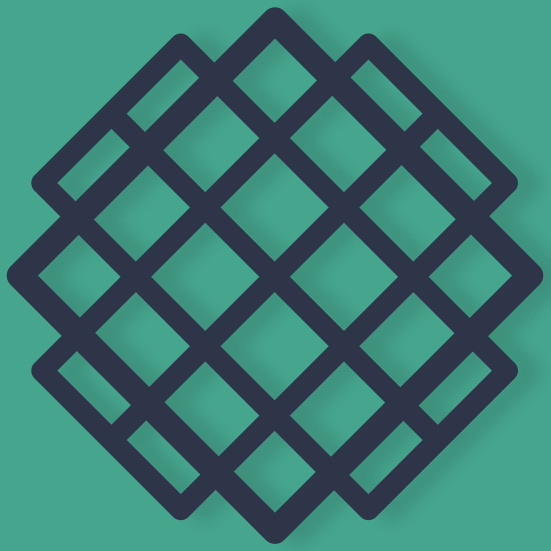


NATIONAL AUDIT OFFICE OF KOSOVO

„Not all of us can do great things. But we can do small things with great love."

MOTHER TERESA

WELCOME TO NATIONAL AUDIT OFFICE OF THE REPUBLIC OF KOSOVO

Dear colleagues,

It is with great pleasure that I present to you the National Audit Office of the Republic of Kosovo. Though relatively new in terms of age, it is considered one of the most credible national institutions in our country and remains committed to implementing its constitutional and legal mandates with integrity and professionalism.

We are determined to perform our audit work independently and pay special attention to continuous development in line with international standards and good audit practices.

We believe that international cooperation among supreme audit institutions progressively advances our common efforts to safeguard citizens' money and strengthen accountability, good governance, and transparency in our countries. As a member of the international and regional organizations of supreme audit institutions, we are eager to exchange our expertise and experience with the global accountability community.

We look forward to our future cooperation.

Besnik Osmani
Auditor General

Who we are

The Auditor General of the Republic of Kosovo is the highest institution of economic and financial control. The Kosovo National Audit Office (KNAO) is an independent institution that supports the Auditor General in performing his/her duties.

The Auditor General reports to the Assembly of the Republic of Kosovo and is entitled to control all financial, administrative, and other activities, programs, and projects managed by public institutions, including the process and proceeds from the sale of assets, privatizations, and concessions.

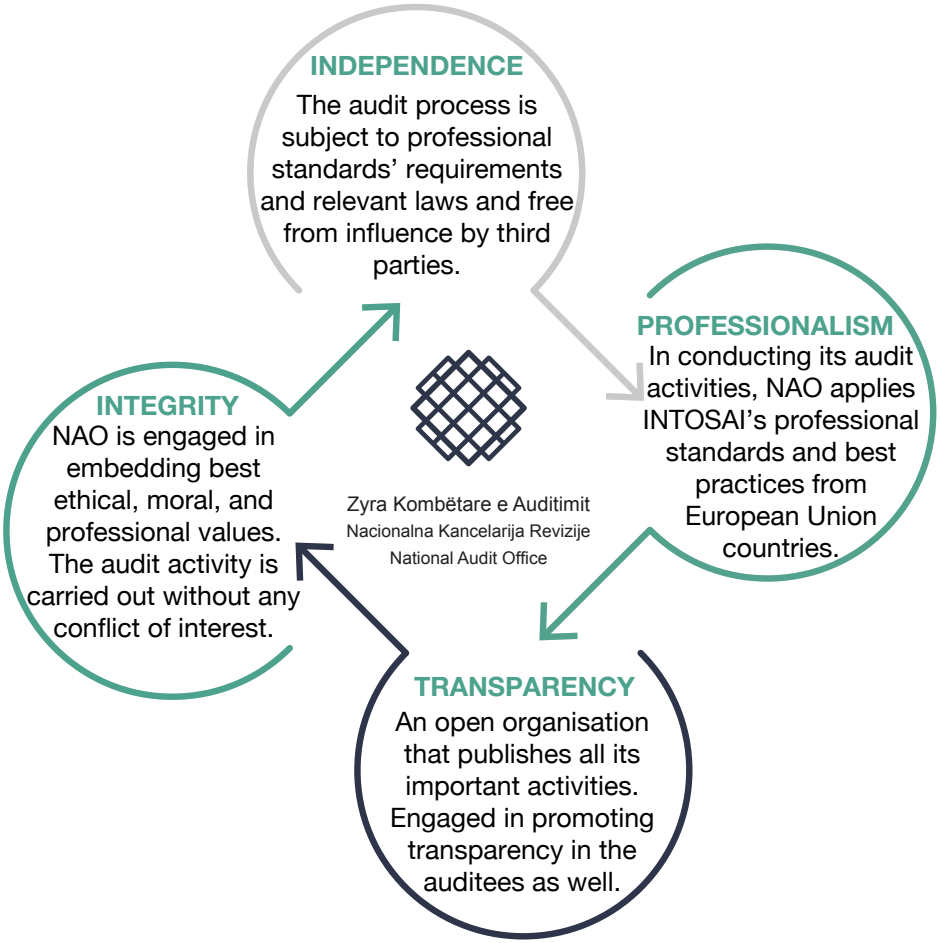
KNAO reports directly promote accountability and provide a solid basis to hold the managers of each budget organization accountable. In this way, we increase public trust in spending public funds and play an active role in ensuring the interest of taxpayers and other stakeholders in enhancing public accountability.

