



Republika e Kosovës
Republika Kosovo-Republic of Kosovo
Kuvendi - Skupština - Assembly

Law No. 03/L-128

ON INTERNAL AUDIT

Assembly of Republic of Kosovo,

In support of Article 65, point (1), of the Constitution of the Republic of Kosovo,

Adopts:

LAW ON INTERNAL AUDIT

Article 1
Purpose

1. The purpose of this Law is to establish greater operational efficiency, budgetary and fiscal discipline and legal and regulatory compliance by public sector entities by requiring each such public sector entity to subject its operations, data and management and control systems to regular, systematic and comprehensive internal audits.
2. It is also the purpose of this Law to ensure that internal audits are conducted for the purpose to increase the efficiency of the work of public sector subjects in a manner that increases the level of services provided to the users, beneficiaries and the citizens of Kosovo.
3. In this direction, the Law establishes an institutional system to ensure an adequate function of internal audits.

Article 2

Scope

This Law is applicable in all public sector entities of Kosovo, the operation of which ones are supported in public property and for their functioning they use funds of Budget of Republic of Kosovo, those of international organizations or any other gained funds in the co-financing form.

Article 3

Definitions

For the purposes of interpreting and applying of this Law, each of the following terms shall have the following described meaning unless the context requires differently:

“Internal audit” means an independent consulting activity and of offering objective assurance, designed to add value and improve an organization’s operations. It helps an organization to accomplish its objectives by providing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.

“Internal Auditor” means a person holding a current and valid license, including temporary licenses that are issued in accordance with this Law.

“System based audit” means a rigorous assessment of the internal control system to asses the level of an effective functioning of controls.

“Compliance audit” means assessment if an organization has performed its activities in accordance with all applicable legislation, regulations, policies and administrative procedures.

“Financial audit” means an audit that provides an opinion on whether the financial statements produced by an organization present a true and fair view of the financial aspect of the operations for the reporting period and of the assets and liabilities of the organization at the end of the period and are in accordance with adopted accounting and financial reporting standards.

“IT Audit” means an examination of the sufficiency and adequacy of controls which protect the systems of IT application to ensure the reliability, integrity and availability of IT systems and the maintenance of information in these systems.

“Performance audit” means an audit of economy, efficiency and effectiveness with which the audited PSS uses its resources in fulfilling its responsibility.

“Economy” means minimizing of expenditures in providing of necessary resources to achieve the objectives at the required quality level.

“Efficiency” means the relation between results, as goods and public services provided by the subjects, and the resources used in their producing and delivering.

“**Effectiveness**” means the extent to which the objectives of a subject, process or activity are achieved as a relationship between the planned achievements and the actual achievements.

“**Code of Ethics**” means a written statement of the Principles and Rules of Conduct that the internal auditor agrees to apply. Its objective is to formally promote an ethical culture in the profession of internal auditing.

“**Minister**” means Minister of Economy and Finance.

“**Senior Management of Public Sector Subject**” means the position which has the ultimate operational responsibility in the Public Sector Subject, Ministers, the Chief Administrative Officers and Executive Directors of independent agencies.

“**Central Harmonization Unit on Internal Audit or CHUIA**” means a central unit for harmonization of the Internal Audit within the Ministry of Economy and Finance established pursuant to Article 7 of this Law.

“**Internal Audit Unit or IAU**” means an Internal Audit Unit of a budget organization, established pursuant to Article 10 of this Law.

“**Public Sector Subject or PSS**” is a general term that means and includes all budget organizations, public independent agencies and public undertakings in Kosovo.

“**Internal Audit Charter**” means a written and signed agreement between the Senior Management of Public Sector Subject and the person responsible for internal audit in that Public Sector Subject laying out the rights and responsibilities of both parties with respect to implementing functionally independent internal audit.

Article 4 Principles

1. All Internal Audit Units and Internal auditors shall conduct internal audits in accordance with the following principles:

1.1. **Legality.** Every Internal Audit Unit and every Internal Auditor shall conduct audits in a strict accordance with the applicable Law, rules, standards and practices, including, but not limited to, those specified in Article 10.7 of this Law.

1.2. **Integrity.** Every Internal Audit Unit and every Internal Auditor shall conduct audits in a professional manner and in accordance with all applicable legal requirements. Internal auditors shall avoid the conflict of interest and shall not allow any personal considerations of any description to affect or influence the internal audit he/she conducts.

