

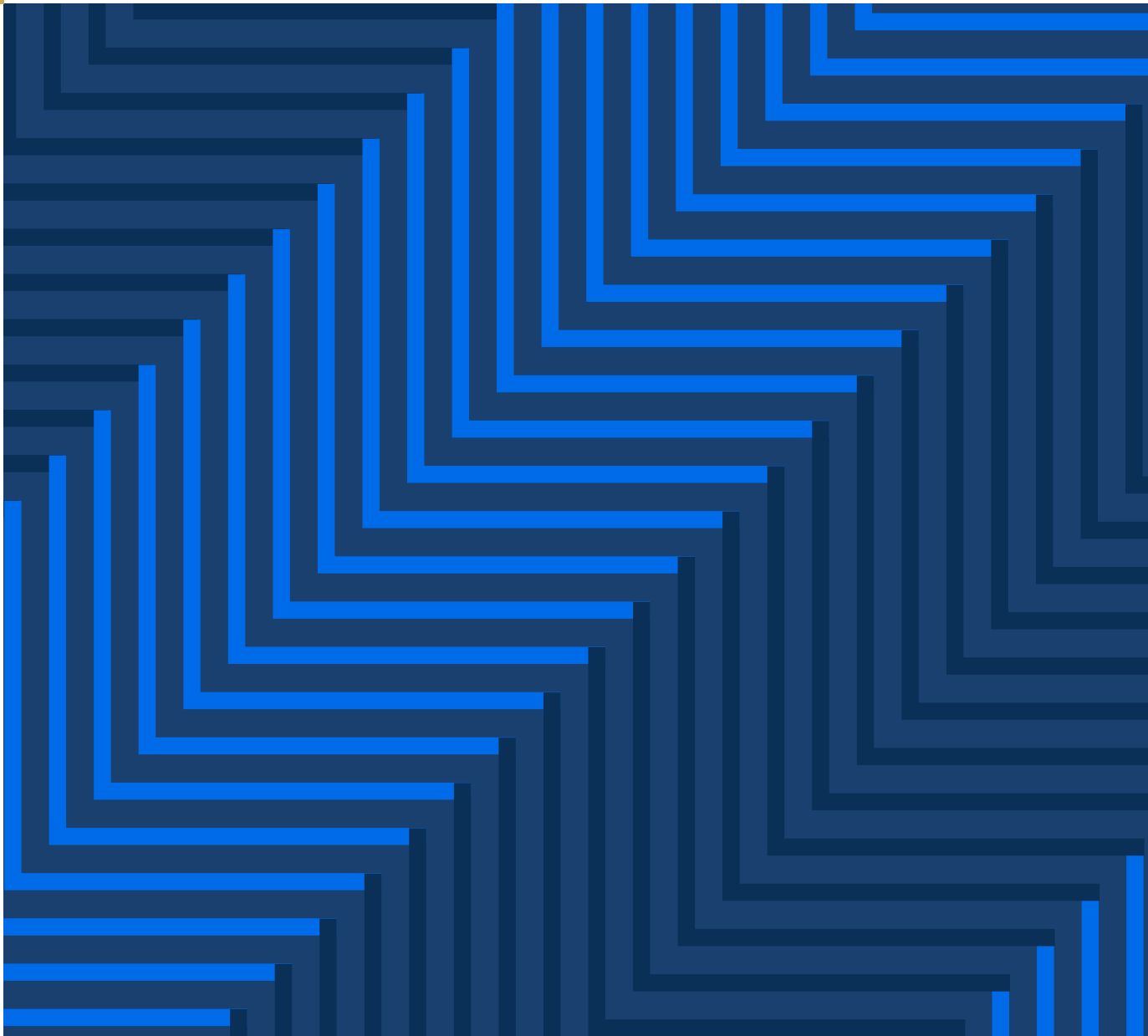


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R E P O R T

Monitoring the Implementation of the Law on Public Internal Financial Control

COMMITTEE FOR OVERSIGHT OF PUBLIC FINANCE

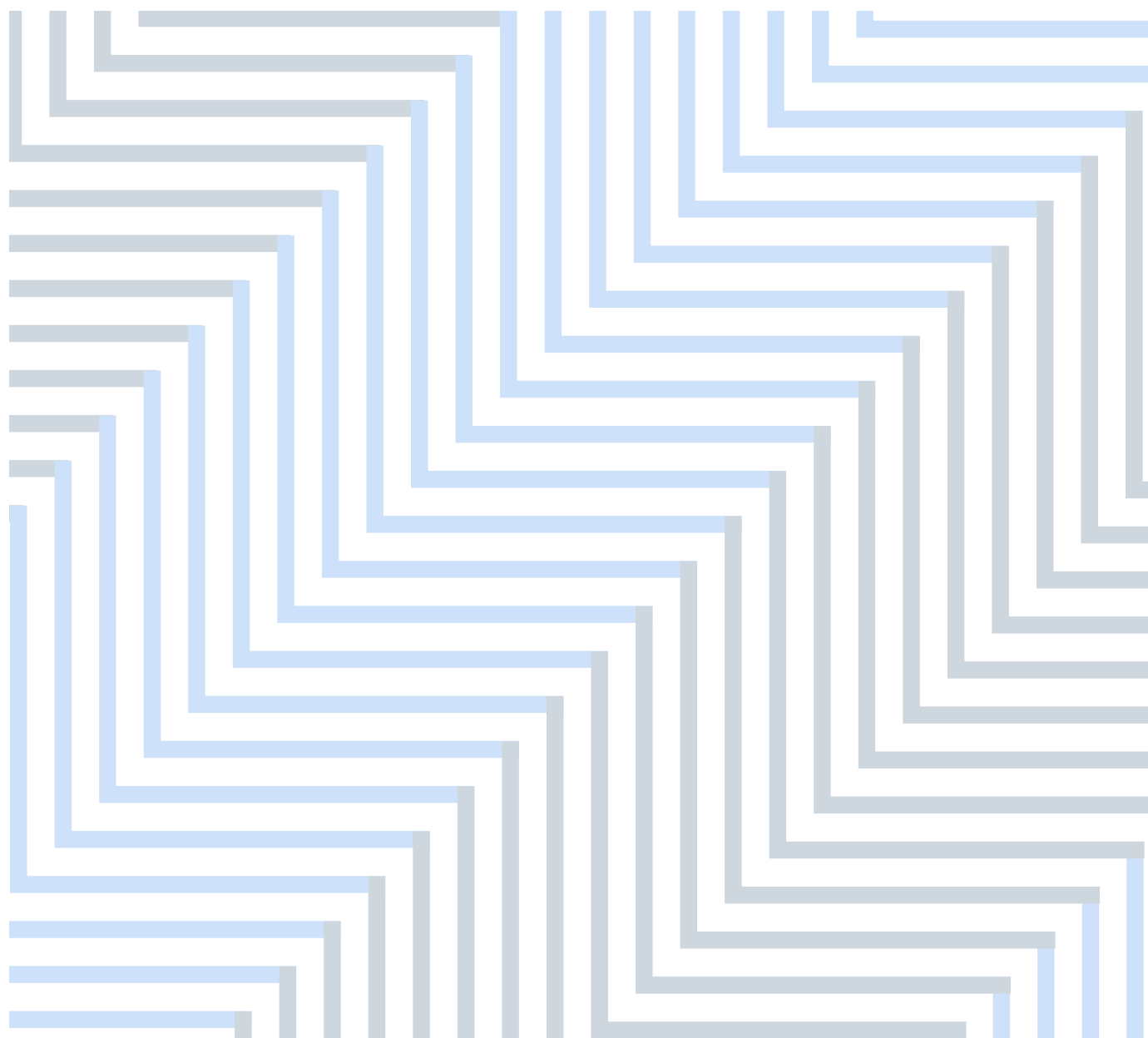


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Monitoring the Implementation of the Law on Public Internal Financial Control



INTRODUCTION

This report highlights findings of implementation monitoring of the Law on Public Internal Financial Control¹ conducted by the Working Group for monitoring the implementation of this Law established under the Committee on Public Financial Oversight of the Assembly of Kosovo, supported by Democracy Plus (D+). The monitoring period of the implementation of this Law ran from March 1 to September 1, 2022.

The concept of public internal financial control dates back to ancient Egypt², although it has changed over time, being adopted by many countries such as the United States of America (USA), Australia, and Great Britain.³ The USA is among the first countries to incorporate professional auditing standards into the public internal financial control systems.

