



**NGO Shoqata e personave me aftësi të kufizuar-Handikos Ferizaj/
Sh.P.A.K.- HK FR**

Independent Auditor's Report and Financial Report
for the "Përfshirja sociale dhe parandalimi i përjashtimit social të personave me aftësi të
kufizuar" grant supported by the Kosovo Civil Society Foundation, Co-financed by the
Swiss Agency for Development and Cooperation (SDC), Sweden and the Government of
the Grand Duchy of Luxembourg

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Audit certificate

We have audited the NGO Shoqata e personave me aftësi të kufizuar-Handikos Ferizaj/Sh.P.A.K.- HK FR report for the "Përfshirja sociale dhe parandalimi I përjashtimit social të personave me aftësi të kufizuar" Grant supported by Kosovo Civil Society Foundation (KCSF), Co-financed by the Swiss Agency for Development and Cooperation (SDC), Sweden and the Government of the Grand Duchy of Luxembourg. More than 95% of the expenditures reported in the financial report presented by Association for the Support of Employment of Persons with Disabilities to KCSF have been verified.

The audit was carried out in accordance with generally accepted auditing standards and the United Nations Office for Project Services auditing instructions according to ISA 800/805. The report has been prepared in accordance with the above agreement with the Kosovo Civil Society Foundation (KCSF).

I recommend the report be approved by the Kosovo Civil Society Foundation (KCSF).

Pristina/ November 14, 2023


Astrit Musa

Audit & Consulting Associates L.L.C
Prishtina, Kosovo





INDEPENDENT AUDITOR'S REPORT

To the Management of NGO Shoqata e personave me aftësi të kufizuar-Handikos Ferizaj/Sh.P.A.K.- HK FR

Opinion

We have audited the financial report of NGO Shoqata e personave me aftësi të kufizuar-Handikos Ferizaj/Sh.P.A.K.- HK FR for the project "Përfshirja sociale dhe parandalimi I përjashtimit social të personave me aftësi të kufizuar", which comprises the financial report for the period September 1, 2022– September 30, 2023 and other explanatory notes.

In our opinion the financial report presents fairly, in all material matters all positions in accordance with the requirements of the donor and the current Laws in force.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Project financial report section of our report. We are independent of the Business in accordance with International Ethics Standards Board for Accountants Code of Ethics for Professional Accountants (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and those charged with Governance for the financial report

Management is responsible for the preparation and fair presentation of this financial report in accordance with the International Financial Reporting Standard and the internal controls that the management deems necessary to enable the preparation of financial report without material misstatement due to fraud or error.

For the financial report preparation, management is responsible for assessing the organization's ability to sustainability in the future, disclosing, as necessary, future sustainability issues and using the accounting continuity principle unless management intends to liquidate the Organization or Interrupt the operation, or there is no other possible alternative than to do it.

Those charged with governance are responsible for overseeing the Organization's financial reporting process.

Auditor's Responsibilities for the Audit of the financial report

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

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Organization to cease to continue as a going concern.

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


Astrit Musa – Statutory Auditor
ACA – Audit & Consulting Associates
Prishtina, Kosovo
November 14, 2023



NGO Shoqata e personave me aftësi të kufizuar-Handikos Ferizaj/Sh.P.A.K.- HK FR – Project
 “Përfshirja sociale dhe parandalimi i përjashtimit social të personave me aftësi të kufizuar”

Financial Report

For the period September 1, 2022– September 30, 2023

		Agreed Budget	Incurred
		(in EUR)	Income/ Expenses
	Notes	(in EUR)	(in EUR)
Received Installments from donor			
Received installments	3	38,973	38,973
Total received installments		38,973	38,973
Expenditure			
Human resources	4	19,082	19,082
Direct expenses - Activities	5	16,798	16,788
Administrative and office expenses	6	3,093	3,087
Total Expenses		38,973	38,957
Liabilities from donor		-	17

The financial report has been signed on November 14, 2023 by:

Executive Director

Enver Kosumi
 Enver Kosumi

 SHOQATA E PERSONAVE ME AFTËSI TË KUFIZUAR
 ASSOCIATION OF PERSONS WITH DISABILITY
HANDIK&S
 FERIZAJ

The accompanying notes from 1 to 6 form an integral part of this financial report

Notes to the Financial Report

For the period September 1, 2022– September 30, 2023

1. INTRODUCTION

Inclusion of the interests of persons with disabilities in local policies through the drafting of the action plan for social services in the municipality of Ferizaj.

