



Republika e Kosovës
Republika Kosova
Republic of Kosovo



Zyra Kombëtare e Auditimit
Nacionalna Kancelarija Revizije
National Audit Office

AUDIT REPORT ON ANNUAL FINANCIAL STATEMENTS OF THE CUSTOMS OF KOSOVO FOR YEAR 2022

Prishtina, May 2023

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1 Audit Opinion

We have completed the audit of the financial statements of the Customs of Kosovo (CoK) for the year ended on 31 December 2022 in accordance with the Law on the National Audit Office of the Republic of Kosovo and International Standards of Supreme Audit Institutions (ISSAIs). The audit was mainly conducted to enable us to express an opinion the financial statements and conclusion on compliance with authorities¹.

Unmodified Opinion on the Annual Financial Statements

We have audited the annual financial statements of the Customs of Kosovo which comprise the statement of cash receipts and payments; budget execution report; and explanatory notes to financial statements, including a summary of significant accounting policies and other reports², for the year ended as at 31 December 2022.

In our opinion, the annual financial statements of the Customs of Kosovo give a true and fair view in all material respects, in accordance with International Public Sector Accounting Standards under cash-based accounting.

Basis for Opinion

We conducted our audit in accordance with International Standards of Supreme Audit Institutions (ISSAIs). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. NAO is independent from the auditee in accordance with INTOSAI-P 10, ISSAI 130, NAO Code of Ethics, and other requirements relevant to our audit of the budget organisations' AFS. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusion on Compliance

We have also audited whether the processes and underlying transactions are in compliance with the established audit criteria arising from the legislation applicable for the auditee as regards making use of financial resources.

In our conclusion, transactions carried out in the process of execution of the Customs of Kosovo's budget have been, in all material respects, in compliance with the established audit criteria arising from the legislation applicable for the auditee related to the use of financial resources.

¹ Compliance with authorities – compliance with all the public sector laws, rules, regulations, and relevant standards and good practices

² Other reports are required under Article 8 of Regulation no.01/2017 on Annual Financial Report

Basis for Conclusion

We conducted our audit in accordance with International Standards of Supreme Audit Institutions (ISSAIs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. NAO is independent from the auditee in accordance with INTOSAI-P 10, ISSAI 130, NAO Code of Ethics, and other requirements relevant to our audit of the budget organisations' AFS. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion.

Responsibilities of Management and Those Charged with Governance for the AFS

The Director General of the Customs of Kosovo is responsible for the preparation and fair presentation of financial statements in accordance with the International Public Sector Accounting Standards – Financial reporting under the cash basis of accounting. In addition, Director General is responsible for establishing internal controls which he determines are necessary to enable the preparation of financial statements that are free from material misstatements, whether due to fraud or error. This includes the fulfilment of requirements of the Law no.03/L-048 on Public Finance Management and Accountability (amended and supplemented) and Regulation no.01/2017 on Annual Financial Reporting of Budget Organisations.

Director General is responsible to ensure the oversight of the Custom of Kosovo's financial reporting process.

Customs of Kosovo Management's Responsibility for Compliance

The Customs of Kosovo's management is also responsible for the use of the Customs of Kosovo's financial resources in compliance with the Law on Public Financial Management and Accountability, and all other applicable rules and regulations.³

Auditor General's Responsibility for the audit of AFS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

³ Collectively referred to as compliance with authorities

Our objective is also to express an audit opinion on compliance of respective Customs of Kosovo's authorities with the applicable policies, rules and regulations as regards making use of financial resources of the audited organisation

As part of an audit in accordance with the Law on NAO and ISSAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Identify and assess the risks of non-compliance with authorities, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion on compliance with authorities. The risk of not detecting an incidence of non-compliance with authorities resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Customs of Kosovo's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with management and those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

From the matters communicated with management, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. The audit report is published on the NAO's website, except for information classified as sensitive or other legal or administrative prohibitions in accordance with applicable legislation.

2 Findings and recommendations⁴

During the audit, we have identified areas of possible improvement including internal control, which are presented for your consideration below in the form of findings and recommendations.

