

Kosovo closer to the European Union

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The European Commission appointed the Supreme Audit Office of Poland to conduct a twinning project at the National Audit Office of Kosovo. For six months NIK experts supported the Kosovan auditors in course of major audits, including the audit of publicly owned enterprises. The project was aimed to modify the Kosovan audit system, so as to adjust it to the international standards and practices of the EU SAIs.

In 2017 the National Audit Office of Kosovo (KNAO) stated that it is willing to enhance its capacity related to the audit of publicly owned enterprises. In response to this declaration NIK and the British National Audit Office (NAO) engaged in an EU-financed twinning project at KNAO (Twinning Light).

Firstly, the Kosovan regulations in force regarding the audit of publicly owned enterprises were reviewed. Following that, audit manuals and training programmes for local auditors were prepared. In course of six months, recognised Polish and British experts conducted various workshops and lectures. Kosovan auditors also paid a study visit to Poland, where they were presented the regulations concerning the supervision over State Treasury enterprises and the audit procedures applied by NIK.



Polish and British specialists also accompanied the Kosovan auditors during a model audit of publicly owned enterprises, providing support at its all stages - beginning with the selection of auditees, until the preparation of the final audit report. They shared opinions and experience and suggested necessary amendments to the KNAO audit model.

Representatives of the Polish and British SAIs did not intend to recreate their own state audit systems in Kosovo, but they rather aimed to modify the Kosovan system, so as to adjust it to the international standards. Experts from NIK and NAO got acquainted with the local financial accounting and external audit, as well as the environment in which they function.

Twinning is an European instrument of institutional cooperation between the administration of individual states - both present and future EU members. The twinning cooperation with NAO was aimed to implement and enforce the EU regulations in Kosovo. The project brought Kosovo closer to the EU standards and, what follows, to the European Union itself.

The project team ensured that its results will be long-lasting. Conclusions at all project stages were

discussed in detail with all twinning participants and the KNAO top-management. The prepared mission reports included specific recommendations. Earlier on, the target support groups were carefully and properly selected.

- I am glad that the Supreme Audit Office of Poland had the honour to represent the European Union in this project - said President Krzysztof Kwiatkowski in Pristina, at the official closing conference of the twinning cooperation.- I hope that the joint work in the last six months will bring the expected results and will not only sustainably impact the functioning of KNAO, but will also open a new chapter regarding the relations between our institutions and states.

The Auditor General of Kosovo, Besnik Osmani, was pleased with the effects of the twinning project, and already in its course declared that we is willing to prolong and extend the cooperation with NIK.

Capacity building of the National Audit Office of Kosovo related to the audit of publicly owned enterprises

The project was mainly aimed to analyse Kosovan legislation regarding the audit of publicly owned enterprises, review KNAO internal procedures and audit documents, present their suggested amendments, as well as to conduct trainings on the implemented new solutions. NIK experts also supervised three audits of major Kosovan publicly owned enterprises. They were supported by auditors from the National Audit Office of the United Kingdom (NAO UK).