



Audit Services Proposal for

NGO INPO

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February 27 2019



To: NGO INPO
February 27, 2019

Re: Proposal for Audit Services for NGO INPO

Dear all,

We are delighted to present a brief proposal for professional services to be provided by our firm to NGO INPO in relation to Audit of the financial statement for the year ended December 31, 2018.

BDO specializes in nonprofit organizations similar to the NGO INPO and is committed to the nonprofit space. As such, we believe we can make a unique and significant contribution to the continued success of your organization as we have done at many other organizations. As one of the nation's leading accounting firms, we have the ability to provide the NGO INPO with the breadth of skills you expect from a national firm with significant resources, combined with a personalized approach to client service and a commitment to extensive partner and senior manager involvement. BDO's focus has always been, and continues to be, service excellence.

BDO understands the work to be performed and will deliver your reports by your due dates. With proper coordination and planning, we will complete all work within your specified time frame.

With dedicated personnel experienced in serving the nonprofit sector, we will focus quickly on the key issues that affect the NGO INPO and help you plan new activities, as well as review current activities to ensure the proper approach and that important implications are considered and addressed. All of our personnel will work together to provide you with a full service team to ensure that we address your needs.

As the fifth largest international public accountancy network, we can assure you that we have the resources, technical expertise, and commitment to provide you with the quality service you expect from your auditors.

BDO's values of Competence, Honesty and Integrity, Dedication, Professionalism, Responsibility and Accountability, and Economic Awareness were instilled by our founders. We guarantee no other firm will match the attention, service, and industry resources you will receive from BDO. With dedicated personnel serving the nonprofit sector, we can focus on the issues that affect the NGO INPO and ensure the proper customized approach and consideration of industry risk.



NGO INPO will be a valuable client to BDO and will receive the full attention of the senior resources in our Prishtina office. At BDO, we believe that open, candid communications and an intimate knowledge of your concerns make it possible to offer appropriate, proactive advice and counsel. In this proposal, we have detailed our qualifications as the best choice for the NGO INPO. We have a team of professionals who will work with the NGO INPO to provide value-added services. We are confident that the services we provide, our proactive service delivery approach, and our open communication style, all of which have helped us establish long-term relationships with organizations similar to the NGO INPO, are suitably matched to your needs.

This offer is valid for six months from the submission date.

It is our sincere interest to work with you and we are energized by the prospect of serving such a reputable organization as the NGO INPO.

Should you have questions, or wish to discuss any aspects of this proposal further, please do not hesitate to contact us.

Yours faithfully,
Sami Tahiraga
Partner

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1. About BDO

BDO International Limited is a UK company limited by guarantee. It is the governing entity of the international BDO network of independent member firms ('the BDO network'). Service provision within the BDO network is coordinated by Brussels Worldwide Services BVBA, a limited liability company incorporated in Belgium with its statutory seat in Brussels.

Each of BDO International Limited, Brussels Worldwide Services BVBA and the member firms of the BDO network is a separate legal entity and has no liability for another such entity's acts or omissions. Nothing in the arrangements or rules of the BDO network shall constitute or imply an agency relationship or a partnership between BDO International Limited, Brussels Worldwide Services BVBA and/or the member firms of the BDO network.

BDO is the brand name for the BDO network and for each of the BDO member firms.

BDO's distinctive reputation for client proximity is built upon our commitment to all our stakeholders that what matters to them matters to us. Our clients recognize us as their preferred adviser, appreciating our close client service on a worldwide basis

Our focus is on continually improving the experience clients have of BDO and we strive to provide the best possible professional services to our clients

Our move to a single global trading name in 2011 demonstrates our commitment to service our clients and to compete successfully in our market on a multinational basis.

The services described herein are provided by BDO Kosovo L.L.C. based in Prishtina and not by the BDO International Limited. For regulatory and other reasons certain member firms do not provide services in all four professional areas listed above.

Our objective is to give our clients seamless service delivery worldwide. We know that close and effective relationships matter to them and we are committed to a long term relationship as their trusted adviser.

We remain focused on helping our clients navigate ever-changing economic and market conditions by providing high quality advice and service to all our clients on a consistent basis.

Regulation and reporting requirements increase all the time and we are well positioned to help our clients find their way through the maze. These skills enable us to achieve our ambition to significantly increase our market share and ensure that we are recognized in the market as a unified global network.



Assurance & Advisory (AA)

International & Statutory Audits	Audit Technology
Financial Statement Transformation	Special Investigations/Due Diligence
Bookkeeping & Payroll Services	Control Assurance
Enterprise Risk Management	Network & Systems Quality
Process & Systems Integrity	Computer Assurance Services (CAS)
Compliance Reviews	Financial Reporting

Tax Advisory Services

Tax Planning and Advisory Services	Expatriate Taxation
VAT and Other Indirect Taxes	Customs Duty and Other Indirect Taxes

Management Consulting (MC)

Development Strategy	Restructuring
Value Based Management	IT Strategy & Implementation
Management Reporting System	Cash Flow Productivity
Specialist Advisory Services-Banking Sector	Activity Based Costing
Supply Chain Optimization	Business Process Reengineering

Financial Advisory Services (FAS)

Privatization	Valuation
Corporate Finance	Corporate Recovery Services
Environmental Services	Due Diligence

Our story is one of continuously responding to ever changing client needs.

1963 - Founded by firms from Canada, Germany, Netherlands, United Kingdom, USA and known as Binder Seidman International Group.

1973 - Adopted the name Binder Dijker Otte & Co.

1988 - Established a worldwide structure and placed the BDO acronym before each local member firm's name in every country.

2010 - Known simply as 'BDO' worldwide.



We have rapidly expanding offices throughout the region, including:

Albania	Lithuania
Kosovo	Macedonia
Bulgaria	Montenegro
Czech Republic	Moldova
Croatia	Poland
Estonia	Romania
Hungary	Slovakia
Bosnia and Herzegovina	Slovenia
Latvia	Serbia

BDO Kosova L.L.C.

In Kosovo, services are provided by BDO Kosova L.L.C. (“BDO” or “BDO Kosova”) which is an affiliate of BDO International Limited. BDO Kosova is the International professional services organization in Kosovo providing services in audit, tax, consulting, and financial advisory services through over 20 national and specialized expatriate professionals. Known as an employer of choice for innovative human resources programs, it is dedicated to helping its clients and its people excel.

BDO KOSOVA L.L.C. was founded in August 2010 and is closely related to the international network

Employees of the company have extensive experience in auditing, tax and advisory services and many years of trainings by standards of major international auditing and consulting firms.