In 2022, the Customs of Kosovo has collected around 11% more revenues compared to the previous year. Our findings have revealed non-reconciliation of the tariff codes between the ASYCUDA and TARIK systems, leading to clearance of goods under inadequate tariff codes.

Other issues identified relate to delays in preparation of the recruitment plan and failure to staff the management positions, and lack of assets management as the assets purchased during the yearend had not been registered in the respective systems (KFMIS and e-assets).

This report has resulted in three (3) recommendations, of which one (1) is new recommendation, and two (2) are repeated. We will follow-up these recommendations during the last year's audit.

For the status of the previous year's recommendations and the level of their implementation, see Chapter 4.

⁴ Issue A and Recommendation A means new issue and recommendation
Issue B and Recommendation B means repeated issue and recommendation
Issue C and Recommendation C means partly repeated issue and recommendation

2.1 Other financial management and compliance issues

2.1.1 Revenues

Kosovo Customs for the year 2022 realized net revenues of €1,528,794,242. These revenues are related to tax revenues (excise duty, customs and VAT), as well as non-tax revenues (from courts, other fees, from the sale of assets, etc.). Compared to last year, gross revenues have generally increased. In 2022, DK realized gross revenues of €1,531,192,011, which compared to 2021, revenues were €1,376,704,600 or about 11% more. This increase is more noticeable in revenues from excise at the border, customs at the import and VAT at the border, as a result of the increase in imports.

Issue A1 – Incomplete reconciliation of the customs tariffs in TARIK⁵ and ASYCUDA⁶

Finding The Kosovo Excise and Customs Code no.03/L-109, article 24, stipulates that import duties legally owed where a customs debt is incurred shall be based on the goods nomenclature of the Customs Tariff of Kosovo, which should be applied according to the tariff classification of those goods within TARIK.

The ASYCUDA system was not fully updated with the TARIK tariff codes, as there were case where the tariff code did not match. We found three (3) cases that customs duties were set with the tariff code (KT-87033290-20), which in TARIK was not existing, whilst in ASYCUDA was active. The set custom duties in these cases did not produce any financial effect.

Customs had not managed to update the list of tariff codes and sub-codes in TARIK and ASYCUDA.

Impact Incomplete reconciliation of the tariff codes between TARIK and ASYCUDA systems leads to inadequate recording of goods, thus resulting in failure to set the right custom duties and causing damaged to one of the parties.

Recommendation A1 The Director General should ensure that concrete actions are undertaken and that the tariff codes are fully updated in the ASYCUDA system and fully reconciled with the TARIK system.

Management response (Agree)

⁵ TARIK is the Kosovo integrated tariff of customs codes

⁶ ASYCUDA is the software used by Customs of Kosovo to generate revenues

2.1.2 Wages and Salaries

The final budget for Wages and Salaries was €6,046,040, whilst €5,946,235 or 98% was spent

Issue B1 - Lack of recruitment plan and managerial positions not staffed

Finding According to the Law no.08/L-066 on Budget, the number of approved staff was 581 employees, whilst the number at the yearend was 524. The positions in the staff organizational structure are also planned according to this law. The plan for the organizational structure was approved in 2021 with the Administrative Instruction no. 59/2019. The staff recruitment/promotion plan is generally prepared/approved at the beginning of the year in order to fulfil it within the fiscal year. We found that:

- Human resources prepared the draft 2022 recruitment/promotion plan by mid October 2022 for the Customs staff and the same was approved by the Director General; and
- Yet, 28 managerial positions remained vacant during 2022, of which 13 are staffed through temporary appointments, 1 through replacement, and 24 are not staffed at all.

During the year, the Customs could not manage to complete any of the external recruitment processes, nor any staff promotion internally.

This situation was due to the fact that the recruitment plan was approved in October and, as a result, the promotion procedures initiated in December 2022, but this process is still ongoing in 2023.

Impact Failure to staff the planned positions, particularly the managerial ones, may affect the sustainability of operations and the achievement of Customs' objectives.

Recommendation B1 The Director General should ensure that concrete actions are undertaken for staffing the vacancies according to the Organisational Structure, by paying particular importance to the managerial positions within the organisation. In addition, the staff recruitment/promotion plan for the current year should be prepared in advance in order to enable its implementation in the respective year.