Handikos Ferizaj and stakeholders, with increased capacities in presenting their problems and needs to local institutions.

The action plan for social services in the municipality of Ferizaj and the incorporation of its activities during the budget planning of the local government

- Working meetings with focus groups;
- Publication of the Report on the current situation in the field of social services for persons with disabilities;
- Two-day training for the working group of the action plan for social services, in the field of PWD rights and social services;
- Three-day workshop for drafting the action plan for social services;
- Public discussion of the first draft of the Action Plan for social services;
- Publication of the action plan for social services.

Handikos Ferizaj has involved all interested parties as well as the main target group, the disabled through regular meetings.

2. BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES

2.1 Basis of preparation

The financial report for the Organization has been prepared on a cash basis for revenue and expenditure. The basics of measurement are described in more detail in the accounting policies set out below.

2.2 Currency of presentation

The functional currency of the Organization is the European Union currency unit Euro (“EUR”). The business financial report is presented in Euro.

2.3 Revenue recognition

Grant revenue is recognized as revenue at the time it is paid. At the end of the year the excess amount of income in addition to expenses is treated as deferred revenues for the next period.

2.5 Expenses

Expenses incurred are recognized in the relevant period on a cash basis.

2.6 Employee benefits

The Organization, in the normal course of business, makes payments to the State budget of on behalf of its employees. The majority of the Organization’s employees are members of the State pension plan. All such contributions to the mandatory government pension schemes are expensed when incurred. The Organization does not operate any other pension scheme or postretirement benefit plan and, consequently, has no obligation in respect of pensions.

In addition, the Organization has no material obligations to provide further benefits to current and former employees.

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3. RECEIVED INSTALLMENTS

	Total Budget (in EUR)	Incurred Income (in EUR)	Discrepancies (in EUR)
Available budget from KCSF			
First installment	27,281	27,281	-
Second installment	11,692	11,692	-
Total received installments	38,973	38,973	-

4. HUMAN RESOURCES

	Approved Budget (in EUR)	Incurred Expenses (in EUR)	Remained Budget (in EUR)	%
1.0.Human Resources				
Human Resources	19,082	19,082	0	0%
Total 1.0.Human Resources	19,082	19,082	0	0%

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5. ORGANIZATIONAL DEVELOPMENT ACTIVITIES COSTS

	Approved Budget (in EUR)	Incurred Expenses (in EUR)	Remained Budget (in EUR)	%
2.0. Direct Expenses - Activities				
2.1. Meeting with stakeholders				
Drinks	58	58	-	0%
Promoting material	200	200	-	0%
Total 2.1. Meeting with stakeholders	258	258	-	0%
2.1. Analysis of social services for PAKs offered in the Municipality of Ferizaj				
Meeting for the compilation of questionnaires for interviews with service providers, persons with disabilities and family members	50	49	1	2%
Promoting material	588	588	-	0%
Total 2.1. Analysis of social services for PAKs offered in the Municipality of Ferizaj	638	637	1	0%
2.3. Analysis of the needs of persons with disabilities and their families for social services				
Survey on services currently not offered for PAK	700	700	0	0%
Meeting with focus groups	160	160	0	0%
Printing of the report on the current situation in the field of social services for persons with disabilities.	500	498	3	1%
Printing of the report in Braille on the current situation in the field of social services for people with disabilities.	200	200	-	0%
Local expert	882	882	-	0%
Sign language interpreter	55	55	-	0%
Laptop device	535	535	-	0%
Tablet device	796	796	-	0%
Software for conducting research / interviews	1,100	1,100	-	0%
Total 2.3. Analysis of the needs of persons with disabilities and their families for social services	4,928	4,926	3	0%
2.4. Publication of the report on the current situation in the field of social services for persons with disabilities				
Drinks, Coffee	90	90	-	0%
Water	43	43	0	0%
Hall reservation	129	129	-	0%
Local expert	286	286	-	0%
Sign language interpreter	111	111	0	0%
Design and printing of service provider guide/catalog, listing types of social services	895	889	6	1%
Design and printing of the guide/catalogue of service providers, listing the types of social services in Braille.	200	200	-	0%
Video animation for social services	600	600	-	0%
Total 2.4. Publication of the report on the current situation in the field of social services for persons with disabilities	2,354	2,348	6	0%
2.5. Two-day training for the working group of the Action Plan for social services, in the field of the rights of PWDs and social services.				
Expert/Trainer	286	286	-	0%
Training	824	824	0	0%
Hall reservation	258	258	-	0%
Total 2.5. Two-day training for the working group of the Action Plan for social services, in the field of the rights of PWDs and social services.	1,368	1,368	0	0%
2.6. The three-day workshop for the drafting of the action plan for social services.				
Accommodation	2,400	2,400	-	0%
Lunch/Dinner	1,875	1,875	-	0%
Coffee/Lunch break	450	450	-	0%
Hall	-	-	-	0%
Local expert	882	882	-	0%
Sign language interpreter	166	166	-	0%
Total 2.6. The three-day workshop for the drafting of the action plan for social services.	5,773	5,773	-	0%
2.7. Preparation of the final draft of the action plan				
Local expert	147	147	-	0%
Total 2.7. Preparation of the final draft of the action plan	147	147	-	0%
2.8. Publication of the action plan for social services				
Local expert	147	147	-	0%
Sign language interpreter	55	55	-	0%
Advocacy activity - discussion of the action plan for social services and the comprehensive process	495	495	-	0%
Hall reservation	136	136	-	0%
Print action plan for social services action plan for social services	400	400	0	0%
Printing of the action plan for social services of the action plan for social services in Braille	100	100	-	0%
Total 2.8. Publication of the action plan for social services	1,333	1,332	0	0%
Total 2.0. Activities for organizational development	16,798	16,788	11	0%

