



Republika e Kosovës  
Republika Kosova  
Republic of Kosovo



Zyra Kombëtare e Auditimit  
Nacionalna Kancelarija Revizije  
National Audit Office

**AUDIT REPORT**  
**ON THE MINISTRY OF LABOUR AND SOCIAL WELFARE**  
**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2018**

**Prishtina, June 2019**

The National Audit Office of the Republic of Kosovo is the highest institution of economic and financial control which, according to the Constitution and domestic laws, enjoys functional, financial and operational independence. The National Audit Office undertakes regularity and performance audits and is accountable to the Assembly of Kosovo.

Our Mission is through quality audits to strengthen accountability in public administration for an effective, efficient and economic use of national resources.

We perform audits in line with internationally recognized public sector auditing standards and good European practices.

The reports of the National Audit Office directly promote accountability of public institutions as they provide a base for holding managers' of individual budget organizations to account. We are thus building confidence in the spending of public funds and playing an active role in securing taxpayers' and other stakeholders' interests in enhancing public accountability.

The Auditor General has decided on the audit opinion on the Annual Financial Statements of the Ministry of Labour and Social Welfare, in consultation with the Assistant Auditor General, who supervised the audit.

The report issued is a result of the audit carried out by Arian Haxha (team leader), Fatlinda Podvorica and Veton Misiri (team members), under the management of the Head of Audit Department Shkëlqim Xhema.

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## Executive Summary

This report summarises the key issues arising from our audit of the Ministry of Labour and Social Welfare for 2018, which includes the Opinion of the Auditor General on Annual Financial Statements. Examination of 2018 financial statements was undertaken in accordance with the International Standards of Supreme Audit Institutions (ISSAIs). Our approach included tests and procedures that were necessary to arrive at an opinion on the financial statements. The applied audit approach is set out in the External Audit Plan dated 14/11/2018.

Our audit focus has been on:



The level of work undertaken to carry out the audit was determined depending on the quality of internal controls implemented by the Management of the Ministry of Labour and Social Welfare.

### Opinion of the Auditor General

#### Unmodified Opinion with Emphasis of Matter

The Annual Financial Statements for 2018 *present a true and fair view* in all material aspects.

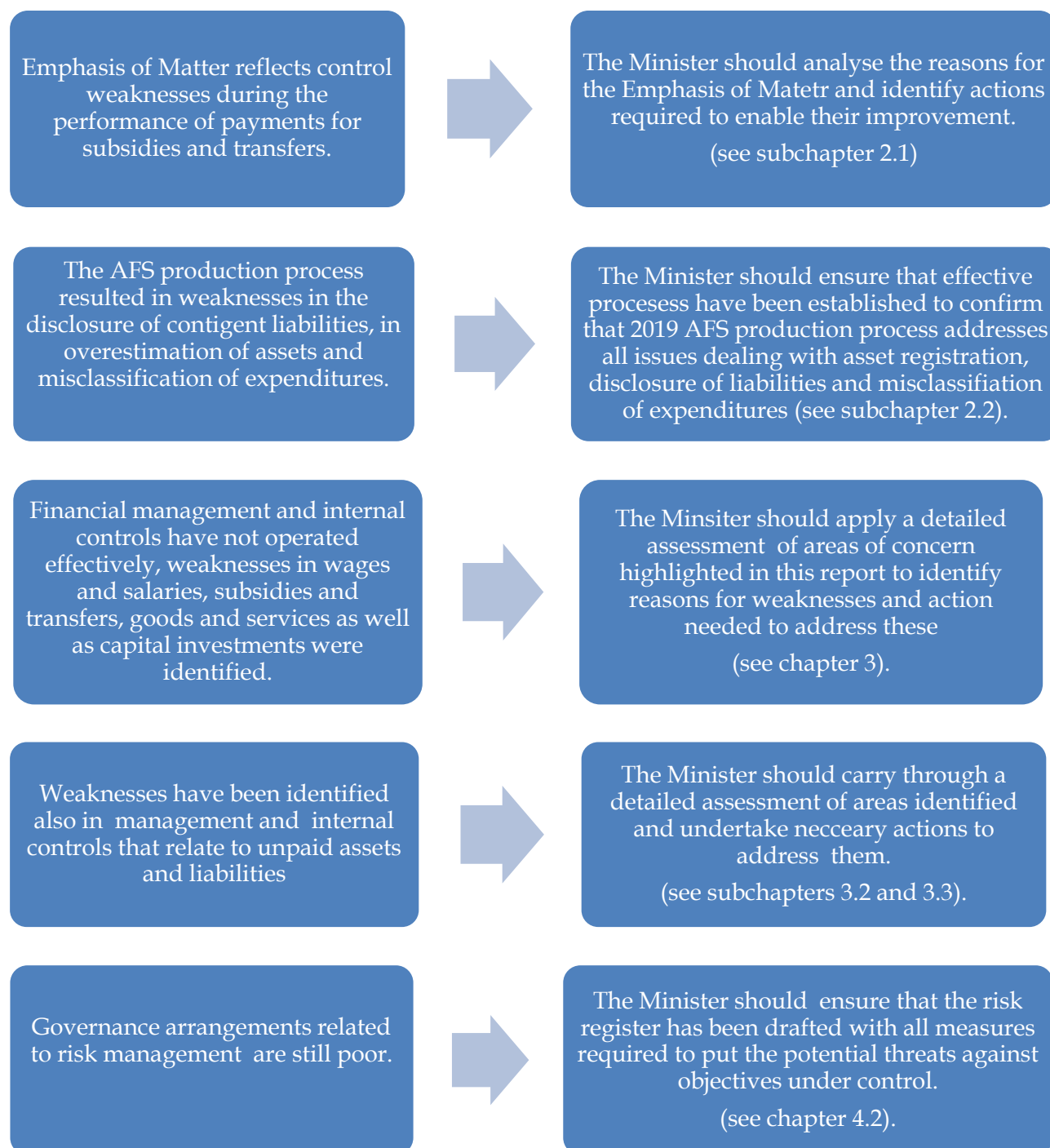
#### Emphasis of Matter

We draw your attention to the fact that payments were carried out from the category of subsidies and transfers in the total amount of €1,166,982, without legal grounds. Also, payments in the total value of €105,124 were carried out for wages and salaries in the absence of evidence for work attendance.

For more details, refer to Section 2.1 of this report.

Annex I explains different types of Opinions in line with ISSAIs.