The Committee of Sponsoring Organizations of the Treadway Commission (COSO) was established in 1985,⁴ aiming to help organizations improve performance by enhancing internal control, risk management, good governance, and fraud prevention. COSO represents the most recognized international model of public internal financial control. This model consists of five components,⁵ which are interconnected and applicable not only in relation to the entity but also in relation to its constituent structures, activities, and processes.

1 Official Gazette of the Republic of Kosovo. Law No. 06/L-021 on Public Internal Financial Control. <https://gzk.rks-gov.net/ActDetail.aspx?ActID=16267> (last accessed on October 6, 2022).

2 William Hackett & Sybil C. Mobley. "Auditing perspective of the historical development of internal control." University of Mississippi. 1-1-1976 https://egrove.olemiss.edu/cgi/viewcontent.cgi?article=1184&context=dl_proceedings (last accessed on October 6, 2022).

3 Kwaky E. Agyapong. "Internal Control Activities as a Tool for Financial Management in the Public Sector: A Case Study of Ghana Post Company Limited." University of Nebraska O Lincoln. 2017. (<https://digitalcommons.unl.edu/cgi/viewcontent.cgi?article=1032&context=jade> last accessed on July 28, 2022).

4 Committee of Sponsoring Organizations of the Treadway Commission. <https://www.coso.org/SitePages/About-Us.aspx?web=1> (last accessed on October 6, 2022).

5 Joseph Kirkpatrick. 5 Components of Internal Control. 2019. <https://kirkpatrickprice.com/video/5-components-internal-control/> (last accessed on October 6, 2022).

In Kosovo, internal control for public sector entities was introduced for the first time by law in 2006, with the entry into force of the Law on Internal Audit.⁶ By adopting this Law, the Assembly of Kosovo aimed to achieve greater operational, managerial and performance monitoring efficiency among public sector entities, at the central and local level. From that time until 2019, this Law and its bylaws were amended twice: in September 2009 and nine years later, in March 2018.

The applicable Law on Public Internal Financial Control (LPIFC),⁷ which is subject to implementation monitoring was adopted by the Assembly of Kosovo in March 2018 and repealed the Law on Internal Audit of 2009.

This Law is substantively different from the previous laws insofar as it does not only govern the aspect of internal audit, but also extends to two other areas, financial management and control, and coordination and harmonization of public internal financial control.

Monitoring the implementation of laws is one of the primary duties of the Assembly of Kosovo, namely its committees, where according to the Assembly's Rules of Procedure⁸, parliamentary committees are authorized to oversee the implementation of certain laws under the scope of their work plans.

Upon adopting its 2022 Work Plan, the Committee on Public Financial Oversight⁹ decided to include provisions for monitoring the implementation of the LPIFC. Subsequently, the Committee established the Working Group for monitoring the implementation of the law with the support of D+.

6 Official Gazette of the Republic of Kosovo. Law No. 03/L-128 on Internal Audit <https://gzk.rks-gov.net/ActDocumentDetail.aspx?ActID=2650> (last accessed on October 6, 2022).

7 Official Gazette of the Republic of Kosovo. Law No. 06/L-021 on Public Internal Financial Control. <https://gzk.rks-gov.net/ActDetail.aspx?ActID=16267> (last accessed on October 7, 2022).

8 Official Gazette of the Republic of Kosovo. Rules of Procedure of the Assembly of the Republic of Kosovo. 2022. Article 99. Authority of the Committees in Monitoring the Implementation of Laws. <https://gzk.rks-gov.net/ActDocumentDetail.aspx?ActID=61266&fbclid=IèAR2pkg1ÈSEcT13ZFBSGCbPz0Vh5lt7ysr9nvzgMndq-6nYhvji-jBQF00qKQ> (last accessed on July 28, 2022).

9 Assembly of Kosovo. The VIIIth Legislature. Composition of the Committee on Public Financial Oversight. <https://kuvendikosoves.org/shq/komisionet/komisioni/?committee=57> (last accessed on October 10, 2022).

METHODOLOGY

For purposes of monitoring the implementation of the LPIFC, D+ used primary and secondary sources in collecting data from public sector entities in Kosovo managing public assets and/or using public funds.