From our office located in Prishtina, we serve both local and multinational clients. In addition to our high- caliber local management and staff, we supplement our practice with seasoned Western auditors and consultants to bring to the region fresh perspectives and critical expertise in engagement, accounting and management consulting.

We have achieved significant progress in Kosovo since we started our activities here. We have developed a team of experienced national and specialized expatriate professional to ensure our clients receive not only the global expertise of our world-wide firm, but also the local knowledge and experience necessary for success.

2. Why choose BDO?

Our clients choose us for the unique combination of personal involvement and attentiveness of a trusted advisor, with the skills, knowledge, and breadth of services of our international work. With the largest global firms at one end of the spectrum and smaller, more localized firms at the other, BDO combines the best of both worlds to focus on your service needs.

Right Size and Experience

- Experienced business and technical professionals
- Significant non-profit and OMB Circular A-133 industry experience
- Delivery of timely and quality services
- Streamlined, accessible organizational structure
- Fewer conflicts and hierarchies inherent in larger firms

Active Involvement of Senior Professionals

- Excellent staff-to-partner ratio
- Continuous access to experienced service teams
- Commitment to staff continuity
- National technical and industry practitioners

Proactive, Ongoing Involvement

- Swift responsiveness and issue resolution
- Hands on, service-oriented business philosophy
- Open, candid, constructive communications
- “No surprises” approach
- Proactive creative solutions



Our goal is always to exceed the expectations of our clients. We will provide the highest quality service combined with an understanding of the existing political and economic situation in Kosovo. Actually in Kosovo we have 9 auditors from this one Audit Partner, two Audit Managers, two Audit Seniors and 4 Audit Assistants.

BDO Kosovo has vigilant and ability in Kosovo market and assured participation in the Kosovo market:

- Audit of Kosovo Civil Society Foundation granting scheme DSP II grantees financed by Swiss Cooperation Office in Kosovo;
- Audit of Kosovo Civil Society Foundation granting scheme Democratic Society Promotion “DSP” financed by Swiss Cooperation Office in Kosovo;
- Kosova Education Centre project Promotion of Citizenship Education “Kosovision Contest financed by Swiss Cooperation Office in Kosovo;
- Kosovo Civil Society Foundation “KCSF” NGO;
- Helvetas
- Birn
- Ec ma ndryshe
- Association of Kosovo Municipalities NGO Qelim Micro Finance NGO
- Office of Auditor General;
- International Airport of Pristine;
- Post and Telecommunication of Kosova;
- KOSTT for the fiscal;
- Kosovo Pension Savings Trust ;
- FINCA Kosovo Microfinance ;
- Hekurudhat e Kosovës Sh.a.;
- Ibër Lepenci Sh.a.;
- Ferromet Kosovo J.S.C;
- Innomatik Exploration Kosovo Sh.p.k.;

Our proposed team has extensive experience in Kosovo in similar audits. Following are few companies and organizations to which our team has provided the professional services:

- EBDR Projects;
- World Bank funded projects administered by the MOFE
- The Ministry of Finance and Economy (MOFE),
- CDF; (World Bank Project);
- Care International in Kosovo;
- UNDP-GPDC;
- KRCT;
- Municipalities Audits for the years ended 2008, 2009 and 2010;
- Forumi per Iniciativa Qytetare;
- Ferromet Kosova L.L.C. subsidiary of Ferromet AB Sweden
- Kosova Electricity Company;
- Ibër Lepenci Sh.a.
- Birra Peja Sh.a;
- Prishina Airport;
- StandardPlin L.L.C.;
- FINCA Microfinance;
- Raiffeisen Bank;
- NLB Prishtina
- New Bank of Kosovo
- Financial Union Prishtina (a representative of Western Union)
- Kosovo Resource

3. Our Methodology

Our approach to your audit will take into account the following strategies:

- Communication throughout the year to understand your issues and risks;
- Advance planning of the audit and tax processes to ensure there are no surprises
- Performance of interim fieldwork
- Detailed examination of your internal controls
- Performance of year-end fieldwork and addressing of key issues identified
- Extensive quality control procedures
- Full understanding of nonprofit issues

All of our audits are led by experienced partners who are heavily involved in the engagement and staffed by professionals with the appropriate skill level and industry knowledge matched to our clients' businesses. BDO professionals are also highly sensitized to the need to maintain objectivity and independence in relation to each engagement.

Our approach is based on an internationally developed audit methodology, which focuses on candid and frequent communications with the NGO INPO management throughout the year. These communications are scaled to the size of the client and frequency of how often the Audit Committee meets. This approach fosters an active understanding of the NGO INPO's strategic direction, particular business risks, control strengths and weaknesses, and other significant matters pertaining to the audit cycle critical to audit quality. Using our proprietary tool, we rigorously assess the entity level risks and controls through a targeted information gathering tool in order to assess the overall General Risks and Controls (including Information Technology General Controls) and identify specific financial reporting risks at a granular level.

All significant financial reporting transaction streams for which financial reporting controls will be assessed are linked within our proprietary tool to related financial statement areas. Controls are identified and assessed in our Controls Assessment Module and related tools, which allow us to assess the design and implementation of key controls and document the results of our testing of operating effectiveness for our report on the financial statements. Our testing of controls is also risk based. The inherent risks identified are used as a starting point and combined with our assessment of the risk of the actual controls not operating effectively. This allows us to effectively vary the nature, timing, and extent of testing of controls to target areas with the highest risk of material misstatement, and still achieve a high level of assurance of operating effectiveness.

Our methodology also considers the extent to which we can use the work of others to reduce our testing in situations where we determine that management's testing of controls is sufficiently robust and objective. This allows us to effectively address the risk of material misstatement in an efficient manner. Our assessment of the design, implementation, and operating effectiveness of internal controls is automatically fed into the audit plan, in order to determine the impact of such assessment on the extent of substantive testing for each financial statement area.

Using the above methodology, as assisted by our proprietary software tool APT - Audit Process Tool, we are able to efficiently and effectively reduce audit work in lower risk areas and focus more effort on the higher risk areas. This allows for the most cost-effective audit approach. Next, we focus on your financial statements and related accounting records, and perform a top level study of account fluctuations, relationships, and overall operating results. This guides us in the next step of our approach developing the scope and emphasis of the audit, including an evaluation of internal controls and related systems.

We believe that high quality audits, in fact and perception, are essential to the growth of financial markets. Additionally, we do not fit our nonprofit clients into a "one size fits all" audit approach by using generalized templates and forms from other industries. We have forms, templates, and checklists developed specifically for nonprofit issues.