1.3. **Objectivity.** Every Internal Audit Unit and every Internal Auditor shall act in the highest level of professionalism in gathering, evaluating and communicating of data

about the activity or process being audited. They should make balanced assessments of all relevant circumstances and they shall not allow their activities, attitudes or conclusions to get influenced in no manner by their personal interests or interest of any other persons.

1.4. **Confidentiality.** Every Internal Audit Unit and every Internal Auditor shall respect the value and ownership of information acquired and shall not disclose such information to any person except as may specifically be required by this Law.

1.5. **Competency.** Every Internal Audit Unit and every Internal Auditor should possess and apply the knowledge, skills, and experience required to implement the professional internal audit.

1.6. **Independence.** Every Internal Audit Unit and every Internal Auditor are wholly independent from the activities being audited and the persons responsible for or involved, directly or indirectly, in such activities.

Article 5

Conduct and purpose of Internal audit

1. Every public sector subject should ensure that its operations, data, and its management and control systems, are regularly and systematically subjected to comprehensive internal audit, in accordance with the provisions of this Law.

2. Internal audit shall assist the public sector subject to achieve its goals by:

2.1. performing audit assignments in accordance with risk-based strategic and annual planning;

2.2. evaluating the adequacy and effectiveness of financial management and control systems in relation to:

2.2.1. performance of tasks and achievement of goals;

2.2.2. identification, assessment and management of risks;

2.2.3. compliance with Laws, regulations, internal rules and contracts;

2.2.4. reliability and comprehensiveness of financial and their information;

2.2.5. efficiency, effectiveness and economy of operations;

2.2.6. safeguarding of assets and information;

2.3. providing recommendations for improving the operations.

3. Internal audit shall be implemented through offering assurance and consultancy services:

3.1. the audit assignment for a reasonable assurance should provide an objective examination of evidence to give an independent assessment on risk management, controls processes, systems or other specified object of the audit:

3.1.1. the objective and the scope of each audit assignment for assurance shall be determined by the internal auditors. The audit assignment for assurance shall pass through the following phases: planning, field work, reporting and follow-up.

3.1.2. the audit assignment for assurance shall be implemented through: systems-based audits, compliance audits, performance audits, financial audits or IT audits, or the combination of these that addresses the planned objectives.

3.2. the audit assignment for consultancy consists of providing advice, opinions, training or other services, designed to improve the processes of risk management and control without the internal auditor assuming any managerial responsibility therefore.

3.2.1. the audit assignment for consultancy shall be initiated by the Management of the PSS.

3.2.2. the objective and scope of each audit assignment for consultancy services shall be agreed with the Senior Management of the PSS.

3.2.3. the managerial responsibility for implementing improvements to risk management and control processes shall remain with Senior Management of the PSS and not with the internal audit function or internal auditor involved.

4. Audits shall be performed in accordance with this Law, rules, policies, manuals, guidelines, Internal Audit Charter, Code of Ethics and professional standards developed by the CHUIA and promulgated by the Minister pursuant to Article 7.4. of this Law.

Article 6 **Audit committees**

1. Audit Committee is an independent advisory body for the senior management of public sector entity and shall support the internal auditors by:

1.1. providing oversight of audit plans and results,

1.2. providing independence of internal auditor,

1.3. assessing adequacy of audit resources,

1.4. ensuring audit recommendations are accepted and implemented,

- 1.5. advising on issues relating to risks, internal control systems and audit,
2. Internal Audit Committees are established by Senior Management of PSS as in: Assembly of Kosovo, Presidency, Prime-ministry, Ministry and Municipalities. Internal Audit Committees in these subjects perform services for all the units and sub-units within the respective PSS, unless if it is defined otherwise by any sub-legal act. The way of audit committee's functioning, is regulated by instructions issued by the Minister of the Ministry on Economy and Finances in accordance with international audit practices and standards.
3. The Audit Committee shall, for a period of at least seven (7) years, maintain records of all its proceedings together with all the reports provided by internal audit as well as comprehensive written records on all matters and evidence relating to such reports and all actions taken by the Audit Committee in response to such reports.
4. The Auditor General and any other public authority having investigative or controlling functions or powers shall be given full, unfettered access to all such reports and records upon request.