## Key Conclusions and Recommendations



## Management's Response on 2018 audit

The Minister of the Ministry of Labour and Social Welfare has agreed with audit findings and conclusions and has committed to address a given recommendation.

The National Audit Office appreciates the cooperation of the management and personnel of the Ministry of Labour and Social Welfare during the audit process.

# 1 Audit Scope and Methodology

The Audit involves examination and evaluation of Financial Statements and other financial records, as follows:

- Whether the financial statements give a true and fair view of the accounts and financial affairs for the audit period;
- Whether the financial records, systems and transactions comply with applicable laws and regulations;
- Whether the internal controls and internal audit functions are appropriate and efficient; and
- Whether have been taken appropriate actions for implementation of audit recommendations.

Audit work undertaken is based on risk assessment. We have analysed Ministry's business, the level of reliance on management controls, in order to determine the level of detailed testing required to provide the necessary evidence and that support the opinion of the AG.

Our procedures have included a review of internal controls, accounting systems and related substantive tests, as well as related governance arrangements to the extent considered necessary for the effective performance of the audit. Audit findings should not be regarded as representing a comprehensive statement of all the weaknesses that may exist, or of all improvements that could be made to the systems and procedures operated.

The following sections provide a detailed summary of our audit findings and recommendations in each area of review.

## 2 Annual Financial Statements and other External Reporting Obligations

Our audit of the Annual Financial Statements (AFS) considers both compliance with the reporting framework and the quality and accuracy of information presented in the AFS, including the declaration made by the Chief Administrative Officer and Chief Financial Officer.

The declaration on presentation of AFS includes a number of assertions relating to the compliance with the reporting framework and the quality of information within the AFS. These assertions intend to provide assurance to the Government that all relevant information has been provided to ensure that an audit process can be undertaken.

### 2.1 Audit Opinion

#### **Unmodified Opinion with Emphasis of Matter**

We have audited the AFS of the Ministry of Labour of Social Welfare for the year ended on 31st of December 2018, which comprise of the Statement of Cash Receipts and Payments, Budget Execution Statement and the Explanatory Notes of the Financial Statements.

In our opinion, the Annual Financial Statements for the year ended on 31<sup>st</sup> of December 2018 present a true and fair view in all material respects in accordance with International Public Sector Accounting Standards (cash based Accounting), Law no.03/L-048 on Public Finance Management and Accountability (as amended and supplemented) and Regulation no.01/2017 on Annual Financial Reporting by Budget Organisations.

#### **Basis for the opinion**

Our audit was conducted 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 AFS section of our report. We believe that the obtained audit evidence is sufficient and appropriate to provide a basis for the opinion.

#### **Emphasis of Matter**

We want to draw your attention to the fact that:

- During 2018, MLSW had performed payments from the category of subsidies and transfers in total amount of €1,166,982, without legal grounds. These relate to pensions paid after the death of beneficiaries in the amount of €146,374, to pension beneficiaries from persons who work or who generate personal income in the amount of €454,779 and beneficiaries from more than one pension scheme funded by MLSW, in amount of €565,829; and

- Based on the Brussels Agreement dated 26.03.2015 and the Government decision No. 06/39 dated 22.07.2015, 30 members of the so-called "Civil Protection" illegal structure were assigned to various MLSW<sup>1</sup> departments in the north of the country. Out of them, for 22 officers, MLSW did not provide any evidence such as: work attendance or reports on the work carried out during 2018. The salary expenditures during 2018 for these officials were €105,124, and continue further despite the fact that the MLSW does not have any evidence that these officials are working.

The audit opinion is not qualified for these issues as the value of the error does not exceed the materiality determined by the NAO. For more details, refer to Chapter 3.6 Subsidies and Transfers.

### **Responsibility of Management for AFS**

The Secretary General and Chief Financial Officer are responsible for the preparation and fair presentation of financial statements in accordance with International Public Sector Accounting Standards – Financial Reporting under the Modified Cash based Accounting and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. This includes the application of Law number 03/L-048 on Public Finance Management and Accountability (as amended and supplemented).

The Minister is responsible to ensure the oversight the Ministry's financial reporting process.

### **Auditor General's Responsibility for the Audit of the AFS**

Our responsibility is to express an opinion on the AFS based on our audit. We conducted our audit in accordance with ISSAIs. These standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will detect any material misstatement that might exist. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could influence the decisions taken on the basis of these AFS.

An audit involves performing procedures to obtain evidence about the financial records and disclosures in the AFS. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement in the AFS, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the financial statements in order to design audit procedures that are appropriate in the entity's circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.

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<sup>1</sup> Of them, 22 assigned persons in different departments of MLSW in the north of the country and 8 in the Employment Agency.



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An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by Management, as well as evaluating the presentation of the financial statements.

## 2.2 Compliance with AFS and other reporting requirements

MLSW is required to comply with a specified reporting framework and other reporting requirements. In relation to these requirements, we have considered below issues:

- Compliance with MoF Regulation no.01/2017 on the Annual Financial Reporting of Budget Organisations;
- Requirements of LPFMA no. 03/ L-048, (as amended and supplemented);
- Compliance with Financial Rule no.01/2013 on Public Funds Expenditure and Financial Rule 02/2013 on Management of non-Financial assets;
- Action Plan on implementation of recommendations; and
- Requirements of Financial Management and Control (FMC) procedures.

In respect of the AFS, we identified the following issue:

- Article 18 - Contingent Liabilities - contingent liabilities were disclosed in the amount of €16,609 whereas the amount that should be disclosed was €8,836 (there is an overestimation of contingent liabilities by €7,773).

This has occurred due to inadequate attention when preparing the AFS, whereby five invoices in the amount of €7,773 which were paid during 2018 were presented as contingent liabilities;

- Article 19.3.1 Capital assets over €1,000 - The value of capital assets over €1,000 disclosed in the AFS is €18,822,098, this value was overstated by €44,903, since the same payment was recorded twice in the asset register.

This occurred due to the change of staff upon retirement of the assets officer.

- In two cases, we have noticed that the payment in the amount of €137,725 for the expenditures of the banking provision according to the nature of expenditure and chart of accounts it belongs to the category of goods and services, while they were paid from the category of subsidies and transfers, resulting in underestimation of goods and services; overestimation of subsidies and transfers presented in the AFS. This occurred due to poor functioning of internal controls.

## DECLARATION MADE BY THE MANAGMENT

Given the above - the Declaration made by the Chief Administrative Officer and Chief Financial Officer when the draft AFS are submitted to the Ministry of Finance can be considered to be correct.

