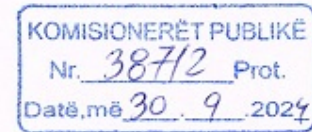




**International Monitoring Operation**  
*Project for the Support to the Process of Temporary  
Re-evaluation of Judges and Prosecutors in Albania*



Prot. No. 327/11

Tirana, 30/09/2024

To the

**Public Commissioners**

Bulevardi “Dëshmorët e Kombit”, Nr. 6

Tirana

Albania

Case Number **DC-P-DUR-1-04**

Assessee **Afrim Shehu**

**RECOMMENDATION TO FILE AN APPEAL**

**According to**

Article B, par. 3, point c of the Constitution of the Republic of Albania (hereinafter “Constitution”), Annex “Transitional Qualification Assessment”, and Article 65, par. 2 of Law No. 84/2016 “On the transitional re-evaluation of judges and prosecutors in the Republic of Albania” (hereinafter “Vetting Law” or VL).

## **I. Introduction**

The assessee Afrim Shehu, serving as a prosecutor at the Tirana District Court, has undergone the re-evaluation process by the Independent Qualification Commission (hereinafter referred to as “IQC”) in accordance with Article 179/b, par. 3 of the Constitution and the provisions of the Vetting Law.

The IQC conducted its investigation based on three criteria: assets, background, and proficiency. After reviewing reports from auxiliary bodies and considering evidence obtained through the investigation process and submitted by the assessee, the IQC’s Adjudication Panel concluded the investigation. They then notified the assessee of their findings, shifted the burden of proof on certain issues, and requested explanations.

The hearing was held on 13.05.2024, and following deliberation as per Article 55, paragraph 5 of the Vetting Law, the Adjudication Panel decided to confirm the assessee in duty pursuant to Article 59 Vetting Law. The decision was announced publicly on 15<sup>th</sup> of May 2024.

The undersigned International Observers (hereinafter the “IOs”), having reviewed the case file and the results of the public hearing, believe that the evidence presented during the investigation justifies a review of the case by the Appeal Chamber.

## **II. Grounds for recommendation**

Several issues were not properly assessed by the IQC, which renders the decision unclear. It does not appear to be based on the available evidence. It deviates from the standards typically held by the IQC in its current practice, and from the principles and guidelines established by the Special Appeal Chamber (hereinafter “AC”).

It is the IOs’ opinion that the assessee failed to adequately address the burden of proof regarding certain crucial findings resulting from the investigation. Furthermore, it is noted that the assessee’s attempts to rebut these findings were predominantly based on narratives lacking supporting evidence. Despite this, IQC accepted most of his explanations, drastically reduced the minus resulting from the investigation, and decided to confirm the assessee in duty.

Therefore, the IOs recommend that the Public Commissioners (hereinafter PCs) file an appeal against the IQC’s decision no. 762, dated 15<sup>th</sup> of May 2024, which confirmed Afrim Shehu in duty.

The IOs believe that a proper assessment of the evidence presented in the case, along with correct application of the relevant legal framework, would provide grounds for the AC to modify the IQC’s decision pursuant to article 66, para. 1.c of the Vetting Law.

Thus, the IOs request a judicial review of the entire case, particularly focusing on the following issues:



## 1. Assets assessment

It is our opinion that the assessee did not rebut certain investigative findings and the IQC did not provide clarity as to why, given the insufficient rebuttal, they reached a decision for a confirmation in office. The latter indicates a misinterpretation of the available evidence on crucial matters and insufficient reasoning of the decision.

### A. Regarding the asset apartment in “ \*\*\* \*\* ” Street with surface 72.20.

**Vetting Declaration:** An apartment measuring 72.20 m<sup>2</sup> “ \*\*\* \*\* ” Street, registered in Cadastral Zone \*\* , property no. \*/\*\* + \* , volume \* , page \* , Off-the-Plan Contract dated \* .5.2003, Sales Contract Rep. no. \*\* , Col. no. \*\* / , dated \* .7.2010. Paid in instalments as per the following money deposit slips: No. \* , dated \* .9.2003; No. \*\* , dated \* .9.2005 and No. \*\* , dated \* .5.2008.

**Source of creation:** Salary income as a Judicial Police Officer over the years and as a lawyer \* .4.2002 - \* .12.2003 and an amount of 10,041 EUR donated by \*\*\* \*\* (his brother), who lives in London, England, deposited into Afrim Shehu’s account no. \*\* - \*\*\* - \* - \* , at \*\*\* Bank, Tirana, on \* .7.2003.

### **Price 4,000,000 ALL. Ownership 100%.**

According to the administered documentation, the purchase price was paid as follows:

*First installment on \* .09.2003 in the amount of 9.040 USD; second installment in the amount of 10.000 USD on \* .09.2005; additional works in the amount of 1.270.000 ALL on \* .10.2005 and 3.960 USD on \* .05.2008; furnishing in the amount of 239.000 ALL (the date of payment is missing).*

**Burden of proof:** “Apparently, the assessee made an inaccurate disclosure of the sources for the payment of the first instalment, disclosed in the *Vetting declaration* that the amount was transferred by his brother \*\*\* \*\* , whereas the documents indicate that this was not the source feeding these payments.

*As per above, seemingly, the assessee lacked the financial capacity to settle the price of the apartment in the amount of ALL – 3,844,008.”*

During the investigation and after the burden of proof, the assessee tried to justify the income used for the creation of this asset by altering and inflating the current sources declared as well as adding new sources never declared before. Herein below we will tackle each and one of the sources following his final submissions.

- Concerning the analysis of the sources of the first installment of the apartment the assessee claimed the following:



a) *Income during the time 2002-2003 as part of the law/notary office as a source for the apartment in .\*\*\* \*\* with 72.20 m<sup>2</sup> surface.*

About this income declared as source for the apartment .\*\*\* \*\* , the assessee specified in the **Vetting Declaration**: *“Income from working as a lawyer during \*\*.4.2002 - \*\*.12.2003, in the Law Firm at the address: “ \*\*\* \*\* ” street, Pall. \*/\*, Tirana, NIPT \*\*\* , employment contract dated \*\*.4.2002 and confirmation dated \*\*.1.2017), the amount 2,518,333 ALL”.*

In the Declaration Before Assuming Office 2009, he disclosed as follows: *“From \*\*.04.2002 to \*\*.12.2003, a lawyer at Tirana Bar Chamber. Amount 2,500,000 ALL.”*

From the Social Insurance Institute Central Archive, it could be confirmed that the assessee earned as net salary 409,860 ALL in 2002 and 546,480 ALL in 2003. During the investigation and after the burden of proof, the assessee claimed that he worked as a lawyer at his brother's office<sup>1</sup> and provided services to the notary office of his sister-in-law. According to the assessee, in addition to the salaries that he earned from these offices, they also paid him 1.400.000 ALL in bonuses and overtime work corresponding to the 20% profit from the fees paid by clients to the office.

However, based on the documentation submitted by the assessee, the turnover declared by his brother's law office in 2002 amounted to 2.000.000 ALL and in 2003, 1.800.000 ALL. Therefore, even by pure math, the amount of 1.400.000 ALL in bonuses as 20% of the office profit cannot be justified by such turnover; hence, it is not plausible. In addition, there is no proof of payment of this amount, and even in the most favorable approach, there is still no proof of payment of taxes.

