



Republika e Kosovës
Republika Kosovo
Republic of Kosovo



Zyra Kombëtare e Auditimit
Nacionalna Kancelarija Revizije
National Audit Office

Pursuant to Articles 10 and 15 of Law no. 05/L-055 on the Auditor General and the National Audit Office of the Republic of Kosovo (Official Gazette of the Republic of Kosovo, no. 17/10 June 2016), the Auditor General approves the following:

**REGULATION (NAO) No. 01/2021
ON INTERNAL ORGANISATION
AND SYSTEMATISATION OF JOB POSITIONS**

Prishtina, 14 September 2021

CHAPTER I GENERAL PROVISIONS

Article 1 Purpose

This Regulation defines the internal organization, functioning, and management of organizational units, systematization and classification of job positions within the National Audit Office of the Republic of Kosovo (hereinafter: NAO).

Article 2 Scope

1. The provisions of this Regulation shall apply to NAO employees.
2. The powers of the Auditor General is defined with the Constitution of the Republic of Kosovo and the Law no. 05/L-055 on the Auditor General and the National Audit Office of the Republic of Kosovo.

Article 3 Definitions

1. For the purposes of this Regulation, the following terms and phrases, whenever used, shall have the following meaning.
 - 1.1. **‘Law’** - Law no. 05/L-055 on the Auditor General and the National Audit Office of the Republic of Kosovo.
 - 1.2. **‘Legislation’** – legal acts applied in the Republic of Kosovo.
 - 1.3. **‘Auditing’** – financial and compliance audit, compliance audit, performance audit, and information systems audit shall have the same meaning as defined in ISSAIs.
 - 1.4. **‘Auditor’** - an official authorised by the Auditor General to carry out functions foreseen under the law.
 - 1.5. **‘INTOSAI’** - International Organisation of Supreme Audit Institutions
 - 1.6. **‘ISSAIs’** - International Standards and Principles of Supreme Audit Institutions, issued by INTOSAI
 - 1.7. **‘Organisational structure’** – organisation of units and systematisation of employees therein.
 - 1.8. **‘Personnel or Employee’** – staff employed in the NAO
 - 1.9. **‘Job place’** or **‘Job position’** – shall have the same meaning, but the use of one or the other shall depend on the adequacy of sentence context.

2. Expressions in one grammatical gender or words of any gender used in this Regulation shall include any other gender. The singular shall include the plural and vice versa.

CHAPTER II OPERATION AND INTERNAL ORGANISATION

Article 4 Exercising of general operations

1. NAO discharges its mandate and exercises its operations according to Law no.05/L-055 on the Auditor General and the National Audit Office, the applicable legislation, internal sub-legal acts and in line with ISSAIs.
2. The Auditor General shall report to the Assembly of Kosovo on the NAO operations as stipulated under the Law.
3. NAO operations shall be transparent to the extent stipulated in the applicable legislation.

Article 5 Basic principles for exercising of functions

1. In exercising the functions of NAO, the staff shall perform based on the following principles:
 - 1.1. Legality;
 - 1.2. Effectiveness and efficiency;
 - 1.3. Accountability;
 - 1.4. Integrity;
 - 1.5. Transparency;
 - 1.6. Impartiality and professional independence.

Article 6 Auditor General

1. The Auditor General shall be responsible for performing the functions defined by the Constitution, the laws and regulations of the NAO. The Auditor General may delegate certain powers to other officers in the NAO.
2. In the absence of the Auditor General, Deputy Auditor General shall perform the duties of the Auditor General in line with the law and shall have the same powers and responsibilities as Auditor General.

Article 7
NAO headquarters

1. NAO headquarters shall be in Prishtina.
2. NAO shall have its official logo, as determined in the internal act.

Article 8
Administration of documents and stamps

1. NAO shall administer records created, maintained and received under applicable law.
2. NAO shall use square stamp when receiving/delivering and round stamp, which are used in line with applicable law for stamps.
3. Regulations on classification, storage, and archiving of official documents shall be defined in the sub-legal acts issued by the Auditor General.