## 2.3 Recommendations related to Annual Financial Statements

In respect of issues mentioned above in Emphasis of Matter and compliance with the AFS, the following recommendations are given:

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**Recommendation B1** The Minister should ensure that an analysis has been carried out to determine the Causes for the Emphasis of Matter. The Minister should also ensure the strengthening of internal controls through real-time communication between registers with civil registry, systematic comparison of beneficiary lists with information received from TAK and establish a more effective communication between the databases of pension schemes.

**Recommendation A1** The Minister should undertake all actions to ensure the working conditions and regular work attendance of these employees by carrying out continuous monitoring as foreseen by legal acts. On the contrary, this issue should also be discussed with the Government, as the issue as such is very pervasive in other Ministries as well.

**Recommendation C1** The Minister should ensure that effective processes have been established to confirm that the production plan of 2019 AFS addresses all matters pertaining to the accurate disclosure of assets and contingent liabilities. The Declaration made by the Chief Administrative Officer and Chief Financial Officer should not be signed unless all the necessary checks have been applied to the AFS.

**Recommendation A2** The Minister should ensure that the recording of expenditures is done in adequate codes as foreseen by the chart of accounts of KFMIS for the purpose of fair presentation and disclosure of information to the AFS users.

### 3 Financial Management and Control

Our work related to Financial Management and Control (FMC) reflects the detailed audit activities undertaken on Revenue and Expenditure Systems within Budget Organisations. Specifically, we have handled budget management, procurement issues, human resources as well as assets and liabilities.

#### Financial Management and Control Conclusion

Although there were improvements in financial management and control during 2018, additional actions are still needed for sound financial management and control. In the context of financial systems, controls over a range of spending areas need to be strengthened, which require further improvement to prevent irregularities and irrational spending.

The main areas where more improvements are needed are the area of subsidies as the area of most concern due to the non-implementation of legal requirements upon pension payments for employed persons, payments of beneficiaries after their death as well as payments to persons benefiting more than one pension, then wages and salaries, goods and services, capital investments, asset management as well as management of liabilities.

#### 3.1 Budget Planning and Execution

We have considered the sources of budget funds, spending of funds and revenues collected by economic categories. This is highlighted in the following tables:

**Table 1. Sources of budgetary Funds (in €)**

Description	Initial Budget	Final Budget	2018 Outturn	2017 Outturn	2016 Outturn
<b>Sources of Funds</b>	<b>408,741,593</b>	<b>443,143,143</b>	<b>441,839,080</b>	<b>400,156,325</b>	<b>376,550,042</b>
Government Grant -Budget	408,741,593	442,437,883	441,479,041	399,879,722	376,407,020
External Donations	0	705,260	360,039	276,603	143,022

The final budget is higher than the initial budget by €34,401,550. This increase is the result of external donations in the amount of €705,260, and Government decisions in the amount of €33,696,290. The allocation of funds has affected this increase to covering liabilities in the war veterans' scheme.

In 2018, MLSW spent 99.7% of the final budget, similar to the previous year, in 2017.

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

Description	Initial Budget	Final Budget	2018 Outturn	2017 Outturn	2016 Outturn
<b>Spending of funds by economic categories</b>	<b>408,741,593</b>	<b>443,143,143</b>	<b>441,839,080</b>	<b>400,156,325</b>	<b>376,550,042</b>
Wages and Salaries	5,194,944	5,085,867	5,085,867	4,872,972	4,848,167
Goods and Services	1,772,538	1,965,029	1,780,499	1,926,237	3,058,654
Utilities	377,085	321,407	289,864	316,560	342,875
Subsidies and Transfers	398,401,647	435,027,484	433,997,243	392,236,724	367,754,672
Capital Investments	2,995,379	743,356	685,607	803,832	545,674

Explanations for changes in budget categories are given below:

- The final budget for wages and salaries compared to the initial budget was decreased by €109,077 as a result of budget cuts with Government<sup>2</sup> decisions. In this category, the final budget was fully executed;
- Compared to the initial budget, in the final budget goods and services were increased by €192,491. The budget increase was the result of external donations in the amount of €85,491 and the increase by Government decision in the amount of €107,000<sup>3</sup> through transfers from capitals and utilities. Expenditure in this category was 91% of the final budget;
- The budget for municipal expenditures was decreased by €55,678. This was the result of Government<sup>4</sup> decisions on budget savings in the amount of €28,678 and the transfer of funds in the category of goods and services in the amount of €27,000. Execution was 90% of the final budget;
- The final budget for subsidies and transfers was increased by €36,625,837 compared to the initial budget. The increase was influenced by the allocation of funds to covering liabilities in the war veterans' scheme. For this category, the execution was 99.8% of the final budget; and
- The final budget for capital investments was lower by €2,252,023 compared to the initial budget. Initially, the budget was increased as a result of the transfer of funds from the category subsidies and transfers in the amount of €500,000 and external donations in the amount of €2,292. Then the budget was decreased by €2,754,315 as a result of budget cuts and transfer of funds in the category of goods and services by Government<sup>5</sup> decisions. Expenditures in this category were 92% of the final budget.

<sup>2</sup> Government decision no. 02/70, dated 19.10.2018 and decision no. 07/80, dated 18.12.2018.

<sup>3</sup> Government decision no. 11/79, dated 11.12.2018, transfers from capitals €80,000 and utilities €27,000.

<sup>4</sup> Government decision no. 11/79, dated 11.12.2018 transfers in goods €27,000 and Government decision no. 07/80, dated 18.12.2018 budget savings €28,678.

<sup>5</sup> Government decisions no. 04/74, dated 06.11.2018; No. 11/79, dated. 11.12.2018; No. 07/80, dated 18.12.2018; and no. 12/81, dated 24.12.2018, budget was decreased by €2,757,315.

## Recommendations

We have no recommendations in this area.

### 3.1.1 Revenues

Revenues generated by MLSW in 2018 were in the amount of €608,429. They relate to revenues from the Labour Inspectorate Authority (LIA) and the Department of Labour and Employment (DLE).

**Table 3. Own Source Revenues (in €)**

Description	2018 Receipts	2017 Receipts	2016 Receipts
Own source revenues	608,429	329,374	247,958
<b>Total</b>	<b>608,429</b>	<b>329,374</b>	<b>247,958</b>

Compared with last year, there is an increase of revenue by 85%. The increase of revenues was affected by labour inspectorate fines. These revenues are transferred to the Kosovo budget and are not used by the Ministry.