Self-assessment questionnaires were used as primary sources of monitoring, which were delivered to twenty-four (24) budget organizations. The questionnaires were completed by the leadership of the public sector entities and by the directors of the Internal Audit Units (IAU) in those budget organizations.

In addition to the questionnaires, three visits were also conducted within the scope of work of the Working Group established by the Committee on Public Financial Oversight. The first visit was to the Central Harmonization Unit (CHU) as a special department under the Ministry of Finance, Labor, and Transfers (MFLT). The second visit consisted of a meeting with the managers of the Kosovo Telecom Public Enterprise, to discuss the implementation of recommendations of the Audit Report by the National Audit Office (NAO). The third visit was to the Ministry of Interior Affairs (MIA), likewise, to discuss the implementation of recommendations of the NAO report and the challenges in the implementation of the LPIFC at this budget organization.

Secondary sources of monitoring included annual reports by the Central Harmonization Unit, submitted to the Government by the Ministry of Finance, annual financial reports by the NAO, and monitoring reports by SIGMA for Kosovo in the field of public financial management.

ALIGNMENT OF LAWS AND ISSUANCE OF BYLAWS

Based on the visits of the Working Group and responses provided by certain budget organizations, it has been observed that the Law on Publicly Owned Enterprises and the Law on Electricity are not aligned with the LPIFC in terms of internal audit governance.

The Law on Publicly Owned Enterprises is not in aligned with the LPIFC, since according to the LPIFC, the internal auditor has functional independence in audit work planning, performing auditing, and in reporting, while according to the Law on Publicly Owned Enterprises,¹⁰ the internal auditor is instructed and acts under the authority of the Audit Committee.

In Publicly Owned Enterprises, internal auditors typically report to the Audit Committee and perform their function according to the Committee's instruction.¹¹ Since they act under the authority of the Audit Committee, internal auditors perform advisory tasks rather than service delivery tasks through examinations. This concern was also raised by the head of POE Ibër-Lepenci JSC, who in completing the questionnaire requested the alignment of these two laws regarding the authorities of internal auditors.

The Law on Electricity also refers to the Law on Publicly Owned Enterprises for the qualifications and professional experience required for members of the Audit Committee, as well as for the duties and responsibilities of this Committee.¹²

10 Official Gazette of the Republic of Kosovo. Law No. 03/L-087 on Publicly Owned Enterprises. Article 26. <https://gzk.rks-gov.net/ActDetail.aspx?ActID=2547> (last accessed on October 6, 2022).

11 Ibid.

12 Official Gazette of the Republic of Kosovo. Law No. 05/L-085 on Electricity. Article 15. <https://gzk.rks-gov.net/ActDetail.aspx?ActID=12744> (last accessed on October 6, 2022).

Regarding the issuance of bylaws for the implementation of the LPIFC, the Central Harmonization Unit (CHU) under the MFLT advised that, to date, seven (7) bylaws have been issued for the implementation of the Law, while three (3) more are pending publication:

- Administrative Instruction on National Training Program and Certification of Internal Auditors in the Public Sector;
- Administrative Instruction on Quality Assurance of Internal Auditor Performance;
- Draft Financial Management and Control Manual (14 procedures).

In the meeting held by the Working Group at the CHU,¹³ it was announced that a circular has been developed which recommends all PSEs that have established an Audit Committee should act in the same way concerning the remuneration of members to such Committees.

¹³ Meeting held on March 17, 2022, in the offices of the Department of Central Harmonization Unit under the Ministry of Finance, Labor, and Transfers.

INSUFFICIENT INTERNAL AUDIT RESOURCES AND PROFESSIONAL TRAINING ORGANIZATION CHALLENGES

Internal audit is one of the key elements in the internal financial control system, but it is functionally independent from the system and reports directly to the management of the Public Sector Entity.

According to the Consolidated Annual Report on Functioning of the Public Internal Financial Control System for 2021, 98.98% of the budget of the Republic of Kosovo has been subjected to internal audit. According to this report, out of 87 Public Sector Entities (PSEs),¹⁴ 69 implemented the internal audit function in 2021. Of these 69 entities, 62 implemented the internal audit function through independent Internal Audit Units and seven (7) PSEs did so through the Internal Audit Department of the Ministry of Finance, Labor, and Transfers¹⁵.

