



Republika e Kosovës  
Republika Kosovo  
Republic of Kosovo



Zyra Kombëtare e Auditimit  
Nacionalna Kancelarija Revizije  
National Audit Office

# Annual Audit Plan

For the audit season 2020/21  
(1 October 2020 to 31 August 2021)

Prishtina, October 2020

## Table of content

1. Vision, Mission and Values.....	3
2. Introduction.....	4
3. Audit types and process.....	5
4. Annual objectives and audit plan.....	7
5. Budget and human resources.....	11
6. Implementation.....	13

### **Annex 1.** Auditees and audit topics

## 1. VISION, MISSION, AND VALUES

National Audit Office is an independent institution serving to the good governance and the public. NAO is committed to fulfil its legal and constitutional mandate, with a clear strategic vision.

### Vision

*“a reliable audit institution improving  
governance of public sector  
for the benefit of citizens ”*

### Mission

*“Through quality audits,  
we strengthen accountability in public administration  
for effective, efficient and economic use  
of national resources.”*

### Values of NAO

*Independence*

*Professionalism*

*Integrity*

*Transparency*

## 2. INTRODUCTION

The National Audit Office (NAO), as the Supreme Audit Institution (SAI), carries out external audit of the public sector in the Republic of Kosovo. The mandate and powers of the Auditor General are set forth in the Constitution of the Republic of Kosovo and the Law on the Auditor General and the National Audit Office of the Republic of Kosovo (hereinafter: Law on NAO).

NAO audits the Annual Financial Statements (AFS) of all budget organisations to assess whether they give a true and fair view and whether public money has been spent for the intended purposes. The NAO also conducts performance audits aimed at improving services to citizens and having them provided at a reasonable prices.

This Annual Audit Plan (AAP) includes all audit activities for the 2020/21 audit season. According to the Law on NAO, this document is submitted to the Committee for Oversight of Public Finance (COPF) as of October 31st, every year.

In drafting this document we have taken into account: the NAO Strategic Plan 2018-2021; fulfilment of constitutional and legal obligations for regularity audits; selection of performance audits topics based on the assessment of relevance, risk level, and topicality; coverage of a number of POE audits (based on existing capacities); addressing specific requests of stakeholders; etc. These audits were also planned by taking into consideration the available financial and human resources of NAO.

The next audit season will take place in circumstances of a pandemic situation, and we are well aware that it is going to be quite a challenging one. The pandemic has also had an evident impact on the last audit season. Auditees were operating with reduced staff for some periods of time, particularly when auditors were conducting fieldwork. Many of the entities were either closed or reduced to essential staff. Some of our audit staff were infected with COvid-19, thus obliged to isolate and get medical treatment. However, it is worth mentioning that the challenges and delays in completion of individual audits, NAO has managed to submit the Annual Audit Report on Kosovo Budget for the fiscal year 2019 within the statutory deadline.

Parallel implementation of the **new financial and compliance audit methodology** - developed with the support of our twinning project partner, the Polish National Audit Office - and the **audit management electronic system** is going to be another significant challenge this season. Both these projects of great importance to NAO were developed during this pandemic year, where work was mostly carried out online, since the middle of March 2020. In order to have them introduced during September and in the first part of October, all NAO staff attended the training on Implementation of the new audit methodology and the training on Use of the audit management electronic system.

As always, audits will be carried out in accordance with International Standards on Supreme Audit Institutions (ISSAIs), based on the universal values of SAIs and NAO's, such as independence, professionalism, integrity, and transparency. All NAO reports are accessible to the public and are published on the official website.

### 3. AUDIT TYPES AND PROCESS

#### 3.1. Audit types

In line with its mandate and scope, NAO will – during the audit season 2020/21 – carry out:

- **Regularity audits** of budget organisations (according to cash-based system) and publicly owned enterprises (according to accrual-based system); and
- **Performance audits**, including IT audits.