Management response (Agree)

2.1.3 Capital and non-capital assets

The capital assets' value presented in the AFS was €3,857,425, that of non-capital assets was €168,551, and stocks €171,785.

Issue B2 - Understatement of non-financial assets

Finding Financial Regulation MoF No.02/2013 on Management of Non-financial Assets by Budget Organisations, Article 6.1 and 6.3, stipulates that each budget organisation should create and update the owned non-financial assets registers. Further on, Article 2 stipulates that all budget organizations are obliged to take the necessary measures for documenting, preserving, recording, alienation and reporting of non-financial assets with the aim of a more effective, efficient and economic management for the purpose of preventing non-financial assets from being damaged and misused.

While testing the assets register, we found that CK's assets were understated by €92,967. Detailed information are the following:

- The capital and non-capital assets purchased by CK in the amount of €83,296 (such as laboratory equipment, flash point testers, licenses, ongoing investments, etc.); were not recorded in the respective asset registers; and
- CK's AFS did not present the value of assets under €1,000, purchased in 2018, which it was still keeping in the Inventory system. The remaining value of these assets was €9,671.

Incomplete recording of assets was occurred because the assets officer has been on sick leave during 2022. Whereas, failure to present assets under €1,000 which are still kept in the CK's Inventory System was due to the problems with the system which had not been resolved.

Impact Incomplete recording of capital assets and a dysfunctional system hamper the management of and control over assets and increases the risk that assets might be misused and lost. It also leads to unfair and incomplete presentation of assets in the AFS.

Recommendation B2 The Director General should take concrete and timely actions to engage the staff and cover the vacant positions in order to prevent obstacles from occurring during the asset registration. In addition, he should operationalize the Inventory system under €1,000 to migrate assets to the e-asset system.

Management response (Agree)

3 Summary on budget planning and execution

This chapter gives a summarised information on the sources of budget funds, spending of funds and revenues collected, by economic categories. This is highlighted in the following tables and graphs:

Table 1. Expenditures by sources of budgetary funds (in €)

Description	Initial Budget	Final Budget ⁷	2022 Outturn	2021 Outturn	2020 Outturn
Sources of Funds	11,520,664	10,438,958	8,994,904	8,362,746	8,754,823
Government Grant -Budget	11,520,664	10,438,958	8,994,904	8,362,746	8,677,987
Revenues from PAK	0	0	0	0	76,836

The final budget is lower than the initial budget by €1,081,706. This was as a result of the budget cuts following the budget review and budget changes based on Government decisions.

In 2022, the CoK spent 86% of the final budget or €8,994,904, a decrease of 1% compared to 2021. Explanations for the current position are detailed below.

⁷ Final budget – the budget approved by the assembly which was subsequently adjusted for by the Ministry of Finance

Table 2 – Spending of funds by economic categories - (in €)

Description	Initial Budget	Final Budget	2022 Outturn	2021 Outturn	2020 Outturn
Spending of funds by economic categories	11,520,664	10,438,958	8,994,904	8,362,746	8,754,823
Wages and Salaries	6,046,040	6,046,040	5,946,235	5,815,101	5,933,072
Goods and Services	2,505,249	2,527,691	2,216,651	1,977,692	1,686,590
Utilities	269,375	119,375	68,001	60,602	93,795
Capital Investments	2,700,000	1,745,852	764,017	509,352	1,041,367