## Recommendations

We have no recommendations in this area.

### 3.1.2 Wages and Salaries

The final budget for the category of wages and salaries was in the amount of €5,085,867, which was fully executed (100%). The approved number of employees in the MLSW was 855 while the current number at the end of 2018 was 801 employees according to the AFS. For the 54 vacancies, MLSW did not meet their requirements despite them being included in the recruitment plan.

In respect of our tests, we have identified the following issues:

#### Issue A 3<sup>6</sup> - Weaknesses during the recruitment process

##### Finding

According to Article 7 of Law 03/L-128 on Internal Audit - the internal auditor shall have a license from the Internal Audit of CHU, while Article 16 stipulates that in the absence of a license, candidates may only be admitted as interns. Also, during the recruitment process, Regulation No. 02/2010 on Recruitment Procedures in the Civil Service should be implemented.

In the recruitment competition dated 01.12. 2017 for the position "Internal Auditor" we identified the following irregularities:

- MLSW recruited two candidates in the internal auditor's position who did not possess the relevant license to work in this position; and
- This position was not planned in the overall personnel plan and was followed by irregularities in receiving applications, in compiling a short list concerning deadlines, and not informing the candidates in writing who took the written test.

This occurred due to poor control and due to defining the criteria not in conformity with law in the competition for internal auditors.

##### Risk

The weaknesses in recruitment procedures and failure to meet the criteria set out in the Law on Internal Audit when selecting candidates for the internal audit position increases the risk of hiring incompetent staff. At the same time, this may undermine the quality of IAU work.

**Recommendation A3** The Minister should strengthen internal controls and take the necessary actions to ensure that, when recruiting staff, the criteria are determined according to the relevant legislation while fully respecting recruitment procedures in the civil service.

<sup>6</sup> Issue A and Recommendation A – means issues and new recommendations,

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**Issue C2 – Weaknesses in engaging staff according to Special Service Agreements**

**Finding** According to the Law No. 03 L-149 on Civil Service (Article 12, par. 4), fixed term appointments for a period of less than six months shall be made based on contracts called "Special Services Agreements" which are subject to the Law on Obligations and for which a simplified recruitment procedure is applied.

Regarding these, we have noticed that MLSW during 2018 engaged 14 officials through special service agreements (SSA), after the termination of the contracts, they were extended again. Of them in one case, the Ministry did not apply the simplified recruitment procedure.

In this respect, MLSW did not provide any evidence to confirm that the requesting units have submitted a request to confirm the need for engagement of these officials.

**Risk** Identified weaknesses may result in improper competition and poor quality of the services delivered. In the absence of controls, the Ministry risks engaging incompetent persons for the respective positions as well as increase of unplanned expenditures that may affect the delay in the achievement of other objectives set.

**Recommendation C2** The Minister should ensure that measures are taken to terminate the practice of concluding contracts without recruitment procedures and the duration of these agreements should be made in accordance with the relevant legislation.

### 3.1.3 Goods and Services and Utilities

The final budget for goods and services (including utilities) in 2018 was €2,286,436, out of which €2,070,363 or 91% of the budget was spent. These expenditures relate to supplies of spending material, maintenance, IT equipment, fuel, contracting services, utilities etc.

In respect of our tests, we have identified the following issues:

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#### Issue A 4 – Payments of staff compensation for additional work

**Finding** Article 80 of Law No. 03/L-048 on Public Financial Management and Accountability cites: If an employee, civil servant or official of a public authority or public undertaking is required by an act of the Government to serve on any commission, board or other public body or authority, such employee, civil servant or official shall not be entitled to receive, and shall not receive, any additional compensation for such service. Such service shall instead be deemed to be part of the mandatory duties of the current position held by such employee, civil servant or official.

MLSW has not complied with legal requirements by compensating staff engaged in various commissions<sup>7</sup> during regular working hours. The total value of these compensations was €30,013, which were paid from the category of goods and services with the approval of the CAO.

The cause of these compensations according to MLSW management was the motivation of the staff, as in the absence of compensation; staffs are reluctant to engage in such commissions.

**Risk** Payments for staff compensation for additional work within regular working hours is in contradiction with legislation resulting in irregular payments and at the same time affects the budget damage.

**Recommendation A4** The Minister should ensure that there will be no additional compensation for staff engaged within regular working hours.

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<sup>7</sup> Medical commissions (doctors who are on MLSW payroll list) the amount of compensation €18,238; AIP Commissions (Labour Inspectorate) the compensation value €6,600, and the General Commission for Social and Family Services (GCSFS) the compensation value €5,175.



### 3.1.4 Subsidies and Transfers

The final budget for subsidies and transfers was €435,027,484. Out of them in 2018, €433,997,243 or 99.8% were spent. Although there have been improvements regarding the management of pension and social schemes, it is still a challenge for the MLSW to manage them properly.

Unlike the previous year, where the error was €1,913,630, this year the value of errors is €1,166,982 with a decrease of €746,648 in relation to the previous year.

Furthermore, we have identified the following issues:

#### Issue A 5 - Payments with unclear legal grounds

##### Finding

Based on the comparison of MLSW data on pension schemes and social assistance with TAK and CRA data, we have established that MLSW had performed payments with unclear legal grounds, and that as follows:

- Benefiting of pensions or social assistance from persons who work or earn personal income. The amount of payments for 2018 was €454,779. It is worth mentioning that we have not identified any cases after April 2018 in terms of social assistance payments for employed persons;

**Table 4. Pension benefits by employed persons (in euro)**

Type of pension scheme	Number of payments	Financial error
Trepça pensions	146	15,540
DFDIL- Veteran	2,374	398,567
Social assistance	378	40,672
<b>Total</b>	<b>2,898</b>	<b>454,779</b>

- Payment of pensions after the death of beneficiaries, the value of which was €146,374. This was because the registration of deaths in CRA was delayed and for these cases MLSW was not informed; and