Seamless Transition

We appreciate that for many of our clients the transition to a new advisor is not a regular occurrence and can give rise to concerns and present significant challenges. The NGO INPO engagement team views the transition as an opportunity to give the NGO INPO's management a fresh perspective on your accounting systems, controls, and operations. Our team members are experienced with the transition of new nonprofit clients and can readily resolve any problems that may occur during this change.

We are committed to client satisfaction and a smooth and seamless transition from your current advisor to BDO. We have extensive experience working with outgoing providers and clients to define transition plans and timelines, and can begin your engagement immediately after finalizing our client acceptance procedures and after the NGO INPO's approval to proceed.

We assure you that we will devote the highest priority to the careful and thoughtful planning required to ensure a smooth transition to BDO with the least possible disruption to your personnel and your operations. Upon engagement, we request that management write a letter to the previous auditor requesting that BDO be allowed access to the prior year's audit work papers. This assists in substantiating opening balances as required under Generally Accepted Auditing Standards. At a minimum, we need to examine the statement of financial position accounts and the related supporting work papers, final trial balance, and adjusting journal entries for the last year audited.

Our experience indicates most firms cooperate as a matter of professional courtesy. Some allow us to visit their office and examine all files (including permanent and planning files) while others prefer to mail only the required work papers that will substantiate the opening balances. The more thorough review is advantageous as it decreases the NGO INPO's staff time in the gathering of required documents.

Meet with Key Members of the NGO INPO's Management

It is our policy to hold an initial planning meeting with key members of management as soon as possible after being engaged as the new auditor. The agenda will include discussion of the topics below. This planning meeting will help to establish priorities and provide proper initial direction up front.

- Initial audit concerns
- Report requirements and deadlines
- Initial audit approach and dates
- Assistance by auditee's personnel
- Nature and types of documents and/or accounting records maintained

Document our Understanding of the Operating Environment and Internal Controls

The first step we perform in approaching an audit is to develop a full understanding of the objectives and operations of the NGO INPO. This understanding will be obtained through discussions with management and reading of pertinent background information. This information will enable us to identify significant cycles and accounting applications, evaluate the control environment, and identify significant provisions of laws and regulations affecting the NGO INPO.

The key to evaluating internal control is achieved by carefully documenting the five interrelated components, namely control environment, risk assessment, control activities, information and communication, and monitoring. The division of internal control into five components provides a useful framework for us in considering the impact of the NGO INPO's internal control in an audit. However, it does not necessarily reflect how the NGO INPO considers and implements internal control. Our primary consideration is whether a specific control affects financial statement assertions rather than its classification into any particular component.

In addition, the auditor's assessment of control risk for assertions affected by compliance with such laws and regulations may be influenced by policies and procedures in all three elements of internal control (control environment, accounting systems, and control procedures).

Document our Understanding of the Financial and Operational Systems

We will be responsible for assessing and evaluating the NGO INPO's financial management and reporting system, including the various modules that have been implemented, grants system, and other accounting and data processing systems. The procedures will include documenting and testing the systems' general and application controls to determine the integrity and reliability of the financial data. This understanding will help to determine our audit approach.

BDO utilizes an industry leading data analysis application to plan, select, and analyze statistical samples, test postings, total and extend, perform computations, and perform data comparisons and other analyses. The use of automated application control testing allows the financial audit team to reduce or eliminate other substantive audit procedures.

During the planning stages of the audit, we will assess the control environment of the NGO INPO based on the following factors:

- Integrity and ethical values
- Management's philosophy and operating style
- Organizational structure
- Audit committee involvement
- Commitment to competence
- Assignment of authority and responsibility
- Human resources policies and practices
- The NGO INPO's risk assessment and monitoring activities

We document our understanding of internal controls through observation, inquiry, inspection, and performance procedures. We will evaluate controls and perform transaction tests of payroll, cash disbursements, and cash receipts. Based on our assessment of the control environment, we will determine if there are audit assertions where we can assess control risk at less than maximum in order to perform audit tasks more effectively.

Consider Engagement Risk and Determine Audit Strategy

In order to understand and plan the engagement to address risk, we consider all information known about the organization in terms of industry and business risk and audit objectives. The professional judgment and experience of the engagement team are critical to this process. Documenting important strategy decisions in a strategy memorandum and more detailed elements of those decisions in the audit program provide effective direction to the staff responsible for their execution.

We will consider account balances or classes of transactions that could result in an error to the financial statements without being detected. By devoting attention to such accounts or classes of transactions, we ensure they receive proper audit coverage, thereby lessening the possibility that the financial statements might be misleading.

As part of this process, we will also perform the following procedures:

- We will perform preliminary analytical review to gain insight into operating results by comparing the financial statement amounts between the current and preceding periods and also the current year amounts to approved budgeted line items. We will be looking for unusual variances.
- We will make a preliminary judgment about materiality by assessing a dollar amount which in our judgment would render the reporting entity's financial statements misleading should errors in the financial statements exceed this amount. This will guide us during the audit process when proposing adjustments or selecting items for testing.

Based on information gathered, we will develop our audit strategy, including:

- Determining to what extent the environment appears to encourage the maintenance of reliable accounting and control procedures.
- Determining the extent to which the environment reduces incentives and opportunities for intentional misrepresentations by management in the financial information.
- Identifying significant reports and procedures management uses to control the organization that can be helpful in designing substantive tests.

Compliance Requirements

Actual testing requirements are specific to grants. We will determine for each major program which of the compliance requirements apply, to what extent, and how material it is to the program(s) the NGO INPO currently has with the donors. A compliance requirement is generally considered material if failure to comply with it would result in financial or other sanctions that would be material to the program. If the requirement applies, we will determine inherent risk, control risk, fraud risk, and other risk to decide on the extent of compliance testing to be performed.

Final Fieldwork

The final fieldwork phase of the audit will generally commence once the books are closed and the appropriate audit schedules have been completed. During this phase, we will perform the appropriate tests of account balances in order to form an opinion on the financial statements.

Design Sampling Approach

In the testing phase, we design our sampling methodology using selective testing. Audits conducted in accordance with attestation standards include the concept of selective testing of data to be examined, thus involving judgment on the part of the auditor as to the number of transactions to be examined and the areas to be tested.

The concept of audit sampling refers to the application of audit procedures to less than 100% of the items within an entity's account balances or classes of transactions for the purpose of reaching a conclusion about entire individual balances or classes of transactions.