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6.ADMINISTRATIVE AND OFFICE EXPENSES

	Approved Budget (in EUR)	Incurred Expenses (in EUR)	Remained Budget (in EUR)	%
3.0. Administrative and office expenses				
Bank charges	260	256	4	2%
Public services	1,643	1,643	0	0%
Communication	410	408	2	0%
Local travel	390	390	0	0%
Office material	390	390	0	0%
Total 3.0. Administrative and office expenses	3,093	3,087	6	0%

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Questions	Yes	No	N/A	Comments
Principles of orderliness (financial regularity) - Principle 2.1				
Project and accounting related matters				
Is it ensured that signed project agreements (KCSF with grantee) exist before any payments are made?	Yes			
Are the payments in accordance with the contract conditions, the agreed budget and the General Conditions?	Yes			
Are the payments in accordance with the contract conditions, the agreed budget and the General Conditions?	Yes			
Is the operational and financial reporting in accordance with the project agreement? Is there a monitoring system tracking the reports?	Yes			
Examine whether the financial report includes a comparison, for every budget item, between the actual costs/expenditures of activities and the budgeted costs/expenditures as approved by Contractor for the period.	Yes			
Verify the unspent balance at the end of the financial year against accounting records and its supporting documentation.	Yes			
Verify the unspent balance that shall be repaid to Contractor in the final report of the last agreement year. (Only applicable in the final report of the last agreement year).				
Review if outgoing balance for previous period is the same as incoming balance for the current period.	Yes			
Is the reporting in line with the reporting timetable?	Yes			
Is a written confirmation of the balance of the KCSF advances available at project period end?	Yes			
Are the management letter points by the project auditor brought up in past years implemented and/or properly monitored by the management?			N/A	
Is it ensured that any significant issues (e.g. fraud, management override of controls, etc.) noted in a review/audit report have been communicated to KCSF?			N/A	
Has the grantee adhered to the procurement guidelines annexed or referred to in the grant agreement between contractor and the grantee? Or how they procure or buy things?	Yes			
Is the implementing partner and any subcontractor/s familiar with regard to VAT procedures, on the procurement of material and services for the activities funded by KCSF?	Yes			