**Table 6. Payment of pensions after the death of beneficiaries**

Type of pension (pension schemes)	Payments for beneficiaries who died before 2018		Payments for beneficiaries who died during 2018		Total of payments after the death of beneficiaries	
	No. of payments	Amount (€)	No. of payments	Amount (€)	No. of payments	Amount (€)
Compensation for the blind (KV)	8	1,875	5	1,625	<b>13</b>	<b>3,500</b>
Basic pensions (BP)	136	10,200	311	25,575	<b>447</b>	<b>35,775</b>
Contribution pensions (CP)	26	6,558	102	19,035	<b>128</b>	<b>25,593</b>
Pensions for persons with disabilities (PPwD)	49	4,125	40	3,450	<b>89</b>	<b>7,575</b>
Trepça pensions	7	735	8	840	<b>15</b>	<b>1,575</b>
Family DFDIL	2	736	31	8,269	<b>33</b>	<b>9,006</b>
Veteran DFDIL	20	3,910	19	3,230	<b>39</b>	<b>7,140</b>
KPC pensions	11	2,794	0	0	<b>11</b>	<b>2,794</b>
Pensions for paraplegics and quadriplegics (PPQ)	38	24,600	38	26,236	<b>76</b>	<b>50,836</b>
Family pensions	12	1,905	2	675	<b>14</b>	<b>2,580</b>
<b>Total</b>	<b>2,326</b>	<b>57,438</b>	<b>2,546</b>	<b>88,935</b>	<b>865</b>	<b>146,374</b>

- Benefiting more than one pension from pension schemes, and in most frequent cases these beneficiaries belong to the category of KPC and KSF that also benefit from other pensions, whose value was €565,829.

**Table 6. Beneficiaries of more than one pension from pension schemes**

<b>Type of pension scheme</b>	<b>Number of payments</b>	<b>Financial errors in Euro (€)</b>
Pensions of Kosovo Security Force (KSF) and DFDIL_Family	327	89,156
Pensions of Kosovo Security Force (KSF) and DFDIL_Veteran	1	170
Pensions of Kosovo Protection Corps (KPC) and DFDIL_Family	2073	463,688
Pensions of Kosovo Protection Corps (KPC) and DFDIL_Veteran	14	2,097
Basic pensions (BP) and DFDIL_Family	45	3,450
Basic pensions (BP) and DFDIL_Veteran	26	2,175
Contribution pensions (CP) and DFDIL_Family	6	948
Contribution pensions (CP) and DFDIL_Veteran	9	1,496
Pensions for persons with disabilities (PPwD) and DFDIL_Family	13	975
Pensions for persons with disabilities (PPwD) and DFDIL_Veteran	7	569
DFDIL - Family and PIP	10	750
Trepça - DFDIL-Veteran	1	105
KV -DFDIL- Family	1	250
<b>Total</b>	<b>2,533</b>	<b>565,829</b>

For the above issues, MLSW had carried out such payments also in previous years until September 2018, when they were stopped being paid.

However, by Government Decision No. 12/82 dated 28.12.2018 the continuation of double pension payments for the KSF and the KPC was approved until final interpretation of the laws on pension schemes by the institution in charge of this competence.

In this regard, MLSW until the end of the 2018 audit failed to provide an interpretation of the legal basis for the respective pension schemes or to update the current legal framework as foreseen by the Sectorial Strategy 2018-2022 approved by the Government.

**Risk**

The shortcomings identified above concerning payment of pensions for employed persons, the payment pensions after death, and the payment of pensions to persons who benefit from more than one pension scheme increases the risk for illegal payments.

**Recommendation A5** The Minister should immediately initiate the procedures for harmonizing the legislation on pension schemes by using the legal mechanisms of the relevant bodies responsible to perform interpretations and assessments of compliance with the legal provisions.

### 3.1.5 Capital Investments

The final budget for capital investments in 2018 was €743,356, out of which €685,607 or 92% were spent. They relate to the construction of houses for social cases, the renovation of Vocational Training Centres etc.

In respect of our tests, we have identified the following issue:

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#### Issue A 6 - Acceptance of equipment not in accordance with specifications required

**Finding** According to article 1 of the contract concluded between MLSW and EO, for 'Supply with equipment and working tools for Vocational Training Centres' in the amount of €39,520, dated 03.10.2018 - the subject matter of the contract - specifying the description of the equipment, quantity and price of equipment that EO should offer.

At the Vocational Training Centre in Ferizaj, we noticed that there were three pieces of equipment accepted in the amount of €13,540, offered by the EO, the technical specifications of which were not in compliance with the contract. Initially, their acceptance was rejected by the commission as it had concluded that there were major differences between the technical specifications of the contracted equipment with the equipment presented by the EO. But later the same equipment was accepted even though the technical specifications were not in accordance with the contract. The changes were at position 38- (machine for sticking tape ABS), 40- (LS1216L withdrawal discus saw) and 41- (DEAWST06 Discus Saw tables).

The reason for the acceptance of equipment, where their specifications differ from the contracted ones, is in the fact that the Employment Agency of the Republic of Kosovo (EARK) assigned two trainers in the capacity of experts who provided their opinion that the tools were good and can do the work regardless of the technical specifications required.

**Risk** Acceptance of equipment that does not comply with contract specifications increases the risk that they will not perform the appropriate function for the purpose sought by the requesting unit and increases the risk of receiving poor quality equipment compared to the amount of the money spent.

**Recommendation A6** The Minister should ensure that all equipment is received in conformity with the contract in order to achieve the objectives of the requesting unit.

## 3.2 Capital and non-capital assets

Capital assets over €1,000 presented in the AFS were in the amount of €18,822,098, non-capital assets under €1,000 were €802,479, whereas the value of the stocks was €6,123.

We have reviewed whether the registration process and the manner of keeping records is in compliance with the requirements of the MoF Regulation No. 02/2013 on the Management of Non-financial Assets within Budget Organisations. In respect of our tests, we have identified the following issues:

### Issue C3 - Weaknesses in asset management

**Finding** Article 2 of Regulation no. 02/2013 on Management of Assets sets out that all budget organisations 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 protection of non-financial assets from damage and misuse. It also requires that the inventory report is carried out before the production of the AFS so that the inventory commission has the possibility to compare the inventory condition with the condition in the non-financial assets registers.

In respect of asset management, we have noticed the following remarks:

- MLSW established an inventory commission, but it did not manage to complete this process before preparing and submitting the AFS; and
- For seven out of 35 tested asset samples registered in the previous years (before 2010) in the assets register, the Ministry has not provided supporting documentation.

The cause of these weaknesses identified in the assets was the inadequate functioning of internal controls related to asset management.

**Risk** Lack of supporting documents on registered assets as well as non-harmonisation of the inventory condition with the condition in the accounting register increases the risk that assets are misused, lost or alienated, while the value of the organisation's assets reflected in the AFS is not accurate.

