Audit report

ISO 9001:2015

Recertification Audit City administration and services for public administration.

GRAD LUKAVAC

Trg slobode br. 1
75300 Lukavac,
Bosnia and Herzegovina

Single site

Audit date:

From: 2025/12/15 to: 2025/12/15

REF No.: 308550

1. Certificate recommendation

Thank you for your cooperation during the recent audit of your organization. This report describes the audit results including strenghts, opportunities, and weaknesses. These results, the system evaluation and its recommendation for certification were presented to your management at the closing meeting of the audit. You should now use these results to further strengthen your management system. We look forward to continue our partnership towards sustainable business success.

ISO 9001:2015

Overall evaluation

- [x] The management system is fully effective and fulfils the requirements of the applied standard(s). No nonconformities were identified.

The audit team recommends to DQS in reference to the applied standard:

- [x] The issuance of the certificate.

2. Audit results

2.1 Executive summary

The audit team confirms that the audited company has implemented and maintains a management system in accordance with the applied standard(s). Detailed audit results were presented, explained and, as necessary, discussed with the organization's management during the closing meeting.

The following chart provides a graphic overview of the respective audit findings and evaluations, which are stated explicitly in chapter 3 of this audit report.

No.	Process	Standard	Requirement	Verified during audit	Conform	Evaluations			
						str	OFI	nc	NC
1	Menadžment procesi / Management processes	ISO 9001:2015	4.1; 4.2; 4.3; 4.4; 5.1; 5.2; 5.3; 6.1; 6.2; 7.1; 7.2; 7.3; 9.1; 9.3	✓	Yes	1	1	0	0
2	Služba sistema kvaliteta / Service of quality system	ISO 9001:2015	6.1; 6.3; 7.4; 7.5; 8.7; 9.1; 9.2; 10.1; 10.2; 10.3	✓	Yes	0	1	0	0
3	Budžet i finansije / Budget and finances	ISO 9001:2015	6.2; 8.1; 8.5; 8.6; 8.7; 9.1	✓	Yes	0	0	0	0
4	Nabavka / Procurement	ISO 9001:2015	8.1; 8.4; 8.7; 9.1	✓	Yes	1	0	0	0
5	Interna revizija / Internal revision	ISO 9001:2015	6.2; 7.4; 8.1	✓	Yes	2	0	0	0
6	Društvene djelatnosti i uprava / Social activities and administration	ISO 9001:2015	8.1; 8.5; 8.6; 8.7; 9.1	✓	Yes	2	0	0	0
7	Urbanizacija, imovinski i geodetski poslovi / Urbanization, property and geodetic affairs	ISO 9001:2015	8.1; 8.2; 8.5; 8.6; 8.7	✓	Yes	3	0	0	0
8	Investicije i razvoj / Investments and development	ISO 9001:2015	8.1; 8.2; 8.5; 8.6; 8.7	✓	Yes	3	0	0	0
9	Komunalni i inspekcijski poslovi / Communal and inspection affairs	ISO 9001:2015	8.1; 8.2; 8.5; 8.6; 8.7	✓	Yes	2	0	0	0
10	Civilna zaštita i zajednički poslovi / Civil protection and joint affairs	ISO 9001:2015	8.1; 8.2; 8.5; 8.6; 8.7	✓	Yes	2	0	0	0
11	Stručna služba Gradskog vijeća / Professional service of City council	ISO 9001:2015	8.1; 8.2; 8.5; 8.6; 8.7	✓	Yes	3	0	0	0

NC	major nonconformity was identified, conformity to standard requirement was not evident or potential risk for providing nonconforming product/service to customer
OFI	conforming, all requirements are fully met, (with or without potential for improvement)
nc	minor nonconformity was identified, single or isolated deficiencies were identified without impact onto the system's effectiveness
str	conforming, all requirements are fully met and significant strength was identified, evident through excellent results

All audit findings are based on a sampling process, targeted towards reliable evidence for effective implementation and compliance of the management system. Where applicable findings and required corrective action plans were or will be agreed upon with the responsible managers or management representatives, steps have been or will be defined to resolve such non-conformity. Further business aspects may exist, positive or negative, which have not been reviewed by the audit team. It is the organization´s responsibility to investigate and evaluate the potential impact and scope of findings, thus continuously ensuring full compliance to the applied standard(s).

