



ZKA

ZYRA KOMBËTARE E AUDITIMIT
NACIONALNA KANCELARIJA REVIZIJE
NATIONAL AUDIT OFFICE

SUCCESSES BEYOND CHALLENGES 2016 - 2021

MARCH, 2021

Quality audits, building of capacities and international partnership

Over the last five years, the National Audit Office has marked its highest achievements accomplished so far in relation to its goal on increasing quality of work, strengthening integrity and transparency, and international cooperation.

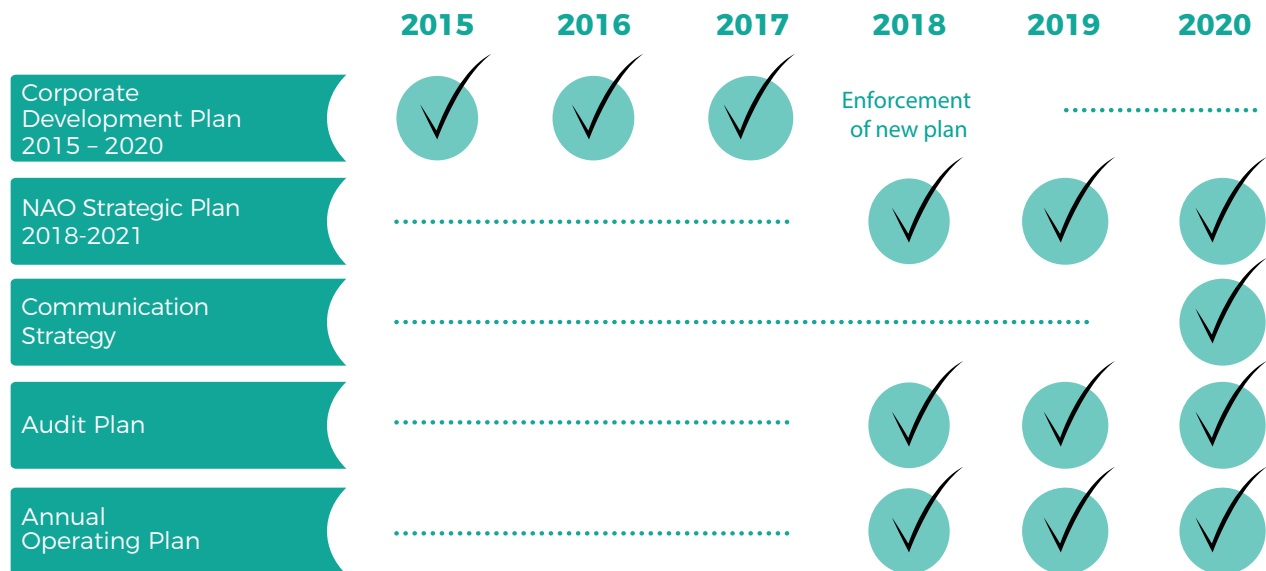
The successful performance of NAO is a result of efforts made in different areas, such as:

- Increasing the audits number and types;
- Strengthening and training of existing human capacities;
- Upgrading of audit methodology and audit programs;
- Cooperation with local and international institutions and partners; and
- Communication of all our activities and outcomes to the citizens of the Republic of Kosovo.

This brochure summarises some of our main achievements for 2016-2020













Have the strategic objectives been achieved?

Strategic Plan, Annual Operating Plan and Communication Strategy as tools to translate NAO's vision into outcomes.