Article 9
Management of organisational units

1. The job positions defined under Article 9.2 of the Law, the Deputy Auditor General, the Assistants Auditor General and the Director General shall report to the Auditor General.
2. The Assistant Auditor General shall be responsible for the oversight of the management of respective audit departments.
3. Organisation Units under Article 12, paragraph 1, sub-para. 1.1, 1.2, 1.3, and Article 13, paragraphs 1.1 and 1.2 shall report as stipulated in the provisions of the present Regulation.
4. Internal Auditor and Certifying Officer shall report as stipulated in the applicable legislation.

Article 10
NAO Structure

1. The National Audit Office shall consist of the Auditor General, Deputy Auditor General, Assistant Auditors General, Director General of the Office, auditors, and administrative/support staff.
2. Organisation units of NAO are:
 - 2.1. Audit departments;
 - 2.2. Support departments;
 - 2.3. Divisions;
 - 2.4. Units; and

2.5. Internal Audit.

3. The organigram of the organisational structure and the hierarchy of organisational units shall be presented in the Annex of the present Regulation.

Article 11
Cabinet of the Auditor General

1. The Cabinet shall assist the Auditor General in discharging its duties.
2. The Cabinet shall consist of:
 - 2.1. Head of Cabinet
 - 2.2. Executive Assistant; and
 - 2.3. Support Officer.
3. The Auditor General shall appoint advisors if the need for advise shall arise.

Article 12
Audit Organisation Units

1. The audit mandate shall be discharged by the following departments:
 - 1.1. Department for Audit Methodology;
 - 1.2. Department for Audit Quality Assurance;
 - 1.3. Department for Strategic Planning, Reporting, and Analysis;
 - 1.4. Department for Audit of Central Level Institutions – I;
 - 1.5. Department for Audit of Central Level Institutions – II;
 - 1.6. Department for Audit of Local Level Institutions – I;
 - 1.7. Department for Audit of Local Level Institutions – II;
 - 1.8. Department for Audit of Local Level Institutions – III;
 - 1.9. Department for Audit of Publicly Owned Enterprises – I;
 - 1.10. Department for Audit of Publicly Owned Enterprises – II;
 - 1.11. Department for Audit of Independent Institutions – I;
 - 1.12. Department for Audit of Independent Institutions – II;
 - 1.13. Department for Performance Audit;
 - 1.14. Department for Procurement Audit;
 - 1.15. Department for Information Technology Audit.

Article 13
Support Organisation Units

1. Support organisation units are:
 - 1.1. Department for Anti-fraud and Legal Affairs;
 - 1.2. Department for communication and international cooperation;
 - 1.3. Department for Budget and Human Resources
 - 1.3.1. Division for Budget and Finance
 - 1.3.2. Division for Human Resources
 - 1.4. Department for Corporate Services;
 - 1.4.1. Division for Logistics
 - 1.4.2. Division for Administration of Documents
 - 1.4.3. Division for Translations
 - 1.5. Department for Information Technology Services;
 - 1.6. Procurement Unit;
 - 1.7. Internal Audit Unit.

Article 14
Department for Audit Methodology

1. Duties and responsibilities of this department are:
 - 1.1. Updates the internal methodology in line with ISSAIs and international accounting standards;
 - 1.2. Drafts and updates audit manuals and audit quality control guidelines as well as the working papers;
 - 1.3. Provides constant and effective support to audit teams through most developed audit methods;
 - 1.4. Develops and implements effective training programs for development of professional capacities and technical skills for auditors;
 - 1.5. Assists in implementation of quality management related support projects;
 - 1.6. In cooperation with other units proposes strategic documents and respective plans to the Auditor General for approval;
 - 1.7. Provides assistance in applying SITA and IDEA software and other audit applications; and
 - 1.8. Upon request of the Auditor General, performs other duties related to the NAO objectives.
2. The Department for Audit Methodology shall be governed by the Director, who shall report to the Auditor General.