**Regularity audit:** includes the audit of the auditee's AFS and main accounts in order to assess whether reports are reliable and accounts give a true view of the budget outturn; an assessment on whether the management has complied with applicable laws and sub-normative acts and whether funds have been used for the intended purpose; an assessment on the functioning of financial management system, internal audit functions, and internal control systems. According to the updated ISSAIs, there is no specific standard on regularity audits. ISSAIs address financial and compliance audits separately, therefore their definitions (objectives) are presented as follows.

- **Financial Audit.** The objective of the audit of financial statements is to enhance the intended users' level of confidence. This is done by expressing the auditor's opinion on whether the financial statements have been prepared, in all material respects, in accordance with the applicable reporting framework; providing reasonable assurance about whether the financial statements as a whole are free from material misstatement, fraud, or errors; and reporting his/her findings related to these statements.
- **Compliance audit.** The objective of compliance audit is to inform intended users of whether the audited entities comply with the decisions of the Assembly, laws, legislative acts, policies, codes, good practices, etc.

Regularity audits are carried out every year. The audit process begins in September and the audit reports on individual BOs are published by the end of June. The audit cycle gets closed by the end of August when the Annual Audit Report (AAR) on Annual Financial Report on Kosovo Budget (AFR/KB) is submitted to the Assembly of Kosovo.

**Performance audit:** is an independent, objective and reliable examination of whether government engagements, systems, operations, programs, activities or organisations are operating in accordance with principles of economy (minimisation of resources cost), efficiency (getting the most from available resources) and effectiveness (fulfilling established objectives and targeted

results). Audit topics, objectives, timing, and reporting are determined on case-by-case basis, depending on the audit relevance, scope, risks, existing capacities, and other relevant criteria.

The Performance audit focuses on how public sector organisations have used their available resources to achieve their objectives. In order to examine performance of the audited entity, NAO pursues one of the three approaches:

- *results-oriented* approach, which assesses whether the established objectives have been achieved;;
- *problem-oriented* approach, which verifies and analyses causes of the problem/s; or
- *system-oriented* approach, which examines functioning of management systems: or a combination of the three approaches.

**Information Technology Audit (IT):** is defined as the examination and evaluation of information technology systems and related controls, in order to obtain assurance or to identify the risks related to the principles of legitimacy, efficiency, economy, and effectiveness of IT systems and related controls. In general terms, IT audits are included in financial audits, compliance audits, and performance audit, but it can also be conducted individually.

### 3.2 Audit process

**A. Regularity Audit Process** – is based on the audit methodology described in the Regularity Audit Manual (now on: Financial and Compliance Audits) and ISSAIs. Regularity audit is carried out in several stages starting from:

- Knowing the business and risks analysis;
- audit planning;
- audit execution;
- issuing of audit conclusions and opinion;
- reporting to the Assembly and informing public opinion (publication of reports); and
- follow up on addressing of audit recommendations.

The regularity audit process in NAO is monitored and reviewed by the Department for Methodology and Quality Assurance, which is responsible to provide the management with the assurance that audits are conducted according to the methodology approved by the Auditor General and ISSAIs.

**B. Performance Audit Process** – is based on the audit methodology described in the Performance Audit Manual and ISSAIs. Performance audit is conducting in the following stages:

Chart 1: Stages of performance audit process



**Stage 1. Planning** - includes the proposal of audit topics and preparation of pre-study memos. Proposals are considered through an evaluation process related to adequacy and relevance of the audit topic. In addition, audit teams conduct a more in-depth study of the respective topic at this stage where the audit problem, objectives, motive, scope, etc. are defined.

**Stage 2. Execution of fieldwork** – having prepared the detailed work plan, the audit teams start with the execution of fieldwork and prepare the draft audit report.

**Stage 3. Reporting** – the audit team finishes the draft audit report, which should be objective, comprehensive, reader- friendly, etc. Having passed the quality control process and received the respective approvals, the report gets published.

**Stage 4. Audit follow-up** – after enough time has passed, NAO may conduct an assessment of the audited entity's progress in responding to audit findings and implementing recommendations and report them through a follow-up audit. Based on the audit standards and the Performance Audit Manual, follow-up audits are not necessarily conducted for each audit carried out. When it comes to conducting follow-up audits, decisions are made based on the relevance of the audit topic.