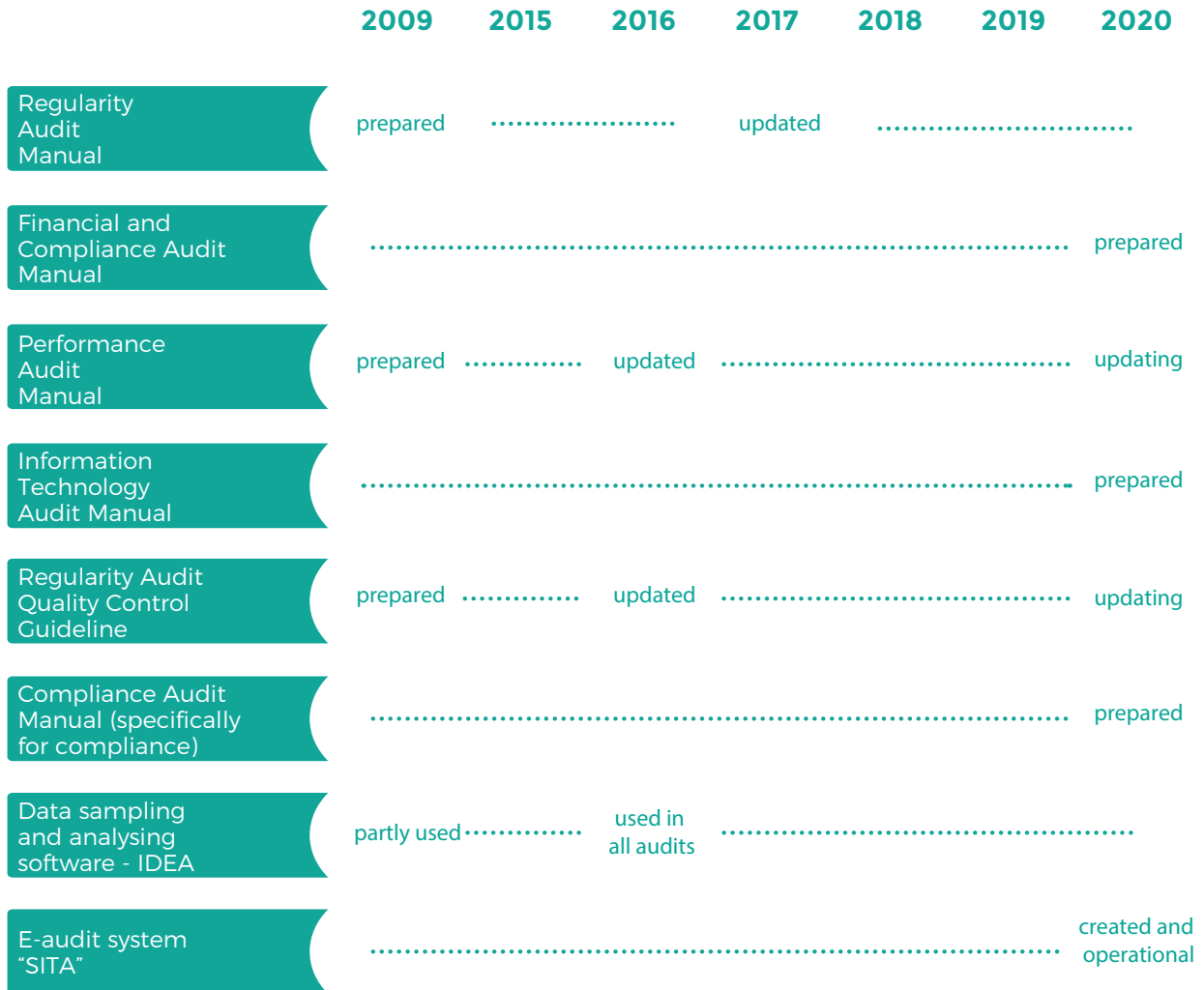
Issuance of legal acts governing the NAO operations

Drafting of sub-legal acts governing the NAO operations

Regulations and guidelines	2015	2016 – 2020
Regulation on auditors		
Regulation on employment		
Regulation on internal organisation and systematisation of job positions		
Rules of Procedure on audit implementation and action plans		
Code of ethics		Updated
Guideline on fraud auditing		
Guideline on legal services		
Internal guideline on whistleblowing		
Guideline on occupational safety and protection		
Act on use of the NAO logo		
Regulation on administration of documents		
Regulation on performance appraisal		

Updating of audit methods

Digitalization of processes, updating of audit manuals, guidelines and working papers to assure audit quality and coverage.