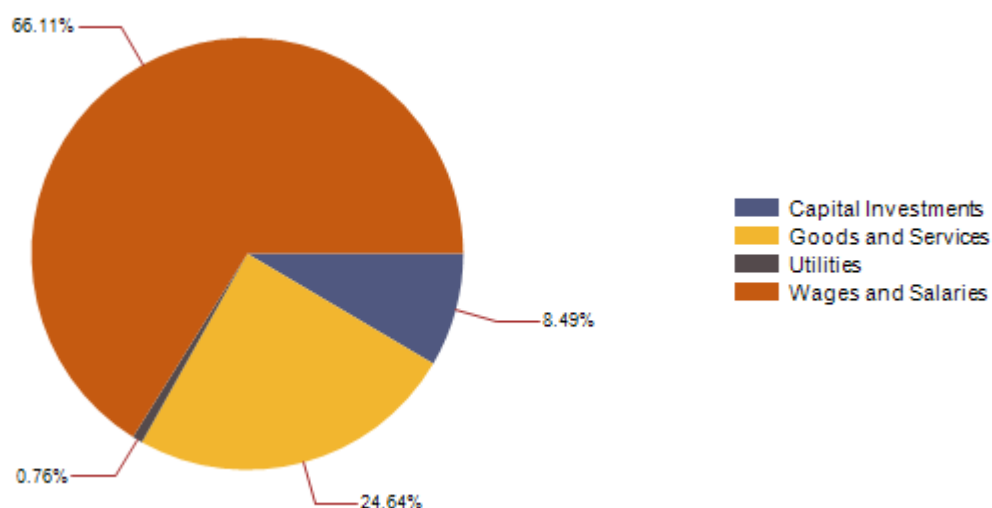
Explanations for changes in budget categories are given below:

- The final budget for Wages and Salaries was spent at 98%. It was not different from the initial budget
- The final budget for Goods and Services (including utilities) was by €127,558 lower than the initial budget, whilst it was spent at 86%. In June, CK submitted a request to the MFLT to transfer of funds of €122,441 from the category of Capital Investments to the Goods and Services regarding banner expenses. As a result, the budget (G&S excluding utilities) was increased by this amount;

Despite this increase, the budget of this category was cut by €100,000 based on the Government decision dated 12.12.2022, whilst the budget for Utilities was reduced by €150,000; and

- The final budget for the capital investment category was lower than the initial one by €954,148. This was as a result of the transfer of €127,558 to Goods and Services and the budget cuts following the Government's decisions of November 9, December 13 and December 29, 2022. Despite the budget cut, the outturn was low, at just 44%.
- The low level of expenditures (44%) from Capital Investments was as a result of the bidders complaints to the Procurement Review Body for one project, delayed signing of four contracts by the Minister, as well as the change in the Government's decision to delegate the development of cars procurement procedures by CK itself. These factors have led to six out 12 planned projects not being implemented at all.

Chart 1. Expenditures by economic categories for year 2022



Customs revenues planned by the Government of Kosovo under the Law 08/L-016 on Budget Appropriations for year 2022 were €1,440,240,000. Meanwhile, with the revised Law no. 08/L-143, the estimated value of customs revenues increased to €1,477,770,000, of which CK managed to collect €1,531,192,011, whilst in net value it was €1,528,794,242, or 103% of the planning (gross revenues €1,531,192,011 - €2,397,769 returns).

Table 3. Revenues (in €)

Description	Initial budget	Final Budget	2022 Receipts	2021 Receipts	2020 Receipts
Gross revenues	1,173,000,000	1,248,400,000	1,376,704,600	1,052,525,263	1,179,586,031
Returns	-4,600,000	-4,600,000	-2,841,906	-1,655,371	-1,786,817
Net revenues	1,168,400,000	1,243,800,000	1,373,862,694	1,050,869,892	1,177,799,214

Table 4. Collected revenues/receipts and returns by economic categories in the last three years (in€)

Description	2022 Receipts	2021 Receipts	2020 Receipts
BORDER EXCISE	517,264,274	501,257,845	397,791,382
INTERNAL EXCISE	0	37,231	280,768
IMPORT CUSTOMS	132,663,255	124,606,455	101,618,260
ANTI-DAMPING PROTECTION MEASURE	262,177	116,904	980,311

RETURN FROM BORDER - CUSTOMS	875,383,036	746,548,380	547,645,723
OTHER FEES AND TAXES FROM CUSTOMS	50,588	448,395	1,919,426
CUSTOMS OFFENSE AND FINES	1,267,312	816,605	479,218
UNSPECIFIED REVENUES FROM COURTS	16,769	34,871	32,417
Revenues from sale of goods	378,430	258,081	215,971
BANNERS	547,057	468,600	359,538
FEE RECEIPTS FOR JUDICIAL / EXECUTIVE DECISIONS	41,926	66,029	42,601
REVENUES AFTER CLEARANCE	3,317,187	2,045,204	1,159,649
Total of gross receipts	1,531,192,011	1,376,704,600	1,052,525,263
RETURN OF EXCISE	-695,525	-1,157,985	-464,254
RETURN OF CUSTOMS TAX	-445,603	-333,775	-362,885
RETURN OF VAT - CUSTOMS	-966,206	-798,841	-792,839
RETURNS - OTHER FEES AND TAXES FROM CUSTOMS	-290,435	-551,305	-35,394
Total of returns	-2,397,769	-2,841,906	-1,655,371
Total of net receipts (gross - returns)	1,528,794,242	1,373,862,694	1,050,869,892