**Recommendation C3** The Minister should provide controls on asset management, registration and reporting in order to comply with legal requirements. The Minister should further ensure that the commission has completed the inventory report prior to the preparation of the AFS.

### 3.3 Outstanding liabilities

The statement of liabilities not paid to suppliers at the end of 2018 was €1,870,511. These liabilities are carried forward to be paid in 2019. Compared with the previous year 2017, where the value of liabilities was €422,051, this year liabilities have increased by €1,448,459. According to the CFO, the reason for the increase of liabilities in 2018 relates to the pensions of the KSF and KPC and other pension schemes, which for a time were terminated by MLSW, but by Government decision No. 12/82 dated 28.12.2018, the continuation of double pensions was allowed.

However, this reflects only a part of the budgetary difficulty encountered by the Ministry. In respect of our tests, we have identified the following issues:

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#### Issue B2 - Incomplete reporting and weaknesses in management of liabilities

**Finding** According to Article 39 of the Law on Public Financial Management and Accountability, the budget organisation shall pay every valid invoice within 30 days of the receipt of the invoice. Also, according to Regulation no. 01/2013 on Public Funds Expenditure, article 24, paragraph 1.3, all invoices shall be filed and recorded in the invoice book. Further, according to Regulation no. 02/2013 on Reporting of Outstanding Liabilities, the budget organisations are obliged to report to the Ministry of Finance on monthly basis the received and unpaid invoices.

In this regard, MLSW did not fully implement the internal control procedures upon receipt of invoices, as in three cases received invoices in the amount of €138,046 have not been filed. In five cases, invoices or obligations to suppliers in the total amount of €274,010 were paid after the legal deadline of 30 days, the delays ranged from 44 to 730 days. In addition, the reporting of the obligations was not done on a regular basis, since for eight months during 2018 no reports have been submitted to the MoF with the reasoning that the liabilities were zero.

These irregularities occurred since internal controls were not implemented consistently during the year.

**Risk** Weaknesses in the management of unpaid obligations and exceeding of the legal deadline for payment of obligations may result in loss of invoices and consequently the MLSW will not receive timely information regarding the prior obligations. At the same time, the Ministry may be subject to direct executions by the MoF and court decisions.

**Recommendation B2** The Minister should ensure that payment of invoices is made in accordance with the deadlines set by the regulation, as well as all obligations are presented fairly in the report of obligations. The Minister should also ensure that all receipts received are filed.

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## 4 Good Governance

Good Governance implies basic principles of accountability, effectiveness of controls, risk management, independence of internal audit, and coordination of NAO with internal audit and good governance with public assets.

A key tool supporting effective governance is the implementation of audit recommendations as this demonstrates that Management are seeking to develop existing processes and controls. The level of compliance with FMC requirements by Budget Organizations is monitored by the self-assessment checklists completed by all BOs, which are submitted at the end of the year to the Ministry of Finance.

Specific areas of our governance-related reviews have been the accountability and risk management process, while the other components are handled within the chapters or subchapters above.

### Overall Governance Conclusion

MLSW during the year 2018 has not made any progress in terms of good governance; there are still a number of weaknesses particularly with regard to accountability and risk management. Other arrangements that would support the development of governance, such as the effective response to audit recommendations, were not fully in place.

Regarding the self-assessment report, MLSW submitted it to the Ministry of Finance within the foreseen deadline. Also, Internal Audit provided a clear view of the level of assurance of internal controls and the Audit Committee was functional.

In terms of compliance with the legislation, our audit disclosed the existence of a number of weaknesses, which mainly involve failure to fully respect the applicable legislation in the areas of subsidies, in particular in the payment of pensions, the management of liabilities and the area of personnel that have been handled in chapters above.



## 4.1 Internal Audit System

The internal audit system is a key part of internal control. In doing so, we take into account the scope of the internal audit work and the audit committee's activities. In addition, we consider the actions taken by senior management as a result of the work done by the internal audit and audit committee.

The Internal Audit Unit (IAU) is run by the Head of IAU and four auditors. For 2018, it compiled an annual work plan based on the strategic plan, where it planned 22 regular audits and two on request.

During 2018, IAU functioned well, completing the annual audit plan in whole.

### **Recommendations**

We have no recommendations in this area.

## 4.2 Management Reporting, Accountability and Risk Management

In order to have a proper planning, supervise the activities on a regular basis and allow effective decision-making, the Management needs to have regular reports. Accountability as a process is the acceptance of responsibilities, holding persons into account for their actions and disclosing results in a transparent way. Whereas, risk management is a process related to identification, analysis, evaluation and actions/measures taken by the Management to control and respond to risks threatening the Organization.

Although, a range of internal controls are applied by Management to ensure that systems and operate as intended, we have noticed that the measures applied are weak and ineffective and therefore do not provide an effective and timely response to the identified operational problems.

In respect of this, we have identified the following:

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**Issue C4 – Lack of the risk register****Finding**

FMC Procedure No. 4 stipulates that each budget organisation shall establish written policies and procedures for risk management.

In doing so, MLSW has no written policies or procedures for risk management. There is no risk register compiled according to the requirements of FMC, which would identify the expected risks against the objectives, determine their management mode and the units responsible for taking the necessary actions.

In respect of the reason for not compiling the risk register, no reasoning was provided by the MLSW.

**Risk**

Lack of effective risk management affects the quality of the objectives since the risks are not addressed in a timely manner. This is so because proactive actions needed to prevent or avoid the impact of such issues will not be undertaken in a planned and systematic way.

**Recommendation C4** The Minister should ensure the development of the risk register with all appropriate measures/actions to put potential threats against the objectives under control.

## 5 Progress in implementing recommendations

Our Audit Report on the 2017 AFS resulted in 16 key recommendations. In doing so, MLSW prepared an Action Plan stating how all recommendations will be implemented.

At the end of our 2018 audit, five (5) recommendations have been implemented; five (5) were repeated; four (4) were partly implemented and two (2) recommendations are considered closed. For a more thorough description of the recommendations and how they are addressed, see Table 7.