3. Under systematisation of job positions, the following shall apply:
 - 3.1. Director of Department one (1) position;
 - 3.2. Auditor Specialist three (3) positions;
 - 3.3. IT Specialist one (1) position

Article 15
Department for Audit Quality Assurance

1. Duties and responsibilities of this department are:
 - 1.1. Prepares Annual Plan and defines the areas of quality review for audit of certain entities;
 - 1.2. Performs audit quality control and provides reasonable assurance that audits undertaken are carried out in accordance with ISSAI;
 - 1.3. Prepares and fills in the forms foreseen by the quality control guideline and draws conclusions on the results of the review and submits comments on the level of quality, giving recommendations for improvement;
 - 1.4. Reviews and analyses the audit findings and ensures that they are supported by adequate evidence;
 - 1.5. In certain cases, reviews and analyses selected samples if they were representative, adequate, relevant and handled with due diligence;
 - 1.6. Reviews and analyses audit opinions for the Annual Financial Statements (AFS) and provides advice on the appropriateness of opinions with the findings of the report;
 - 1.7. Implements quality management framework and reviews the effectiveness continuously;
 - 1.8. Prepares periodic reports on findings from the quality review process;
 - 1.9. Provides advice to audit staff on quality;
 - 1.10. Informs and assists senior management of NAO on all matters with a significant impact on the audit process, related to quality control and assurance; and
 - 1.11. Upon Auditor General's requests, performs other duties related to NAO objectives.
2. Department for Audit Quality Assurance shall be governed by the Director, who shall report to the Auditor General.
3. Under systematisation of job positions, the following shall apply:
 - 3.1. Director of Department one (1) position;
 - 3.2. Auditor Specialist three (3) positions.

Article 16
Department for Strategic Planning, Reporting and Analysis

1. Duties and responsibilities of this department are:

- 1.1. Under direct instructions of the Auditor General and her Cabinet, prepares the Inclusive Strategy of NAO;
- 1.2. Prepares the Annual and Strategic Plan of NAO as well as the action plan for implementation of the strategy, and reports to the Auditor General on the progress achieved;
- 1.3. Develops, applies, and reports on NAO performance indicators and against planned objectives;
- 1.4. Gives recommendations on performance indicators and proposes measures for implementing the strategy and translating them into operational objectives;
- 1.5. In cooperation with other organisational units, proposes the amendment of NAO's strategic documents and other operational plans to the Auditor General;
- 1.6. Provides the Auditor General with advices on strategic matters and assists other organisational units of NAO in interpreting individual strategic objectives;
- 1.7. In cooperation with other departments, prepares NAO's Annual Performance Report no later than 31st of March of the current year;
- 1.8. Conducts analysis of the Law on Budget Appropriations and the revised Law on Budget, focusing in particular on the correct classification of expenditures by economic codes and submits the analysis report to AAR team;
- 1.9. From the Ministry of Finance, namely Treasury, obtains all the records the audit teams need, particularly periodic reports on budget, revenues, expenditures and other reports as well as conducts an analysis and selects the records accordingly;
- 1.10. In coordination with the person in charge of drafting the AAR, assists the audit team with various analyses. In particular, collects, consolidates and processes teams inputs through audit questionnaires for drafting of the AAR, and provides the AAR team with a summary report thereof;
- 1.11. Assists the person in charge in drafting the AAR and drawing other needed information;
- 1.12. Collects data and conducts analysis on NAO statistical data; and
- 1.13. Upon Auditor General's requests, performs other duties related to NAO objectives.