Regarding his claims that he benefited also from the notary office (sister-in-law) with the same contractual terms as the law office of his brother, this remains of a declarative nature and is not supported by documents since in this case they don't even have a contract.

In conclusion, regarding this source, from the investigation it could not be proven that the assessee benefited more than 956.340 ALL income as confirmed by the public authorities. Doing otherwise from what is reasoned above, would be conducting a financial analysis not based on income, the value and payment of which are proven through official documentation, and whose legality is demonstrated through the payment of tax obligations. The claim that the responsibility to pay taxes on this income lies with the employer does not affect an alternative interpretation of the law regarding the legitimate income. Therefore, in violation of constitutional, legal requirements and jurisprudence related to convincingly proving the value of income with documentation and its legality, in the

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<sup>1</sup> In the employment contract provided by the assessee, it was specified that the employee shall benefit 20 % of the value paid by the clients defended by him and shall have other benefits above the salary (which was specified net amount as 55.000 ALL/ month) in overtime and holidays.



context of Article D, point 3 of the Annex to the Constitution and Articles 32, points 1; 49, point 4; and 3, point 19 of Law no. 84/2016.

b) *Gift of €10,041 by \*\*\* \*\* (his brother), who resides in London, England deposited on \*.7.2003 to account Afrim Shehu's account No. \*\* -\*\*\* -\* -\* at \*\*\* Bank, Tirana.*

According to the statement of the account at \*\*\* Bank, provided by the assessee and attached to the Vetting Declaration, a transfer of €10,041 occurred on October \*, 2003, from his account to a deposit account. This amount originated from a cash deposit of €19,000 made on July \*, 2003. Out of this amount, €10,000 was invested as a term deposit on October \*, 2003, which matured and was transferred to his account on February \*, 2004. The remaining €9,000 stayed as a balance until February\*, 2004, when the total amount of €19,100 was withdrawn from his account.

During the investigation, it was noted that this amount was withdrawn on February \*, 2004, after the payment of the first installment (the payment slip was dated September \*, 2003) for the apartment. In the 2004 PAD, the assessee did not declare cash sourced from this withdrawal, and thus, the amount could not serve as a source for the subsequent installments of the apartment. During the investigation, the assessee stated that the declaration of €10,041 by his brother \*\*\* \*\* as a gift was a mistake in the interpretation of the bank statement.

c) *Loan of 4.000\$ allegedly given in cash from \*\*\* \*\* in August 2003 that served as source for the payment of the first instalment.*

In the replies to second questionnaire, the assessee claimed that a loan taken in August 2003 from \*\*\* \*\* in the amount of 4.000 USD served partially for the payment of the first instalment, and the remaining part has as a source the income from work as a judicial police officer, as a lawyer, and from the bonuses and overtime, and a part of savings from his work in immigration.

After the burden of proof, the assessee claimed that the 4.000 USD loan was part of the bigger loan of 23.000 USD taken by his spouse from \*\*\* \*\* that the assessee declared and supported with notarial contract dated \*\*.09.2005. According to his explanations, that is the reason why in October 2005 \*\*\* \*\* transferred 15.296 Euros instead of 23.000 USD because allegedly in August 2003, he had already lent him 4.000 USD.

Without analyzing whether the amounts match, or the fact that they are in different currencies - or the fact that in the loan contract there is no mention of amounts, their payments, and timeframe - it seems that the assessee is trying to fit different sources in different years in order to manipulate the financial analysis into a positive result.



As per above, the assessee changed the declaration about the source of the first installment of the apartment. This loan from \*\*\* \*\*\* was never disclosed in the Vetting Declaration or PAD over the years as a source for the asset whereas in the declaration before taking office the whole amount 23.000 USD was disclosed as a source for the other apartment in street “ \*\*\* \*\*\* ”; therefore, it should not have been taken into account in the analysis for the purchase of the apartment in \*\*\* \*\*\* St.

d) *Income from immigration in Greece and Ponzi schemes*

The assessee explains that from 1993 to 1995 he was an immigrant in Greece and declared in the 2009 PAD an amount of 2,000,000 ALL. He did not declare this income in the Vetting Declaration due to a lack of documentation. Since he cannot prove this income, it will not be considered in the financial analysis.

Regarding income from the pyramid schemes, the assessee stated: "I was able to secure letter no. \*\* dated March \*\*, 2024, issued by Borrowing Companies in Administration, from which it appears that in the company '\*\*\* ' sh.p.k., I deposited a part of my savings as soon as I returned from immigration and subsequently benefited from the amount of 873,113 ALL."

He provided as evidence an attestation confirming that he deposited 730,000 ALL at the former pyramid scheme company in 1996 and withdrew 873,113.3 ALL in 1997. It was noted that this source was only brought up in the latest submissions of the assessee. However, the income received amounts to 143,113.3 ALL (withdrawals minus deposits) rather than the claimed 873,113.3 ALL. Furthermore, the funding for the placement came from immigration-related income, the legitimacy of which has not been proven.

As a result of the above the analysis of the sources claimed for the payment of the first installment of the apartment, the financial analysis shows the following:

<b>Assets up to 09.10.2003</b>	<b>4,298,030</b>
Apartment *** *** 1st installment 9040 USD dt. **.10.2003	982,558
Liquidities balance on * .10.2003	3,315,472
<b>Income</b>	<b>1,266,829</b>
Salaries as a JPO * .1999- * .12.2000	431,986
Interest income from deposits *** Bank	15,938
Donation from his brother	-
Income as a lawyer during * .04.2002- **.12.2003	818,905



<i>Expenses</i>	426,783
Living expenses	426,783 <sup>2</sup>
<i>Difference</i>	(3,457,984)

It was noted that the assessee had a balance of liquid assets at the end of 2003 amounting to 3,349,749 ALL, created by cash deposits of 19,000 EUR and 3,400 USD into his \*\*\* Bank account during 2003. These amounts were withdrawn in 2004 but were not declared as cash savings in the 2004 Declaration. Only an amount of 10,041 EUR was declared as a source for the apartment in “\*\*\* \*\*\* ” (analyzed in paragraph b above). Therefore, no amount should be carried forward to cover other expenses or investments that occurred from 2005 to 2009.

Considering that the assessee changed the declaration about the source (a donation of 10,041 EUR from his brother) and claimed a previously undisclosed loan of 4,000 USD from \*\*\* \*\*\* as a source for this asset, the alleged loan shall not be considered in the financial analysis of the first installment.