The use of representative sampling will be an integral part of our audit approach. We use audit sampling when the objective is to project the results of the procedures to the entire population of items within an account balance or class of transactions. Our sampling approach provides for sample sizes large enough that any chance of departure from representations is small. The determination of sample sizes will depend on several factors, including the reliance that can be placed on existing controls, the population size and make-up, routine or non-routine type of transactions, the number of significant items comprising the population, and the results of substantive analytical procedures.

Perform Substantive Tests

The substantive tests will include substantive detail tests and substantive analytical procedures. For substantive detail tests, we will review details of account balances by inspecting underlying documentation and determining whether the balances are properly stated. Substantive analytical procedures will be used in every phase of the audit. Initially, we will use the procedures to perform comparison of data in documents and reports, to perform fluctuation analyses to identify significant changes in information reported in prior periods and to determine the variances and potential issues that could affect the nature, timing, and extent of our audit.

Reporting

In the reporting phase of the audit, we will employ analytical procedures in the review of the financial information presented in the financial statements and as a quality control review tool. We will determine whether the explanations and corroborating evidence provide sufficient evidence for the desired level of substantive assurance. If we are unable to obtain a sufficient level of substantive assurance from the analytical procedures, we will perform additional procedures, such as tests of details, and consider whether the difference represents a misstatement.

Accounting and Financial Reporting Issues

As the audits are performed, there may be accounting and/or financial reporting issues that arise. The first step in resolving these items is to discuss the issue with client personnel to determine if a resolution can be reached.

We want to work with you as true business advisors to resolve technical matters as they arise either during the audit or throughout the year.

If this process does not resolve the matter, we will review issues with members of the Organization, who can advise on possible resolutions to the problem. As mentioned above, the nonprofit expertise for BDO is located in our local office so we can avoid any delays.

Looking Forward: The Management Advisory Letter

BDO will prepare a management letter, outlining substantial deficiencies, if any, noted in your systems of internal controls. The report on the study and evaluation of internal control systems will identify and evaluate the significant internal accounting controls used to safeguard assets and provide accurate and timely financial information.

In addition, any significant opportunities to improve internal controls and accounting procedures, budgeting and financial projection processes, and financial reporting styles, which will increase the reliability of accounting records and financial statements, will be discussed. We consider the management letter to be an integral part of the audit process. A notable effort is spent formulating ideas that will help the NGO INPO operate more efficiently.

Our policy is to discuss issues as they arise with the appropriate management personnel. We will prepare the management letter in draft form for management. We will revise the draft management letter after appropriate discussions with management and, if needed, will present this to the NGO INPO's Audit Committee.

Entrance, Exit, and Status Conferences

Our personnel pride themselves on their ability to communicate effectively. We understand the importance of communicating relevant information on a timely basis. We also understand that your staff has schedules and other matters to deal with and that organization must conduct business with minimum disruption. Accordingly, it is our policy to schedule meetings in advance to keep management informed of the progress being made on the audit.

By identifying and resolving audit issues on a continuing basis, we help address issues before they develop into problems or surprises to management and the Board. Also, our deployment of BDO's process of quality control will be accomplished without causing you surprises as our review members are involved throughout the auditing process.

Because of our focus on nonprofits, the partners and managers assigned to your engagement have extensive experience explaining financial information to non-financial individuals, including members of our clients' audit committees and board of directors. We also serve as board members ourselves so we have a unique perspective to share with your board members about their fiduciary responsibilities.

Extent of Electronic Data Processing (EDP) Audit Process Toll "APT" Software in the Engagement

As indicated earlier, our audit process incorporates automated audit tools APT to provide you with timely information and effective and efficient audits. We have applied computer assisted audit techniques on many engagements and we are also qualified to assist in the EDP area if management desires.

We combine the use of spreadsheet, word processing, and trial balance software to perform the most efficient audits possible. Some of the benefits of full automation include the ability to:

- Import data directly from your accounting system, thereby eliminating manual keypunching.
- Prepare graphs for management presentations and use pre-formatted spreadsheets from year to year, allowing us to perform ratio and trend analysis on key accounts.

We use several software packages, most notably Caseware and Interactive Data Extraction and Analysis (IDEA) to perform the aforementioned tasks.



Caseware - a work paper preparation program that produces financial statements, trial balances, journal entries, fluctuation, and ratio analysis. Caseware also provides an electronic bridge to various other application databases.



IDEA - a data extraction and analysis program that provides us with access to large amounts of data from which we perform various audit steps.

Commitment to Client Service

BDO's approach to client service rests on the principle that successful professional relationships are built on close communication. Equally important is the participation of service team members who know your business. **These two factors communication and expertise will ensure the timely delivery of efficient professional services to the NGO INPO.** We encourage regular meetings to ensure that we contribute meaningful ideas, strategies, and plans to address your financial challenges. Such substantive and frequent contact makes it possible to define and prioritize goals, define timetables, and designate responsibility to appropriate individuals. We commit to maintaining a consistent level of communication with the NGO INPO. For BDO, there is only one measure of success: Total Client Satisfaction®. This is our continual objective, driving an unrelenting pursuit of a firm wide customer service philosophy with a three-pronged focus:

- **Reliability** - BDO has a long history of service, dependability, and reliable expertise in the business and nonprofit communities. It is a history of accumulated skills and experience we can apply to help our clients reach their goals.
- **Knowledge** - We have become trusted advisors to clients depending on our knowledge of their industry and our specialized expertise in nonprofits. BDO professionals become members of clients' decision-making teams because they trust and value our judgment.
- **Responsiveness** - BDO professionals are trained to listen to our clients and have a well-earned reputation for devising innovative and creative solutions to today's complex nonprofit challenges.

We encourage regular meetings to ensure that we contribute meaningful ideas, strategies, and plans to address your financial challenges. Such substantive and frequent contact makes it possible to define and prioritize goals, define timetables, and designate responsibility to appropriate individuals.

We commit to maintaining a consistent level of communication with the NGO INPO. We will discuss areas critical to the management of your organization and focus our attention on those areas. Through constant communication and involvement with the NGO INPO, we will help address issues early in the process before they develop into problems or surprises to management, the Board, and Audit Committee. We are very interested in meeting with your staff and board members as we feel this is a very important interaction.

Client Satisfaction

Your engagement team is committed to not only meeting your expectations but also exceeding your expectations. To ensure we have achieved this goal, we communicate with you throughout the year. We want to hear any issues you may have with our services and commit to satisfying your requests. Client surveys are done by our business development group on a random basis to ensure client satisfaction is measured and is at its highest level.