#### 4. ANNUAL OBJECTIVES AND AUDIT PLAN

NAO's specific objectives for the audit season 2020/21 are based on the Strategic Plan of NAO for 2018-2021 which aims at, inter alia, upgrading the audit methodology and further improving the audit quality. For the audit season 2020/21 we have planned 124 auditime, as presented in Table 1. The audit plan includes all mandatory regularity audits as defined in Article 18.3 of the Law on NAO, i.e. 91 in total; 13 projects financed from external funds; 12 publicly owned enterprises; and 8 performance audits<sup>1</sup> which due to the pandemic situation are in a smaller number compared to the last season.

<sup>1</sup> In addition to the new audits foreseen in this plan, there are 5 performance audits in the process of finalization.

**Table 1: Number and type of audits planned for the audit season 2020/2021**

Types of audits	Number of audits
<b>Regularity audits (financial and compliance)</b>	<b>116</b>
- Budget of Kosovo	1
- Central Level Institutions	52
- Municipalities	38
- Publicly Owned Enterprises	12
- <b>Projects financed from external funds</b>	13
<b>Performance audits<sup>2</sup></b>	<b>8</b>
- Performance audits (procurement & IT)	8
<b>Total</b>	<b>124</b>

The list of all audits is presented in **Annex 1** of this document.

Individual regularity audit reports shall be finalised as of 30<sup>th</sup> of June, 2021. According to the statutory deadline, the Annual Financial Report on Kosovo Budget not later than 31<sup>st</sup> of August of the following year<sup>3</sup>. Performance audits and projects audits shall be published within the schedule defined and approved by the Auditor General.

Human sources shall be deployed considering: availability of human resources and staff qualification and experience; size of the budget to be audited; risks and complexity of the audit topic; and experience gained from previous year.

#### **4.1 Focus of regularity audits**

Unlike the last season, the regularity audit portfolio has been reduced based on the Government's decision to bring the number of ministries from 21 down to 15. In addition, the number of POEs<sup>4</sup> audited by NAO has decreased from 14 to 12.

For the audit season 2020/21, NAO has planned the regularity audit (financial and compliance) of **13 donors funded projects**, of which 11 projects are funded by the World Bank and two are financed by the Swedish International Development Agency (SIDA).

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<sup>2</sup> For the selected performance audit topics, pre-studies will be carried out before deciding to conduct the audit.

<sup>3</sup> Adherence to this deadline may be affected by the pandemic situation!

<sup>4</sup> In selecting the POEs we have taken into consideration the coverage at three levels of organisation (POEs of central, regional, and local levels) and regional coverage.

## 4.2 Focus of performance audits

This year, the performance audit topics' selection process has been influenced by the Covid-19 pandemic outbreak in our country. As a consequence, NAO has not been able to conduct regular consultations with civil society organisations and other stakeholders. However, relevant proposals from earlier consultations have been taken into consideration. The audit plan 2020/2021 includes topics from important areas, such as: health and safety, economy, public investment (public procurement), environment, and information technology. In determining the annual plan of performance audits, NAO auditors have been encouraged to give their proposals on audit topics. The proposed topics were then considered by the heads of audit departments, discussed with the Auditor General and approved by him.

The following is a summary on selected topics:

**Health and safety:** Considering the NAO reports and the ongoing media coverage, the health sector continues to face difficulties in providing adequate healthcare to its citizens. In recent years, the NAO has conducted the audit of the Health Information System, the audit of Essential List of Medicines, the follow-up audit of Management of Medical Equipment, and the follow-up audit of Outpatient Treatment Program is in the process finalisation.

In this audit season, the focus in this area will be placed on the effective and efficient management of emergency situations and the management of Covid-19 pandemic. The objective of the audit on the *Management of Emergency Situations* is the **planning for** and management of emergency situations involving various processes starting from preparation, evaluation, and implementation of necessary emergency management planning policies. The audit of *Management of Covid-19 Pandemic* will focus on evaluating the implementation of measures set forth in the Manual for protection against the spread of Covid-19 virus.