After examining the assessee’s submissions, we conclude:

- The assessee lacks financial sources for the payment of the first installment in the entire amount of 9,040 USD.
- The assessee changed the declaration about the source (a donation of 10,041 EUR from his brother) and claimed a loan of 4,000 USD from \*\*\* \*\*\* not disclosed in the Vetting Declaration or annual declarations.
- The income from Ponzi schemes was never declared by the assessee and even if considered, the profit received is only 143,113.3 ALL, instead of 873,113 ALL as considered by the IQC.
- Regarding the analysis of the sources for the second installment of the apartment and additional expenses/furnishing, the assessee claimed the following: *Income from the donation by . \*\*\* \*\*\* 's brother in 2004, reportedly used to finance the second installment of the apartment totaling \$10,000, as well as additional expenses/furnishing*

In relation to the sources for the second installment of \$10,000 on September \* , 2005, the additional expenses of 1,270,000 ALL, and the furnishing of the kitchen, he stated that the

<sup>2</sup> Living expenses is estimated as 66% of the income of the year 1999, for 2000-2003 data are considered based on the estimate of INSTAT.s

sources were gifts received from his brother on April \*, 2004, amounting to €7,000, and on September \*\*, 2004, amounting to €5,740. We note that there were two international transfers received from \*\*\* \*\*\* as follows:

Date	Amount (EUR)	Description
* .04.2004	7,000.00	Int transfer- credit from * . ***
* .04.2004	7,000.00	The amount was withdrawn
* .09.2004	5,760.40	Int transfer- credit from *** ***
* .04.2004	5,760.40	The amount was withdrawn

In the 2004 PAD, the assessee didn't disclose cash savings at the end of the year, so these sources cannot be considered in the financial analysis of the second installment and additional works. The gifts were not mentioned as a source for the apartment in any subsequent PADs over the years.

Even if the evaluation starts from the Vetting Declaration, as claimed by the assessee in his submissions, we find that (i) he failed to declare these gifts from his brother as a source for the apartment in the Vetting Declaration, and (ii) he failed to disclose these transfers in the income section of the Vetting Declaration, unlike other donations he received from his brother.

In regards to the inclusion of the positive result of the year 2004 as calculated by IQC in the amount of 4.858.629 ALL as a cash balance in the following year, it was noticed that IQC has found... " (ii) *the assessee managed to prove that there was an inaccuracy in his declaration in the declaration as JPO in 2004, but he did not have this value as cash, which was loaned to citizen \*\*\* \*\*\* and citizen \*\*\* \*\*\* for their investments, which were proven with documentation; ... iv) the period of occurrence of these transactions turns out to be before the assumption of duty by the assessee.*

In addition, it is unclear (i) the period October 1999- July 2005 in the table nr 4 of the IQC Decision, as the payment of the installments dated after this period (ii) the lack of inclusion of the liquidities balance till the date of payment of such installments.

However, we do not agree with these conclusions and argue as follows:



Regarding the assessee's claim that the 2004 declaration to HIDAACI is incomplete because it was his first declaration and only included his 2004 salary, this claim is deemed not based on Law 9049/2003 "On the Declaration and Audit of Assets, Financial Obligations of Elected Officials and Certain Public Servants," as amended. The assessee was obligated to declare all changes in assets (including cash) each year. Declarations to HIDAACI, based on Law 84/2016 (Article 32, point 5), are evidence in this process.

Various AC decisions<sup>3</sup> highlight the significance of declarations made to HIDAACI over the years to assess the financial situation of the assessee and to determine whether they had sufficient sources for the creation of assets.

Regarding the claim, stated for the first time only in his final submission, that the amount accumulated in 2004 was given as a loan to \*\*\* \*\*\*, it remains at a declarative level since it was not reflected in the 2004 PAD and the repayment of this loan was not declared as a source of assets in the Vetting Declaration.

If we perform the financial analysis as of the date of payment of the additional costs, as stated by the assessee on October \*, 2005, it was noticed that the spouse of the assessee also had a balance of \$21,000 in her bank account, originating from a cash deposit made on August \*, 2005. The analysis does not consider this amount allegedly coming from the citizen \*\*\* \*\*\* but as an asset belonging to the assessee, acknowledging that the latter was not claimed to have been used as a source for other investments by the assessee in subsequent years.

<b>Assets * .01.2005-+ * .10.2005</b>	<b>4,466,971</b>
Apartment *** *** 2 installment	1,033,300
additional expenses+ furnishings	1,509,000
liquidities change * .01.2005- * .10.2005	1,924,671
<b>Income</b>	<b>433,221</b>
donations from his brother	-
salaries as a JPO (proportional for the period)	433,221

<sup>3</sup> See Decision JR 9/2019 para. 10.1.5.; Decision JR 5/2019 para. 23



<i>Expenses</i>	<i>116,404</i>
living expenses	116,404
<i>Difference</i>	<i>-4,150,154</i>

In conclusion, the financial analysis up to the date of the payment of the second installment and additional expenses/furnishings shows a lack of financial sources (estimated to be -4.1 million ALL) to cover these and other expenses/investments.

- Concerning the analysis of the sources of the last installment of the apartment, IQC analyzed the following source: *Gift from the brother \*\*\* \*\* in 2008 the amount of 2.500 GBP used as one the sources of the asset.*

The analysis of the previous years 2006-2007 shows a surplus that can be carried forward in order to finance this installment up to the moment of the payment of the latter.

**In conclusion regarding the asset apartment street \*\*\* \*\* 72.2 m<sup>2</sup>:**

- the assessee lacks financial sources for the payment of the first installment in the entire amount of 9.040 USD.
- the financial analysis up to the date of the payment of the second installment + additional expenses/furnishings, shows lack of financial sources (estimated in the amount of -4.1 mil ALL) to cover these and other expenses/investments.
- the assessee's changed the declaration about the source (donation 10.041 EUR from his brother) and claimed a loan taken from \*\*\* \*\* in the amount of 4.000 USD not disclosed in the Vetting Declaration or PADs.

B. Regarding the asset apartment (89.95 m<sup>2</sup>) & garage (35 m<sup>2</sup>) in \*\*\* \*\* St. used also as partial source for the purchase of the apartment in \*\*\* \*\*, 1.

- In relation to the parking garage at “ \*\*\* \*\* ” street, Building \*\*, consisting of two parking spots (No.\* , \* ) with a surface area of 35m<sup>2</sup>, located on the 2nd underground floor (-2), entrance A (off-the-plan contract before the notary dated November \* , 2009), valued at EUR 14,000:
  - The financial analysis for this asset included the period since October \* , 2005, encompassing all other assets created until December \* , 2009 (the date of filing the declaration before taking office) and shows a lack of sufficient sources to justify the amount in its entirety.
- In relation to the apartment at 103m<sup>2</sup> on \*\*\* \*\* Street:



- In the 2009 PAD before assuming office, the spouse of the assessee declared the apartment at 103m<sup>2</sup> on “ \*\*\* \*\*\* ” Street, purchased for EUR 61,800 with the off-plan contract No. \*\* .Rep, No. \*\* dated June \*, 2008.
- The source of income for the purchase of the apartment includes:
  - i. A donation of EUR 40,000 from his father-in-law, supported by the notarial declaration dated October \* , 2009.
  - ii. A loan from the assessee's brother-in-law, ' \*\*\* \*\*\* ', in the amount of USD 23,000.

In the 2012 PAD, the assessee declared that on December \*, 2012, the apartment on \*\*\* \*\*\* Street was registered. It was liquidated on December \* , 2008, according to the contract of sale (the assessee referenced the off-the-plan contract).

The assessee provided the contract dated June \*, 2008, in replies to the third questionnaire. It specified that the apartment was to be sold by \*\*\* \*\*\* for 103 m<sup>2</sup> for the amount of EUR 61,800, to be paid in two installments:

- The first installment of EUR 34,000 was liquidated on the date of the contract.
- The second installment of EUR 27,800 was to be liquidated through a bank loan that the purchaser would obtain from \*\*\* Bank by December \* , 2008.