Article 7

The Central Harmonisation Unit on Internal Audit

1. The Minister of Economy and Finance shall be responsible for the coordination and the harmonization of the internal audit in the PSS-s. To achieve this, there shall be established within the Ministry of Economy and Finance a Central Harmonization Unit of Internal Audit shall have the status of a special department, which is directly subordinated to the Minister and shall assist him/her to fulfill the tasks pursuant to this Law.
2. CHUIA shall be administered by a Director who shall be a civil servant appointed in accordance with the relevant legislation on the appointment of civil servants.
3. The staff in the CHUIA shall be civil servants and they shall be hired based on legislation on civil servants and who meet the requirements of Article 16 of this Law. The staff of central unit for harmonization of internal audit shall report to the Director regarding the conducting of professional and administrative activities.
4. The CHUIA shall develop and submit to the Minister for approval rules, policies, manuals, guidelines, moulds, Internal Audit Charter, Code of Ethics and professional standards for the conduct of internal audits by internal auditors and Internal Audit Units. All such rules should be in a full accordance and should reflect the international standards and best practices of internal audit.
5. CHUIA conducts external evaluations as are, review of quality assurance, performance of internal audits in PSS based on the approved methodology by the Minister. When conducting the review, Auditors of CHUIA should have a free approach in all documents and issues regarding the Internal Audit in PSS.

6. The CHUIA shall provide professional advices for Internal Audit Units and Internal auditors in all aspects of audit, work plans, European good practices in internal audit, as well as the adequate quality and functioning of the internal audit system

7. The CHUIA shall arrange and institutionalise a system of rigorous professional training and rigorous, objective and anonymous testing, prior to and upon completion of the training of all persons desiring to become Internal Auditors. CHUIA shall ensure that such training and testing is provided by professional and qualified internal experts who hold a professional internationally recognised internal audit qualification

8. The CHU shall issue a license to a person to practise as an Internal Auditor if the candidate has successfully completed both the referenced training and testing and has demonstrated a commitment to the professional ethics, discipline, integrity, and required competence for an Internal Auditor.

9. The CHUIA shall establish a system for mandatory continuing professional education for persons who have been licensed as Internal Auditors pursuant to Article 7.8 of this Law.

10. The CHU is authorized to revoke the license of an Internal Auditor, if he/she has:

10.1. violated the requirements and provisions of this Law,

10.2. fails to demonstrate adequate competence or otherwise fails to adhere to the principles specified in Article 4 of this Law; or

10.3. does not fulfil the requirements pursuant to Article 7.9 of this Law, for mandatory continuing education of Internal Auditors. In such event, if such a person is a member of an Internal Audit Unit, the concerned budget organization or autonomous public undertaking shall remove from internal audit unit the person whose license is revoked by CHUIA. Such a person shall have the right to complain against such decision in accordance with the Law on Administrative procedures.

11. The CHU of Internal Audit has the authority to obtain from all Public Sector Subjects their strategic annual plans, and the quarterly and annual reports on internal audit activities.

12. The CHU shall maintain registers of internal auditors licensed to work in Kosovo PSS-s, Internal Audit Charters, and the arrangements made by PSS-s to fulfil their responsibilities for internal audit pursuant to this Law.

13. If a PSS has not, for any reason, established an effective internal audit function, the MEF appoints the internal audit to perform audit in that PSS.

Article 8

Tasks and Responsibilities of the Director of CHUIA

1. Except responsibilities defined in this Law, the Director of the CHUIA is responsible for all form of reporting, and especially should:

1.1. regularly, at least once every three months report to the Minister of Economy and Finance on all activities of the CHUIA; and

1.2. develop and submit to the Minister a formal written annual report on the functioning of the Internal audit. The Ministry shall review such report and then submit the report with the Minister's comments to the Government, the Assembly and the Auditor General

Article 9 Protection of Internal Auditors

1. The Senior Management of the PSS and the Audit Committee if one exists should take whatever measures may be necessary:

1.1. to ensure the independence of the Internal Audit Unit or Internal Auditor; and

1.2. to immediately take measures in case of any conduct by any person that obstructs, the work of the Internal Audit Unit or the Internal Auditor to carry out an internal audit in accordance with this Law. Such measures involve suspending, dismissing or taking other disciplinary action against the concerned person or persons.