4 Progress in implementing recommendations

Our audit report on 2021 CoK AFS resulted in two (2) recommendations. The CoK prepared an Action Plan stating how all recommendations will be implemented. By the end of our audit for year 2022, the two recommendations were repeated. For a more thorough description of recommendations and how they are addressed, see Table 5 (or Table of recommendations).

Table 5 Summary of prior year's recommendations

No.	Audit Area	Recommendations of 2020	Actions taken	Status
1.	Wages and Salaries	The Director General should ensure that concrete actions are undertaken for approving the respective AIs and staffing the vacancies according to the Organisational Structure, by paying particular importance to the managerial positions within the organisation	Although CK had taken measures to address this issue by announcing the competition for internal promotion in December 2022, it was not completed within this year. Therefore, this issue still remains unimplemented. As a result, for the year 2022 there are 28 unstaffed management positions (of them: 13 on temporary appointments; 1 with substitutes and 14 vacant).	Not addressed
2.	Assets	The Director General should ensure that all assets under €1,000 are recorded in the e-assets system and that depreciated/out-of-order assets are effectively managed in order to enable their fair and complete presentation in the AFS	CK had not integrated all the assets under €1,000 in the e-asset system, but had established the inventory commission and carried out the inventory of the assets.	Not addressed

This report is translated from Albanian Language in case of any discrepancies Albanian language should prevail.

Vlora Spanca, Auditor General

Emine Fazliu, Assistant Auditor General

Faruk Rrahmani, Head of Audit

Edona Abazi, Team leader

Arta Kryeziu, Team member

Antigona Çitaku, Team member

Annex I: Letter of confirmation

LETËR E KONFIRMIMIT

Për pajtueshmërinë me gjetjet e Auditorit të Përgjithshëm për vitin 2022 dhe për zbatimin e rekomandimeve

Për: Zyrën e Kombëtare të Auditimit

Të nderuar,

Përmes kësaj shkrese, konfirmoj se:

- kam pranuar draft raportin e Zyrës Kombëtare të Auditimit për auditimin e Pasqyrave Financiare të **Doganës së Kosovës**, për vitin 2022 (në tekstin e mëtejme "Raporti");
- pajtohem me gjetjet dhe rekomandimet dhe nuk kam ndonjë koment për përmbajtjen e Raportit;
- brenda 30 ditëve nga pranimi i Raportit final, do t'ju dorëzoj një plan të veprimit për zbatimin e rekomandimeve, i cili do të përfshijë afatet kohore dhe stafin përgjegjës për zbatimin e tyre.

Agron Llugaliu
Drejtor i Përgjithshëm i Doganës së Kosovës
Data: 26 Prill 2023



Annex II: Explanation regarding different types of opinion applied by NAO and other parts of the Auditor's Report

Auditor's Report on the financial statements⁸ should contain a clear expression of opinion referring to financial statement, based on conclusions drawn from the evidence obtained during the audit. Where the audit is conducted to assess also conformance with legislation and other regulations the auditors have an additional responsibility to report on compliance with authorities⁹. Such opinion should be separated from the opinion whether financial statements are true and fair, i.e. the opinion may be modified with respect to compliance issue(s) but still be unmodified in reference to credibility of the financial statements (or vice versa).

For the purpose of concluding whether an opinion on the financial statements is modified or unmodified an auditor should assure himself/herself whether audit results include or not (a) detected material or pervasive misstatement(s) or potential one(s) presumed in the event of a limitation of scope.

A misstatement is a difference between the reported amount, classification, presentation, or disclosure of a financial statement item and the amount, classification, presentation, or disclosure that is required for the item to be in accordance with the applicable financial reporting framework. Misstatements can arise from error or fraud.