One of the key remaining challenges is the insufficient number of internal auditors in PSEs, falling short of the legal requirement stemming from the Regulation on Establishment and Implementation of Internal Audit Function,¹⁶ which provides the following:

- Any Public Sector Entity with budget over seven million (7,000,000.00) Euro should have at least three internal auditors;
- Any Public Sector Entity with budget of three million (3,000,000.00) Euro to seven million (7,000,000.00) Euro should have at least two (2) internal auditors;

¹⁴ PSEs in Kosovo managing public assets and/or using public funds, such as: central government entities, local government entities and special funds; publicly owned enterprises, public financial institutions and other organizations spending public funds, based on international agreements regarding these funds or with central and local government guarantees.

¹⁵ Consolidated Annual Report on Functioning of the Public Internal Financial Control System for 2021. Central Harmonization Unit, Ministry of Finance, Labor, and Transfers.

¹⁶ Official Gazette of the Republic of Kosovo. Regulation (GRK) No. 01/2019 on Establishment and Implementation of Internal Audit Function at the Public Sector Entity. Article 5. <https://gzk.rks-gov.net/ActDetail.aspx?ActID=18441> (last accessed on October 6, 2022).

- Any Public Sector Entity with budget less than three million (3,000,000.00) Euro, should exercise the internal audit function through other means pursuant to the Regulation (required to file a request for internal audit, by the end of November of any current year, to the Minister of Finance, Central Harmonization Unit (CHU), and Internal Audit Unit to include this Public Sector Entity on its Audit Plan until establishment of own auditing capacities.

Out of the 24 PSEs selected for purposes of monitoring the implementation of this Law, 10 of them, or 41%, fail to meet the legal requirement for the number of internal auditors.

However, even though some institutions with a high budget have met the legal requirements for the minimum number of internal auditors, the human capacities in this field are not sufficient to cover the volume of work. For this reason, the Municipality of Fushë Kosovë, the Municipality of Prizren and the Ministry of Local Government Administration (MLGA), have expressed the need to increase human resources in the IAU, in order to cover all entities with audit activities.

Another problem in the functioning of internal audit in budget organizations is the lack of communication and coordination between IAUs. This problem was highlighted in the meeting at the MIA,¹⁷ where it was emphasized that there is no cooperation between the IAUs operating under the same budget organization, i.e., the MIA. This happens due to the fact that the IAU under the Kosovo Police (executive agency under the MIA) reports only to the Chief Administrative Officer (i.e., to the Director of Police), but not to the Minister of Interior Affairs, who is the Chief Administrative Officer of the budget organization as a whole. Likewise, the departments within this Ministry report to the Chief Financial Officer (i.e., General Secretary) who is responsible for overseeing all financial activities of the PSE, but the financial reports of the executive agencies are sent directly to the Minister's Cabinet.

¹⁷ Meeting held on May 20, 2022, at the Ministry of Interior Affairs.

Concerning this matter, the Cabinet of the Minister of Interior requested a legal opinion¹⁸ from the Legal Department of the MIA regarding the organizational structures of IAUs under the MIA, with the suggestion that this budget organization should have only one centralized IAU, reporting directly to the Minister. Notwithstanding this suggestion, the legal opinion referred to the organization of IAUs in executive agencies defined by the Law on Organization and Functioning of State Administration and Independent Agencies (LOFSAIA).¹⁹

LOFSAIA expressly provides that general management services, financial management, human resource management and internal audit functions in executive agencies, with less than fifty (50) employees, shall be performed by a responsible administrative unit of the relevant ministry. Accordingly, large agencies running complex operations and with over fifty (50) employees (as is the case with the Kosovo Police), which also meet the requirements determined by Article 19 of the LPIFC, and the budget criteria provided by Article 5 of the Regulation on Establishment and Implementation of Internal Audit Function at the Public Sector Entity, have the right to establish general management services, financial management, human resource management, and internal audit units.

18 Ministry of Interior Affairs. Legal Department. Legal Opinion DL/3-2022, No. 122 of July 15, 2022.

19 Official Gazette of the Republic of Kosovo. Law No. 06/L-13 on Organization and Functioning of State Administration and Independent Agencies. Article 26, paragraph 3. <https://gzk.rks-gov.net/ActDetail.aspx?ActID=18684> (last accessed on October 6, 2022).