2. The discharge of the Director of Internal Audit Unit shall be implemented based on legislation on civil servants.

3. The employment, renewal of contract or career progression of a Director of Internal Audit unit or an Internal Auditor shall not be jeopardized as a result of their fulfilling their legal duties according to this Law and all related Regulations, instructions, rules, policies, manuals, guidelines, Code of Ethics and relevant professional standards developed or adopted by the CHU and approved by the Minister. Any disciplinary measure shall relate only to matters of competence or behavior that relate to all civil servants and shall follow the process established by the relevant Laws.

Article 10 Establishing the Internal Audit Function

1. The Senior Management of the PSS shall be responsible for the effective implementation and functioning of internal audit in compliance with the requirements of this Law.

2. The responsibility established in Law 10.1 for implementation of the internal audit function extends to:

- 2.1. the Public Sector Subject;
 - 2.2. its component parts and its sub units;
 - 2.3. any PSS managing EU funds or funds granted by other donors or international financial institutions.
3. The Senior Management of a PSS, or a subordinate organization or agency, shall establish an internal audit function in one of the following manners:
- 3.1. establishment of an independent Internal Audit Unit consisting of Director of IAU and internal auditors' with appropriate administrative support. The IAU should be directly subordinated to the Management of PSS.
 - 3.2. establishment of a Joint Internal Audit Unit at the proposal of several PSS-s with the prior consent of the Minister of Finance;
 - 3.3. performance agreement with a specialized internal audit unit established by government for the purpose of providing internal audit services to PSS-s on demand;
4. If the size or activities of a budget organization or public autonomous undertaking are of a such nature that the Internal Audit tasks can be conducted by a single auditor, based on article 11 of this Law, then such a person shall serve as the Director of Internal audit unit, in accordance with the article 14 of this Law.
5. All internal auditors within the internal audit unit shall have the status of a civil servant.
6. All persons shall fully and on regular basis cooperate with the Internal Audit Unit, as well as provide access to all systems and documents, upon the request, and they shall not have the right to refuse the respective access.
7. Every Internal Audit unit and every internal auditor shall perform their activities in accordance with:
- 7.1. this Law and other applicable Laws in Kosovo.
 - 7.2. rules, policies, manuals, guidelines, Internal Audit Charter, Code of ethics and professional standards issued by the Minister according to the Article 7.4 of this Law.

Article 11
Criteria for Establishing the Internal Audit function

1. Whichever of the alternatives described in Article 10.3 is chosen, the internal auditors are obliged to perform internal audits in accordance with the rules, policies, manuals, guidelines, Internal Audit Charter, Code of Ethics and professional standards developed or adopted by the CHU Internal Audit and approved by the Minister pursuant to the present Law.

2. Concerning the alternatives described in Article 10.3 of this Law the Minister shall approve regulations prepared by the CHU Internal Audit which shall provide criteria to guide the establishment of the internal audit function.

Article 12

Rights of Internal Auditors and Internal Audit Units

1. Internal Auditor or the Internal Audit Unit Lawfully performing an audit under this Law shall have the authority and responsibility:

1.1. to perform internal audits in accordance with the rules, policies, manuals, guidelines, Internal Audit Charter, Code of Ethics and professional standards approved by the Minister pursuant to Article 7.4 of this Law;

1.2. to obtain, review and use without restriction all technical, economic, financial and other information and documents in the possession or control of the public sector subject being audited;

1.3. to make copies of such data, information and documents for internal audit purposes and to ensure these copies are either original or certified. The original documents after the use should be sent back to the public sector subject from where they are taken;

1.4. to require any official, employee, consultant or contractor of the public sector subject being audited to provide physical evidence, records and oral testimony or other information on matters related to the audit or the activities being audited;

1.5. to have access to any assets of the public sector subject being audited without any hindrance, and to verify and estimate the material and monetary values of the public sector entity in accordance with the rules and legislation;

1.6. to report to the senior management of PSS all material issues connected with the conduct and results of internal audit;

1.7. to obtain certified information from the Treasury, CBAK and any other public or private organization with respect to any current or closed accounts and/or transactions of or involving the subject over which the Internal Audit Unit or Internal Auditor has auditing authority under Article 10.1 of this law; and

1.8. to propose contracting of expert personnel to the to the senior management of PSS when special knowledge or skills are required in connection with planned internal audit activities;

1.9. to have access to the Audit Committee and to participate in its sessions;

1.10. to determine the objectives, scope, frequency, methods and resources necessary for the conduct of internal audit.