Management Structure

Decision-making at BDO filters down to the local office and, most importantly, into the hands of our client service professionals. We recognized long ago that our clients need prompt decisive answers to their questions and providing that kind of service requires strong people at the engagement management level. Your client service team is comprised of our technical professionals in your industry who have dealt with complex issues and who make it their business to respond to requests for assistance. The ability to make local decisions is balanced with our strong quality control program that helps ensure all significant decisions are reviewed and approved by the appropriate technical personnel.

As such, senior management will be actively involved in project planning, identifying key issues, developing strategy, and day-to-day project execution. The engagement work plan will be developed to ensure that each deadline is met. Reviews will be performed on-site during fieldwork so that any questions or issues can be addressed and resolved on a timely basis.

Assistance by Your Personnel

BDO believes in utilizing the work of internal staff to the fullest extent possible in order to minimize your costs. We will obtain an understanding of internal functions by gathering information about activities and considering the relevance of these activities to the audit of the financial statements. In addition, we will assess the competency, objectivity, and effectiveness of the work performed by internal staff, and considers the effect on internal controls, risk assessment, and the types of substantive procedures we must perform.

If, as a result of these procedures, we determine that we can use the work of the internal staff, we will coordinate our procedures with internal staff by scheduling audit work, holding periodic meetings, reviewing audit reports, and discussing accounting, auditing, and tax issues. We will utilize internal staff in preparing all necessary audit schedules. We will provide a list of the specific items needed well in advance, based on the planning we complete with you. In this manner, your staff will have sufficient time to complete the audit schedules.

Quality Control in the Local Office

Our objective to have our practice meet the highest recognized standards underlies our commitment to the development of stringent quality control procedures. To achieve this objective, all BDO offices follow a uniform audit process and are subject to various quality control reviews.

The work of all offices is subject to an annual quality review to provide reasonable assurance that our policies and procedures are being followed. These inspections of local offices are conducted by partners from other offices under the direction of the National Director of Quality Control. Overall results of the reviews are sent to the Chairman of the Board of Directors for formal reporting to the Board and to the National Director of Assurance. Our local office's quality control procedures include the following:

- **Pre-Issuance Review** - All reports are reviewed before issuance by our Concurring Partner or Technical Director who, along with the Engagement Partner, has extensive experience in the industry. This provides assurance that our reports conform to the latest developments in professional standards. Specifically, these reviewers carefully analyze financial statements to search out possible accounting, auditing, or reporting problem areas, review audit work papers to obtain reasonable assurance that the engagement team addressed all critical areas, and provide additional assurance based on all the relevant facts and circumstances about which the Concurring Reviewer has knowledge, that audit risk has been restricted to a level acceptable to the firm.
- **Assignment and Training of Personnel** - We schedule professionals only to engagements for which they have the necessary background and training. Those without the necessary background are trained before an assignment.
- **Supervision** - Our engagement teams are subject to a chain of supervision over all the work performed. All audit work papers are reviewed by the person supervising the preparer of the work papers. The reviewers write review comments, as appropriate, for the preparers to clear. The reviewers have to agree with the manner in which such comments are cleared.
- **Engagement Manager and Partner Review** - Managers and partners assigned to engagements review the audit work papers and reports. Specifically, the managers review all work papers supporting our reports and the engagement partners review work papers of critical audit areas as deemed appropriate.
- **Client Management Review** - Our Engagement Partner and/or Manager review all draft reports with client management and the Audit Committee before finalizing the reports.

These quality control procedures have served us well on all of our engagements and we intend to use the same should we become the successful awarded.

4. Proposed services to be provided

We are offering the provision of the Audit services in accordance with the International Standards on Auditing for NGO INPO as follows:

Audit of the Financial Statement for the year ended December 31, 2017 whether are in accordance with the requirements of Law On Freedom of Association in Non-Governmental Organizations, presents fairly, in all material aspects, NGO INPO's financial position for the reporting period.

Review of existence, adequacy and effectiveness of the Internal Control System where we will produce the Management Letter.

The deficiencies, if any, will be discussed with the appropriate officials of the NGO INPO and their comments will be incorporated into the final version of the Management Letter before its issuance.

5. Proposed fees

At BDO, we consider it an important responsibility to maintain our high professional standards. As such, we work to control our professional fees and out-of-pocket expenses by investing in many initiatives over the years to acquire technologies and implement methodologies that enhance the efficiency of our services. Additionally, we have instituted rigorous internal procedures to control the scope and cost of engagements, which brings further value to you as our client.

We are sensitive to your objective of controlling costs in this current economic climate. We will cooperate fully to minimize your investment consistent with maintaining our standards of quality. As a means of controlling costs, we request that any documentation required be prepared by your personnel and provided to us in electronic format.

We understand that cost control is an important business consideration for everyone. BDO has helped numerous clients deal successfully with cost reduction and cost containment issues. We face the same issues in managing our own business, and we strive constantly to provide the highest value for a reasonable fee. Members of our service team are experienced in managing professional services efficiently, and they will use these skills to control the cost of this engagement.

We estimate that our fee proposal for the professional services, described in Section 5, is EUR 1,000.

Service	Fee in EUR
Audit of the financial statements for the year ended December 31, 2018.	1,000
Total	1,000

6. Proposed team

All our experience tells us that establishing the right team and team structure is critical to the world class service that you expect and we commit to deliver. Our proposed core team structure is specifically designed to respond to your primary needs going forward. It features a single core team of senior professionals to deliver the financial audit.



You will see a consistency of style and approach throughout our team that will genuinely deliver premier service. The partners and managers that will be chosen to serve you combine in-depth experience of the areas to which they have been assigned with the proven ability to work together as a team. We assure that all partners and managers involved will have sufficient capacity to serve you to the highest standards at all times.

We have selected a team of professionals who have a demonstrated track record in serving local and multinational companies and financial institutions and auditing under local accounting standards and International Standards on Auditing. We are confident that this team understands your possesses the right blend of skills to fulfill your needs and requirements.

Our team will be structured to provide you with a dedicated team for your audit.

Jeni Krstičević - EQAR

Mrs. Krstičević is a licensed auditor authorized by an official decision of the Ministry of Finance. She has 13 years of professional experience as a team leader and the manager on complex auditing tasks including evaluations, Due diligences, audits of Hrvatska Poštanska banka d.d., Štedbanka d.d., Zagreb, Nava banka d.d., Zagreb, Croatia banka d.d., Zagreb, Slatinska banka d.d. Slatina, Centar banka d.d. Zagreb, Banka brod d.d. Zagreb, Karlovačka banka d.d. audits of IBRD, EBRD and EIB projects.

Actually she is involved in several sectors, Microfiance Institutions, Banks, Financial institution, Insurance companies, private companies and budgetary institutions.