Regarding the price disparity between the sum specified in the off-the-plan contract (EUR 61,800) and the amount stated in the sale contract (6,341,775 ALL), the assessee clarified that, based on a declaration issued by the company in 2009, it was the company's responsibility to deliver the apartment in a fully finished state as stipulated in the off-the-plan contract between the company and \*\*\* \*\*\* (in the capacity of the landlord of the plot). The company accepted that the value of EUR 10,000 for interior works would be carried out by the assessee's spouse and that this amount was paid to the company. This value was subsequently deducted from the total in the off-the-plan contract (EUR 61,800), resulting in the sale contract value of 6.3 million ALL reflecting this change. The assessee provided a payment slip for EUR 18,000 dated October \* , 2009, which included additional works and furnishings. The assessee also provided a payment slip for EUR 10,000 that the company paid to \*\*\* \*\*\* for the additional works carried out by the assessee's spouse to complete the apartment.

In this regard, IQC reasoned in the Decision as follows: “26.19 *The Commission assessed that based on its practice, the financial analysis should be updated by including as the purchase price for the apartment, the value defined in the sales contract with which the apartment was registered at the cadaster offices. Also, the assessee managed to prove with legal documentation, which includes the declaration of all parties that the total value of this transaction (purchase of the apartment) is in the total amount of 61,800 euros and no more.*



It was found that the practice referred to by the IQC is unclear, as is the provability of the facts based solely on the declarations of the parties.

In evaluating the claim and other evidence, we conclude that the financial analysis of the situation before taking office should still reflect the cost of EUR 61,800 plus EUR 18,000, since it was not proven that the difference in prices was due to the additional works carried out by the assessee's spouse. The price was declared as EUR 61,800 in the 2009 declaration before assuming office without providing a breakdown of this cost and without mentioning the EUR 8,000 difference claimed for the furnishings (which, according to the payment slip provided, was paid to the company as a lump sum of EUR 18,000 on October \*, 2009). Without evidence from the time in question, the claims remain unsubstantiated.

Regarding the legitimate source of the purchase of the apartment, including the expenses for interior works, furnishings, and the garage on \*\*\* \*\* Street IQC has found in the burden of proof:

- It appears that the assessee lacks the financial capacity to make the payments for the apartment, with a shortfall of 4,065,392 ALL.
- The total amount declared by the assessee's wife for the creation of the apartment on \*\*\* \*\* Street is EUR 56,983, while the value of the apartment is EUR 61,800. It appears that the assessee lacks the financial sources for the creation of the asset by a total amount of EUR 14,000, or -1,920,380 ALL.

In relation to the above, the assessee provided the following explanations regarding the sources of the creation of the asset:

*a. Transfer from \*\*\* \*\* from Greece:*

He claims that the amount of EUR 9,000 received as a transfer from \*\*\* \*\* (the spouse of the sister of \*\*\* \*\*), which served as a source for financing the additional works and furnishing of the apartment, was actually a donation from his father. However, the assessee's declaration in this regard is inconsistent with the declaration provided during the investigation, in which the assessee submitted documents related to the legitimate source of income of \*\*\* \*\* in Greece. Moreover, the donation was not declared among the sources of income in the Vetting Declaration and in the annual declarations, and as such cannot be accepted.

*b. Income from pensions:*

It was noticed that this source was only mentioned in the final submissions of the assessee. According to the attestation provided, the total amount of pensions received by \*\*\* \*\* from July \*, 1995, to December \*\*, 2020, amounted to 3,594,951 ALL. Considering that the analysis of legitimate income starts from 2003 until March 2008, only the pensions pertaining to this period are considered, as pensions received before this period are accounted for covering minimum living expenses. For the period in question, the pensions amount to 585,512.75 ALL



(or EUR 4,778). Therefore, the loan amount considered with legitimate means amounts to EUR 36,279.14.

*c. Regarding the loan amount of USD 23,000:*

According to the bank statement of the assessee in \*\*\* Bank, there's a credit in the assessee's account from an international money transfer on \*\*.10.2005 in the amount of 15,296 Euro. Confirmation from the bank was provided based on which the sender of the transfer in the amount of 15.296.4 EUR is \*\*\* \*\*.

date	Transaction	Debit	Credit
* .10.2005	Receipt of International Inc. MT	0.00	15,296.40
* .10.2005	Cash Withdrawal	15,296.00	0.00

The lender \*\*\* \*\* stated to have transferred the loan on 10.05.2005 (declared in the Notary Declaration date \*\*.08.2018) meanwhile the bank statement shows that the transfer was done on 05.10.2005 (i.e., after the loan contract based on which the spouse receives the amount). In the loan contract (notarial act) of \*.09.2005 it was stated that the spouse receives the amount of 23.000 USD and shall repay 2300 USD / year.

**From the bank statements,** it was noticed an amount of 22,600 USD (**approximate to the amount of the loan**) which was deposited in CASH by the assessee spouse on \*\*.08.2005 and the amount was withdrawn on \*\*.10.2005.

Date	Transaction	Debit	Credit
* .08.2005	CA Intra-branch Cash Deposit	0.00	22,600.00
* .09.2005	CA Intra-branch Cash Withdrawal	1,600.00	0.00
* .10.2005	CA Intra-branch Cash Withdrawal	21,000.00	0.00

The assessee was asked about the source of this amount, and he stated that the amount came from the legitimate income of \*\*\* \*\*. In July 2005, \*\*\* \*\* and his spouse were in Albania (on July \*, 2005, the assessee got married while \*\*\* and his spouse married in a ceremony on August \*, 2005). \*\*\* brought this amount, which was savings



from the UK, intending to leave it in Albania. He requested the assessee to keep the amount, and hence it was deposited in the bank by the assessee's spouse. The amount was later withdrawn and given to his brother \*\*\* \*\*\* for his family needs, and in 2010 the amount was returned to \*\*\* \*\*\* from \*\*\* so that he could place it in the bank for the amount of EUR 70,000.

The statements of the assessee cannot be proven and are not credible, and it seems that the assessee is trying to justify the creation of all his assets with the income of \*\*\* \*\*\*. As a result, the amount of USD 22,600 will be considered as having been created with the assessee's sources. However, the withdrawal of the amount of USD 22,600 (which occurred within the year 2005) was not declared to have been used as a source for other assets created by the assessee.

#### **Regarding the repayment of the loan 23.000 USD**

The assessee declared in the 2009 PAD, before taking office, an outstanding liability toward \*\*\* \*\*\* in the amount of USD 11,500. In the 2010 PAD, he declared a "decrease of the deposit by EUR 7,000 by using it for the repayment of the liability of his spouse." On May \*, 2009, the assessee's account in \*\*\* was credited with EUR 9,962.03 from \*\*\* \*\*\* , described as a loan. This loan was not declared as an outstanding liability in 2009. The amount was invested in deposits until it was withdrawn in 2010.

When asked about the legitimate source of this loan and the timing of its repayment, the assessee stated that the source of this amount came from the legitimate income of the citizen \*\*\* \*\*\* and that the repayment occurred before the submission of the declaration before taking office. It is reasonably concluded that it remains unproven that the amount came from \*\*\* \*\*\*. Additionally, the IQC did not reflect the repayment of this loan, since, according to the assessee, the amount was repaid within the same year. Furthermore, the IQC did not inquire about the legitimate source of this repayment.