1.11. the Director of Internal Audit and all internal auditors shall be obliged to keep confidential all information that has become known to them during the course of the internal audit except where otherwise required by Law.

2. Because of the high level of the professional and advisory competence, and the responsibilities in conducting of internal audit activities, the internal auditor should have the salary close to the salary of the Director of IAU.

Article 13 Prohibitions

1. Persons conducting internal audit activities shall hold a valid internal audit license or a temporary license issued in accordance with this Law and criteria established and promulgated by the Minister.

2. No person shall receive an Internal Audit license if he/she:

2.1. has in the past three (3) years worked or performed in any senior position or has had a function in a political party;

2.2. has, in the past five (5) years been determined by a competent court to have committed a crime involving fraud, misinterpretation, corrupt practices, money laundering, embezzlement, misuse or misappropriation of funds, bribery or kickbacks under the Laws or regulations applicable in Kosovo or in any country or jurisdiction, or under international treaties or conventions;

2.3. has ever been determined to have been engaged in unprofessional conduct by any institution or organization responsible for enforcing standards of professional conduct; or

2.4. has ever made any material misrepresentations in any affidavit or other sworn, sealed, notarized or official document.

3. No person shall conduct internal auditing activities for or provide internal auditing services to a public sector subject if he/she currently holds a position in or performs work for a public sector subject other than a subject regularly and Lawfully engaged in providing professional independent auditing services.

Article 14 Directors of Internal Audit Units

1. Every Internal Audit Unit within a budget organization should have its director. Every director shall at the same time be an internal auditor. He/she is appointed by the budget organization according to the legislation on civil servants. Representative from the CHUIA should take place in recruiting committee.

2. The Director of an Internal Audit Unit is responsible for:

2.1. managing and supervising the Internal Audit Unit staff and operations;

2.2. selecting in a competitive base after consulting the CHU of Internal Audit. Such selection shall be made based on the list of Internal Auditors provided by the CHU of IA, and in accordance with the other Laws applied in Kosovo and legislation on civil service, except the case of an autonomous public undertaking;

2.3. using the resources of the Internal Audit Unit productively, cost-effectively, and efficiently;

2.4. ensuring the proper implementation and observance of the Laws, rules, policies, guidelines, manuals as established in the Article 10.7 of this Law.

2.5. ensuring the developing and submitting on time to the Senior Management of the PSS and the Audit Committee for review and approval a strategic audit plan on the basis of a risk evaluation.

2.6. organizing, performing and supervising, the conduct of all internal audit activities performed by the Internal Audit Unit, and submitting the audit results to the Senior Management of the PSS and to the Audit committee of the budget organization or public autonomous undertaking,

2.7. preparing and submitting quarterly and annual reports on all audit activities of the IAU to the Senior Management of PSS, CHU and the Audit Committee of the budget organization or public autonomous undertaking,

2.8. submitting to the CHU, no later than October 31st of each calendar year, the annual and strategic plan on internal audit, after being approved by Senior Management of PSS and Audit Committee.

2.9. maintaining, for a period of at least seven (7) years, all the files of audit reports, comprehensive written records on all matters, and evidence relating to such reports and all recommendations provided to the Senior Management of PSS and the Audit Committee.

2.10. the Auditor General and any other public authority having investigative or controlling functions or powers shall be given full, unfettered and immediate access to all such reports and records upon request;

2.11. developing and implementing a quality assurance program covering internal and external assessment of the internal audit function;

2.12. immediately reporting any indicators of fraud or corrupt activities to the Senior Management of PSS and Audit Committee and provide a proposal for systems improvements, and notifying the competent authorities, if the Senior Management of PSS does not take required measures.

2.13. requesting from the Senior Management of PSS sufficient resources to permit the internal audit function to perform the duties assigned by this Law

2.14. developing a plan for ensuring the continuous professional development of all members of the Internal Audit Unit, including the Director of Internal Audit Unit.

2.15. submitting to the Senior Management of PSS and Audit Committee a Charter for the Internal Audit function based on the template provided by the CHUIA

3. Salary of the Director of Internal Audit Unit shall be regulated in special way according to the legislation on civil servants.