Article 17
Departments for Financial and Compliance Audit

1. Financial and Compliance Audit function shall be exercised by the audit departments under Article 12, sub-paragraphs 1.4 – 1.12 of the present Regulation.
2. Duties and responsibilities of this department are:
 - 2.1. Performs audits according to annual audit plan in line with ISSAI, NAO’s internal acts, audit manuals, and applicable legislation;
 - 2.2. Develops individual audit plans and programs;
 - 2.3. Makes a detailed schedule of the time needed to carry out planned activities;
 - 2.4. Carries out reviews, assessments, and examinations of annual financial statements whether they are accurate and give a true and fair view of the financial situation of the auditee;
 - 2.5. Examines whether the accounts do represent realistic situation and whether transactions are in line with the law and financial regulations;
 - 2.6. Assesses the internal control systems whether they are well designed, appropriate and operate effectively;
 - 2.7. Drafts audit reports, proposing to the Auditor General audit opinions whether the financial statements present true and fair view of the accounts and whether disclosures are adequate as well as compliance conclusion/opinion;
 - 2.8. Implements all quality standards defined in the Audit Quality Guideline during all audit phases;
 - 2.9. Systematically monitors the action plans and the level of implementation of recommendations by auditees;
 - 2.10. Actively participates in drafting of the annual audit report, providing the required contributions from relevant fields;
 - 2.11. Implements all rules, regulations, policies and procedures established by NAO;
 - 2.12. Reports to the Auditor General on a regular basis for the progress and potential challenges in the audit process and the implementation of operational plans; and
 - 2.13. Upon request of the Auditor General, performs other duties related to the objectives of NAO.

Article 18
Performance Audit Department

1. Duties and responsibilities of the departments are:
 - 1.1. Carries out performance audits according to annual audit plan in line with ISSAI, internal acts of NAO, audit manuals, and the legislation in force, by examining a particular aspect of activities, either fully or partly, of an institution, program, scope or activity in order to assess:

- a. Economy of the activities in accordance with the principles, administrative and legal practices as well as management policies;
 - b. Efficiency in using financial, human and other resources, arrangements for measuring and monitoring performance and procedures that auditees follow to prevent identified shortcomings; and
 - c. Effectiveness of the activities in relation to achieving the objectives of the auditee and actual impact of activities compared with the intended impact
- 1.2. Assists the Methodology Department in developing Performance Audit Manuals;
 - 1.3. Drafts pre-study memos, design matrixes and audit reports;
 - 1.4. Conducts the main study based on the approved audit plan;
 - 1.5. Systematically monitors the action plans and level of implementation of recommendations by auditees;
 - 1.6. Provides support in drafting of AAR and Annual Performance Report;
 - 1.7. Applies all internal rules, regulations, policies and procedures established by NAO;
 - 1.8. Reports to the Auditor General on regular basis for the progress and potential challenges in the audit process and the implementation of operational plans; and
 - 1.9. Upon request of the Auditor General performs other duties related to the NAO objectives.
2. Performance Audit Department is managed by the Director, who reports to the Assistant Auditor General.
3. Systematisation of job positions shall be governed under the provisions of Article 30 of the present Regulation.

Article 19

Procurement Audit Department

- 1. Duties and responsibilities of this department are:
 - 1.1. Carries out audits according to annual audit plan in line with ISSAI, internal acts of NAO, audit manuals, and the legislation in force, by examining a particular aspect of activities, either fully or partly, of an institution, program, scope or activity in order to assess:
 - 1.1.1. Economy of the activities in accordance with the principles, administrative and legal practices as well as management policies;
 - 1.1.2. Efficiency in using financial, human and other resources, arrangements for measuring and monitoring performance and procedures that auditees follow to prevent identified shortcomings; and
 - 1.1.3. Effectiveness of the activities in relation to achieving the objectives of the auditee and actual impact of activities compared with the intended impact.
 - 1.2. Conducts audits of projects concerning particular aspect of the operations, fully or partly, of an institution, program or activity;