Since the legitimate source of \*\*\* \*\*\* to provide the loan was not proven, the withdrawal of this deposit cannot be used as a source in 2010 for the repayment of the other loan taken from \*\*\* \*\*\*. The explanation of the assessee seems illogical, and once again he tries to justify the creation of all his assets with the income of \*\*\* \*\*\*.

**Regarding the work-related travels during the year 2009**, which impact the analysis before taking office, the assessee claimed the following:

- The travel of his spouse to Germany during February 8-14, 2009, was for training purposes. In this regard, the assessee attached the certificate of attendance for the training held on February 9-12, 2009. It remains unproven that these expenses were covered by the employer; therefore, these expenses will be considered as borne by the assessee in the amount of EUR 480.



- The travel of his family during August \* -29, 2009, was covered by the relatives of his spouse in Greece. The assessee provided a notarial declaration where citizens \*\*\* \*\*\* and \*\*\* \*\*\* declared that they have possessed residence permits since 2000, the assessee stayed at their house, and they covered all the expenses of the assessee and his family during this visit. They also attached a rental contract dated October \*, 2015. The assessee previously provided proof of the income of citizen \*\*\* \*\*\* from his employment in Greece since 2002 during the investigation. Taking this into consideration, the accommodation expenses shall be decreased and recognized based on the standard established by the AC in case (JR) 11 dated May 22, 2019.

Concerning the analysis up to the date of taking office, we evaluate the fragmented analysis as follows:

Analysis for the period October 2, 2005, to December 31, 2005: During this period, it was noticed that the amount of the loan taken from \*\*\* \*\*\* through a transfer was withdrawn and therefore considered potentially saved. However, the same evaluation is not shared regarding the withdrawal of the amount of USD 21,000. The legitimate source of this amount was not verified (see point c above) and it was not declared as a source for other assets. It was allegedly savings brought by \*\*\* \*\*\* and given as a loan to the assessee's brother \*\*\* \*\*\*.

<i>Assets 02.10.2005-31.12.2005</i>	<i>-2,139,562</i>
liquidities change 02.10.2005-31.12.2005	-2,139,562
<i>Income 02.10.2005-31.12.2005</i>	<i>2,018,779</i>
salaries assessee as a JPO (proportional for the period) + spouse	144,407
loan from *** *** through transfer dated on */5/2005 ( *** )	1,874,372.00
<i>Expenses</i>	<i>2,208,731</i>
living expenses	38,801
adjustment for the amount of 21.000 USD	2,169,930
<i>Difference</i>	<i>1,949,609.66</i>



<i>Year</i>	2006	2007	2008	09.12.2009	Accumulated analysis
<b>Assets</b>	<b>301,374.00</b>	<b>219,743.00</b>	<b>8,300,838.00</b>	<b>7,016,996.00</b>	<b>15,838,951.00</b>
Apartment 72.20 m <sup>2</sup> “ *** ”, *** ”,			360,202.00		360,202.00
Garage street “ *** ”, surface 35 m <sup>2</sup> .				1,920,380.00	1,920,380.00
Apartment 103 m <sup>2</sup> , “ *** ”.			7,612,679.00	2,469,060.00	10,081,739.00
Vehicle Volkswagen Golf, TR.*** N,		250,000.00			250,000.00
Change in liquidities	301,374.00	(30,257.00)	327,957.00	2,627,556.00	3,226,630.00
Liquidities balance	333,663.00	303,406.00	631,363.00	3,258,919.00	
					-
<b>Liabilities</b>	<b>-</b>	<b>(190,969.00)</b>	<b>(209,208.00)</b>	<b>(648,462.00)</b>	<b>(1,048,639.00)</b>
Loan from *** ***		(190,969.00)	(209,208.00)	(648,462.00)	(1,048,639.00)
<b>Net assets</b>	<b>301,374.00</b>	<b>410,712.00</b>	<b>8,510,046.00</b>	<b>7,665,458.00</b>	<b>16,887,590.00</b>
<b>Income</b>	<b>2,892,863.66</b>	<b>1,890,596.00</b>	<b>6,056,617.00</b>	<b>1,397,519.00</b>	<b>12,362,674.00</b>
Salaries JPO and the execution of the court decision	610,496.00	1,155,927.00	611,521.00	555,242.00	2,933,186.00
Income of the spouse Marketing & Distribution ( * . 2005-. * . 2008), “ *** ” sha	331,345.00	534,644.00	653,052.00	813,378.00	2,332,419.00
Income from sale of vehicle Volkswagen Golf,		200,000.00			200,000.00



Gift from ( *** ** ) from the UK			319,150.00		319,150.00
Gift 40,000 euro from ***			4,468,955.00		4,468,955.00
Interest income from deposits *** bank			3,906.00	28,856.00	32,762.00
Interest income from deposits *** bank	1,413.00	25.00	33.00	43.00	1,514.00
Potential savings from the previous period	<b>1,949,609.66</b>				2,074,688.00
<b>Expenses</b>	<b>264,763.00</b>	<b>455,562.00</b>	<b>849,416.00</b>	<b>606,680.82</b>	<b>2,098,235.00</b>
repair expenses for vehicle license plate TR *** N			398,950.00		398,950.00
Travel expenses		45,702.00	40,606.00	185,435.82	193,557.00
Living expenses	264,763.00	409,860.00	409,860.00	421,245.00	1,505,728.00
<b>Difference</b>	<b>2,326,726.66</b>	<b>1,024,322.00</b>	<b>(3,302,845.00)</b>	<b>(6,874,619.82)</b>	<b>(6,623,151.00)</b>

In conclusion regarding the asset apartment “\_ \*\*\*\* ” street + garage, the following is noticed:

- regarding the period before taking office, it results that the assessee lacks financial legitimate sources in the total 6.6 mil ALL, to cover the investment in the assets created during this period (i.e., Apartment + garage at street “ \*\*\*\* ”, additional works + furnishings, cash savings in the amount of 15.000 EUR and vehicle), expenses incurred and repayment of liabilities.
- the assessee’s declaration is inconsistent in regard to the additional donation allegedly given by the father of his spouse in the amount of 9.000 EUR (confirmed through a bank transfer from the citizen \*\*\*\* ) in comparison to the replies provided during investigation in which proof of income of the latter were provided.
- only the transfer of 15.296 Euros could be confirmed as a source for the creation of the asset.



C. Regarding apartment with surface area 96.5 m<sup>2</sup> located in “ \*\*\* \*\*\* ” St.

**Vetting Declaration:** Apartment of 96.5 m<sup>2</sup> on “ \*\*\* \*\*\* ” street entryway no. \*, ap. no. \* , registered at the cadastral zone \*\*\* ; no. \*/\*\* +\*-. \*, volume \* , page \*. (Off-the-plan contract rep/coll. no. \*\* / \*\*, dated \*.9.2015, contract of sale rep/coll. no. \*\*./.\* , dated \*.10.2016; paid by instalments: EUR 40,000 on \*.9.2015; EUR 39,952 on \*.3.2016; EUR 22,840 on \*.10.2016 and \*.10.2016.