Capacity Building for a higher quality of work 2016-2020

Year 2016

- For the first time, we started with building IT audit capacities
- Certification of 100 public sector auditors

Year 2018

- For the first time, NAO auditors participated in the professional practice program in the Supreme Audit Institution of the United States of America
- Trainings on the area of procurement and use of Kosovo Financial Management Information
- One-year training program for leadership and management has been implemented

Year 2020

- NAO developed and introduced the audit management electronic system (SITA) in order to ensure efficient implementation of audit methodology, enhance productivity, and assure quality

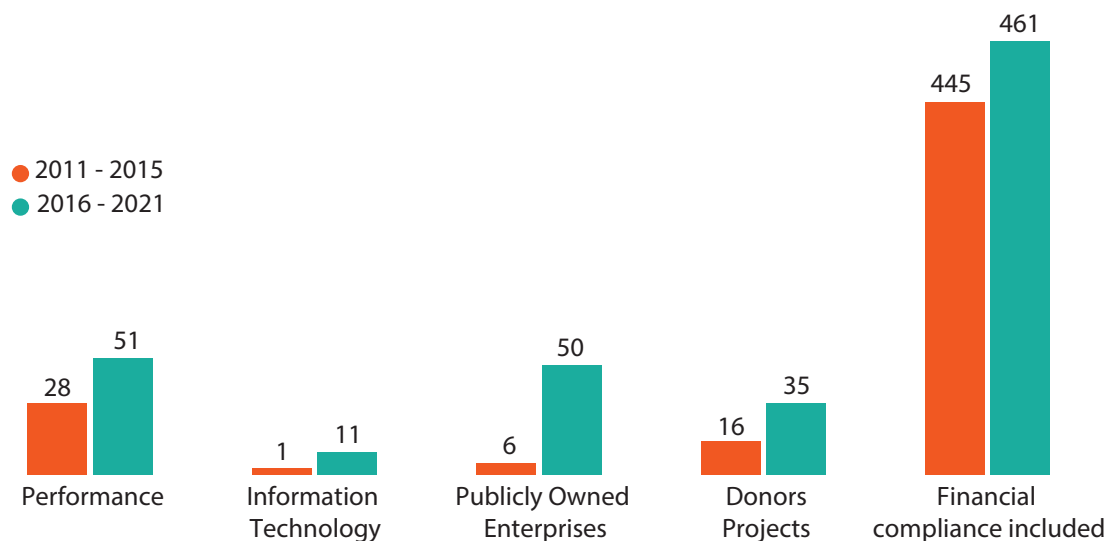
Year 2017

- Audit job positions systemised and categorised
- Establishment of cooperation with European Court of Auditors where from auditors gained professional experience of up to three months

Year 2019

- With the support of the Swedish National Audit Office, the certification scheme for performance auditors has been successfully completed
- Agreements with professional associations for the organisation of Continuing Professional Development (CPD) for all audit staff
- Management capacity building activities have been carried out for management levels focusing on Management and Leadership - with the support of the SNAO

Have commitments to increase the number and type of audits been fulfilled?



Implementation of recommendations by year

Recommendations	2014	2015	2016	2017	2018	2019
Issued recommendations	1033	1177	1162	1177	1121	921
Implemented	336	356	298	395	438	370
In %	33	30	26	34	39	40
Partially implemented	304	418	425	311	201	113
In %	29	36	37	26	18	12
Unimplemented	393	403	439	471	354	312
In %	38	34	38	40	32	34
Closed unimplemented					128	126
In %	0	0	0	0	11	14

Active participation in the fight against corruption

The NAO has cultivated inter-institutional communication and cooperation with: the Office of the Chief State Prosecutor, Kosovo Police, Anti-Corruption Agency and the Ombudsperson.