- 1.3. Carries out audits of projects/funds financed from the Kosovo Budget and, upon request, of any state or donor fund in order to assess whether funds have been used for the intended purpose;
 - 1.4. Performs audits of certain procurement projects, loans, credits and debts guaranteed by public sector entities;
 - 1.5. Assists the Methodology Department in drafting procurement audit manuals;
 - 1.6. Drafts pre-study memos, design matrixes, and audit reports;
 - 1.7. Conducts the main study based on the approved audit plan;
 - 1.8. Systematically monitors the action plans and level of implementation of recommendations by auditees;
 - 1.9. Provides support in drafting of AAR and Annual Performance Report;
 - 1.10. Applies all internal rules, regulations, policies and procedures established by NAO;
 - 1.11. Reports to the Auditor General on regular basis for the progress and potential challenges in the audit process and the implementation of operational plans; and
 - 1.12. Upon request of the Auditor General performs other duties related to the NAO objectives.
2. Procurement Audit Department is managed by the Director, who reports to the Assistant Auditor General.
 3. Systematisation of job positions shall be governed under the provisions of Article 30 of the present Regulation.

Article 20

IT Audit Department

1. Duties and responsibilities of this department are:
 - 1.1. Carries out IT audits according to annual audit plan in line with ISSAI, internal acts of NAO and the legislation in force, by examining a particular aspect of activities, either fully or partly, of an institution, program, scope or activity in order to assess whether IT resources allow for organisation's objectives to be achieved effectively and the efficient use of these resources;
 - 1.2. Carries out reviews of controls over IT systems, assessment of processes; performance assessment of a system and its security, development of systems and procedures, etc.;
 - 1.3. Assists the Methodology Department in drafting IT audit manuals;
 - 1.4. Drafts pre-study memos, design matrixes, and audit reports;
 - 1.5. Conducts the main study based on the approved audit plan;
 - 1.6. Systematically monitors the action plans and level of implementation of recommendations by auditees;
 - 1.7. Provides support in drafting of AAR and Annual Performance Report;
 - 1.8. Applies all internal rules, regulations, policies and procedures established by NAO;

- 1.9. Reports on regular basis for the progress and potential challenges in the audit process and the implementation of operational plans; and
 - 1.10. Upon request of the Auditor General performs other duties related to the NAO objectives.
2. IT Audit Department is managed by the Director, who reports to the Assistant Auditor General.
 3. Systematisation of job positions shall be governed under the provisions of Article 30 of the present Regulation.

Article 21

Department for Anti-fraud and Legal Matters

1. Duties and responsibilities of this department are:
 - 1.1. Gives professional advice, legal opinions, and recommendations to the Auditor General and NAO staff;
 - 1.2. Proposes, drafts and supervises the implementation of legal acts of NAO, ensuring that they comply with applicable legislation and ISSAIs;
 - 1.3. Follows up on international legislative practices related to Supreme Audit Institutions;
 - 1.4. Follows up on new legal amendments and communicates them to NAO staff;
 - 1.5. Provides interpretations of legal acts on audit-related matters and other matters according to the Legal Service Guideline;
 - 1.6. Represents NAO in administrative proceedings, litigation and arbitration;
 - 1.7. Provides professional support to NAO in developing and implementing policies and strategies to prevent and detect fraud;
 - 1.8. Provides professional advice and legal advice to support auditors in detecting, tackling, and reporting indicative cases of fraud;
 - 1.9. Analyses indicative cases of fraud, communicates and exchanges information with law enforcement authorities regarding any potential indicator of indicative cases of fraud identified during the audit or communicated to by other persons of institutions, and cooperates with State Prosecution on any case that contains particulars of criminal offence;
 - 1.10. Analyses and interprets ISSAIs regarding any fraud-related matter;
 - 1.11. Prepares, updates, and provides for implementation of the legal service guideline and audit guideline on fraud; and
 - 1.12. Analyses audit findings and ensures that potential particulars of criminal offenses are supported with proper evidence;
 - 1.13. Upon request of the Auditor General performs other duties related to the NAO objectives.