**Value: ALL 12,720,000.** Proportionate share: 50%.

**Source of creation:**

- savings account no. \*\*\* , under the name of \*\*\* with \*\*\* Bank created with income earned over the years;
- loan from \*\*\* \*\*\* , as per notarized act rep/coll. no. \*\*\* / \*\*\* , dated \*.9.2016, (repaid in full via the proceeds from the sale of the house);
- savings over the years disclosed before 31.12.2014;
- sale of the apartment of 89.95 m<sup>2</sup>, property no. \*/\*\* '+\*-.\*, on “ \*\*\* \*\*\* ” street, entryway no. \*, ap. no. \* , Tirana, under contract rep/coll. no. \*\* / \*\* , dated \*.10.2016, price: EUR 85,000.

Also, the assessee disclosed in the vetting declaration expenses in the amount of 11.000 Euros for the furnishing of this apartment, which was partially financed with the above sources.

According to the results of investigation, as it can be noticed in the table below, in August 2015 the assessee took a loan in cash of 5.000 USD from \*\*\* \*\*\* partially financing the first installment for the apartment. Then, he took a loan of 40.000 Euros from \*\*\* \*\*\* and used 30.000 Euros to pay the second instalment for the apartment and 10.000 Euros for its furnishing.

<b>Instalments for the apartment at “ *** *** ” street</b>	<b>Source of creation</b>
Value € 40,000 paid on *.9.2015 (in the company’s finance office)	1- spouse’s deposit in *** bank worth 2,682,923 ALL (19,923 EURs); 2- amount of 5,000 USD (4,482 EURs), loan from *** , received in September 2015; 3- the amount of 1,010,000 ALL (7,209 EURs) + 5,000 EURs reduced from CASH balance kept in the apartment before 31.12.2014;



	4-amounts from trainings in 2013 and 2015; 2,590 USD (2,383 EURs); 5-savings during 2015, total 1,622 EURs
Value € 30,000 paid on *.03.2016 (*** bank)	Loan from Mr. *** *** (30,000 EUR);
Furnishing expenses for the apartment in the value of 11,000 EUR	Loan from Mr. *** *** (10,000 EUR); Savings during 2016, value 1,000 EUR
Value € 20,000 paid on **.10.2016 (*** bank)	Sale value of the apartment at. “ *** *** ”, paid by bank transfer
Value € 2,840 paid on 20.10.2016 (*** bank)	
<b>Total paid - € 103,840</b>	

This amount of approximately 45.000 Euros has been given based on the Loan Contract entered between \*\*\* \*\*\* and Afrim Shehu, dated \*\*.09.2016, whereby is provided that 5000 \$ was given to the assessee in August 2015 and 40.000 Euros was wired to him in March 2016. They agreed for an interest free loan for a term connected with the sale of the apartment in \*\*\* \*\*, the income from which will serve for the repayment of the loan.

Based on the affidavit before the notary dated \*\*.01.2017, \*\*\* \*\*\* states that he and Afrim Shehu entered into a loan agreement dated \*.9.2016, which is considered to be dissolved because all obligations arising from it have been settled. The value of EUR 40,000 was repaid in October through the bank account, whereas the value of USD 5,000 was paid back in cash.

The following transactions were evidenced in his \*\*\* bank account of the assessee regarding the loan:

date	amount (EUR)	Description
8/3/2016	39,952.00	Credited by the *** *** (loan amount)

date	amount (EUR)	Description
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* /10/2016	85,000.00	Credited by the notary - proceeds of the sale of the apartment in street " *** ** "
* /10/2016	40,000.00	transferred by the assessee to the bank account of *** ** for the repayment of the loan

*Regarding the legitimate source of the lender*

The assessee disclosed in the Vetting Declaration (Confidential Data) that the sources of income of the lender (his nephew) were income from his work over the years and from the payments sent from his brother-in-law \*\*\* \*\* which lives in London and transferred through the bank by the latter during 2010,2011,2012, 2013.

The assessee was requested to provide explanations on the source of the value lent by citizen \*\*\* \*\* for which he explained in questionnaire no. 2 that "During a talk I had with citizen \*\*\* \*\* he confirmed me that the lawful source of the amount EUR 70.000 deposited in cash on \* .01.2010 at \*\*\*' is Mr. \*\*\* \*\*'s employment incomes over the years in the United Kingdom. Also, part of this value are the installments of repayment of loan received by my wife in the amount of USD 23.000, the amount USD 22.600 deposited on 10.08.2005 by , \*\*\* \*\* , which was withdrawn on \* .10.2005, as well as other incomes wired and brought by Mr. \*\*\* \*\* Once the amount of USD 22,600 was withdrawn on \* .10.2005 was given to Mr. . \*\*\* \*\* to meet his family needs. The amount was later given to Mr. \*\*\* \*\* who deposited it at \*\*\*' on \* .01.2010."

According to the bank statements of \*\*\* \*\* it was noticed that on January \* , 2010, he deposited in cash in his bank account the amount of 70,000 EUR. The amount was invested in deposits and matured in March 2016. Out of this amount, 40,000 EUR was transferred to the assessee's bank account as a loan.

The assessee provided information on \*\*\* \*\*'s income from 2012 to 2016, indicating an average reported salary of approximately 80,000 ALL per month.

The assessee also provided \*\*\* \*\*'s bank statement showing that \*\*\*\* \*\* transferred a total amount of 28,905 GBP to \*\*\* \*\* during 2011-2013.

Contrary to the documents provided by the assessee regarding the transfers from \*\*\* \*\* to \*\*\* \*\* , there is no evidence that the 40,000 EUR loan amount was transferred to \*\*\* \*\* by \*\*\* \*\* . This amount was created from a cash deposit made by \*\*\* \*\* in 2010. Therefore, \*\*\* \*\* cannot be considered as an involved party for this specific amount.

Since there is no connection between \*\*\* \*\* and the creation of this amount, and since the loan contract was entered into with \*\*\* \*\* , the latter should be considered a related



person and scrutinized based on Article 32.4 of the Vetting Law. Due to the absence of a verifiable link between the transfers sent by \*\*\* \*\*\*, as quoted in the Vetting Declaration by the assessee, and the origin of the loan received from \*\*\* \*\*\*, it remains unproved that the amount came from \*\*\* \*\*. Consequently, the latter is not included in the analysis among the legitimate sources of the purchase of the apartment.

Therefore, it appears that the assessee currently lacks the legitimate funds to make the apartment payment in 2016 sourced from this loan, amounting to a total of 40,000 EUR.

**In conclusion regarding apartment with surface area 96.5 m<sup>2</sup> located in “ \*\*\* \*\* ” St, the following is noticed:**

- **the assessee is found in lack of legitimate sources in 2015 in order to finance the first installment of the apartments as well as to cover expenses of the year in the amount of 1.4 mil ALL.**
- **it appears that the assessee currently lacks the legitimate funds to make the apartment payment in 2016 sourced from the loan, in the total amount of the loan i.e., 40,000 EUR.**
- **the assessee will lack sources to finance the furnishing expenses declared to have been incurred during 2010-2011 in the amount of 10.000 EUR.**

#### D. Cash Savings

In the 2009 PAD he declared cash savings in the amount of 15.000 EUR. No source was declared for these savings in cash.