Cases reported to justice bodies over the years

2017	All audit findings were reported (with no specific description of indicative cases)
2018	38 cases
2019	49 cases
2020	55 cases



NAO's work in fighting fraud and in reporting identified cases to the State Prosecution has been commended in the EU Progress Report for 2019.

Communication with the audited entities helping them improve public finance management

- Improved wording of recommendations to make their implementation easier;
- Clear communication of shortcomings, expectations and improvements;
- Increased implementation of recommendations.

Increasing transparency

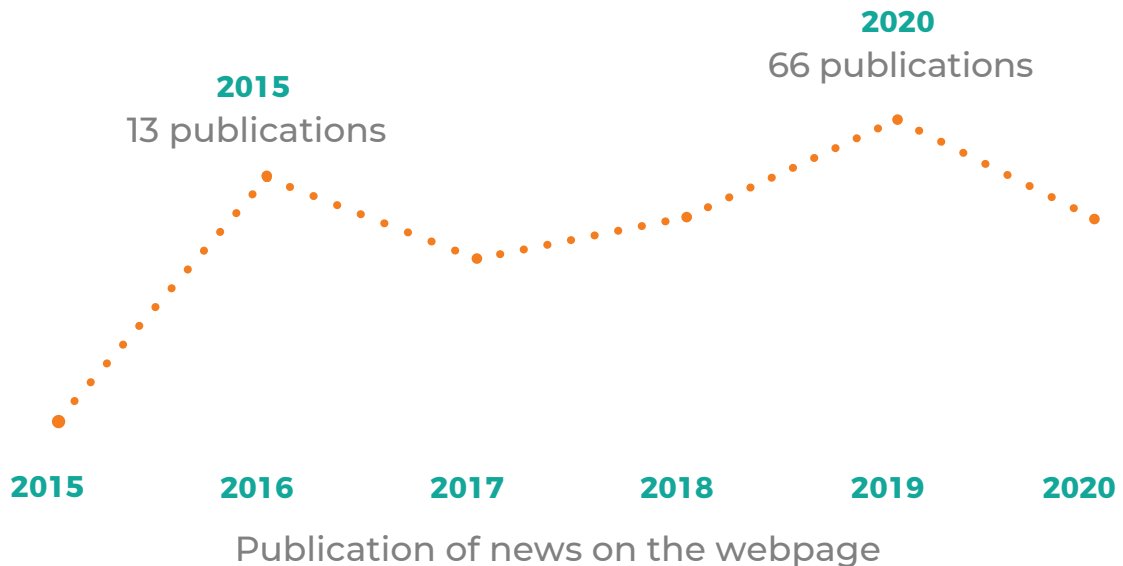
1 For the first time, the Consultative Forum with CSOs and media has been established in 2016