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Are the procedures (see above) in line with the respective local legislation?	Yes			
Do the responsible persons (incl. finance) visit field activities?	Yes			
Existence, adequacy and effectiveness of the Internal Control System (ICS) – Principle 2.2				
Is the internal organization (structures, functions, tasks, competencies, responsibilities, methods, procedures, segregation of duties etc.) adequate?	Yes			
Does grantee have one of those book-keeping system: a) double-entry, or b) cash basis? If the grantee applies modified cash basis as accounting principle, the auditor shall describe used method and describe possible effects on the accrual accounting within the project?	Yes			
Are applicable laws, regulations and instructions adhered to?	Yes			
Is a complete and updated Organization Manual in place and is it applied?	Yes			
Is the information and financial reporting system adequate and complete?	Yes			
Conformity with the project objectives and adherence to the contract conditions – Principle 2.3				
Is the classification of expenses and income in accordance with the agreed contractual budget?	Yes			
Are the salary costs debited to the project/programme by Grantees recorded throughout the duration of the year in a systemized way and examine whether the salary costs can be verified by sufficient supporting documentation?	Yes			
Is there supporting documentation related to incurred costs based on materiality and risk? Regardless of materiality of the findings the auditor shall quantify the amount for costs lacking sufficient supporting documentation.	Yes			
Are foreign exchange gains/losses disclosed as a separate item in the financial report as well as disclosed in accordance with what is stipulated in the agreement including appendices and generally accepted accounting principles?		No		
Are there clear instructions on the approval of expenses (e.g. 4 eyes principle) and are they applied?	Yes			
Is the correct application of fees and allowances as per contract ensured (e.g. fees, rent, travel expenses, hotel accommodation, per diem and other allowances for project experts/consultants)?	Yes			
Is the correct application of the local law on salary and social contributions, taxes etc. ensured?	Yes			
Are there clear instructions on the non-use of project/programme vehicles for private purposes and are they applied?	Yes			

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Are there clear instructions on the non-use of mobile and fix net phones for private purposes and are they applied?	Yes			
Do the guidelines of the implementing partner stipulate the threshold in amount and number of offers to be solicited for local guidelines followed? procurements of goods and services and are the	Yes			
Are all items (fixed assets) representing property of the project maintained and safeguarded?	Yes			
Is it ensured that physical inspection of fixed assets is performed by two people at least once per annum?		No		
Is the inventory list agreed with the respective general ledger accounts and are any differences clarified during reconciliation?	Yes			
Are sale and scrapping of fixed assets approved by the management?	Yes			
Is it ensured that goods purchased with allocated project funds are utilized within the defined objectives and are still available or have been disposed/sold in conformity with the procedures defined in the project agreement?	Yes			
Economical conduct of business and effective use of financial resources – Principle 2.4				
Is it ensured that financial resources are only utilized for KCSF financed project/programme activities?	Yes			
Do you have any comments on the adequacy of the measures and procedures in the internal control system (ICS) ensuring economical and effective utilization of committed resources?		No		
Are suitable management procedures relative to the project transactions applied?	Yes			
Are duties for vital functions and processes sufficiently segregated? (e.g. entering commitments, entering and signing of of follow-up on long outstanding debtors and creditors, expenditures, reconciliation of cash on hand and in banks, contracts/agreements, authorizing and accounting physical control over inventories and tangible fixed assets, etc)	Yes			
Does an adequate and effective purchasing system exist that ensures an optimal cost-benefit ratio for all purchases of material and srvicees? (i.e. conformity of price offers with local practices and cost levels)	Yes			
Have possible deviations of actual expenses from the agreed project budget been agreed by KCSF and are they reasonably explained and supported?	Yes			
Is it ensured that prices and rates for material and services are subject to regular verification?	Yes			
Is the accounting system providing necessary budget and cost control analysis?	Yes			

**NGO Shoqata e personave me aftësi të kufizuar-Handikos Ferizaj/Sh.P.A.K.- HK FR – Project
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Management Representation Letter

**To: ACA - Audit & Consulting Associates
Prishtina
Kosova**

This representation letter is provided in connection with your review of the financial report of NGO Shoqata e personave me aftësi të kufizuar-Handikos Ferizaj/Sh.P.A.K.- HK FR with registration number 5113737-0 for the “Përfshirja sociale dhe parandalimi i përjashtimit social të personave me aftësi të kufizuar” Grant supported by the Kosovo Civil Society Foundation, Co-financed by the Swiss Agency for Development and Cooperation (SDC), Sweden and the Government of the Grand Duchy of Luxembourg for the purpose of expressing an opinion as to whether the financial statements present fairly, in all material respects.

We confirm that we are responsible for the preparation and fair presentation of financial report, in accordance with donor requirements and applicable laws. This responsibility includes: designing, implementing and maintaining internal control relevant to the preparation and fair presentation of financial report that is free from material misstatement, whether due to fraud or error.