**Economic development and environment protection:** In recent years, NAO has published a considerable number of audits regarding economic development, addressing topics of interest such as: subsidies and grants in agriculture as an important sector of economic development; employment policies in the public sector; **tariffs** of public services; the medium-term expenditure framework in the infrastructure and education **sectors**; and investments in the northern municipalities through the Development Fund and investments in the local level through the Municipal Performance Grant. Considering the importance promotion of and support by foreign investment has on the economic development, NAO has initiated the audit of foreign direct investments, but it has been temporarily put on hold this topic due to the pandemic which has slowed down many processes related to the economic development globally.

Considering the great vital of **environment**, NAO has conducted audits on topics of relevance on this area such as: Quality of air; Fuels quality control and monitoring system; ; and the audit related

to the Licensing system of quarries and environment protection thereof is under finalisation. Previously, NAO has conducted the audit of household waste and medical waste, whilst for the current audit season we will conduct the audit of commercial waste management, considering the impact on the citizens' lives and as one of the conditions for EU membership. The audit will focus on whether the responsible institutions have created the preconditions for adequate treatment of commercial waste to prevent or avoid the hazards coming from such waste and the elements it contains.

**Public procurement.** In 2019, contracts worth €781 million were concluded through public procurement procedures. These procedures were conducted by 161 contracting authorities responsible to conduct such procedures, whilst procurement procedures for 16 independent institutions were conducted by the Central Procurement Agency. Regularity and performance audits conducted during 2019 have revealed a number of shortcomings in most contracting authorities when it comes to the development and implementation of procurement procedures at all stages of procurement. In recent years, NAO has carried out audits on: Centralised procurements; Procurements with negotiated procedure without publication of contract notice; Effects of dividing tenders into lots; Management of public construction contracts; Development Fund in northern municipalities of Kosovo; and Municipal performance grants funded by DEMOS. NAO is now finalising the audit report on centralised procurements (part II) and the audit report on centralised contract on air transport services. For the audit season 2020/2021, NAO has planned to conduct the audit of value for money in the construction of local roads. This audit will focus on economy, i.e. comparing the prices of projects/contracts with the same and comparable specifications, and will include a comparison on roads outsourced by the central and local governments. It will also conduct an audit of projects funded by the Municipal Performance Grants, including those funded by DEMOS and Ministry of Local Government. This audit will focus on assessing the compliance of procurement procedures and whether the goals these grants were allocated for have been achieved.

**Information Technology (IT).** Continuous development of information and communication technology has enabled the information to be stored, processed, and delivered electronically. The importance and need for IT audits has increased along the increased application of information and communication technology. In 2020, NAO published three IT audit reports: Management of tax liabilities in Information Systems of Tax Administration of Kosovo; Information Technology in the Kosovo Agency of Statistics Governance, Operations Management and Security of Systems; and Organisation and Management of Information Technology Investments in Public Institutions. The audits carried out by NAO have revealed that Government's investments on information technology have been made with no proper analysis thus resulting dysfunctional and that much more work needs to be done to increase the reliability on these systems.

For the audit season 2020/2021, NAO has planned to conduct two IT audits on: Cases Management Information System in Basic Courts and Prosecutorial Council of Kosovo; and Grants and Subsidies Management Information Systems in Agriculture. The first audit's objective is to assess the security and administration of cases management information system<sup>5</sup>. Whist the second audit's objective is to assess whether grant and subsidies management information systems have reached the purpose of facilitating the management and transparency of applications and ensuring the integrity, validity, and reliability of data while processing them.

In addition, for the purposes of the audit on state budget, IT auditors of NAO shall conduct the audit on Kosovo Financial Management Information System (KFMIS).