2.2 Strength(s) - Exceed(s) the requirements of the standard/specification

No.	Standard	Requirement	Process	Statement	Evaluation
1	ISO 9001:2015	8.5	Interna revizija / Internal revision; Društvene djelatnosti i uprava / Social activities and administration; Urbanizacija, imovinski i geodetski poslovi / Urbanization, property and geodetic affairs; Investicije i razvoj / Investments and development; Komunalni i inspekcijski poslovi / Communal and inspection affairs; Stručna služba Gradskog vijeća / Professional service of City council; Civilna zaštita i zajednički poslovi / Civil protection and joint affairs	Značajno je poboljšano rješavanje upravnih postupaka: - Zahtjevi stranaka u upravom postupku: od pokrenutih 4.335 svega 6 predmeta (0,14%) je riješeno van zakonskog roka. (definisani cilj max. 1%) - Prvostepeni upravni postupak po službenoj dužnosti od 516 predmeta riješeno 511 ili 99%. / Resolution of administrative proceedings has been significantly improved: - Requests from parties in administrative proceedings: out of 4,335 initiated, only 6 cases (0.14%) were resolved outside the legal deadline. (defined objective is max. 1%) - First-instance administrative proceedings ex officio, out of 516 cases, 511 or 99% were resolved.	Strength
2	ISO 9001:2015	8.5	Stručna služba Gradskog vijeća / Professional service of City council	U 2025. je realizovano 19 sjednica, što je za 60% više od plana. / In 2025, 19 sessions were held, which is 60% more than planned.	Strength
3	ISO 9001:2015	8.5	Interna revizija / Internal revision; Društvene djelatnosti i uprava / Social activities and administration; Urbanizacija, imovinski i geodetski poslovi / Urbanization, property and geodetic affairs; Investicije i razvoj / Investments and development; Komunalni i inspekcijski poslovi / Communal and inspection affairs; Civilna zaštita i zajednički poslovi / Civil protection and joint affairs; Stručna služba Gradskog vijeća / Professional service of City council	Smanjen je broj žalbi korisnika usluga na manje od 2%. Manje od 1% promijenjenih rješenja u drugostepenom postupku. / Number of complaints from service users has been reduced to less than 2%. Less than 1% of decisions changed in the second instance procedure.	Strength
4	ISO 9001:2015	8.5	Investicije i razvoj / Investments and development	Ispunjenje ugovorenih rokova za realizaciju investicionih i razvojnih projekata ..101,9%. / Meeting the agreed deadlines for the implementation of investment and development projects ..101.9%.	Strength
5	ISO 9001:2015	8.4	Nabavka / Procurement	U procesu javnih nabavki 2025. su realizirana 94 postupka. Identificirano je 3% žalbi (definisani cilj max 5%). / In the public procurement process in 2025, 94 procedures were implemented. 3% of complaints were identified (defined objective is max. 5%).	Strength
6	ISO 9001:2015	7.1	Urbanizacija, imovinski i geodetski poslovi / Urbanization, property and geodetic affairs	Planski i redovno se vrši eksterna i interna kalibracija mjerne opreme. / External and internal calibration of measuring equipment is carried out regularly and regularly.	Strength

No.	Standard	Requirement	Process	Statement	Evaluation
7	ISO 9001:2015	6.2	Menadžment procesi / Management processes	Kompanija je ispunila definisane ciljeve kvaliteta za 2025. Realizacija budžeta u 2025. je u skladu sa definisanim ciljevima. Trenutna realizacija je 109% u odnosu na 2024. / Company has met defined quality objectives for 2025. Budget execution in 2025 is in line with the defined objectives. Current execution is 109% compared to 2024.	Strength

2.3 Opportunities for improvement and non-conformities

Nonconformities identified during the audit must be demonstrably and effectively closed within the established period (see chapter 5). Identified potential for improvement should be evaluated by the organization and, if necessary, used for continuous improvement.

nc = minor nonconformity, NC = Major nonconformity, OFI = Opportunity for improvement

No.	Standard	Requirement	Process	Statement / Objective evidence	Evaluation
1	ISO 9001:2015	7.2	Služba sistema kvaliteta / Service of quality system	Statement : Zahtjevi standarda su ispunjeni, ali organizacija bi mogla proširiti opseg distribucije internih dokumenata elektronskim putem. / Requirements of the standard are met, but the organization could expand the scope of distribution of internal documents electronically.	OFI
2	ISO 9001:2015	7.2	Menadžment procesi / Management processes	Statement : Zahtjevi standarda su ispunjeni, ali organizacija bi mogla poboljšati prenos stečenih znanja i iskustava sa osoblja pred penziju na novozaposlene radnike. / Requirements of the standard are met, but the organization could improve the transfer of acquired knowledge and experience from staff nearing retirement to newly hired workers.	OFI

3. Audit results in detail

Evaluation of management system and its processes/subjects

3.1 General

Audit je realiziran u na licu mjesta u Gradu Lukavac u skladu sa planom audita. /
Audit was realized on the spot in City of Lukavac in accordance with audit plan.