TABLE 1. Public Sector Entities included in the scope of research, with established lack of internal auditors

Institution	2022 Budget ²⁰	No. of Internal Auditors ²¹	No. of Internal Auditors according to the Regulation
Ministry of Local Government Administration	6,652,075	1	2
Municipality of Fushë Kosovë	11,656,080	2	3
Municipality of Gjakovë	26,330,580	1	3
Municipality of Prizren	47,788,686	2	3
Municipality of Suharekë	16,334,504	1	3
Central Election Commission	5,913,951	1	2
Post of Kosovo*	10,434,397	1	3
Kosovo Treasury	13,864,891	1	3
Publicly Owned Enterprise Ibër Lepenci	9,500,669	1	3
Kosovo Academy for Public Safety	3,367,169	1	2

Another issue in the implementation of the LPIFC remains the organization of trainings for the Continuing Professional Development of internal auditors, in order to maintain their professional certification, a requirement provided by the LPIFC:

“The Director of Internal Audit Unit and internal auditors shall continuously improve their knowledge, professional skills and maintain their professional certification attending sixty (60) hours of training within two (2) consecutive years, in accordance with the criteria defined in Article 22 of the Law on Public Internal Financial Control.”²²

20 Official Gazette of the Republic of Kosovo. Law No. 08/L-066 on Budget Appropriations for the Budget of the Republic of Kosovo for Year 2022. <https://gzk.rks-gov.net/ActDetail.aspx?ActID=60239> (last accessed on October 6, 2022).

21 Data from questionnaires completed by respective PSE management.

22 Official Gazette of the Republic of Kosovo. Law on Public Internal Financial Control. 2018. Article 25, paragraph 3.3. <https://gzk.rks-gov.net/ActDetail.aspx?ActID=16267> (last accessed on September 27, 2022).

According to the law, the CHU is responsible for developing training programs in the field of financial management and control, as well as organizing such trainings.²³ Problems with the organization of training have been reported by eight (8) budget organizations through answers to questionnaires, among them, the Ministry of Environment, Spatial Planning, and Infrastructure (MESPI) reported that, since 2020, no trainings have been organized due to COVID-19 prevention measures.

Problems with the organization of training for the professional development of internal auditors have also been reported by the Municipality of Lipjan, which, due to budget shortages, has experienced difficulties completing the required training hours for internal auditors. According to the Regulation,²⁴ PSE management must provide sufficient budget funds for all internal auditors to attend Continuing Professional Development training necessary to maintain professional certification.

Two other budget organizations (Department of the Treasury and the Central Election Commission) have expressed dissatisfaction with the level of training of internal auditors, requesting this concern to be addressed by the CHU. Additionally, Continuing Professional Development training of internal auditors is not organized for inactive certified auditors, causing such professional cadre to be out of date with the changes in the auditing industry.

²³ Official Gazette of the Republic of Kosovo. Law on Public Internal Financial Control. 2018. Article 30, paragraph 3.3. <https://gzk.rks-gov.net/ActDetail.aspx?ActID=16267> (last accessed on September 27, 2022).

²⁴ Official Gazette of the Republic of Kosovo. Regulation (GRK) No. 01/2018 on Establishment and Implementation of Internal Audit Function at the Public Sector Entity, Article 9, paragraph 8. <https://gzk.rks-gov.net/ActDetail.aspx?ActID=18441> (last accessed on September 27, 2022).

RISK MANAGEMENT AND DEVELOPMENT OF STRATEGIC AND ANNUAL PLANS IN PUBLIC SECTOR ENTITIES

Public Sector Entities (PSEs) must provide for introducing risk management systems and implementing risk mitigation actions to achieve the organizational objectives.²⁵ Risk management is the process of identifying, assessing, and monitoring potential risks faced by the PSE in achieving its objectives, as well as implementing controls to keep risk exposure at an acceptable level for the institution.