**Civil Society.** According to the Progress Report 2019, the environment civil society operates in has improved and authorities keep making efforts to enable civil society to give a meaningful contribute in policy development. However, more efforts are needed to improve transparency in the disbursement of public funds to Non-Government Organisations (NGOs). This audit will focus on assessing the NGOs subsidising selection process and the way they have been monitored to ensure that allocated funds are spent for the intended purposes.

NAO has also paid particular importance to the Education sector by conducting audits on topics of relevance such as: the review process of textbooks; management of the textbook supply process; and effectiveness in linking vocational education and training to the needs of labour market. The later has revealed that the current vocational education and training system is unable to meet the needs and demands of the labour market and that there have been many difficulties and setbacks in drafting and revising curricula of vocational education and training profiles and in harmonising them with the occupational standards. Considering the Covid-19 pandemic situation and the priority given to the audit of this issue, we have not foreseen any audit covering this sector.

It is worth mentioning that the audit process does not end upon publication of the audit report or preparation of the action plan by the auditee to address the recommendations because the foreseen actions do not provide assurance that these recommendations will be implemented. For this purpose, implementation of recommendations need to be monitored on regular basis. Follow-up of performance audit recommendations increases the efficiency of the supreme audit institution's operations, including the audit impact and accountability towards the public. NAO is in the process of assessing the implementation of performance audit recommendations given in the audit reports published in 2017.

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<sup>5</sup> Considering the sensitive content of information dealt with by Kosovo Courts and Prosecutorial Council, particular attention will obviously be paid to information security and data protection.

### 4.3 Audit Methodology, Quality control and assurance

Audit quality is a requirement of the law and the International Standards of Supreme Audit Institutions (ISSAIs). The work of the Department for Audit Methodology and Audit Quality Control is focused on certain activities to create the conditions for performing audit work of appropriate quality and implementing the established quality control mechanisms throughout the audit process.

Basic activities during this season will focus on:

- drafting and updating audit manuals, working papers, monitoring and introducing changes made to ISSAIs, providing professional support to auditors, identifying training needs and providing them. These activities will be supported by the Supreme Audit Institution of Poland, which implements the twinning project funded by the European Union;
- ensuring that the updated methodology is implemented through the electronic audit management system;
- reviewing the audit process at all stages and implementing audit quality control according to a specific work plan; and
- analysing certain data and processing them for audit purposes.

## 5. BUDGET AND HUMAN RESOURCES

### 5.1. Budget

NAO is financed from the Budget of the Republic of Kosovo, which is approved by the Assembly of Kosovo according to the procedure established in the Law on Public Financial Management and Accountability.

The budget approved for NAO for 2021 is around €2.8 million. Compared to the Law no.07/L-001 on Budget Appropriations for the Budget of the Republic of Kosovo for Year 2020, the budget for 2021 has decreased by 12% (i.e. 6% if compared to the Law no.07/L-014 amending and supplementing the Law no.07/L-001 on Budget Appropriations for the Budget of the Republic of Kosovo for year 2020). This decrease is as a result of the review of Medium Term Expenditures Framework and the changed declaration of priorities by the Government of Kosovo. It is also lower because of the fact that NAO does not have many requests for capital investments in 2021 as the capital project of audit information system SITA has been implemented in 2020 and the last payment for this project to be made in 2021 mainly relates to the expenditures for system maintenance and updating.

According to economic categories, the budget for Wages and Salaries has increased by 0.5%; Goods and Services has decreased by around 13% (i.e. 4% compared to the reviewed budget); Utilities has increased by over 11% (i.e. 43% compared to the reviewed budget); and Capital Investments has decreased by around 83% (i.e. 81% compared to the reviewed budget).

Based on the approved budget allocation for 2021, NAO has not changed the number of employees. This hinders the achievement of institutional objective to cover the regularity audit of all budget organisations and of a larger number of POEs, and to increase the number of performance audits, particularly now in these circumstances of pandemic situation our Country is in. As a consequence of insufficient resources, NAO is obliged to outsource a certain number of audits of budget organisations to a private audit company every year.

NAO has entered into cooperation agreements with several peer organisations and international partners. Activities foreseen under this cooperation will be mainly supported by NAO partners.