The organization has taken the following aspects of climate change into account:
Kompanija je uzela u obriz aspekte klimatskih promjena kroz Obr. 4.1:
- Proširenje obima toplifikacije.
- Planiran je podsticaj za korištenje peleta u individualnim ložištima.
- Smanjenje potrošnje goriva kroz optimizaciju putovanja.
- Dokumentiran je Akcioni plan održivog upravljanja energijom i prilagođavanja klimatskim promjenama /SECAP, za period do 2030. (smanjnje emisija CO2 do 40%) - energetska efikasnost objekata – energetski auditi.

Company has taken into account climate change aspects through form 4.1:
- Expansion of scope of district heating.
- Incentives for the use of pellets in individual heating systems are planned.
- Reduction of fuel consumption through optimization of travel.
- Sustainable Energy Management and Climate Change Adaptation Action Plan /SECAP has been documented for the period until 2030 (reduction of CO2 emissions by up to 40%) - energy efficiency of facilities - energy audits.

3.2 Evaluation of the processes defined by the organization

In the following chapter you will find the evaluation of the processes and/or subjects audited during the audit with comments on the achievement of objectives, reference to the standard requirements, key figures for process evaluation and references to audit findings and the verified documents and evidences that have been viewed:

Process No.	1	Process / Process group	Menadžment procesi / Management processes	
Applicable standard requirements		ISO 9001:2015	4.1; 4.2; 4.3; 4.4; 5.1; 5.2; 5.3; 6.1; 6.2; 7.1; 7.2; 7.3; 9.1; 9.3	
Audited owner/responsible		Edin Delić; Amra Gazibegović Subašić		
Reference documents (procedures, process, descriptions, etc.)		Poslovnik kvaliteta, Ciljevi kvaliteta, Procedure, Planovi, Izvještaji, Pravilnici / Quality manual, Quality objectives, Procedures, Plans, Reports, Regulations		
Relevant legal or other requirements (if applicable), permits approvals, etc.		Zakon o državnoj službi, Zakon o javnoj upravi, Zakon o budžetu, Zakon o javnim nabavkama, Zakon o radu / Law on civil service, Law on public administration, Law on budget, Law on public procurement, Law on work		
Performance				
Key performance indicators (KPIs)		Process objectives	Objectives achieved?	Trend
Realizacija budžeta, Implementacija FUK, Razvojni projekti / Realization of budget, Implementation of FUK, Development projects		Realizacija budžeta ... 100%, Implementacija sistema za finansijsko upravljanje i kontrolu, Realizacija investicija i projekata ... min 95% / Budget implementation ... 100%, Implementation of financial management and control system, Implementation of investments and projects ... min 95%	yes	positive
Audit details (Audited activities, projects, verified objective evidences etc.)				
Rukovodstvo graske uprave je odredilo vanjska i unutrašnja pitanja, značajna za poslovanje javne uprave. Dokaz: „Lista vanjskih i unutrašnjih pitanja“, zadnji put ažurirana u januaru 2022.				

Pored toga definisana je „Lista - zahtjevi zainteresiranih strana", koja se redovno ažurira. Osoblje prati zahtjeve zainteresiranih strana: pravna i fizička lica, viši nivoi vlasti, dobavljači, lokalna uprava, banke, uposlenici, inspekcije, ministarstvo, komunalne organizacije ... (ažurirana u novembru 2024.).
Opseg QMS je definisan i obuhvata djelatnosti i procese koji se realiziraju u gradskoj administraciji. Dokumentirana informacija: „Poslovnik kvaliteta" od januara 2022.
Procesni model je grafički prikazan, u njemu su jasno predstavljeni svi procesi sa međusobnim vezama 30.11.2023. Procesni model je usklađen sa zahtjevima standarda ISO 9001. Dokaz: Mapa procesa. Za sve procese definisane su grafičke šeme. Primjer: Dijagram toka za Proces izrade budžeta, realiziran 01.11.2023.
Politika kvaliteta je dokumentirana (oktobar 2022.). Rukovodstvo je fokusirano na identifikaciju i ispunjavanje zahtjeva korisnika usluga.
Organizacija je dokumentirana kroz grafički prikazanu šemu koja je ažurirana u martu 2022. Odgovornosti i ovlaštenja uposlenika su definisane kroz Pravilnik o unutrašnjoj oragnizaciji Grada Lukavac br. 02-02-2122/23 od 19.05.2023. Dana 14.07.2023. realizirana je jedna izmjena pod brojem 02-02-2122/23-1. U januaru 2026. planirano je ažuriranje organizacione šeme.
Kroz softver IMEL DMS su realizirane sve izmjene vezana za promjenu statusa općine u grad. U martu 2022. je izvršena je promjena statusa Općine u Grad Lukavac. Promjenama se upravlja na kontrolisan način, dokaz: Pregled obaveza koje je potrebno provesti sticanjem statusa Grad Lukavac, br.02-SI/22 od 01.12.2022.
Ciljevi kvaliteta za 2025. (iz januara 2025.) su mjerljivi i konzistentni sa politikom kvaliteta. Primjeri ciljeva:
- Realizacija budžeta za 2025. ... min 90%.
- Ispunjenje rokova za realizaciju investicionih i razvojnih projekata ... 95%.
- Smanjiti žalbe u postupku nabavke na max 5%.
- Realizirati minimalno 4 interne revizije u 2025.
- Manje od 2% žalbi korisnika na izdata rješenja.
- Manje od 1% poništenih rješenja u drugostepenom postupku
- Realizirati minimalno 12 sjednica u 2025.