Tel: + +385 912395743

E-mail: jeni.krsticevic@bdo.hr

Guy Sadeh - Engagement Partner

Guy Sadeh is the Partner in of the Audit & Advisory Services function at BDO Croatia. He joined BDO Croatia in 2002. Prior to joining BDO he worked for one professional services firm Ernst and Young for more than 3 years (1999 - 2002). Mr. Sadeh has extensive experience in auditing and economic and financial counseling of organizations and companies, most notably international industrial groups.

Tel: +385 91 2395774

E-mail: guy.sadeh@bdo.hr

Sami Tahiraga - Audit Manager

Sami Tahiraga is a licensed auditor authorized by an official decision of the Ministry of Finance and well as Licensed Auditor. He has **9 years** of professional experience as a team leader and the manager on complex auditing tasks including evaluations, Due diligences, consulting etc.

During the work with NLB Bank he was involved consistently with all the operations of the Bank, during his experience with BDO he was engaged constantly in audit of Banks and Micro Finance Institutions (FINCA Micro Finance, Kosovo Aid and Development), Private companies, and public institutions. During his experience he has taken part in these audits;

KCSF, Helvetas, KEC, BIRN, Ec Ma Ndryshe, FINCA Microfinance, Hekurudhat e Kosovës Sh.a., Association of Kosova Municipalities, Ibër Lepenc Sh.a., Innomatik Exploration Kosovo L.L.C. Antika, Maxi Norwegian PX, NNP Ndërtimi, Euro Ing, Trans Cargo Team, OSA Termosistem Sh.p.k. Bifurkacioni, Kosova Thëngjilli.

Burim Cena - Auditor

Burim Cena is a licensed auditor authorized by an official decision of the Ministry of Finance and well as Licensed Auditor. He has **8 years** of professional experience as a team leader and the manager on complex auditing tasks including evaluations, Due diligences, consulting etc.

During the work in BDO Kosova, AAT Consulting and his experience with Auditor General Office he was engaged constantly in audit of NGO-s, Private companies, and Public institutions. During this period he has taken part in these audits;

Audit of Municipality of Prishtina for yearend 2004, Audit of Municipality of Prizren for yearend 2004, Audit of Ministry of Finance for yearend 2005, Audit of Kosovo Consolidated Budget with auditors of HELM Company.

Hekurudhat e Kosovës Sh.a., FINCA Microfinance, Association of Kosova Municipalities, Ibër Lepenc Sh.a., Innomatik Exploration Kosovo L.L.C. Antika, Maxi Norwegian PX, NNP Ndërtimi, Euro Ing, Trans Cargo Team, OSA Termosistem Sh.p.k. Bifurkacioni, Kosova Thëngjilli.

E-mail: burim.cena@bdo.hr.

7. Proposed timeline

In the event that this proposal is accepted, we plan to commence the engagement planning as required in the quotation document in order to provide for timely identification and solution of problems as well as timely completion of the services.

The timing of individual phases would be subject to mutual agreement in order to ensure that the deadlines for the deliverables are complied with. We will discuss the exact timing of our reports with you in advance.

Drafts of all our reports and other deliverables, if any, would be submitted to the management sufficiently prior to the deadline of their final versions.

Audit of Financial Statement of Sources for the year ended December 31, 2017

Engagement activities	Timing
Planning and performance of work	January 2019
BDO Internal review	January 2019
Draft report issuance	January 2019
Final report issuance	January 2019



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BDO is the brand name for the BDO network and for each of the BDO member firms.

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Curriculum Vitae

First Name: Jeni
Surname: Krstičević
Date of birth: September 11, 1973
Nationality: Croatian
E-mail: jeni.krsticevic@bdo.hr



Education:

Institution	University of Zagreb, Faculty for Economics, Master degree
Period	1997
Degree(s) or Diploma(s) obtained:	Master degree

Institution	University of Zagreb, Faculty for Economics
Period	1992-1997
Degree(s) or Diploma(s) obtained:	B.Sc. in Finance

Institution	Croatian Association of Auditors
Period	May 20, 2003
Degree(s) or Diploma(s) obtained:	Licensed Auditor

Language skills:

Language	Reading	Speaking	Writing
Croatian	5	5	5
English	5	5	5

Membership of Professional Associations: Croatian Institute of Auditors

Other skills (e.g. computer literacy, training, etc.):
General Computer skills, Microsoft Office, APT.

Present position:
Audit Partner

Starting date of employment with BDO (month/year):
June 1997

Key qualifications:

Mrs. Krstičević is a licensed auditor authorized by an official decision of the Ministry of Finance. She has 13 years of professional experience as a team leader and the manager on complex auditing tasks including evaluations, Due diligences, audits of CROATIA osiguranje d.d. Zagreb, CROATIA LLOYD d.d., CROATIA osiguranje mirovinsko društvo za upravljanje dobrovoljnim mirovinskim fondom d.o.o., CROATIA osiguranje d.d. CROATIA zdravstveno osiguranje d.d. Zagreb, ROYAL mirovinsko osiguranje d.d. Zagreb, LIBERTAS osiguranje d.d., Zagreb, HELIOS OSIGURANJE d.d. Zagreb, OSIGURANJE ZAGREB d.d. Zagreb, Mostar, Zagreb, Zagreb, Hrvatska Poštanska banka d.d., Štedbanka d.d., Zagreb, Nava banka d.d., Zagreb, Croatia banka d.d., Zagreb, Slatinska banka d.d. Slatina, Centar banka d.d. Zagreb, Banka brod d.d. Zagreb, Karlovačka banka d.d. audits of IBRD, EBRD and EIB projects.

Mrs. Krstičević has also a lot of proven experience in tax and business advisory.

Some of audit clients: Kosova Civil Society Foundation, Association of Kosovo Municipalities, Europapress Holding, Zagreb, Hrvatske autoceste d.o.o. Zagreb, Hrvatske ceste d.o.o. Zagreb, Zagrebački holding d.o.o., Montmontaža d.d., Zagreb, Gastro grupa d.o.o. Zagreb, Adriatica.net Grupa, Helios osiguranje, Lavčević grupa, Lesnina d.o.o., Petrol trgovina d.o.o.