(extract from ISSAI 200)

Forms of opinion

Unmodified opinion

It is formulated when no misstatements or non-compliance were detected or misstatements and/or non-compliance were detected, a single one or aggregate, that do(es) not equal or exceed the level of materiality for the financial statements as a whole or (a) misstatement(s) and/or non-compliance detected within a certain class of transactions do(es) not equal or exceed the level of lower materiality established for this class of transactions. It is also formulated if there is no limitation of scope or a limitation of scope may not lead to omission of (a) material misstatement(s) and/or non-compliance).

⁸ Financial statements in the public sector include also the statement(s) of budget execution

⁹ Compliance with authorities: compliance with laws, rules, regulations, standards, or good practices.

Limitation of scope occurs when an auditor is unable to obtain sufficient appropriate audit evidence to conclude that the financial statements as a whole are free from material misstatement.

The auditor should express **an unmodified opinion** if it is concluded that the financial statements are prepared, in all material respects, in accordance with the applicable financial framework.

Modifications to the opinion in the auditor's report

The auditor should modify the opinion in the auditor's report if it is concluded that, based on the audit evidence obtained, the financial statements as a whole are not free from material misstatement and/or non-compliance, or is unable to obtain sufficient appropriate audit evidence to conclude that the financial statements as a whole are free from material misstatement and/or non-compliance, the auditor should modify the opinion in the auditor's report. A modified opinion may be:

- modified (qualified)
- Adverse, or
- Disclaimer

Qualified opinion

It is formulated when misstatement and/or non-compliance were detected, a single one or aggregate, that equals or exceeds the level of materiality for the financial statements as a whole or (a) misstatement(s) and/or non-compliance detected within a certain class of transactions equals or exceeds the level of lower materiality established for this class of transactions. It is also formulated if there is a limitation of scope that may not lead to omission of (a) material misstatement(s).

Adverse opinion

It is formulated when misstatement and/or non-compliance were detected, a single one or aggregate, that pervasively exceeds the level of materiality for the financial statements as a whole or (a) misstatement(s) and/or non-compliance detected within a certain class of transactions pervasively exceeds the level of lower materiality established for this class of transactions.

“Pervasive is a term used, in the context of misstatements and/or non-compliance, to describe the effects of misstatements and/or non-compliance on the financial statements or the possible effects on the financial statements of misstatements and/or non-compliance, if any, that are undetected due to an inability to obtain sufficient appropriate audit evidence. Pervasive effects on the financial statements are those that, in the auditor's judgment:

- a) Are not confined to specific elements, accounts or items of the financial statements
- b) If so confined, represent or could represent a substantial proportion of the financial statements; or
- c) In relation to disclosures, are fundamental to users' understanding of the financial statements.

Disclaimer of opinion

It is formulated when limitation of scope, i.e. inability to obtain sufficient appropriate audit evidence, is material and pervasive.

Emphasis of Matter paragraphs and Other Matters paragraphs in the auditor's report

If the auditor considers it necessary to draw users' attention to a matter presented or disclosed in the financial statements that is of such importance that it is fundamental to their understanding of the financial statements, but there is sufficient appropriate evidence that the matter is not materially misstated in the financial statements, the auditor should include an Emphasis of Matter paragraph in the auditor's report. Emphasis of Matter paragraphs should only refer to information presented or disclosed in the financial statements.

An Emphasis of Matter paragraph should:

- be included immediately after the opinion;
- use the Heading "Emphasis of Matter" or another appropriate heading;
- include a clear reference to the matter being emphasised and indicate where the relevant disclosures that fully describe the matter can be found in the financial statements; and
- indicate that the auditor's opinion is not modified in respect of the matter emphasised.

If the auditor considers it necessary to communicate a matter, other than those that are presented or disclosed in the financial statements, which, in the auditor's judgement, is relevant to users' understanding of the audit, the auditor's responsibilities or the auditor's report, and provided this is not prohibited by law or regulation, this should be done in a paragraph with the heading "Other Matter," or another appropriate heading. This paragraph should appear immediately after the opinion and any Emphasis of Matter paragraph.