Realizacija uspostavljenih ciljeva se vrši prema Programima rada službi.
Interne i eksterne edukacije osoblja se planiraju i provode u skladu sa dokumentiranom procedurom, a zapisi o provedenim aktivnostima se održavaju. Postupak planiranja edukacija predočen je kroz Godišnji plan stručnog usavršavanja državnih službenika i namještenika u gradskoj upravi Grada Lukavac za 2025. Dokazi:
- Okvirni plan zapošljavanja za 2025. Okvirnim planom predviđeno je zapošljavanja 16 osobe (4 namještenika i 9 ostalih državnih službenika, 1 savjetnik gradonačelnika i 2 mandatne funkcije). U 2025. je penzionisano 9 radnika, 4 je istupilo iz službe po svom zahtjevu i 1 smrtni slučaj.
- Izvještaj o prijemu i odlasku uposlenika od 2017. - 2025. (otišlo ukupno 65 uposlenik, a primljen 79).
- Plan penzionisana za 2026. ... 5 ljudi je planirano da se penzioniše u 2026.
- Kalendar obilježavanja značajnih datuma i događaja u 2025. (27 datuma i 9 vjerskih).
- Plan stručnog obrazovanja i usavršavanja državnih službenika i namještenika za 2025. Plan stručnog usavršavanja prema programu ADS FBiH.

Primjeri završenih obuka u 2025.:
- Potvrda za Ernu I. za stručno usavršavanje na temu „Pravne implikacije korištenja alata umjerne inteligencije" održanog 02.07.2025. online od strane Agencije za državnu službu edukator Haris Hasić.
- Potvrda za Samelu H. za stručno usavršavanje na temu „Strateška procjena na okoliš" održanog 27.11.2025. u Travniku od strane Agencije za državnu službu edukator Amra Tabučić Stanojković.
- Potvrda za Samelu H. za stručno usavršavanje na temu „Provedba novog pravilnika o izdavanju dozvole na aktivnosti male privrede u upravljanju otpadom" održanog 26.11.2025. u Travniku od strane Agencije za državnu službu edukator Amra Tabučić Stanojković.

Preispitivanje QMS se provodi u skladu sa dokumentiranim procedurom. Posljednje je realizirano 17.11.2025. Primjeri izlaza iz preispitivanja QMS:
- Nastaviti aktivnosti na procjeni rizika i definisanju mjera za smanjenje rizika prema zahtjevima FUK.
- Poboljšati prenos stečenih znanja na eksternim obukama na ostale uposlenike.
- Povećan je broj realizovanih sjednica u 2025.
- Za sve opravdane žalbe korisnika usluga pokrenuti odgovarajuće akcije za otklanjanje uzroka.

Management of the city administration has determined external and internal issues, significant for the operations of the public administration. Evidence: "List of external and internal issues", last updated in January 2022.
In addition, a "List - requirements of interested parties" has been defined, which is regularly updated. Staff monitors the requirements of interested parties: legal and natural persons, higher levels of government, suppliers, local government, banks, employees, inspections, ministry, utility organizations ... (updated in November 2024).
Scope of the QMS is defined and includes activities and processes implemented in the city administration. Documented information: "Quality Manual" from January 2022.
Process model is graphically displayed, it clearly presents all processes with their interconnections 30.11.2023. Process model is aligned with the requirements of the ISO 9001 standard. Evidence: Process map. Graphic schemes have been defined for all processes. Example: Flowchart for Budget development process, implemented on 01.11.2023.
Quality policy is documented (October 2022). Management is focused on identifying and meeting the requirements of service users.
Organization is documented through a graphically displayed scheme that was updated in March 2022. Responsibilities and authorities of employees are defined through Rulebook on Internal Organization of City of Lukavac No. 02-02-2122/23 of 19.05.2023. On 14.07.2023. one change was implemented under the number 02-02-2122/23-1. An update of the organizational chart is planned for January 2026.
All changes related to the change of the status of the municipality to the city were implemented through the IMEL DMS software. In March 2022. the status of the Municipality was changed to the City of Lukavac. Changes are managed in a controlled manner, evidence: Overview of obligations that need to be implemented upon acquiring the status of the City of Lukavac, No. 02-SI/22 of 01.12.2022.
Quality objectives for 2025 (from January 2025) are measurable and consistent with the quality policy. Examples of objectives:

- Budget implementation for 2025 ... min 90%.
- Meeting deadlines for the implementation of investment and development projects ... 95%.
- Reduce complaints in the procurement process to max 5%.
- Implement a minimum of 4 internal audits in 2025.
- Less than 2% of user complaints on issued decisions.
- Less than 1% of decisions annulled in the second-instance procedure
- Implement a minimum of 12 sessions in 2025.