Table 7 Summary of prior year recommendations and of 2018

N o	Audit area	Recommendations of 2017	Actions taken	Status
1	AFS	The Minister should ensure that an analysis is undertaken to determine the causes for Emphasis of Matter. Further on, he should ensure strengthening of internal controls through real-time communication between registers and civil registers, systematic comparison of the list of the beneficiaries with information provided by TAK, and to set up a better communication between databases and pension scheme.	MLSW had taken actions to implement this recommendation, where after the NAO's report for 2017, it had stopped payments to beneficiaries of more than one pension scheme. However, the Government of Kosovo on 28/12/2018 had taken the decision No. 12/82 on continuation of double payments.	Repeated.
2		The Minister should ensure that effective processes are in place to confirm that the 2018 AFS production plan formally addresses all compliance issues related to grants and contingent liabilities according to the assessed value. The Declaration made by the Chief Administrative Officer and Chief Financial Officer should not be signed unless all necessary checks have been applied to the draft AFS.	This recommendation has only been left out of the section related to the presentation of contingent liabilities.	Partially implemented.

3	Budget Process	The Minister should undertake a systematic assessment of the reasons for inadequate planning of projects, and delays in implementation of Capital Investment procedures in 2017 and earlier, and to determine practical options for improving its execution in 2018. Further on, should ensure intensification of discussion with the MoF on budget planning, with particular emphasis on social and pension schemes, in order to avoid constant difficulties in accomplishment of legal liabilities and pre-determined goals.	In 2018, MLSW had made budget requests on time.	Implemented.
4	Wages and Salaries	The Minister should ensure that the payment of officials is made according to the job descriptions, preventing the possibility of different payments for the same positions.	During 2018, MLSW applied for change in coefficients in the MPA and it was in the process of implementation.	Closed
5	Personnel Management	The Minister should ensure that employees with special services agreements are hired through recruitment procedures, in accordance with legal requirements.	In most of the SSA, simplified recruitment procedures were applied. However, in some cases, the same shortcomings continued to be present.	Partially implemented.
6	Goods and Services	The Minister should ensure that the requesting units perform a detailed analysis of needs, before commencing procurement procedures, ensuring that the technical specifications include only required positions. Also the contract should contain the quantity and price per unit in accordance with technical specifications of the tender dossier. Further on, should ensure that the technical specifications of the tender dossier include the indicative quantities and that the framework contract is signed in accordance with LPP.	During our testing, we have not identified such cases.	Implemented.

7		The Minister should strengthen internal controls to ensure the regularity and efficiency of any process of expenditure, reducing the possibility for execution of payments from Treasury.	During our testing, we have not identified such cases.	Implemented.
8	Subsidies and Transfers	The Minister should ensure further strengthening of internal controls and clearing of the lists, by doing continuous monthly systematic comparisons of registers with the civil registry, exchange of information between them in real time, prior to pay pensions. In addition, all necessary measures should be taken to get back the pensions that were given not on based grounds.	Necessary actions have not been taken to implement this recommendation. See recommendation A5.	Repeated.
9		The Minister should ensure further strengthening of internal controls in order to clear the lists, so that the employed persons do not benefit the pensions they are not entitled to. Should ensure systematic comparisons of beneficiaries' lists with information received by TAK, and real-time communication, prior to carrying out payments. Further on, all necessary measures should be taken against the beneficiaries so that the funds obtained without a legal basis are returned to the Ministry's budget.	Necessary actions have not been taken to implement this recommendation. See recommendation A5.	Repeated.
10		The Minister should ensure further strengthening of internal controls by creating a more effective communication between the pension schemes databases. Further on, should review the possibilities of creating an integrated software of all pension schemes, in order to eliminate the possibility of double benefits. In addition, legal measures should be taken so that the beneficiaries who have received funds unlawfully return them to the budget of the Ministry.	Necessary actions have not been taken to implement this recommendation. See recommendation A5.	Repeated
11	Capital Investments	The Minister should ensure that all contracts are signed with EO that meet all the criteria set out in the tender dossier.	During our testing, we have not	Implemented.

			identified such cases.	
12	Capital Investments	The Minister should ensure strengthening of controls in asset management and reporting, so that their management and reporting are made in accordance with legal requirements. Further on, should ensure that co-financing agreements with municipalities clarify the ownership of constructed objects upon completion. Also, should intensify cooperation of the Asset Officer with the Treasury, to allow registration of the new investments in existing buildings as an added value to the base building.	The part related to asset inventorying and lack of information on some assets, are not implemented in this recommendation.	Partially implemented.
13	Outstanding Liabilities	The Minister should ensure that payment of invoices is made in accordance with the deadlines set by the regulation, and to correctly present all in the report of liabilities. Further on, should ensure protocoling of all received invoices.	Necessary actions have not been taken to implement this recommendation.	Repeated.
14	Progress in implementing recommendations	The Minister should ensure implementation of the Action Plan, and that it clearly sets out a timetable for addressing the recommendations made by the AG with accountable staff members identified and with initial focus on those of greatest significance.	The Management had made efforts to address our recommendations, and it was in the process of their implementation.	Closed
15	Internal Audit	The Minister should ensure that a quality control review is applied by the Director of the IAU to each audit file, and that the AC annual report reviews the quality of the audit files applied by the IAU.	During our testing, we have not identified such cases.	Implemented.
16	Risk Management	The Minister should ensure that a review has been carried through to determine the form of financial and operational reporting to senior management. Budgetary performance, including revenues and expenditures, and procurement plan should be subject to regular reporting and review by the Management. Further on, in order to reduce the	The part related to the drafting of the risk management register has not been implemented in this recommendation.	Partially implemented

		impact of risks to acceptable levels, the MLSW should update risk register with all appropriate measures/actions to put the exposed threats under control.		
N o	Audit area	Recommendations of 2018		
1	AFS	The Minister should ensure that an analysis has been carried out to determine the Causes for the Emphasis of Matter. The Minister should also ensure the strengthening of internal controls through real-time communication between registers with civil registry, systematic comparison of beneficiary lists with information received from TAK and establish a more effective communication between the databases of pension schemes.		
2		The Minister should undertake all actions to ensure the working conditions and regular work attendance of these employees by carrying out continuous monitoring as foreseen by legal acts. On the contrary, this issue should also be discussed with the Government, as the issue as such is very pervasive in other Ministries as well.		
3		The Minister should ensure that effective processes have been established to confirm that the production plan of 2019 AFS addresses all matters pertaining to the accurate disclosure of assets and contingent liabilities. The Declaration made by the Chief Administrative Officer and Chief Financial Officer should not be signed unless all the necessary checks have been applied to the AFS.		
4		The Minister should ensure that the recording of expenditures is done in adequate codes as foreseen by the chart of accounts of KFMIS for the purpose of fair presentation and disclosure of information to the AFS users.		
5	Wages and Salaries	The Minister should strengthen internal controls and take the necessary actions to ensure that, when recruiting staff, the criteria are determined according to the relevant legislation while fully respecting recruitment procedures in the civil service.		
6		The Minister should ensure that measures are taken to terminate the practice of concluding contracts without recruitment procedures and the duration of these agreements should be made in accordance with the relevant legislation.		
7	Goods and Services	The Minister should ensure that there will be no additional compensation for staff engaged within regular working hours.		