Publication of news on the webpage

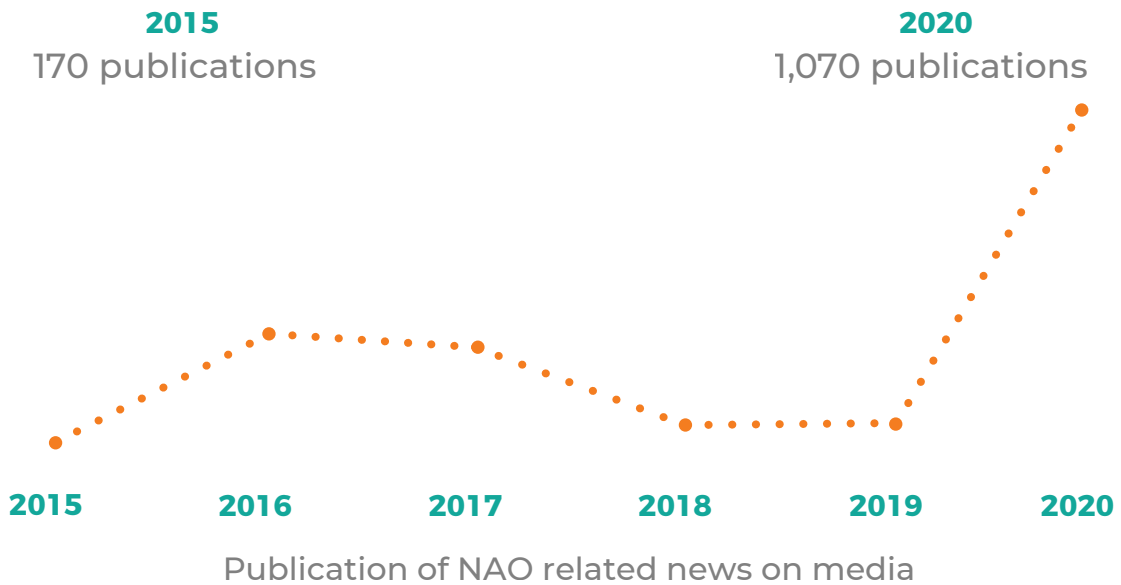


The number of news and access to the NAO website as well as the number of NAO related news published in the media has increased significantly, proving continued transparency to all stakeholders about our work

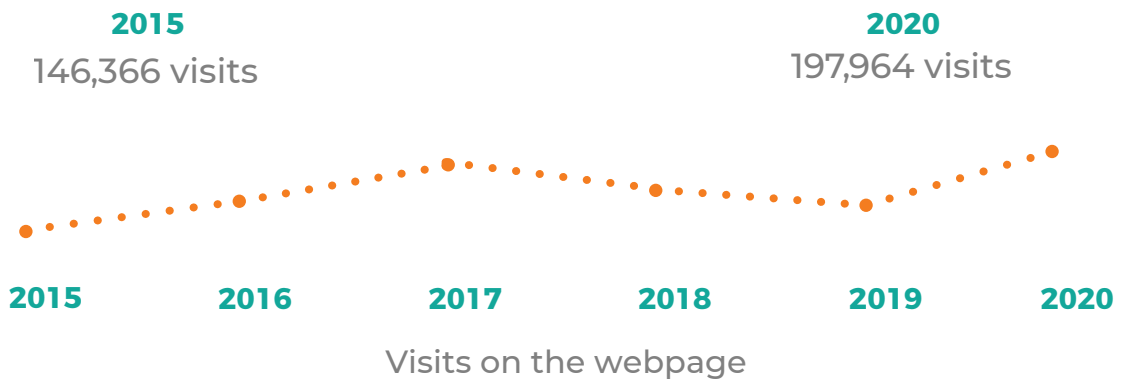
News published on the webpage comparison 2015-2020