PSEs have made progress in drafting risk management documents and in monitoring the risk management process, however, there is an evident need for improvement in terms of the 'fraud risk assessment' principle. The Annual Report of the CHU also notes the fact that some IAUs have failed to conduct risk assessments for all identified systems and have not documented²⁶ any such assessments. Based on the sample of institutions (budget organizations) included in the scope of research, the Municipality of Prishtinë reported that they have not yet drawn up the list of risks.

Internal Audit Units are also required to develop strategic plans and annual plans. The strategic plan of internal audit covers a period of three (3) years, while the annual plan must be derived from the strategic plan and its term is one (1) year.²⁷ Strategic plans must be developed by the IAU, based on the risk plan drawn up by the senior management of the PSE, since the strategic plan and the annual plan provide for levels of risk.

25 Official Gazette of the Republic of Kosovo. Law No. 06/L-021 on Public Internal Financial Control, Article 4, paragraph 1.7. <https://gzk.rks-gov.net/ActDetail.aspx?ActID=16267> (last accessed on September 27, 2022).

26 Official Gazette of the Republic of Kosovo. Regulation (MF) No. 01/2019 on Financial Management and Control. Article 31, paragraph 2.3. <https://gzk.rks-gov.net/ActDetail.aspx?ActID=19412> (last accessed on September 27, 2022).

27 Official Gazette of the Republic of Kosovo. Law No. 06/L-021 on Public Internal Financial Control, Article 23, paragraph 1.2. <https://gzk.rks-gov.net/ActDetail.aspx?ActID=16267> (last accessed on September 27, 2022).

The approval of the strategic plan and the annual plan is endorsed by the Audit Committee and the senior management of the PSE, and then the plans are forwarded to the Central Harmonization Unit at the MFLT. According to the report by the latter, certain IAUs have neither noted internal control weaknesses nor planned the appropriate number of audits compared to audit resources.²⁸ In some cases, senior management of PSEs have not approved the strategic plans and this situation prevents the directors of IAUs to develop the strategic plans and the annual plans as provided by auditing standards.

Based on the sample of institutions (budget organizations) included in the scope of research, this is the case in the Ministry of Environment, Spatial Planning, and Infrastructure (MESPI), where the Director of IAU advised that the senior management has not approved the Annual Report, Strategic Plan, and Annual Plan for 2022.

²⁸ Consolidated Annual Report on Functioning of the Public Internal Financial Control System for 2021. Central Harmonization Unit, Ministry of Finance, Labor, and Transfers.

AUDIT COMMITTEE ESTABLISHMENT

Role, mission, and function of the Audit Committee are provided by Article 20 of the LPIFC and Administrative Instruction²⁹ on Establishment and Functioning of Audit Committee at the PSE.

The Audit Committee assists the Head of the PSE in improving the public internal financial control system, in order to achieve the intended organizational objectives, by providing advice and recommendations related to internal control governance, risk management, and processes. This body also supports IAUs to ensure independence from the interference of managers whose operations are audited and to ensure that audit recommendations are addressed by PSE management.

During 2021, there were 56 Audit Committees in operation, covering 63, or 91.30%, of Internal Audit Units. Certain audit committees covered institutions that are interrelated and subordinate to the Public Sector Entity, e.g., Ministry of Finance, Labor, and Transfers established a joint Audit Committee for the Ministry, TAK, Customs, and Treasury; Ministry of Interior Affairs established a joint Audit Committee for the Ministry, Kosovo Police Inspectorate, Kosovo Police, and Kosovo Academy for Public Safety; and the Office of Prime Minister established a joint Audit Committee for the Office of Prime Minister and Food and Veterinary Agency.

²⁹ Official Gazette of the Republic of Kosovo. Administrative Instruction (MF) No. 01/2019 on Establishment and Functioning of Audit Committee at the Public Sector Entity. <https://gzk.rks-gov.net/ActDetail.aspx?ActID=18525> (last accessed on October 6, 2022).

Institutions that have failed to establish internal audit committees are:

- Kosovo Property Comparison and Verification Agency;
- Ombudsperson;
- Municipality of Ranillug.

Additionally, the Treasury Department (MFLT) in its response to the questionnaire advised that the legally prescribed mandate of members to the Audit Committee had expired. Another problem that persists is the issue of wages of Audit Committee members, where in certain cases members were paid and in others not, affecting the performance of this important body in public internal financial control.