Based on his declarations over the years the following Cash in ALL was evaluated:

2010	2011	2012	2013	2014	2015	2016
120,000	360,000	360,000	360,000	1,010,000	400,000	400,000

In the minutes filed to HIDAACI on 15.01.2016 the assessee was asked to specify the cash savings balance as of the end of 2014 and he declared that: *“Cash balance on 31.12.2014 was in the amount of 1.010.000 ALL. Whereas the cash balance of 10.000 EUR was spent for furnishing of the house in “ \*\*\* \*\* ”, the difference of 5.000 EUR was a balance on 31.12.2014.*

However, in the latest submissions, the assessee claimed the following regarding cash savings: Cash savings before taking office were declared in the amount of 15,000 EUR or 2,057,550 ALL. Since this analysis showed a lack of financial sources amounting to 668,952 ALL, this



amount will be deducted from the declared cash, and the analysis of the cash will continue according to the declarations in the annual PADs. Additionally, he stated that he disclosed in the minutes to HIDAACI that he spent 10,000 EUR during 2010 and 2011 and also declared furnishing as part of an invoice totaling 18,000 EUR paid to the company \*\*\*. However, lacking the invoice at the time of submitting his explanations to HIDAACI, the declaration of the source of the furnishing expenses was incorrect. Nonetheless, he claims that since he did not declare a decrease in the cash balance in PAD 2010 and PAD 2011, the cash declaration should be based on the PADs over the years. He submitted the following analysis of the balance of cash savings over the years:

2009	2010	2011	2012	2013	2014	2015	2016
1,388,597.78	1,508,597.78	1,748,597.78	1,748,597.78	1,748,597.78	2,398,597.78	400,000.00	400,000.00

A discrepancy was found in the declaration regarding the usage of cash savings during the investigation compared to those presented in the submissions: (i) In the minutes to HIDAACI filed in 2016 and in the standard questionnaire, it was claimed that 10,000 EUR was spent on furnishing the apartment during 2010-2011, while in his submissions, it was claimed that the amount was not decreased in those years but rather carried forward. (ii) The balance of cash savings at the end of 2014 was stated in the submissions as 2,398,597.78 ALL, whereas it was claimed in the minutes to HIDAACI as 1,010,000 ALL + 5,000 EUR.

After examining the assessee's claims in this regard and considering the results of the analysis prepared for the situation before taking office, it is argued that since this analysis shows a lack of legitimate sources to cover expenses, investments, and increases in savings, the amount of 15,000 EUR declared as cash this year cannot serve as a source for future purchases and thus is not carried forward as a balance in cash in the financial analysis. Consequently, the assessee will lack sources to finance the furnishing expenses declared to have been incurred during 2010-2011 in the amount of 10,000 EUR as declared in the first questionnaire and minutes to HIDAACI, and 5,000 EUR for the payment of the first installment of the apartment in "\*\*\* \*\*\*" Street.

It is unclear why the assessee refers in the standard questionnaire to furnishing expenses for an apartment at the address "\*\*\* \*\*\*" street when no apartment belonging to the assessee was found at this address.



E. Card expenses evidenced over the years

Regarding the analysis of the year 2014,2015 the following card debits were incurred in the account in EUR and in ALL at \*\*\* Bank.

	2014	2015	2016
<b>Card expenses *** Bank ALL</b>	595,556.00	145,465.00	116,346.00
<b>Credit Card expenses *** Bank EUR</b>	142,071.54	325,404.60	46,803.42

In this regard the assessee asserts that: (i) the transactions in LEK should not be considered as expenses since are already calculated in the living expenses based on the household budget surveys of INSTAT (ii) for the transaction through credit card in EUR, some of the debit transactions were done on behalf of relatives and colleagues which didn't poses a credit card.

The assessee quoted the specific transactions which were executed on behalf of 3<sup>rd</sup> parties and after the examination, we conclude that (i) for the year 2014 the total expenses for the Credit Card in EUR will be decreased with 48.260 ALL for the amount of credits received by the citizen \*\*\* \*\*\* ; for the payment of the " \*\*\* \*\*\* " it was noticed that the amount of 130 EUR was recognized as an expense for the accommodation in the questionnaire and recognized by the IQC and consequently this amount shall be deducted from the travel expenses (ii) for the year 2015 the amount of 60,473.2 ALL should be deducted from the card expenses and the amount of 1065 EUR dated on \* .07.2015 already recognized in the travel expenses; it will also be decreased the amount of 16,019.5 ALL date \* .06.2015 as transaction credited by the assessee's sister in law.

	2014	2015	2016
<b>Credit Card expenses *** Bank EUR</b>	93,811.54	102,314.65	46,803.42

Regarding the purchases effectuated in the accounts in EUR, these costs incurred by the assessee's spouse were not found to fall into the basic living expenses estimated by INSTAT, since the transactions from the EUR account included spending on online purchases, hotel booking fees etc. which were financed through a credit.



### Regarding the financial analysis 2010-2016

It was found to be correct that the assessee claimed the payment of the loan amounting to 11,500 USD in 2010, which should be reflected in the financial analysis as 1,206,925 ALL.

The travel expenses were not accurately reflected in the financial analysis in the results of the investigation report of IQC for the period 2010-2016 by including the calculations of the following year. However, the correct values are included below.

<i>Description</i>	<b>2014</b>	<b>2015</b>	<b>2016</b>
<b>Assets</b>	<b>1,356,138</b>	<b>2,815,155</b>	<b>11,378,991</b>
Apartment with an area of 96.5 m <sup>2</sup> on " *** ** " Street.		5,506,000	7,147,667
Car, Volkswagen brand, Golf Plus series, sales contract dated * 5.2016. Value 8,000 euros.			1,082,160
Additions/decreases of liquidity in the bank and CASH	1,356,138	-2,690,845	3,149,165
<i>Total liquidity</i>	<i>3,640,666</i>	<i>949,821</i>	<i>4,098,986</i>
<b>LIABILITIES</b>	<b>0</b>	<b>633,200</b>	<b>-5,773,050</b>
Loan taken from citizen *** *** by notarial act dt. date * .9.2016; in the amount of 40,000 euros and 5,000 USD per day. 08.09.2015.		633,200	-5,773,050
<b>NET ASSETS</b>	<b>1,356,138</b>	<b>2,181,955</b>	<b>17,152,041</b>
<b>INCOME</b>	<b>2,384,365</b>	<b>2,480,659</b>	<b>14,766,974</b>
Income from work as a Judicial Police Officer in the Prosecutor's Office in Tirana 2004- * .12.2009, as well as Prosecutor in the Prosecutor's Office in Durrës, date * .12.2009 - * .12.2016. The amount is ALL 13,972,719.	1,317,145	1,267,398	1,185,381
Income from the wife's salary, as a specialist at Marketing & Distribution (October 2005-February 2008), at " *** ****" and " *** ***" " LLC. The amount is ALL 11,075,784.	1,032,358	1,194,100	1,257,742
Proceeds from the sale of the Volkswagen Golf Plus vehicle with license plate AA ** FB (sales contract dated **5.2016, purchased with the proceeds from the sale of the above vehicle). The amount is 6,100 euros.			825,147