The Office of the Auditor General was established in November 2003 by the United Nations Interim Administration Mission in Kosovo (UNMIK). Following Kosovo's independence on 17 February 2008, the institution of Auditor General was integrated into the Constitution of the Republic of Kosovo and, shortly after, Law no. 03/L-075 on the Establishment of the Office of the Auditor General of Kosovo was adopted. In 2016, the Assembly promulgated Law no. 05/L-055 establishing the National Audit Office of the Republic of Kosovo.

Vision, Mission, and Values

Vision

A reliable audit institution improving governance in the public sector in the citizens' interests.



Mission

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

What we do

The main audit type carried by KNAO is financial and compliance audit, as by law, we are required to audit all financial statements issued by public sector bodies in Kosovo.

While financial and compliance audits represent the largest part of our audit work, KNAO invests a great deal of effort to develop its performance and IT audit capacity and the number of such audits has been steadily increasing over recent years. These audits are carried out by specialized teams of performance and IT auditors.

In our audit work, we always closely observe international standards and good practices. We have adopted manuals dedicated to financial and compliance audits, performance audits, and IT audits. We diligently follow developments in the respective standards and legislation and update our methodology when necessary.

In 2020 we published 127 audit reports, of which 119 financial and compliance audit reports and 8 performance audit reports.

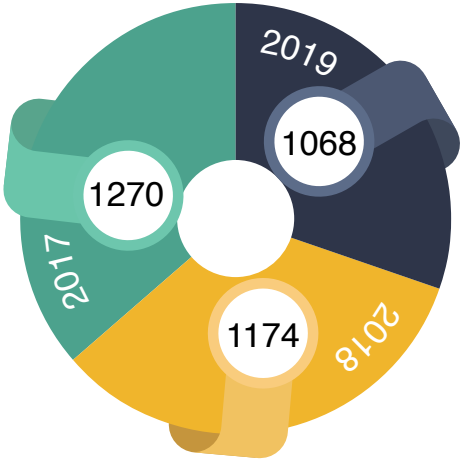
Our impact

KNAO aims to assist public institutions to improve their control and management of the entrusted public funds, through audits and recommendations given. The reports are submitted to the Assembly and published on KNAO's website, while budgetary organizations are expected to take action and implement audit recommendations to improve their operations.

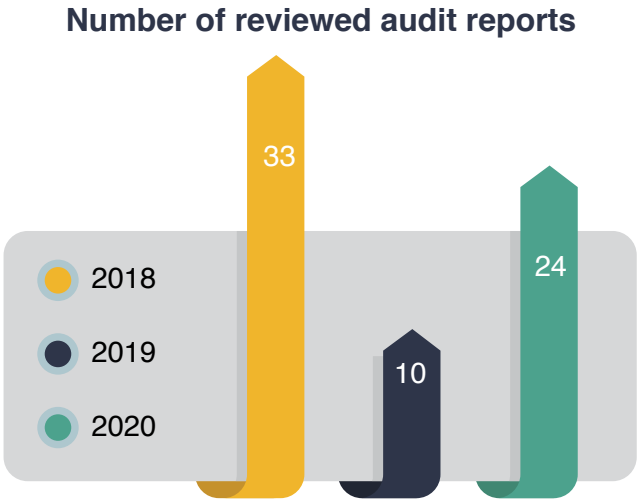
Over the years, we have been grown professionally and increased the number and types of audits. This also enables us to play an important role in building trust and support the country on its path of development into a modern state.

