics”, which, without precise definitions of minimum or maximum limits of technical deviations, allows room for wide interpretation.

Cause: The improper definition of specifications, namely the improper use of expressions, occurred as a result of carelessness by the requesting entity during the drafting of the specifications and the lack of controls by procurement officials to prevent this deviation.

Impact: Failure to comply with the legislation in force can affect the lack of transparency in the process. The lack of a measurable standard for technical “similarity” increases the risk of accepting products that do not actually meet the project requirements and creates opportunities for subjective interpretations during the evaluation of bids.

Issue 3 Inconsistency between the technical project documentation and the bill-of-quantities

Article 19 of the Public Procurement Regulation regarding technical specifications, stipulates that they shall describe and define, among other things, mandatory characteristics such as quality, design requirements, dimensions, quality assurance, etc. Also, the descriptions of the technical specifications/Terms of Reference shall be clear, accurate and precise and shall not present unreasonable restrictions, so as not to restrict competition. The specifications shall be defined in such a way as not to create ambiguity about the nature of the goods, works or services required.

During the audit of the technical documentation of the project and the comparison with the submitted bill of quantities, we encountered discrepancies regarding the concrete class foreseen for the main construction structures and the quantity of reinforcement and concrete.

Specifically, in the graphic part and technical description of the project, the concrete class C30/37 was designed for the foundation slab, columns, walls, and ramps. While the pre-measurement requires concrete grade C25/30 for the foundation slab, columns, walls and ramps.

For position “4.6. Material supply and concreting of slab foundations – Basement slab, C25/30”, the measurements according to the detailed project show a quantity of 555 m³, while according to the pre-measurement a quantity of 585 m³ was required, resulting in a difference between the designed quantity and the pre-measurement, which resulted in the contracting of 30 m³ more.

For position “5.1. Supply, processing, formatting and placement of reinforcement in place”, it is noted that there is a discrepancy between the quantity according to the detailed plan and that presented in the pre-measurement. According to the measurement of the measures according to the detailed project, they show a necessary quantity of 247 t (247,000kg), while according to the pre-measurement the required quantity is 273 t (273,000kg). So, we have a discrepancy between the projected quantity and the bill-of-quantities, which has resulted in the contracting of the quantity for 26 t (26,000kg) more.

Cause: These discrepancies are a consequence of the lack of internal controls during the preparation and harmonization of technical documentation with the preliminary estimate.

Impact: Changes in position requirements can create uncertainty about the quantities and qualities of certain positions, as well as affect the implementation of works and their acceptance not according to the project. Also, deviations from the project requirements, which is the basis for the preparation of the preliminary estimate and preliminary calculation, can affect the increase in project costs.

Issue 4 Shortcomings in the bid evaluation process during the tendering process

The Law on Public Procurement in the Republic of Kosovo sets out the rules for the participation and evaluation of economic operators in public procurement procedures, including the requirements for documenting technical and professional capacities. Article 28 of this law stipulates that the requirements of a technical and professional nature must be clear, precise and objective, in order to ensure fair competition and equal treatment of operators. Also, according to Article 59, paragraph 4, a tender is considered responsive only if it fully meets the requirements set out in the contract notice and the tender dossier, while Article 66 stipulates the nature and form of the documents required to prove the relevant capacities.

From the review of the bid evaluation process, several deficiencies were identified that affect the bid's compliance with the requirements of the tender dossier, including:

- - Deficiencies in the list of similar contracts for proof of work experience:

The list of similar contracts submitted to prove previous experience does not meet the requirement for a cumulative value of over €6,000,000, due to deficiencies in the accompanying documents. The absence of a column reflecting the completion date in one of the project lists makes it invalid for evaluation, being in contradiction with the conditions set out in the Tender Dossier. This leads to the impossibility of fully verifying previous experience and affects the evaluation of the bid.

- Lack of documents on the professional qualifications of workers from different profiles:

The list of workers proposed for the project is not accompanied by documents attesting to the relevant educational background or professional qualifications. This documentation is essential to assess the technical capacity and compliance with the specific requirements of the tender. The absence of these documents makes it impossible to assess the technical capacity and compliance of the bid.