Income from the sale of the apartment with an area of 89.95 m <sup>2</sup> , on " *** *** " Street, Tirana according to the contract dated *.10.2016. The amount of 85,000 euros.			11,497,950
Income from interest on bank deposits with *** bank	34,862	19,161	754
<b>Expenses</b>	<b>1,551,574</b>	<b>1,714,277</b>	<b>3,042,240</b>
Education expenses for the children at the " *** *** " school in Tirana for the academic year 2016-2017. Value 2,550 euros paid in September 2016, 550 euros and in January 2017, value 2,000 euros.		240,888	74,399
Expenses for the furnishing of the apartment with an area of 96.5 m <sup>2</sup> on "*** *** " Street. Value 11,000 euros.			1,487,970
Insurance expenses for the vehicle resulting from AMF	30,950	15,360	14,760
Payment expenses for wife's credit card with *** Bank	93,812	102,315	46,803
Travel expenses by function	77,000	77,000	77,000
Travel expenses	469,821	381,610	400,940
Living expenses	879,992	897,104	940,368
<b>Difference</b>	<b>-523,347</b>	<b>-1,415,573</b>	<b>-5,427,307</b>

**The financial analysis for the years 2014-2016 shows a negative balance with a total lack of source estimated at 7,366,227 ALL.**

## 2. Proficiency assessment

### a) *Ethics.*

IMO administered a complaint from \*\*\* \*\*\*, according to which the assessee was going to exert improper influence on a judge of Durres Court of Appeals to release citizen \*\*\* \*\*\*, who was charged with possession, production and dealing with narcotics.

The prosecutor of the case took several investigating steps, which also involved wiretapping several individuals' phone numbers.

The father of \*\*\* \*\*\*, ,] \*\*\* \*\*\*, together with \*\*\* \*\*\* were surveyed and observed in a meeting with Afrim Shehu at a gas station. The police documented the meeting between \*\*\* \*\*\* and Afrim Shehu with photos.



When the assessee was asked about his relationship with these citizens, he acknowledged the meeting with \*\*\* and \*\*\* at the \*\*\* gas station at the entrance of Durres on \*<sup>th</sup> of May at 15.00. According to him, \*\*\* is a relative of his, while \*\*\* was just a stranger to him that was accompanying \*\*\*. The purpose of this meeting was to receive some court case related documents to give to \*\*\* (his brother), so the latter could defend this case in the court of appeals of Durrës.

From the review of criminal proceeding \*\*\* file, the denunciation, and the replies of the assessee, the factual circumstances seem to match. The meeting happened at the time and place as described in the file and as admitted by the assessee.

Nonetheless, it doesn't seem that the assessee was an indifferent person to the matter (i.e. the release from prison of \*\*\* ) because of the content of the intercepted phone conversations and because, in this context, every time \*\*\* and \*\*\* talk on the phone they refer to an anonymous "him". If "him" was his brother attorney \*\*\* (since the only relatives of Isuf to help him with this matter are \*\*\* and \*\*\* ), they could have mentioned him normally as they did afterwards. The brother \*\*\* comes into the picture only later after the meeting with \*\*\* happens, and from the file \*\*\* did not perform any formal activity of attorney in that criminal case.

Therefore, from the criminal proceeding file, we can confirm that \*\*\* met with \*\*\* and \*\*\* , and the meeting was focused on the criminal case against \*\*\* , but we cannot identify any further active involvement of the assessee in the proceeding for the release from prison of \*\*\* , which anyway occurred later on. Anyway, the assessee showed a suspicious availability to meet the father of an arrested person within a criminal proceeding conducted by his colleague in Durres Prosecution Office, in a time period when the intercepted conversations show that \*\*\* and \*\*\* were active in finding an extra-procedural (illegal) solution for \*\*\* to be released from prison (as was ascertained also by the decision no. \*\*, dated \* .11.2022 of the Durres District Court).

In conclusion, even though we cannot confirm the assessee's involvement and his role in this case (which was ruled out also as part of another criminal proceeding where passive/active corruption and illegal influence were investigated), it seems that at least it can amount to an ethical violation since the time, place and methods of this meeting do not seem to be of a prosecutor who acts based on the ethical standards enacted by the High Prosecutorial Council<sup>4</sup>.

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<sup>4</sup> Article 6 of the Regulation on Ethical Standards of the HPC states that: The prosecutor always behaves in such a way that preserves his dignity, accountability, and independence of the prosecution office. The behavior and stance of the prosecutor shall reestablish the trust of the citizens to the prosecutorial system. Based on this principle: a) the prosecutor is careful to preserve an immaculate figure during his work as well as in his private life in order to guarantee public trust in the prosecutorial system.



b) Denunciations.

Regarding denunciations, in addition to what IQC has already identified as shortcomings, IMO suggests the following complaints should be further examined:

- Complaint from \*\*\* \*\*\*, whereby it resulted that from the moment when he ordered the judicial police to carry out investigating tasks in April 2021 until July 2023 (when he was transferred) more than 2 years has passed without a conclusion. In the end, as the person in charge of the investigation and its progress, he did not provide explanations why these tasks left to the judicial police were not fulfilled.
- Denunciation of \*\*\* \*\*\*, whereby his request to dismiss the case was refused three times by both instances of the courts. The reasoning he provides in the requests to dismiss the case is flawed and has been rejected several times by the courts.

Based on the above, we believe that there are serious indications that the assessee's conduct contravenes the fundamental values expected of a magistrate, as stipulated in art. 3, para 5 of the Status Law<sup>5</sup> and international guidelines<sup>6</sup> governing the behavior of magistrates both within and outside the judiciary. This includes principles such as impartiality, integrity, and the avoidance of conflicts of interest, which are essential for upholding the trust and credibility of the judicial system.

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<sup>5</sup> "The conduct of a magistrate shall, in the course of assuming his/her function and beyond its scope, guarantee the preservation and strengthening of the confidence of the public in the justice system, the legal profession and parties who are subject of proceedings."

<sup>6</sup> Consultative Council of European Prosecutors 'Rome Charter', 2014, (<https://rm.coe.int/168074738b>): Prosecutors should, at all times, conduct themselves in a professional manner and strive to be and be seen as independent and impartial. Prosecutors must earn the trust of the public by demonstrating in all circumstances an exemplary behavior. They must treat people fairly, equally, respectfully, and politely, and they must at all times adhere to the highest professional standards and maintain the honour and dignity of their profession, always conducting themselves with integrity and care.

**UNODC, Commentary on the Bangalore Principles of Judicial Conduct 2007**

**Relevance of community standards**

**PG 102** "While the ideal of integrity is easy to state in general terms, it is much more difficult and perhaps even unwise to do so in more specific terms. The effect of conduct on the perception of the community depends considerably on community standards that may vary according to place and time. This should be kept in mind in considering how certain conduct might be perceived by reasonable, fair-minded, and informed members of the community, and whether such a perception is likely to diminish the community's respect for the judge or the judiciary as a whole. Conduct that is likely to diminish respect in the minds of such persons should be avoided."

*A judge shall ensure that his or her conduct is above reproach in the view of a reasonable observer.*

**High standards are required in both private and public life**

**PG 103** "A judge must maintain high standards in private as well as in public. The reason for this lies in the broad range of human experience and conduct upon which a judge may be called upon to pronounce judgement. If the judge is to condemn publicly what he or she practices privately, the judge will be seen as a hypocrite. This inevitably leads to a loss of public confidence in the judge, which may rub off on the judiciary more generally."



**Conclusions**

The IOs, in light of the foregoing, and of other shortcomings which might be found during the appeal proceeding by the Court, think that a proper consideration of all the elements, would result in the dismissal of the assessee.

\_\_\_\_\_  
International Observer



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International Observer

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International Observer