Implementation of the established objectives is carried out according to the Work Programs of the services.
Internal and external staff training is planned and implemented in accordance with a documented procedure, and records of the activities carried out are maintained. Training planning process is presented in the Annual Plan for Professional Development of Civil Servants and Employees in the City Administration of the City of Lukavac for 2025. Evidence:
- Framework Employment Plan for 2025. Framework Plan envisages employment of 16 people (4 employees and 9 other civil servants, 1 advisor to the mayor and 2 mandated positions). In 2025, 9 employees retired, 4 resigned from the service at their own request and 1 death.
- Report on the recruitment and departure of employees from 2017 to 2025 (a total of 65 employees left and 79 were recruited).
- Retirement plan for 2026 ... 5 people are planned to retire in 2026.
- Calendar of important dates and events in 2025 (27 dates and 9 religious).
- Professional education and training plan for civil servants and employees for 2025. Professional training plan according to the ADS FBiH program.

Examples of completed training in 2025:
- Certificate for Erna I. for professional training on the topic "Legal implications of using moderate intelligence tools" held on 02.07.2025. online by the Civil Service Agency educator Haris Hasić.
- Certificate for Samela H. for professional training on the topic "Strategic Environmental Assessment" held on 27.11.2025. in Travnik by the Civil Service Agency educator Amra Tabučić Stanojković.
- Certificate for Samela H. for professional training on the topic "Implementation of the new regulation on issuing permits for small business activities in waste management" held on 26.11.2025. in Travnik by the Civil Service Agency educator Amra Tabučić Stanojković.

QMS review is carried out in accordance with a documented procedure. Last one was carried out on 17.11.2025. Examples of outputs from the QMS review:
- Continue activities on risk assessment and defining risk reduction measures according to FMC requirements.
- Improve the transfer of knowledge acquired in external training to other employees.
- Number of sessions carried out in 2025 has increased.
- For all justified complaints from service users, initiate appropriate actions to eliminate the causes.

Audit results(for details refer to chapter 2)

Standard	Statement about conformity and effectiveness	Strengths	Opportunities for improvement	Minor nonconformities	Major nonconformities
ISO 9001:2015	Conform	1	1	0	0

Process No.	2	Process / Process group	Služba sistema kvaliteta / Service of quality system	
Applicable standard requirements		ISO 9001:2015	6.1; 6.3; 7.4; 7.5; 8.7; 9.1; 9.2; 10.1; 10.2; 10.3	
Audited owner/responsible		Samir Subašić		
Reference documents (procedures, process, descriptions, etc.)		Poslovnik kvaliteta, Ciljevi kvaliteta, Procedure, Planovi, Izvještaji, Pravilnici / Quality manual, Quality objectives, Procedures, Plans, Reports, Regulations		
Relevant legal or other requirements (if applicable), permits approvals, etc.		Zakon o državnoj službi, Zakon o javnoj upravi, Zakon o radu, Zakon o zaštiti od požara / Law on civil service, Law on public administration, Law on work, Law on fire protection		
Performance				
Key performance indicators (KPIs)		Process objectives	Objectives achieved?	Trend
Žalbe korisnika, Drugostepeni postupci, Interni auditi / User complaints, Second instance procedures, Internal audits		Manje od 2% žalbi korisnika na izdata rješenja, Manje od 1% poništenih rješenja u drugostepenom postupku, Realizirati 1 interni audit / Less than 2% of user complaints about issued decisions, Less than 1% of decisions annulled in the second instance procedure, Implement 1 internal audit	yes	stable

Audit details (Audited activities, projects, verified objective evidences etc.)