## 5.2 Human Resources and Trainings

At present, NAO has 171 employees whilst the number approved by the annual budget is 173 positions. 141 of them are directly engaged in auditing, the others are engaged in management, professional, administration, and support services. The audit staff qualification structure is good and it keeps getting better.

In order to achieve the strategic goals, NAO is investing in the continuous professional development of human resources. Audit staff will be able to continue training and achieve the threshold set by the ISSAIs for continuous professional education, as one of the basic factors for conducting audits with competence, quality, and in accordance with ISSAIs requirements.

According to the NAO annual training plan, auditors attend regular trainings, mainly during those months with less audit engagements. Trainings are held by experts of NAO and external ones, and a considerable number of employees benefit trainings from our partners such as the Swedish National Audit Office, Audit Office of Poland, European Court of Auditors, World Bank, USAID, etc.

We will keep organising trainings in the audit season 2020/21. NAO drafts the annual training plan which includes trainings from NAO staff and external experts. The trainings content and the way they are organised will be adapted to implement the established strategic objectives and individual performance management.

## 6. IMPLEMENTATION

The plan will be implemented from 21<sup>st</sup> of October 2020 to 31<sup>st</sup> of August 2021. During September and October the entire NAO staff attended trainings on the implementation of financial and compliance audits methodology, which was developed with the support of the twinning project of the National Audit Office of Poland, and on use of audit management electronic system.

To implement the activities planned herein, NAO will prepare special action plans according to certain areas and projects.

Prishtina, 20 October 2020

**Annex 1.** Entities and topics to be audited

**A. AUDITIMET E RREGULLSISË [FINANANCIARE DHE TË PAJTUESHMËRISË]**

**Table 2: Central level institutions [1 + 52 = 53]**

	<b>Auditees</b>	<b>Budget 2020</b>
1	Annual Audit Report on Kosovo Budget	2,620,368,600
2	Assembly of Kosovo	10,019,535
3	Office of the President	3,380,122
4	Office of the Prime Minister	15,016,506
5	Ministry of Finance and Transfers	345,208,528
6	Tax Administration of Kosovo	13,172,685
7	Kosovo Custom	10,964,936
8	Ministry of Local Government	4,927,121
9	Ministry of Agriculture, Forestry, and Rural Development	57,627,856
10	Ministry of Trade and Industry	7,052,000
11	Ministry of Infrastructure	130,704,711
12	Ministry of Health	51,076,501
13	Kosovo Hospital University Clinical Services	117,086,365
14	Health Insurance Fund	9,379,692
15	Ministry of Culture, Youth, and Sports	38,546,389
16	Ministry of Education and Science	63,016,677
17	University of Prishtina	31,041,403
18	Ministry of Labour and Social Welfare	481,075,414
19	Ministry of Communities and Returns	4,762,114
20	Ministry of Economy and Environment	155,343,402
21	Ministry of Internal Affairs	148,722,254
22	Ministry of Justice	30,106,574
23	Ministry of Foreign Affairs and Diaspora	28,928,646
24	Ministry of Defence	63,602,303
25	Ministry of Regional Development	4,521,825
26	Kosovo Prosecutorial Council	13,727,289
27	Independent Commission for Mines and Minerals	1,256,783
28	Kosovo Judicial Council	28,375,451
29	Trust Fund	9,379,693
30	Privatization Agency of Kosovo	7,159,680
31	Public Procurement Regulatory Commission	
32	Academy of Sciences and Arts	
33	Regulatory Authority for Electronic and Postal Communications	

34	Anti-Corruption Agency	
35	Energy Regulatory Office	
36	Procurement Review Body	
37	Free Legal Aid Agency	
38	Constitutional Court of Kosovo	
39	Kosovo Competition Authority	
40	Kosovo Council for Cultural Heritage	
41	Election Complaints and Appeals Panel	
42	Independent Oversight Board for the Civil Service	
43	Water Services Regulatory Authority	
44	Railway Regulatory Authority	
45	Civil Aviation Authority	
46	Independent Media Commission	
47	Central Election Commission	
48	Ombudsperson	
49	Justice Academy	
50	Kosovo Property Comparison and Verification Agency	
51	Information and Privacy Agency	
52	Agency for Management of Memorial Complexes	
53	Air Navigation Services Agency	