We confirm, to the best of our knowledge and belief, the following representations:

- a) Responsibility for the keeping of accounts and financial documents that are correct, complete, fair, representing the true facts, in conformity with the objectives of the project, the documents of reference (description of the project, contracts, budgets, etc.) and national legislation;
- b) That all accounting records, supporting and other documents, minutes and any other pertinent information necessary for the review be at the disposal of the auditor;
- c) The completeness of information concerning property and goods;
- d) The completeness of information concerning financing received or due and own financing concerning the reviewed period, for the project being examined;
- e) The availability of any information and explanations, either orally or by written confirmation, which might be required by the auditor in the execution of his mandate;
- f) The availability of any information and explanations, either orally or by written confirmation, which might be required by the auditor in the execution of his mandate.

To the best of our knowledge and belief, no events occurred after the date of the financial report and up to the date of this letter that would require a change or disclosure in the financial report.

Enver Kosumi


Executive Director


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MINUTES OF THE EXIT MEETING

Meeting Date: (DD/MM/YYYY)	02/11/2023	Location	Prishtina
Meeting time:	10:00	Prepared by	Bleta Musa

1. Meeting Agenda

Exit meeting - Overview of the topics discussed during the meeting:

- Overall project activities
- Difficulties during project implementation
- Reporting and evidences of activities

2. Participants

Name and Surname	Position	E-mail
Enver Kosumi	NGO HandiKos - Executive Director	handikosferizaj@gmail.com
Astrit Musa	ACA – Managing Partner	astritmusa@acaauditing.com
Bleta Musa	ACA – Assistant Auditor	bletamusa@acaauditing.com

**NGO Shoqata e personave me aftësi të kufizuar-Handikos Ferizaj/Sh.P.A.K.- HK FR – Project
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To the Management of NGO Shoqata e personave me aftësi të kufizuar-Handikos
Ferizaj/Sh.P.A.K.- HK FR
Prishtina, Kosovo

November 2023

**Management letter for the project “Përfshirja sociale dhe parandalimi I përjashtimit social
të personave me aftësi të kufizuar” for the period from September 1, 2022 to September
30, 2023**

Dear Sirs,

In planning and performing our audit of the financial statements of NGO Shoqata e personave me aftësi të kufizuar-Handikos Ferizaj/Sh.P.A.K.- HK FR for the “Përfshirja sociale dhe parandalimi I përjashtimit social të personave me aftësi të kufizuar” Grant, we considered NGO Shoqata e personave me aftësi të kufizuar-Handikos Ferizaj/Sh.P.A.K.- HK FR internal control structure in order to determine our audit procedures for the preparation of audited financial report, but not to provide assurance on the internal control.

We examined on test basis evidence supporting the amounts and disclosures in the financial report. Furthermore, we assessed the accounting principles used by management.

The goal of this management letter is to present a set of recommendations to the NGO Shoqata e personave me aftësi të kufizuar-Handikos Ferizaj/Sh.P.A.K.- HK FR management based on the auditor's findings during the course of the audit. The goal of the management letter is not to criticize or condemn the activities to which an observation is given. It rather a way to propose improvements on area where the auditor thinks there can be any improvement.

The matters raised in this letter are only those that came to our attention during the course of our audit work and not necessarily a comprehensive statement of all improvements that could be made.

We would be pleased to discuss the matters raised during the audit and assist management in implementing them if necessary.

We would like as well to express our appreciation for the cooperation of NGO Shoqata e personave me aftësi të kufizuar-Handikos Ferizaj/Sh.P.A.K.- HK FR management and employees during our work.

In case you have any questions do not hesitate to contact us.

Yours faithfully,

Astrit Musa – Statutory Auditor
ACA – Audit & Consulting Associates
Prishtina, Kosovo



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MANAGEMENT’S RESPONSIBILITY FOR INTERNAL CONTROL

Management’s Responsibility

Management is responsible for establishing and maintaining internal control. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of controls.

Objectives

The objectives of internal control are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management’s authorization and recorded properly to permit the preparation of financial statements in conformity with the Kosovo Accounting Standards.

Limitations

Because of inherent limitations in any internal control, misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of internal control to future periods are subject to the risk that the internal control may become inadequate because of changes in conditions or that the degree of compliance with the policies or procedures may deteriorate.

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1. OBSERVATIONS

No issues identified.