Procjena rizika se realizira u skladu sa dokumentiranom procedurom u okviru implementacije FUK (Finansijsko upravljnaje i kontrola) u skladu sa Zakonom o finansijskom upravljanju i kontroli. Za sve identificirane procese definisani su rizici (nizak, srednji, visok i kritičan). Svi rizici (osim jednog su procijenjeni kao nizak i srednji). Nakon poduzetih preventivnih akcija nije bilo većih rizika od srednjeg nivoa. Primjeri:
- Proces izrade budžeta: Rizik od nerealnih iskazanih zahtjeva uzrokovani nerazumjevanjem procesa donošenjem budžeta što može dovesti do nemogućnosti izvršenja budžeta. Rizik ... 12 (visok). Preventivn akcija: Dodatna obuka uposlenika i potpuna informatizacija poslovnih procesa. Rezidualni rizik ... 6 (srednji).
- Proces izrade budžeta: Rizik od neblagovremeno dostavljenih finansijskih zahtjeva zbog nerazumjevanja procesa što utiče na kvalitet i blagovremen izrade budžeta. Rizik ... 12 (visok). Preventivna akcija: Potpuna informatizacija poslovnih procesa. Rezidualni rizik ... 6 (srednji).
- Služba za društvene djelatnosi i upravu: Rizik od nenamjenskog trošenja budžetskih sredstava. Rizik ... 25 (kritičan). Preventivna akcija: Uvesti strožije kriterije za pravdanje namjenskog utroška sredstava i definisati i dopuniti izvještaje o namjenskom utrošku sredstava. Rezidualni rizik ... 9 (srednji).
QMS dokumentacija opisuje sve procese i usklađena je sa zahtjevima standarda ISO 9001. U cilju poboljšanja upravljanja dokumentiranim informacijama izvršena je implementacija sljedećih aplikacija:
- DMS – document management sistem.
- Euprava – elektronska pošta.
- FUK sistem finansijskog upravljanja i kontrole.
Neusklađeni izlazi se rješavaju u skladu sa dokumentiranom procedurom. Neusklađenim izlazima se smatraju Rješenja i predmeti koji se ne odobre na višem nivou odlučivanja (u drugostepenom postupku) ili se vrati sa višeg nivoa na ponovni prostupak. U 2025. broj promjenjenih odluka u drugostepenom postupku je manji od 1% što je u skladu sa definisanim ciljevima.
Mjerenje zadovoljstva korisnika usluga vrši se prema dokumentiranoj proceduri. Zadovoljstvo korisnika usluga - mjeri se sljedećim metodama: analizom žalbi korisnika usluga po zakonski propisanoj proceduri; analizom upitnika o zadovoljstvu koji je građanima dostupan u šalter Sali; javnim raspravama (prezentirani su rezultati javne rasprave o usvajanju budžeta) i anketnim upitnicima. Analizom dostavljenih rezultata rukovodstvo je pozitivno ocijenilo zadovoljstvo korisnika usluga.
Interni auditi se planiraju i provode u skladu sa dokumentiranom procedurom. Realiziran je jedan interni audit (19.11.2025.). U izvještaju su evidentirani sljedeći izlazi iz internog audita:
- Broj promijenjenih odluka u drugostepenom postupku je manji od 1%.
- U procesu javnih nabavki 2025. su realizirana 94 postupka. Nije bilo žalbo koje bi ugrozile plan nabavke.
- Povećana je efikasnost rješavanja predmeta u svim službama.
- Poboljšan je postupak izvještavanja po procesima i službama.
- Smanjen je broj žalbi i izmjenjenih odluka u drugostepenom postupku.
- Nastaviti implementaciju procjene rizika u procesima prema zahtjevima FUK-a.
- Zahtjevi stranaka u upravom postupku: od pokrenutih 4335 sve 6 predmeta (0,14%) je riješeno van roka.
- Prvostepeni upravni postupak po službenoj dužnosti od 516 predmeta riješeno 511 ili 99%.
Korektivne akcije se realiziraju u skladu sa dokumentiranom procedurom. Primjeri:
- Korektivna akcija: koja se odnosi na raskih ugovora br. 06113295/24 od 21.10.2024. ... 329.535 KM sa kompanijom Struktura d.o.o. Jajce zbog neizvršenja ugovorenih obaveza. Izvođač je realizirao izmjene na izradnji objekta bez saglasnosti projektanta i investitora, zbog čega je pokrenut postupak naplate bankovne garancije i raskidanja ugovora sa izvođačem radova.
- Korektivna akcija iz marta 2024. koja se odnosi na prijem novih uposlenika zbog planiranog penzionisanja više osoba u 2024. i 2025.
- Korektivna akcija (novembar 2024.) koja se odnosi na realnije i preciznije procjene novčanih tokova za 2023. kako bi se izbjegla

praksa da prihodi ne mogu pokriti rashode na određenim budžetskim stavkama.