2. Department for Anti-fraud and Legal Matters is managed by the Director, who reports to the Auditor General.

3. Under systematisation of job positions, the following shall apply:

3.1. Director of Department	one (1) position
3.2. Senior Legal Officer	one (1) position
3.3. Anti-fraud Senior Officer	one (1) position
3.4. Legal Officer	two (2) positions

Article 22

Department for International Cooperation and Communication

1. Duties and responsibilities of this department are:

1.1. Cooperates with various audit-related institutions and organizations, including INTOSAI, the European Court of Auditors and Supreme Audit Institutions;

1.2. Serves as a contact point provides for progress reporting within the European integration process;

1.3. Coordinates and provides assistance for NAO employees' participation in international working groups and joint audit projects;

1.4. Coordinates and monitors the international cooperation of NAO, in the exchange of information and experiences with the Supreme Audit Institutions and prepares the documentation for participation in cooperation projects;

1.5. Provides cooperation in the field of communication and information with the Assembly of Kosovo, its standing committees, other public institutions, civil society, media, other stakeholders and the public;

1.6. Follows up the activities of the Auditor General and of the staff of NAO;

1.7. Follow up the media, prepares press conferences and press releases, as well as statements, reports and publications in print electronic media and social networks;

1.8. Prepares meetings and forums with civil society for obtaining external input related to audit and public appearances in the media on audit issues;

1.9. Proposes, drafts and provided for the implementation of NAO Communication Strategy and plans;

1.10. Updates NAO's official website with information;

1.11. Coordinates activities related to the publication of audit reports;

1.12. Examines requests for access to public documents and prepares reports on the implementation of the Law on Access to Public Documents;

1.13. Upon request of the Auditor General performs other duties related to the NAO objectives.

2. Department for International Cooperation and Communication is managed by the Director, who reports to the Auditor General.

3. Under systematisation of job positions, the following shall apply:
 - 3.1. Director of Department one (1) position
 - 3.2. Cooperation officer one (1) position
 - 3.3. Communication and media officer one (1) position
 - 3.4. Report design and publication officer one (1) position

Article 23
Department for Budget and Human Resources

1. Duties and responsibilities of this department are:
 - 1.1. Sets the department's objectives in line with NAO's strategy and objectives, and designs detailed annual operational plans to achieve those objectives;
 - 1.2. Plans and prepares the annual budget proposal;
 - 1.3. Execution of payments and other financial transactions;
 - 1.4. Manages the finance function and administration in NAO;
 - 1.5. Develops, implements, and monitors all staffing procedures in line with NAO's recruitment procedures;
 - 1.6. Provides services and advice to all NAO staff, assuring that NAO is implementing best practices in human resources management;
 - 1.7. Drafts the Professional Development Strategy in line with ISSAIs, including programs for induction training and continuing professional education, coordinates activities with relevant departments for drafting and implementing the Annual Training Plan, and cooperates with IDI for professional development of NAO staff;
 - 1.8. Administers the personnel records management database;
 - 1.9. Analyses and assesses internal processes and procedures and recommends for changes / improvements aimed at increasing efficiency at work;
 - 1.10. Prepares the annual financial statements, reports periodically to the Director General and Auditor General, and prepares the input for the annual performance report; and
 - 1.11. Obtains and provides information to the Director General and advises him/her on financial management, procedures, financial controls, recruitment and training procedures of NAO aimed at ensuring the accomplishment of NAO's mission.
2. Department for Budget and Human Resources is managed by the Director, who reports to the Director General.
3. The Division is managed by the Head, who reports to the Director of Department;
4. Under systematisation of job positions, the following shall apply:
 - 4.1. Director of Department one (1) position
 - 4.2. Head of Division two (2) positions
 - 4.3. HR Officer one (1) position
 - 4.4. Professional Development Officer one (1) position
 - 4.5. Budget and Finance Officer one (1) position