Article 15 **Responsibilities of the Head of PSS in Internal Audit**

1. Every Senior Management of PSS shall:

1.1. ensure that internal audit has sufficient human, financial and other resources to enable it to efficiently carry out its tasks and responsibilities;

1.2. ensure that prompt and effective measures are undertaken to implement the recommendations made by the Internal Audit Unit, Internal Audit, Audit Committee and the CHUIA;

1.3. eliminate irregularities revealed during audits and implement measures to ensure such irregularities do not recur;

1.4. ensure that the budget organization or public autonomous undertaking fulfils all requirements set in this Law; and

1.5. ensure that all civil servants and other persons employed or engaged by a budget organization, public autonomous undertaking or any other unit mentioned in the article 10.1 of this Law:

1.5.1. enable IAU or Internal auditor with a free access to all documents, records, offices, and assets that Internal audit unit or Internal auditor requires to fulfil tasks and responsibilities ; and

1.5.2. take active measures to assist and to facilitate internal audit unit's work or internal auditor's work to properly fulfil their tasks and responsibilities.

Article 16

Recruitment, qualification and training of Internal Auditors

1. Any person desiring to be recruited as an Internal Auditor shall:
 - 1.1. possess university diploma in economy, public administration, public finance, accounting or Law;
 - 1.2. fulfil any other reasonable additional requirements established by the CHUIA, to ensure competence, honesty, integrity and objectivity of the Candidate.
 - 1.3. have successfully completed the training, testing and licensing pursuant to Articles 7.7 and 7.8 of this Law, and
 - 1.4. not be unacceptable for a reason Specified in Article 13.2 of this Law.
2. Persons who comply with Article 16.1,16.2,16.4 of this Law may be recruited as audit interns with a temporary license issued in accordance with this Law and criteria/rules (use whichever word is most appropriate to Kosovo practice) issued by the Minister.

Article 17

Conflict of Interest

1. Every Internal Auditor shall immediately notify the Head of Internal Audit Unit in writing of any actual or potential conflict of interest that may arise from an audit assignment. Upon notification of such conflict the Head of Internal Audit shall reassign the Internal Auditor to other duties where a conflict of interest does not arise.
2. Failure to do so will result in disciplinary procedures against the Internal Auditor and the Head of Internal Audit.
3. A conflict of interest shall exist if the audit involves or concerns:
 - 3.1. a Public sector subject in which the Internal auditor has been employed or engaged in any other capacities other than an Internal auditor pursuant to this Law, in the past three (3) years;
 - 3.2. a public sector subject in the past three years has had, in its management or among its senior political officials, a person with whom the Internal Auditor:
 - 3.2.1. has had any business or significant personal relationship in the past three years, or

- 3.2.2. has any family relationship up to the third family generation as defined in the legislation on the Civil Service; or
4. During the developing of rules and professional standards as mentioned in the Article 7.4 of this Law, CHU may, if it is in accordance with the International standards and best practices, to specify in such rules and standards other situations that present a conflict of interest.
5. Internal Auditors with a conflict of interest should not participate in, discuss or attempt to influence, in any manner whatsoever, the conduct of the audit.
6. If any person has or receives information that indicates that an internal audit has been or is being conducted with the involvement of a conflicted Internal Auditor, they shall immediately inform the CHU. If CHU concludes that the internal audit is performed or is being performed with the involvement of the conflict of interest, then the license of Internal auditor shall be suspended.

Article 18 **Relationship of the CHU of IA with other institutions**

1. CHUIA establishes cooperation with the institutions and persons of the internal and external audit field, in the country and abroad, and shares information concerning the internal audit developments.
2. CHUIA liaises with the Office of Auditor General of Kosovo:
- 2.1. to develop mutual relations and cooperation between each other;
 - 2.2. to coordinate audit activities in such a way as to avoid overlap;
 - 2.3. to share adequate information,

Article 19 **Transitional Provisions**

Persons holding a post in the CHU or an Internal Audit at the time at which this Law comes into effect shall be issued with a temporary license, in accordance with this Law and criteria established and promulgated by the MEF Minister.

Article 20 **Abrogate provisions**

When this Law enters in force it abrogates Law nr. 02/L 074 on Internal Audit and any provision of the Laws in force that is not in compliance with this Law.

Article 21
Entering into force

This Law enters into force fifteen (15) days after being published in the Official Gazette of the Republic of Kosovo

Law No. 03/L-128
17 September 2009

President of the Assembly of the Republic of Kosovo

Jakup KRASNIQI