Risk assessment is carried out in accordance with the documented procedure within the framework of the implementation of FMC (Financial Management and Control) in accordance with Law on Financial management and control. Risks (low, medium, high and critical) have been defined for all identified processes. All risks (except one) were assessed as low and medium. After the preventive actions taken, there were no risks higher than medium level. Examples:
- Budgeting process: Risk of unrealistic requests caused by misunderstanding of the budget adoption process, which may lead to the inability to execute the budget. Risk ... 12 (high). Preventive action: Additional training of employees and complete computerization of business processes. Residual risk ... 6 (medium).
- Budgeting process: Risk of untimely submitted financial requests due to misunderstanding of the process, which affects the quality and timeliness of budgeting. Risk ... 12 (high). Preventive action: Complete computerization of business processes. Residual risk ... 6 (medium).
- Service for Social Activities and Administration: Risk of misuse of budget funds. Risk ... 25 (critical). Preventive action: Introduce stricter criteria for justifying the use of funds for intended purposes and define and amend reports on the use of funds for intended purposes. Residual risk ... 9 (medium).
QMS documentation describes all processes and is aligned with the requirements of the ISO 9001 standard. In order to improve the management of documented information, the following applications have been implemented:
- DMS – document management system.
- Euprava – electronic mail.
- FMC financial management and control system.
Non-conforming outputs are resolved in accordance with the documented procedure. Non-conforming outputs are considered to be decisions and cases that are not approved at a higher level of decision-making (in the second-instance procedure) or are returned from a higher level for a new procedure. In 2025, the number of changed decisions in the second-instance procedure is less than 1%, which is in line with the defined objectives.
Measuring the satisfaction of service users is carried out according to a documented procedure. Service user satisfaction - is measured by the following methods: by analyzing complaints from service users according to the legally prescribed procedure; by analyzing the satisfaction questionnaire available to citizens at the Sala counter; by public hearings (the results of the public hearing on the adoption of the budget were presented) and by survey questionnaires. By analyzing the submitted results, the management positively assessed the satisfaction of service users.
Internal audits are planned and conducted in accordance with the documented procedure. One internal audit was conducted (19.11.2025). Report recorded the following outputs from the internal audit:
- Number of changed decisions in the second-instance procedure is less than 1%.
- In the 2025 public procurement process, 94 procedures were conducted. There were no complaints that would jeopardize the procurement plan.
- Efficiency of resolving cases in all services has increased.
- Reporting procedure by processes and services has been improved.
- Number of appeals and amended decisions in the second instance procedure has been reduced.
- Continue the implementation of risk assessment in processes according to FMC requirements.
- Requests of parties in administrative proceedings: out of 4335 initiated, all 6 cases (0,14%) were resolved outside the deadline.
- First instance administrative proceedings ex officio, out of 516 cases, 511 or 99% were resolved.
Corrective actions are implemented in accordance with the documented procedure. Examples:
- Corrective action: relating to contract no. 06113295/24 of 21.10.2024. ... 329,535 KM with the company Struktura d.o.o. Jajce due to non-fulfillment of contractual obligations. Contractor implemented changes to the construction of the facility without the consent of the designer and investor, which is why the procedure for collecting the bank guarantee and terminating the contract with the contractor has been initiated.
- Corrective action from March 2024 related to recruitment of new employees due to the planned retirement of several people in 2024 and 2025.
- Corrective action (November 2024) related to more realistic and precise cash flow estimates for 2023 in order to avoid the practice of income not being able to cover expenditures on certain budget items.

Audit results(for details refer to chapter 2)

Standard	Statement about conformity and effectiveness	Strengths	Opportunities for improvement	Minor nonconformities	Major nonconformities
ISO 9001:2015	Conform	0	1	0	0

Process No.	3	Process / Process group	Budžet i finansije / Budget and finances
Applicable standard requirements		ISO 9001:2015	6.2; 8.1; 8.5; 8.6; 8.7; 9.1
Audited owner/responsible		Zuhdija Hrvatović; Advija Imamović	
Reference documents (procedures, process, descriptions, etc.)		Poslovnik kvaliteta, QMS ciljevi, Procedure, Planovi, Izvještaji, Pravilnici / Quality manual, QMS objectives, Procedures, Plans, Reports, Regulations	
Relevant legal or other requirements (if applicable), permits approvals, etc.		Zakon o budžetu, Zakon o računovodstvu, Zakon o trezoru i finansijskoj unutrašnjoj kontroli FBiH, Zakon o javnim nabavkama, Zakon o radu / Law on budget, Law on accounting, Law on treasury and financial internal control of FBiH, Law on public procurement, Law on work	

Performance

Key performance indicators (KPIs)	Process objectives	Objectives achieved?	Trend
Implementacija novog informacionog sistema, Realizacija budžeta / Implementation of new information system, Realization of budget	Automatizacija procesa u sistemu trezora i E-uprave, Realizacija budžeta ... 100% / Process automation in the treasury system and E-government, Budget implementation ... 100%	yes	stable

Audit details (Audited activities, projects, verified objective evidences etc.)