**Table 3: Municipalities [35]**

	<b>Auditees</b>	<b>Budget 2020</b>
1	Prishtina	91,738,141
2	Obiliq	11,437,447
3	Podujeva	24,165,070
4	Fushë Kosova	12,621,667
5	Mitrovica South	22,152,938
6	Graçanica	8,101,328
7	Mitrovica North	6,450,651
8	Zubin Potok	2,564,767
9	Zveçan	2,460,695
10	Prizren	51,020,486
11	Mamusha	1,981,804
12	Malisheva	15,583,802
13	Rahovec	14,762,420
14	Lipjan	18,045,793
15	Shtime	7,937,712
16	Suhareka	16,987,460
17	Shtërpca	4,221,098
18	Klllokot	1,137,495
19	Gjilan	27,614,397
20	Viti	12,318,790

21	Novobërda	3,075,633
22	Ferizaj	33,516,833
23	Klina	11,054,140
24	Peja	28,855,746
25	Istog	11,610,676
26	Glllogoc	16,530,458
27	Skenderaj	15,029,829
28	Vushtrri	20,038,259
29	Gjakova	27,332,147
30	Deçan	9,758,096
31	Kamenica	9,401,944
32	Partesh	1,216,548
33	Ranillug	1,918,848
34	Kaçanik	9,013,830
35	Hani i Elezit	2,787,095
36	Dragash	
37	Junik	
38	Leposaviq	

**Table 4: Publicly Owned Enterprises [12]**

	<b>Auditees</b>	
1	Kosovo Landfill Management Company	
2	Kosovo Railway - Trainkos	
3	Hortikultura	
4	RWC Hidromorava	
5	RWC Hidroregjioni Jugor	
6	RWC Prishtina	
7	RC of Irrigation - Drini i Bardhë	
8	RWC Pastrimi - Prishtinë	
9	Telekom of Kosovo	
10	Post of Kosovo	
11	RWC Bifurkacioni - Ferizaj	
12	Kosovo New Energy Enterprise	

**Table 5: Projects funded from government borrowing and donors [13]**

	<b>Auditees</b>	<b>Budget</b>
1	Improvement of Kosovo Education System (MEST – WB)	3.134.454
2	Competitiveness and export readiness (MTI - WB)	1.069.643
3	Renewable Energy Efficiency (MED - WB)	7.473.736
4	Rural and Agricultural Development (MAFRD - WB)	7.070.633
5	Kosovo Digital Economy (MEE – WB)	6.146.373

6	Kosovo Health (MoH - WB)	5.257.932
7	Covid-19 Emergency in Kosovo (MoH - WB)	8.000.000
8	Pandemic emergency funding in Kosovo (MoH - WB)	1.768.130
9	Covid-19 Emergency in Kosovo (MLSW - WB)	28.780.000
10	Real estate & Geospatial Infrastructure (Kosovo Cadastral Agency - WB)	300.000
11	Municipalities for Youth in Kosovo (MLG – WB)	300.000
12	Support for improving policy making/development in Kosovo (OPM - SIDA)	276.300
13	Kosovo Environmental Program – KEP 2016-2020 (MESP - SIDA)	629.526

## B. PERFORMANCE AUDITS

**Table 6: Performance audits topics [8]**

	<b>Audit topics</b>	
1	MISC - Management Information System for Cases in Courts and Prosecution Office	
2	Electronic Systems for Management of Grants and Subsidies in ADA-MAFRD	
3	Audit of DEMOS and MLG funds - municipal performance grants	
4	Value for money for the construction of local roads	
5	Covid 19 Pandemic Management	
6	Subsidizing NGOs in achieving their goals	
7	Commercial waste management	
8	Management of Emergencies	



<http://www.zka-rks.org>