During the period of 2017-2019, we have issued a total of 3512 recommendations to the budgetary organizations

Number of recommendations



In the period of **2017 -2019** we issued a total number of **3512 recommendations** to the budgetary organisations.



Furthermore, over the past 3 years, the Assembly of Kosovo, mainly through parliamentary committees has reviewed **67 audit reports.**

As a result of our audits:

- Financial reporting on budget planning and execution improved;
- Incorrect financial transactions reduced;
- Errors improved as a result of audit (money returned to the budget);
- Transparency on the spending of public money increased; and
- Professional oversight on project implementation improved.

KNAO is committed to fulfilling its mandate with professionalism and increasing its impact for continuous improvement of operations and control in public finances management.

INTERNATIONAL COOPERATION

In order to implement International Standards for Supreme Audit Institutions and develop professional capacities, strengthening international cooperation with Supreme Audit Institutions and other relevant agencies, is one of our priorities. The international cooperation of KNAO is guided by national legislation, respective bilateral and multilateral international agreements, and its strategic approach.

KNAO is member of INTOSAI and EUROSAI. Despite being new to these organizations, KNAO aims to broaden its cooperation and activity, and takes the opportunity to contribute and benefit from global and regional cooperation and initiatives of common interest.

The National Audit Office is actively participating to:

- The Project Group of EUROSAI for Covid -19;
- parallel audits organized in the framework of the Network;
- series of regional workshops about quality assurance and quality control

Furthermore, the National Audit Office actively cooperates with diplomatic representatives accredited in Kosovo and other representatives of international organizations and donors present in the country.

Qendresa Mulaj
Director of International Cooperation
Qendresa.Mulaj@oagks.org
+38345109000

Did you know

- The National Audit Office was established by United Nations Interim Administration Mission in Kosovo (UNMIK) and was led by international Auditor Generals until 2016.
- The first national Auditor General, Mr. Besnik Osmani was appointed by the Assembly of Kosovo in March 2016.
- The audit work in the National Audit Office is automatized. The audit software called SITA was tailored to fit KNAO's needs and requirements.
- The National Audit Office has 171 employees, of which 142 audit staff and 29 administrative staff
- The National Audit Office has full and equal participation and comparable values for all members with a gender structure of 53% female and 47% male.
- The average age of the employees is 40 years old.

Did you know

Located at the heart of the Balkan peninsula, Kosovo is one of the hidden gems of the region and has the most beautiful untouched scenery of the Sharri and Rugova mountains, beautiful waterfalls and rivers, ancient ruins, and cultural heritage. A land of great wine, and tasty food.

Kosovars are particularly proud of their unique culture and traditions of hospitality which represents the generosity and honor of the host.

Facts about Kosovo

The **youngest state in Europe**.
Born on **February 2008.**

The **capital city** is **Prishtina**,
while the **cultural capital** is **Prizren.**

Has the **youngest population in Europe**
and it is estimated that more than
60% of the population is younger than 30.

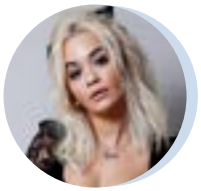
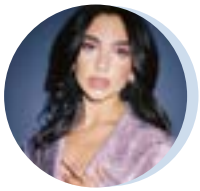
Mount Gjeravica, at 2,656m, is the **highest point** in the country and the **lowest point** is **White Drin**, at 297m.

Fli is a **traditional dish** consisting of multiple crepe-like layers brushed with cream and slowly cooked in an outside fire, in the company of family and friends.

Mother Teresa - born to a **Kosovar Albanian Family** on 26 August 1910.

DokuFest - is the **most important documentary** and **short film festival** in Southeast Europe and from 2019 is a BAFTA qualifying festival for short films, ranked amongst the 40 most spectacular screens on the planet.

The **homeland of international stars** and **celebrities** like **Rita Ora, Dua Lipa, Era Istrefi,** and **Gashi** - singers;
Majlinda Kelmendi - the Golden Girl of Judo;
Sisley Xhafa - contemporary artist, **etc.**

„Hive”, the 2021 **Kosovo drama film** became the **first film in Sundance Film Festival history to win all three main awards.**

National Audit Office of Kosovo
Arbëria District, St. Ahmet Krasniqi, 210, 10000 Prishtina
Republic of Kosovo
www.zka-rks.org

An EU funded project managed by
the European Union Office in Kosovo

This publication was produced with the financial support of the European Union.
Its contents are the sole responsibility of National Audit Office of Kosovo and
do not necessarily reflect the views of the European Union