- Deficiencies in technical documentation (equipment catalogues):

The economic operator has submitted two catalogues for the proposed equipment, highlighting only two air conditioning equipment, thus not fully meeting the requirements of the tender dossier for technical documentation for equipment and materials for heating, air conditioning and ventilation. The lack of highlighting of other equipment included in the tender makes the technical evaluation impossible and negatively affects the compliance of the tender with the technical specifications.

Cause: The cause of these actions was the negligence of the commission members who assessed the EO's bid as responsible, despite the fact that the bid did not meet all the conditions under the Public Procurement Law and other legal acts in force.

Impact: These deficiencies in the submitted documentation directly affect the bid evaluation process. The lack of documents and inaccuracies in the submitted lists and contracts lead to the inability to fully assess the technical and professional capacity of the bidder, making the bid incomplete and unclear.

Issue 5 Shortcomings in the expenditure management process

Pursuant to Article 12 of the Budget Law, each BO must register in the Public Investment Program (PIP) multi-year contractual obligations for capital projects and establish contracts for capital projects, planned in the budget tables and included in the PIP. Furthermore, Article 17 states that within three (3) weeks from the end of each three (3) months, all BOs, through the PIP system, must report to the Ministry of Finance, Labour and Transfers, the physical and financial progress of capital projects approved by this law.

The expenses incurred for the project "Construction of the Facility for Nephrology and Hemato-Oncology Clinics" for the period 2019 - June 2025 from both projects are €1,078,335, including expenses from both projects.

During the analysis of the expenditures incurred for this project, several inaccuracies were identified in the distribution of funds according to the purpose of each project. These inaccuracies occurred for several reasons, including:

- From the project "Construction of the Facility for the Hemato-Oncology Clinic" (15710), payments were made for the drafting of the main project for Nephrology and Hemato-Oncology in the amount of €22,000. This expenditure does not represent an accurate reflection of the expenses, as the project includes the construction of two clinics in a single facility. As a result, this expenditure has also affected the project "Design and construction of the Nephrology Clinic building" (18227).
- For the implementation of the contract "Construction of the Facility for the Nephrology and Hemato-Oncology Clinics", expenses of €943,570 were made, of which €649,964 are from the project "Construction of the Facility for the Hemato-Oncology Clinic" (15710) and €299,606 from the project "Design and construction of the Nephrology Clinic building" (18227). This distribution of expenses does not accurately reflect the division of costs for each clinic, as there are no clear specifications on the relevance of the works for each clinic separately.
- Also, from the project "Construction of the Facility for the Hemato-Oncology Clinic" (15710) €134,765 were realized, which are related to court decisions that have no connection with the budgeted project.

As a result, reporting on project progress in the quarterly summary report through PIP is not accurate.

Cause: The cause of such a design is related to the improper management of funds and data. Due to shortcomings in planning and coordination, a clear division of resources and expenses for this project has not been applied.

Impact: This situation affects the reduction of transparency in the use of public funds and the inaccurate reflection of expenses for budgeted projects, creating inaccurate reporting that weakens internal control and management accountability.

PART IV. CONCLUSIONS

Based on the compliance audit conducted and the audit evidence collected, the conclusions drawn on compliance are as follows:

- Failure to harmonise the budget of the project which was initially planned as two projects but the conceptual project foresees the construction of two clinics in a common facility.
- Application of a dual approach in drafting technical specifications by not using terms in harmony with the legislation.
- Inconsistencies, namely deviations between the technical documentation of the project and the bill-of-quantities.
- Evaluation of offers not in accordance with the requirements of the tender dossier.
- Inaccurate reflection of expenses for budgeted projects as well as additional expenses outside the budget planning for specific projects.