Article 24
Department for Corporate Services

1. Duties and responsibilities of this department are:
 - 1.1. Sets the department's objectives in line with NAO's strategy and objectives, and designs detailed annual operational plans to achieve those objectives;
 - 1.2. Manages and provides services in the field of corporate services in order to provide support to all NAO staff;
 - 1.3. Analyses and assesses internal processes and procedures and recommends for changes / improvements aimed at increasing efficiency at work;
 - 1.4. Provision of logistics assistance to NAO staff, ensuring it is provided in time and quality;
 - 1.5. Obtains and provides information to the Director General and advises him/her on corporate services, including but not limited to logistics, facility security and maintenance, translations, ensuring that all NAO's administrative and technical processes operated efficiently and effectively.
2. Department for Corporate Services is managed by the Director, who reports to the Director General.
3. The Division is managed by the Head, who reports to the Director of Department.
4. Under systematisation of job positions, the following shall apply:
 - 4.1. Director of Department one (1) position
 - 4.2. Head of Division three (3) positions
 - 4.3. Translator three (3) positions
 - 4.4. Logistics Officer one (1) position
 - 4.5. Documents administration/archive Officer one (1) position
 - 4.6. Driver three (positions)
 - 4.7. Postman and Handyman one (1) position

Article 25
Department for IT Services

1. Duties and responsibilities of this department are:
 - 1.1. Manages and protects IT infrastructure to provide IT services to NAO;
 - 1.2. Administrates and protects data resources and system applications;
 - 1.3. Implements IT operations and IT projects;
 - 1.4. Implements maintenance and protection services as well as manages IT infrastructure as part of IT operations;
 - 1.5. Renews and adapts IT infrastructure as part of IT projects;
 - 1.6. Analyses budget needs for the IT department and IT renewal projects;
 - 1.7. Prepares IT guidelines and policies; and

- 1.8. Obtains and provides information to the Director General and gives advice on IT projects.
2. Department for IT Services is managed by the Director, who reports to the Director General.
3. Under systematisation of job positions, the following shall apply:
 - 3.1. Director of Department one (1) position
 - 3.2. Software and Hardware officer one (1) position
 - 3.3. IT systems and network administration officer two (2) positions
 - 3.4. System support officer one (1) position

Article 26
Procurement Unit

1. Duties and responsibilities of the Procurement Unit are:
 - 1.1. Prepares, coordinates, and implements the annual procurement plan in accordance with the needs of requesting units within the organization and submits the same, through the Director General, to the Auditor General for approval, as well as Central Procurement Agency for information;
 - 1.2. Ensures that adequate funds have been committed prior to the signing of contracts;
 - 1.3. Ensures that all procurement requirements have been prepared in accordance with the procurement rules and procedures;
 - 1.4. Defines the methodology of procurement for tenders and price evaluation procedures;
 - 1.5. Proposes contract managers and supervises the work of Bid Opening and Evaluation Committees;
 - 1.6. Reports on a monthly basis on projects execution and progress of contracts; and
 - 1.7. Provides advice and assistance to the Management in making decisions on disputed issues that may arise during contracts execution.
2. Procurement Unit is managed by the Head, who reports to the Director General.

Article 27
Internal Audit Unit

1. Duties and responsibilities of the Internal Audit Unit are:
 - 1.1. Advises the Auditor General on adequate implementation of and adherence to laws, rules, policies, guidelines and internal manuals of NAO;
 - 1.2. Provides reasonable assurance whether internal controls are well designed, sufficient and operate effectively;
 - 1.3. Prepares the strategic and operational internal audit plan on time based on risk assessment;

- 1.4. Organises and carries out all audit activities within the NAO in accordance with the internal audit requirements and standards;
 - 1.5. Prepares and submits individual reports according to the annual work plan and submit an annual report on the audit activities;
 - 1.6. Performs *ad-hoc* audits for certain areas of review;
 - 1.7. Prepares and implements a quality assurance program for internal audit;
 - 1.8. Reports to the Auditor General for any potential indicator of fraud and corruption, and provides suggestions for improvement;
 - 1.9. Reviews the financial statements (annual and periodic) of NAO and gives advices for improvement, before they are submitted to the Ministry of Finance;
 - 1.10. Cooperates closely with the Audit Committee regarding the audit plans, reports and discusses other matters arising from the audit; and
 - 1.11. Upon request of the Auditor General performs other duties related to the NAO objectives.
2. Director of Internal Audit Unit reports to the Auditor General.