8	Subsidies and Transfers	The Minister should immediately initiate the procedures for harmonizing the legislation on pension schemes by using the legal mechanisms of the relevant bodies responsible to perform interpretations and assessments of compliance with the legal provisions.
9	Capital Investments	The Minister should ensure that all equipment is received in conformity with the contract in order to achieve the objectives of the requesting unit.
10	Capital and non-capital Assets	The Minister should provide controls on asset management, registration and reporting in order to comply with legal requirements. The Minister should further ensure that the commission has completed the inventory report prior to the preparation of the AFS.
11	Outstanding Liabilities	The Minister should ensure that payment of invoices is made in accordance with the deadlines set by the regulation, as well as all obligations are presented fairly in the report of obligations. The Minister should also ensure that all receipts received are filed.
12	Management Reporting, Accountability and risk management	The Minister should ensure the development of the risk register with all appropriate measures/actions to put potential threats against the objectives under control.

This report is a translation from the Albanian original version. In case of discrepancies, Albanian version shall prevail.



# Annex I: Explanation of the different types of opinion applied by NAO

(extract from ISSAI 200)

## Form of opinion

147. 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.

If the auditor concludes that, based on the audit evidence obtained, the financial statements as a whole are not free from material misstatement, or 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 modify the opinion in the auditor's report in accordance with the section on "Determining the type of modification to the auditor's opinion".

148. If financial statements prepared in accordance with the requirements of a fair presentation framework do not achieve fair presentation, the auditor should discuss the matter with the management and, depending on the requirements of the applicable financial reporting framework and how the matter is resolved, determine whether it is necessary to modify the audit opinion.

## Modifications to the opinion in the auditor's report

151. 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, or if the auditor was unable to obtain sufficient appropriate audit evidence to conclude that the financial statements as a whole are free from material misstatement. Auditors may issue three types of modified opinions: a qualified opinion, an adverse opinion and a disclaimer of opinion.

## Determining the type of modification to the auditor's opinion

152. The decision regarding which type of modified opinion is appropriate depends upon:

- The nature of the matter giving rise to the modification – that is, whether the financial statements are materially misstated or, in the event that it was impossible to obtain sufficient appropriate audit evidence, may be materially misstated; and
- The auditor's judgment about the pervasiveness of the effects or possible effects of the matter on the financial statements.

153. The auditor should express a **qualified opinion** if: (1) having obtained sufficient appropriate audit evidence, the auditor concludes that misstatements, individually or in the aggregate, are material, but not pervasive, to the financial statements; or (2) the auditor was

unable to obtain sufficient appropriate audit evidence on which to base an opinion, but concludes that the effects on the financial statements of any undetected misstatements could be material but not pervasive.

154. The auditor should express an **adverse opinion if**, having obtained sufficient appropriate audit evidence, the auditor concludes that misstatements, individually or in the aggregate, are both material and pervasive to the financial statements.

155. The auditor should **disclaim an opinion if**, having been unable to obtain sufficient appropriate audit evidence on which to base the opinion, the auditor concludes that the effects on the financial statements of any undetected misstatements could be both material and pervasive. If, after accepting the engagement, the auditor becomes aware that management has imposed a limitation on the audit scope that the auditor considers likely to result in the need to express a qualified opinion or to disclaim an opinion on the financial statements, the auditor should request that management remove the limitation.

156. If expressing a modified audit opinion, the auditor should also modify the heading to correspond with the type of opinion expressed. ISSAI 1705<sup>19</sup> provides additional guidance on the specific language to use when expressing a modified opinion and describing the auditor's responsibility. It also includes illustrative examples of reports.

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

157. 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.

158. 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.

159. 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.

## Annex II: Letter of confirmation

REPUBLIKA E KOSOVËS-REPUBLIKA KOSOVA-REPUBLIC OF KOSOVO QEVERIA VLAJË-GOVERNMENT MINISTRIA E PUNËS DHE MIRËQENIES SOCIALE Ministër i Punës dhe Mirëqenies Sociale Prishtinë - Pristina - Prishtine	
Nr. Org. Org. Jedinca Org. Unit	Nr. Prot. Prot. No.
01	284
Nr. Klasifik. Klasifik. Kod	Data Date
	19.06.2019
Prishtinë-Prishtina-Prishtine	



REPUBLIKA E KOSOVËS-REPUBLIKA KOSOVA-REPUBLIC OF KOSOVO ZYRA KOMBËTARE E AUDITIMIT NACIONALNA KANCELARIJA REVIZIJE / NATIONAL AUDIT OFFICE			
DATA PRANIMAR DORËZUAR: DATA PRIMI JEN DORËZUJEN: DATE RECEIVED SUBMITTED:			
Nr. Org. Org. Jedin. Org. Unit	Shif. klasif. Klasif. Kod Class. Code	Nr. Prot. Br. Prot. Prot. No.	Nr. faqeve Br. Stranica No. Pages
03	47	1119	1

**Republika e Kosovës**  
**Republika Kosova - Republic of Kosovo**  
**Qeveria - Vlada - Government**  
**Ministria e Punës dhe Mirëqenies Sociale - Ministarstvo za Rad i Socijalne Zaštite Ministry of Labour and Social Welfare**

### LETËR E KONFIRMIMIT

Për pajtueshmërinë me të gjeturat e Auditorit të Përgjithshëm në Raportin e auditimit për vitin 2018 dhe për zbatimin e rekomandimeve

**Për: Zyrën 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 Ministrisë së Punës dhe Mirëqenies Sociale për vitin e përfunduar më 31 dhjetor 2018 (në tekstin e mëtejshëm "Raporti");
- pajtohem me të gjeturën dhe rekomandimin dhe nuk kam ndonjë koment për përmbajtjen e Raportit; si dhe
- brenda 30 ditëve nga pranimi i Raportit final, do t'ju dorëzoj një plan të veprimit për zbatimin e rekomandimit, i cili do të përfshijë afatet kohore dhe stafin përgjegjës për implementimin e tij.

z. Skender Reçica 

Ministër i Punës dhe Mirëqenies Sociale

Data: 19.06.2019, Prishtinë,