PART V. RECOMMENDATIONS

As a result of the compliance audit conducted, we recommend the Board of Directors and the Director General of UHCSK to ensure that:

- Internal controls are strengthened in order to ensure proper alignment during the budgeting of capital projects as well as immediate review of expenditure allocations to accurately reflect the project. Financial reports should be reconciled and transparency should be ensured to prevent misstatements of funds;
- Effective controls at the requesting units and the procurement office are applied, in order to prevent the use of ambiguous criteria when drafting technical specifications;
- Internal control systems during the preparation of the bill-of-quantities are strengthened, in order to ensure the alignment of technical documentation with project requirements and to prevent possible interference during the project implementation phase;
- Internal controls are strengthened and, through the Responsible Procurement Officer, ensure that members of the evaluation committees will not consider a bid as eligible unless the said bid complies with all the requirements of the tender dossier; and that
- When the budget planning is carried out, a clear allocation of resources and expenditures is made for each project in order to enable a true view of the expenditures and progress. Strengthening of internal control mechanisms would help in identifying these errors at an earlier stage, to prevent possible impacts.

PART VI. RESPONSE FROM THE AUDITEE

REPUBLIC OF KOSOVO / REPUBLIKA E KOSOVES ZYRA KOMBËTARE E AUDITIMIT NACIONALNA KANCELARIJA REVIZIJE / NATIONAL AUDIT OFFICE			
DATA E SHËNIMIT: 28-10-2025			
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3673	28.10.25

LETËR E KONFIRMIMIT

Për pajtueshmërinë me gjetjet e Auditorit të Përgjithshëm në raportin e auditimit të
 "Ndërtimi i Objektit për Klinikat Nefrologji dhe Hemato-Onkologji" dhe për
 zbatimin e rekomandimeve

Për: Mjellma Dibra Morina

Zyrën e Kombëtare të Auditimit

Rr. Ahmet Krasniqi, 210 Prishtinë

Të nderuar,

Përmes kësaj shkrese, konfirmoj se:

- kam pranuar draft raportin e Zyrës Kombëtare të Auditimit për auditimin e Pajtueshmërisë
 "Ndërtimi i Objektit për Klinikat Nefrologji dhe Hemato-Onkologji" i zbatuar nga
 Shërbimi Spitalor Klinik dhe Universitar i Kosovës, për periudhën;

1	<u>Cështja 4 Mangësi në procesin e vlerësimit të ofertës gjatë procesit të tenderimit</u>	Gjatë vlerësimit të tenderit edhe pse në listë nuk ka qendë e shkruar data e përfundimit por Data e lëshimit të referencës. Në komi vlerësuar në bazë të përfundimit të projektit të deshmuar me praninë teknike për projektet e përfunduara gjatë kohës që është kërkuar sipas dosjes së tenderit, e jo në bazë të lëshimit të referencës. Është bashkangjitur në PDF lista e projekteve të punëve të kryera dhe janë nënvizuar projektet të cilat kanë praninë teknike ose referenca e cila është plotësuar edhe pas kërkesës për informacione shtesë drejtuar OE (e bashkangjitur gjithashtu)	Nuk Pajtohem
2	<u>2.- Mungesa e dokumenteve mbi kualifikimet profesionale të personelit kyc:</u>	Vlerësimi është bërë në bazë të listës së paraqitur nga OE që kanë prezentuar për profesionet e tyre, (te bashkangjitur)	Pajtohem Pjesërisht
3	<u>3.- Mangësi në dokumentacionin teknik (katalogët e pajisjeve):</u>	Në katalogun M8.1 (te bashkangjitur) janë prezentuar të gjitha pajisjet me specifikat teknike të kërkuara. Në katalogun e prezentuar M8.1 përveç dy pajisjeve të nënvizuara ka edhe pajisje të panënvizuara. Këtu nuk është nënvizuar pajisja e prezentuar komi vërejtur si komision se edhe pse nuk është nënvizuar, specifikat teknike të kërkuara kanë qenë në katalogun e prezentuar nga kompania, kurse në dy katalogjet (dy pajisje) është prezentuar vetëm nga një lloj pajisje që është kuptuar automatikisht se nuk ka nevojë për të nënvizuar pasi që ajo pajisje i plotëson specifikat teknike të kërkuara. "Në katalogun M8.1 (te bashkangjitur) OE ka nënvizuar: Faqe 4. Pjesën e mbrendshme të Split A/C Unit, Faqe 5. Pjesën e jashtme të Split A/C Unit, Faqe 6. Klimat kasetore, Faqe 7. Fan Coolerat, Faqe 9,10,11,12- Klimakomora (AHU) Faqe 13,14,15- Chiller- Heat Pompa, Faqe Nxëniesi i ujit-Bojleri Në këtë Katalog OE ka bashkangjitur të gjitha pajisjet që do të përdoren për ventilin dhe klimatin."	Pajtohem Pjesërisht

- brenda 30 ditëve nga pranimi i Raportit final, do t'ju dorëzoj një plan të veprimtimit për zbatimin e rekomandimeve, i cili do të përfshijë afatet kohore dhe stafin përgjegjës për zbatimin e tyre.