Article 28 Audit Committee

1. The Audit Committee shall be an independent advisory body to the Auditor General and supports the Internal Audit Unit.
2. The Audit Committee shall be established and perform its functions in accordance with the applicable law on internal control.

Article 29 Commissions and Working Groups

1. To exercise certain functions, the Auditor General shall establish permanent commission such as:
 - 1.1. Ethics Commissions;
 - 1.2. Disciplinary Commission; and
 - 1.3. Complaints Commission.
2. The Auditor General or officials authorized by him/her may establish other permanent commissions and working groups for activities within the scope of NAO, operating separately from organizational units.
3. Depending on issues handled, commissions and working groups shall be headed by a Chairperson and report to the founder for their work.

CHAPTER III SYSTEMATISATION OF AUDITORS

Article 30 Systematisation of auditors in organisational units

1. In the financial, compliance, and performance audits shall be included:
 - 1.1. Assistant Audit General;
 - 1.2. Director of Audit Department;
 - 1.3. Head of Audit Team;
 - 1.4. Senior Auditor;
 - 1.5. Auditor;
 - 1.6. Junior Auditor.
2. According to the needs for implementing NAO's legal mandate and achieving the strategic objectives, in line with ISSAI 40 requirements for rotation of auditors, pursuant to Article 20.2 of the Law and annual audit plan, the Auditor General shall, with a special act, approve the annual systematisation of auditors in audit departments and teams including the systematisation of Assistant Auditors General in the audit departments oversight function.
3. Exercising of the team leader function shall be recognised as managerial experience as defined in the act of classification of job description.
4. The team leader must have professional qualifications according to Articles 25 and 26 of Regulation (NAO) no.02/2021 on Classification of Job Classification.
5. The Auditor General may, at any time, change the systematisation under paragraph one (1) of this Article.

CHAPTER IV TRANSITIONAL AND FINAL PROVISIONS

Article 31 Transitional Provisions

1. Acts of the Auditor General regarding the job description under Regulation no. 02/2020 on Internal Organisation and Systematisation of Job Positions shall remain in force until other acts are issued.
2. If, due to restructuring, the job position of an employee under Regulation no. 02/2020 on Internal Organisation and Systematisation of Job Positions ceases to exist, he/she shall be transferred to another position based on professional competence and organisational needs.
3. Individual Acts of Employment of the personnel classified and systematised according to Regulation (NAO) no. 02/2020 on Internal Organisation and Systematisation of Job Positions, shall be replaced, not later than sixty (60) days from the entry into force of this Regulation, in accordance with the restructuring and rotation of the organisational structure and/or renaming of the job title as defined by the provisions of this Regulation.

Article 32
Regulation Implementation Acts

1. The Auditor General, within the powers vested to him/her by the Constitution and law and for the purpose of exercising he/her functions, shall issue any act required to implement this Regulation.
2. The General Director, within its powers and authorizations vested to him/her by the Auditor General and for the purpose of implementing this Regulation, shall issue administrative acts in the form of decisions, administrative circulars and instructions.

Article 33
Amendments to the Regulation

1. This regulation may be amended at any time by the Auditor General in accordance with the legal and organizational needs.
2. The increase or decrease in the number of employees according to the annual Law on budget, does not generate the need to amend this Regulation. Provisions of the said law regarding the number of NAO employees shall become integral part of this Regulation.

Article 34
Abrogating Provisions

Upon entry into force of this Regulation, the Regulation no. 02/2020 on Internal Organization and Systematization of Job Positions shall be abrogated.

Article 35
Entry into force

This Regulation shall enter into force after its publication within the Official Gazette of the Republic of Kosovo.

Prishtina 14 September 2021

Vlora SPANCA

Auditor General

ANNEX: ORGANIZATIONAL STRUCTURE