Professional Experience Record:

Period	June 1997 till today
Location	Zagreb, Croatia
Company	BDO Croatia
Position	President of the Management Board

Curriculum Vitae

First Name: Guy
Surname: Sadeh
Date of birth: November 2, 1971
Nationality: Israeli/Croatian
E-mail: guy.sadeh@bdo.hr



Education:

Institution	The college of business administration Tel Aviv
Period	1992-1998
Degree(s) or Diploma(s) obtained:	B.B. Bachelor of Business

Institution	Israel Association of Auditors
Degree(s) or Diploma(s) obtained:	Certificate

Institution	International Institute of Internal Auditors
Degree(s) or Diploma(s) obtained:	Certificate

Institution	Croatian Institute of Accountants and Financial Experts
Degree(s) or Diploma(s) obtained:	Anti Money Laundering Certificate

Language skills:

Language	Reading	Speaking	Writing
Hebrew	5	5	5
English	5	5	5
Croatian	5	5	5

Membership of Professional Associations: ISACA, ACFE

Other skills (e.g. computer literacy, training, etc.):
General Computer skills, Microsoft Office, APT.

Present position:
Audit Partner

Starting date of employment with BDO (month/year):
February 2002

Key qualifications:

Mr. Guy Sadeh is a licensed auditor authorized by an official decision of the Ministry of Justice (Israel) and well as certified internal auditor (CIA- international Certification). He has 16 years of professional experience as a team leader and the manager on complex auditing tasks including evaluations, Due diligences, consulting etc.

Some of audit clients: Kosova Civil Society Foundation, Association of Kosovo Municipalities, Europapress Holding, Zagreb, Hrvatske autoceste d.o.o. Zagreb, Hrvatske ceste d.o.o. Zagreb, Zagrebački holding d.o.o., Montmontaža d.d., Zagreb, Gastro grupa d.o.o. Zagreb, Adriatica.net Grupa, Helios osiguranje, Lavčević grupa, Lesnina d.o.o., Petrol trgovina d.o.o, Hrvatska Radio Televizija (national radiotelevision) - 1999-2009, audit of the financial statements, NOVA TV (local TV media) - 2003, Due diligence, Televizija Velika Gorica (local TV media) - 2009, audit of the financial statements and business analysis, audit of the financial statements and IFRS consolidation package, Kapital NET (local TV media) - 2009
He was involved in the following key assignments in Kosovo:

EBRD projects:

- Hrvatske ceste d.o.o. (audit of the Loan No. 31849)

EIB Luxembourg:

- Hrvatske ceste d.o.o. (audit of the Loan No. 21.262 - Croatian state Roads Reconstruction Project)

Public procurement audits:

Plinacro d.o.o.
Hrvatski geološki institut

Public procurement reviews and reporting within operational audits:

Izvor d.d.
Instrumentaria d.d.
Hrvatski športski savez
Novi list d.d.

Professional Experience Record:

Period	February 2002 till today
Location	Zagreb, Croatia
Company	BDO Croatia
Position	Audit Partner

Period	December 1997 to February 2002
Location	Tel Aviv, Israel
Company	Ernst and Young
Position	Audit Manager

Curriculum Vitae

First Name: Sami
Surname: Tahiraga
Date of birth: 01.08.1979
Nationality: Albanian
E-mail: sami.tahiraga@bdo.hr

Education:

Institution	University of Prishtina, Economic Faculty
Period	1998-2002
Degree(s) or Diploma(s) obtained:	Graduated in Banking and Finance

Institution	Association of Accountants and Auditors of Kosovo
Degree(s) or Diploma(s) obtained:	Graduates in June 2004 as Certified Accountant

Institution	Kosovo Board on Standards and Financial Reporting
Degree(s) or Diploma(s) obtained:	Graduated in 2005 as Licensed Auditor

Language skills:

Language	Reading	Speaking	Writing
Albanian	5	5	5
English	4	4	4
Serbian	5	5	5

Other skills (e.g. computer literacy, training, etc.):

General Computer skills, Microsoft Office, Power point, Access etc.

Main Qualifications

During the work with NLB Bank he was involved consistently with all the operations of the Bank, during his experience with BDO he was engaged constantly in audit of Banks and Micro Finance Institutions (FINCA Micro Finance, Kosovo Aid and Development), NGO, Private companies, and public institutions. During his experience he has taken part in these audits;

- KCSF Projects
- EU Projects
- Helvetas
- Audit of FINCA Microfinance
- Audit of LESNA Non Banking Financial Institution
- Audit of Hekurudhat e Kosovës Sh.a.
- Audit of Ibër Lepenc Sh.a.
- KCSF
- KEC

The experience with BDO Kosova and AAT Consulting is from establishment of company. In the company he is a partner and is involved in people development, planning and designing of the audit programs, quality assurance of the work.

Main audits of the private sector are listed below:

- Ferromet Kosovo J.S.C.
- Innomatik Exploration Kosovo L.L.C.
- Norwegian PX
- Maxi Hipermarket
- Exclusive sh.p.k
- Finca Microfinance
- Iber Lepenci
- VBH Kosova
- EuroNetCom

Professional experience

Period	August 2010 -till today
Location	Prishtina, Kosovo
Company	BDO Kosova
Position	Audit Partner
Period	July 2005 -August 2010
Location	Prishtina, Kosovo
Company	AAT Consulting
Position	Partner
Period	October 2005-June 2010
Location	Prishtina, Kosovë
Company	NLB Prishtina-Bank
Position	Senior
Period	September 2003 to December 2005
Location	Prishtina, Kosovo
Company	Auditor General Office
Position	Auditor

Curriculum Vitae

First Name: Burim
Surname: Cena
Date of birth: 01.02.1980
Nationality: Albanian
E-mail: burim.cena@bdo.hr

Education:

Institution	University of Prishtina, Economic Faculty
Period	1998-2002
Degree(s) or Diploma(s) obtained:	Graduated in Banking and Finance

Institution	Society of Certified Accountants and Auditors of Kosovo
Degree(s) or Diploma(s) obtained:	Graduated in June 2005 as Certified Accountant

Institution	Kosovo Board on Standards and Financial Reporting
Degree(s) or Diploma(s) obtained:	Graduated in April 2006 as Licensed Auditor

Language skills:

Language	Reading	Speaking	Writing
Albanian	5	5	5
English	5	4	4
Serbian	5	4	4

Other skills (e.g. computer literacy, training, etc.):

General Computer skills, Microsoft Office, Excel, Power point, Access etc.

Key qualifications:

Mr. Burim Cena has experience as Banking Examiner and he has been directing inspection engagements for several local and international Banks, Micro Finance Institutions and other Financial Institutions in Kosovo. He is deeply qualified in auditing the Financial Institutions, and service providing companies under local and international standards of accounting and the relevant rules of Central Bank of Kosovo.