LOW LEVEL OF IMPLEMENTATION OF INTERNAL AUDIT RECOMMENDATIONS

Internal auditors give recommendations for improving the weaknesses identified in the public internal financial control system. Provided recommendations are aimed at improving relevant internal control systems, mitigating risk, and advising PSE management on how to prevent future irregularities.

The PSE management is responsible for the implementation of recommendations, while the role of internal auditors in this aspect is to monitor the implementation of recommendations. The CHU Report for 2021 shows that there is no proper commitment by the heads of Public Sector Entities, Audit Committees, and Internal Auditors regarding this aspect.

During 2021, there were 457 completed internal audits versus 468, or 97.65%, of planned audits.

TABLE 2. Planned Audits vs. Completed Audits in 2020 and 2021.

Year	Planned Audits	Completed Audits	Percentage
2020	427	372	87.12%
2021	468	457	97.65%

These audits produced 2012 recommendations for the improvement of the internal control system, of which 834 (41.45%) were implemented, 844 (41.95%) are ongoing implementation, 334 (16.60%) of the recommendations are pending implementation. According to the MFLT CHU Report, compared to 2020, there is a decline in the implementation of audit recommendations by 0.55%.

TABLE 3. Comparison of provided, implemented, ongoing, and pending recommendations for 2020 and 2021

Year	Recommendations provided	Recommendations implemented	Ongoing	Pending
2020	1591	679	639	273
2021	2012	834	844	334

CONCLUSIONS AND RECOMMENDATIONS

Public Financial Internal Control is mandatory for all Public Sector Entities in Kosovo managing public assets and using public funds.

This report highlights numerous problems, run the gamut from failure to implement the internal audit function across budget organizations according to legal requirements, failure to implement the internal audit function and lack of sufficient human resources at IAUs, through failure to establish Audit Committees at PSEs. Next, there were issues identified ranging from the development of internal audit and risk assessment plans, challenges in conducting continuing training for internal auditors to the low level of implementation of internal audit recommendations. Another problem that was established is the collision present in the horizontal legislation governing public internal financial control, specifically the authorizations of internal auditors and failure to complete the secondary legislation according to the LPIFC.

Based on these findings, in order to implement this Law as efficiently as possible, this monitoring report puts forward the following recommendations:

- Horizontal legislation should be aligned, namely the Law on Public Internal Financial Control with the Law on Publicly Owned Enterprises, and the Law on Electricity.
- Public Sector Entities should fully staff their IAUs with sufficient human resources for auditing according to legal requirements;
- All Public Sector Entities that have established IAUs, should establish an Audit Committee pursuant to Administrative Instruction (MF) No. 01/2019;

- Planning and implementation of audit plans should be based on risk assessment and determination of audit priorities, taking into account audit resources;
- Public Sector Entities should develop risk management documents and take concrete steps to document the minimization or elimination of risk;
- IAUs should develop strategic plans and annual plans based on risk plans;
- Continuing Professional Training should be provided for internal auditors at PSEs and certified auditors who are not engaged in this position.

ANNEX I:

Budget Organizations receiving questionnaires for purposes of monitoring the implementation of the Law on Public Internal Financial Control

No.	Budget Organization Name	Questionnaire Completed
1	Ministry of Finance, Labor, and Transfers	YES
2	Ministry of Environment, Spatial Planning, and Infrastructure	YES
3	Ministry of Interior	YES
4	Ministry of Local Government Administration	YES
5	Municipality of Prishtinë	YES
6	Municipality of Fushë Kosovë	YES
7	Municipality of Gjakovë	YES
8	Municipality of Lipjan	YES
9	Municipality of Prizren	YES
10	Municipality of Suharekë	YES
11	Municipality of Malishevë	YES
12	Central Election Commission	YES
13	Independent Commission of Mines and Minerals	YES
14	Post of Kosovo	YES
15	Kosovo Telecom	YES
16	Kosovo Energy Corporation	YES
17	Tax Administration of Kosovo	YES
18	Kosovo Customs	YES
19	Kosovo Treasury	YES
20	Publicly Owned Enterprise Ibër Lepenci	YES
21	Privatization Agency of Kosovo	NO
22	Kosovo Police	YES
23	Police Inspectorate of Kosovo	YES
24	Academy for Public Safety	YES



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