Emri dhe Pozita

Dr. Tetore Olloni – Kryesuese e Bordit të SHSKUK

Elvir Azizi – Drejtor i Përgjithshëm i SHSKUK

Mentor Zejnullahu – Ushtrues Detyre i Drejtorit të QKUK

Nënshkrimi





Data: 28.10.2025

Annex No 1: Responses of the audited entity regarding the conclusions of the report

Observations/ Recommendations	Agree Yes/No	Audited entity comments	NAO response
Recommendation 4: Internal controls are strengthened and, through the Responsible Procurement Officer, ensure that members of the evaluation committees will not consider a bid as eligible unless the said bid complies with all the requirements of the tender dossier.	No	During the bid evaluation process, although the list did not specify the project completion date but rather the date of issuance of the reference, we have assessed the bidder's experience based on the project completion date, as evidenced by the technical acceptance certificates, for projects completed within the period required by the tender dossier, and not based on the date of reference issuance. A PDF document containing the list of completed projects has been attached, where the projects with technical acceptance certificates or references have been highlighted. Additionally, the reference information was completed following the request for additional information sent to the EO (also attached)	<p>According to the tender dossier, it is specified that the list of similar contracts must include information such as: the date of signing, the date of completion, the contract title, the contracting authority, and the project value.</p> <p>From the review of the list of similar contracts presented in the offer, as well as based on the supporting documents, we were not able to obtain assurance that the requirement for a cumulative value exceeding €6,000,000 to demonstrate the required experience has been met.</p> <p>Despite the comments provided, this does not change the situation identified in the audit report.</p>
Recommendation 4: Internal controls are strengthened and, through the Responsible Procurement Officer, ensure that members of the evaluation committees will not consider a bid as eligible unless the said bid complies with all the requirements of the tender dossier.	No	The evaluation was carried out based on the list submitted by the EO, which presented the professions of the proposed personnel (attached)	In the list submitted by the Economic Operator (EO), only the names and professions of the staff members were specified, without providing any supporting evidence regarding their professional qualifications and educational background. Consequently, the documentation submitted was not in compliance with the requirements specified in the tender dossier.
Recommendation 4: Internal controls are strengthened and, through the Responsible	No	In the M8.I catalogue (attached), all the equipment has been presented along with the required technical specifications. In the submitted M8.I catalogue, in addition to the two	In the submitted catalogue, there are only two highlighted items of equipment (pages 6 and 8). As a result, the submitted documentation was not fully in

<p>Procurement Officer, ensure that members of the evaluation committees will not consider a bid as eligible unless the said bid complies with all the requirements of the tender dossier.</p>		<p>underlined pieces of equipment, there are also other non-underlined items. As noted by the Evaluation Committee, even though some equipment was not underlined, the required technical specifications were nevertheless included in the catalogue submitted by the company. Furthermore, in the case of two catalogues (of two items of equipment), only one type of equipment was presented in each. It was therefore understood that there was no need for underlining, as the respective equipment fully met the required technical specifications.</p> <p>In the M8.1 catalogue (attached), the EO has underlined:</p> <p>Page 4: Indoor unit of Split A/C Unit,</p> <p>Page 5: Outdoor unit of Split A/C Unit,</p> <p>Page 6: Cassette-type air conditioners ,</p> <p>Page 7: Fan Coil Units,</p> <p>Pages 9, 10, 11, 12: Air Handling Units (AHU)</p> <p>Pages 13, 14, 15: Chiller – Heat Pump,</p> <p>Page Water heater – Boiler.</p> <p>In this catalogue, the EO has attached all the equipment to be used for ventilation and air conditioning systems.</p>	<p>compliance with the requirements of the Tender Dossier. The comments made do not alter the observations made in the audit report.</p>
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