During his experience with Central Bank of Kosovo he has taken part in these inspections;

Banks and MFI

- ProCredit Bank
- Raiffeisen Bank
- NLB Bank
- Economic Bank
- Bank for Business
- FINCA Kosovo MFI
- KEP MFI
- Kosinvest MFI
- Beslidhja MFI

During his experience with Auditor General Office he has taken part in these audits;

- Kosovo Consolidated Budget (BKK).
- Assessment of quality work of Internal Audit Department in Public Institutions: Ministries, Customs, Municipalities, Tax Administration of Kosovo, Kosovo Trust Agency.
- Audit of Public Institutions; Ministries, Municipalities.

The experience with BDO Kosova is from establishment of company. During his experience with BDO Kosova he has been part of audit engagements for several local and international companies in Kosovo.

While working with BDO Kosova he was directly involved in auditing of manufacturing and trade companies, and financial institutions.

Main audits of the private and public sector are listed below:

- Kosova Education Center
- Audit of Kosova Civil Society Foundation,
- Audit of Association of Kosovo Municipalities
- Finca Microfinance MFI
- Lesna MFI
- Qelim Kosova MFI
- Kosovo Pension Saving Trust “KPST”
- Auditor General Office
- Post and Telecommunication of Kosovo
- Prishtina International Airport
- Ferromet Kosovo J.S.C.
- Kosova Railways J.S.C.
- Iber Lepenci J.S.C.
- Innomatik Exploration Kosovo L.L.C.
- Norwegian PX L.L.C.
- Exclusive L.L.C.
- Euro-Fat L.L.C.

Professional Experience Record:

Period	August 2010, till today
Location	Prishtina, Kosovo
Company	BDO Kosova L.L.C.
Position	Audit Partner

Period	July 2005 to August 2010
Location	Prishtina, Kosovo
Company	AAT Consulting
Position	Partner

Period	October 2007 to April 2010
Location	Prishtina, Kosovo
Company	Economic Bank
Position	Senior Auditor

Period	October 2005 to September 2007
Location	Prishtina, Kosovo
Company	Central Bank of Kosova
Position	Banking Supervisor

Period	September 2004 to September 2005
Location	Prishtina, Kosovo
Company	Auditors General Office
Position	Public Auditor

Period	July 2002 to August 2004
Location	Rahovec, Kosovo
Company	New Bank of Kosova
Position	Casher, Client Advisor, Loan Officer

Professional Training:

Country	Period-date	Training subject
France	February 2007	Banque de France - International Banking and Finance Institute - Seminar on Banking Supervision: Organization and methods- - Accounting and prudential framework, - On-site examination and its relation to off-site - Internal control implementation - Deposit Insurance System - The regulation of the Access to the banking profession.
Albania	June 2006	Credit Risk Management \ Credit Administration Course-Organized by Financial Services Volunteer Corps and Bank of Albania.
Kosovo	April 2008	Risk Based IT Audit - Kosovo Banks Association.
Kosovo	October 2007	Internal & External Audit- Kosovo Banks Association.
Kosovo	June 2007	Financial Investigative Techniques Seminar-organized by the United States Department of the Treasury
Kosovo	September 2006	Global Risk Management-Kosovo Banks Association.
Kosovo	2008-2009-2010	Society of Certified Accountants and Auditors of Kosovo - Professional Education- IFRS, IAS, Commercial Law.

Curriculum Vitae

First Name: Argjentina
Surname: Dragobuzhda
Date of birth: 31 October 1992
Nationality: Albanian
E-mail: argjentina.dragobuzhda@bdokosovo.com



Education:

Institution	University of Prishtina, Economic Faculty
Period	2012-2015
Degree(s) or Diploma(s) obtained:	Graduated in Banking and Finance

Institution	University of Prishtina, Economic Faculty - Master studies
Period	2015 - 2018
Degree(s) or Diploma(s) obtained:	Graduated in Banking and Finance

Institution	Society of Certified Accountants and Auditors of Kosovo (SCAAK)
Degree(s) or Diploma(s) obtained:	Technical Accounting

Language skills:

Language	Reading	Speaking	Writing
Albanian	5	5	5
English	5	5	5

Other skills (e.g. computer literacy, training, etc.):

General Computer skills, Microsoft Office, APT.

Present position:

Senior Auditor/Accountant

Key qualifications:

During my experience with BDO Kosovo I was included in the auditing of microfinance institutions, insurance companies, private companies and public institutions. During this period I participated in the audits of;

- Kosovo Civil Society Foundation grantee contracts DSP II and EUOK,
- Kosovo Civil Society Foundation audit EUOK for 2017
- NGO Helvates for the year ended 2015, 2016 and 2017
- NGO WorldVision for the year ended 2015, 2016 and 2017
- ATRC for the year ended 2017
- FIQ for the year ended 2016 and 2017
- Printec for the year ended 2017
- Al - Petrol for the year ended 2016
- Next SHPK for the year ended 2016
- Norwegian PX for the year ended 2016
- Gekos SHPK for the year ended 2016
- AAB University for the year ended 2017
- Institucioni mikrofinanciar AFK for the year 2015
- Kosmonte Foods SHPK for the year ended 2016
- Apetiti SHPK for the year ended 2014 and 2017
- Union - for the year ended 2016 and 2017
- Eurosig for the year ended 2016 and 2017
- Prising for the year ended 2016 and 2017
- Elsig for the year ended 2017
- Kosova Tex Shpk for the year ended 2017
- Kosova Tex JF for the year ended 2017, etc.

During this period I participated in the audits of KCSF funded grant DSP and EUOK schemes as listed below:

- BPRG
- ÇOHU
- Developing Together
- PIPS
- NSI
- POLIS
- ORCA
- GWY
- QKSS
- KMSHK
- KIPRED
- KYC
- EKOVIZIONI
- BEN
- OPDMF
- SYRI I VIZIONIT
- YIHR
- UNITED FOR ANIMALS
- LET'S DO IT PEJA
- LET'S DO IT KOSOVA
- KOSOVO 2.0
- KLGJ
- IPIK
- INDEP
- FIT
- CEL
- RYHH etj.

Professional Experience Record:

Period	January 2016-till today
Location	Prishtina, Kosovo
Company	BDO Kosova L.L.C.
Position	Senior Auditor/Accountant

Period	June to September, 2014
Location	Prishtina, Kosovo
Company	ProCredit Bank
Position	Treasury Interne

Professional Training

Country	Period-date	Training subject
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Kosove	August 2013	Bank products and services (RBKO)
Kosovo	December 2016	Audit Process Tool (APT)
Kosovo	December 2017	Audit Process Tool (APT)