Publications on media comparison 2015-2020



Visits on NAO webpage comparison 2015-2020



Membership to global and regional organisations of Supreme Audit Institutions



Full rights membership



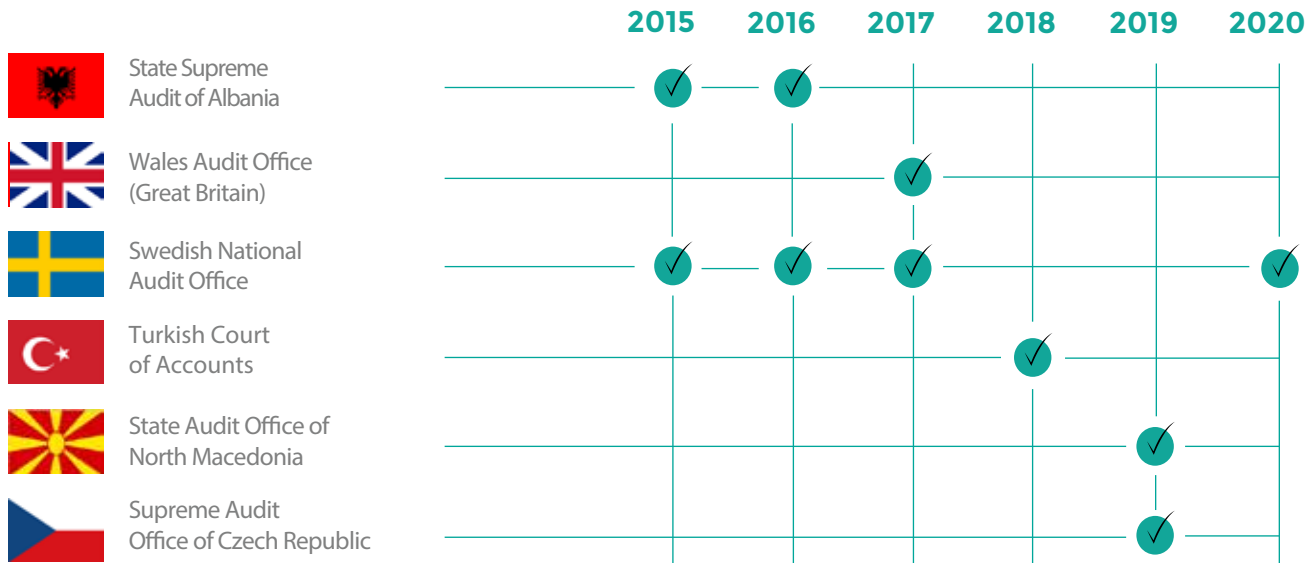
September 2019



November 2020

Bilateral cooperation

For the purpose of exchanging good audit practices and expertise, NAO has, in recent years, increased bilateral cooperation by entering into cooperation agreements with:



During 2019, the NAO has further intensified cooperation with the SAIs of the Czech Republic, Poland, Croatia, and United Arab Emirates through bilateral exchanges and official visits to the Congresses and working of INTOSAI, EUROSAI and ECA.



International Projects

Year	Donor financed projects	Implemented by
2011 - 2012	Twinning project funded by the European Union "Support to Office of the Auditor General of Kosovo"	National Audit Office of United Kingdom
		Court of Audit of Slovenia (Junior Partner)
		Netherlands Court of Audit
		Audit Scotland
2011 - ongoing	Support in capacity building in performance auditing, leadership, human resources, communication, strategic planning, regularity audits (financial and compliance)	National Audit Office of Sweden
2012 - 2015	Twinning project funded by the European Union "Further Support to Office of the Auditor General of Kosovo in achieving the EU standards and best practices"	National Audit Office of United Kingdom
		Court of Audit of Slovenia (Junior Partner)
		Netherlands Court of Audit
		Audit Scotland
		Estonian NAO
2013 - 2015	Capacity building to critically analyze procurement systems and efficiency of use of public resources	World Bank
2015 - 2016	Support to the NAO for the conclusion of the audit season 2014-2015; as well as the start of the 2015-2016 audit season	The Embassy of the United Kingdom in Kosovo, the Embassy of Norway in Kosovo, the German Office through GLZ and the project funded by the Swiss Government
2016	Short term twinning project	National Audit Office of United Kingdom
2015 - 2016	Increasing cooperation with parliamentary committees and Support in increasing IT audits	GIZ, DEMOS

2015 - 2017	Support for the integration of the NAO in the international mechanisms of SAs and in capacity building and methodology for detecting fraud in the field of procurement	USAID
2017 - 2019	Strengthening the capacity of the National Audit Office in the field of public procurement	World Bank
2017 - 2018	Twinning project "Development of NAO capacities related to the audit of Publicly Owned Enterprises	The Supreme Audit Office of Poland with experts from the United Kingdom NAO
2018	Establishment of the unit and capacity building against fraud and corruption	USAID/DAI Global LLC
2019 - 2021	Twinning Project "Further strengthening the impact of the NAO in Kosovo"	The Supreme Audit Office of Poland
		SAI of Croatia
		SAI of Cheech Republic
		SAI of Lithuania
		SAI of Portugal
2019 - 2020	Promoting the role of the Auditor General and the National Audit Office	SAI of Latvia
		The Kingdom of the Netherlands, BIRN Kosova in cooperation with ACDC organization





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