Planiranje budžeta u Gradu Lukavac se vrši u skladu sa zakonskom procedurom. U postupku izrade i usvajanja budžeta za 2025. je i projekcija za 2026. i 2027. Dokazi:
- Instrukcija br. 1 za pripremu budžeta za 2026. dostavljena korisnicima 14.02.2025.
- Prijedlog DOBa (dokument okvirnog budžeta) – od 15.06.2025. (izrađena je prva projekcija budžeta)
- Usvajenje DOB-a na vijeću 27.06.2025.
- Zaključak G.V. od 28.11.2025. o utvrđivanju nacrta budžeta i Odluke o izvršenju budžeta u iznosu od 36.100.978KM
- U toku je javna rasprava od 01.12. od 12.12.2025.
- Izvještaji o realizaciji budžeta se sačinjavaju i razmatraju na sjednicama Gradskog vijeća (svaka 3 mjeseca). U periodu od 01.01. do 30.09.2025. ostvareni su prihodi sa 20.051.051 KM ili 79% u odnosu na planirane i 109% odnosu na isti period predhodne godine.

Automatizacija procesa u sistemu trezora nije u cijelosti realizovana. Preostalo je uključivanje javnih ustanova u trezorski princip finansiranja. Očekuje se (od 01.01.2026.) potpuno uvezivanje JU Centar za kulturu i JU RTV Lukavac trezorski sistem poslovanja u smislu da će biti okončana nabavka potrebne opreme i implementacija računovodstvenog programa.

Budget planning in City of Lukavac is carried out in accordance with the legal procedure. Budget for 2025 is also in the process of being drafted and adopted, as well as the projection for 2026 and 2027. Evidence:
- Instruction No. 1 for the preparation of the budget for 2026, delivered to users on 14.02.2025.
- Proposal of the DOB (framework budget document) - dated 15.06.2025. (the first budget projection was prepared)
- Adoption of the DOB at the council on 27.06.2025.
- Conclusion of the G.V. dated 28.11.2025. on determining the draft budget and the Decision on budget execution in amount of 36.100.978KM
- Public hearing is underway from 01.12. to 12.12.2025.
- Budget implementation reports are prepared and discussed at City Council meetings (every 3 months). In the period from 01.01. to 30.09.2025. income of 20.051.051 KM were generated, or 79% compared to the planned amount and 109% compared to the same period of the previous year.

Process automation in the treasury system has not been fully implemented. Inclusion of public institutions in the treasury financing principle remains. It is expected (from 01.01.2026.) that treasury system of the Cultural Center and the Public Institution RTV Lukavac will be fully integrated, in the sense that the procurement of the necessary equipment and the implementation of the accounting program will be completed.

Audit results(for details refer to chapter 2)

Standard	Statement about conformity and effectiveness	Strengths	Opportunities for improvement	Minor nonconformities	Major nonconformities
ISO 9001:2015	Conform	0	0	0	0

Process No.	4	Process / Process group	Nabavka / Procurement	
Applicable standard requirements		ISO 9001:2015	8.1; 8.4; 8.7; 9.1	
Audited owner/responsible		Jasminka Dugonjić; Mirsada Karić		
Reference documents (procedures, process, descriptions, etc.)		Poslovnik kvaliteta, Procedure, Planovi, Izvještaji, Pravilnik o javnim nabavkama, Procedure FUK / Quality manual, Procedures, Plans, Reports, Rulebook on public procurement, FUK procedures		
Relevant legal or other requirements (if applicable), permits approvals, etc.		Zakon o budžetu, Zakon o javnim nabavkama, Zakon o radu, Zakon o obligacijama / Law on budget, Law on public procurement, Law on work, Law on obligations		
Performance				
Key performance indicators (KPIs)		Process objectives	Objectives achieved?	Trend
Plan nabavki, Žalbe u postupku nabavke, Ponovljeni postupci / Procurement plan, Complaints in procurement procedure, Repeated procedures		Realizacija plana nabavki 90%, Smanjenje broja žalbi na max 5% nabavki, Maksimalno 5% ponovljenih postupaka nabavke / Implementation of the procurement plan 90%, Reduction of the number of complaints to max. 5% of procurements, Maximum 5% of repeated procurement procedures	yes	positive

Audit details (Audited activities, projects, verified objective evidences etc.)

Proces nabavki se provodi u skladu sa važećom procedurom i Zakonom o javnim nabavkama. Plan nabavki se usvaja na godišnjem nivou i sastavni je dio Budžeta Grada Lukavac. Dokaz:
- Plan nabavki za 2025. objavljen na www.lukavac.ba.

Postupak nabavke je predočen na primjeru sanacije dijela ceste, parkinga i ugradnja usporivača brzine na lokalnim cestama u MZ Lukavac Grad:
- Obavještenje o javnoj nabavci br. 719-1-3-71-3-99/25 objavljen 18.07.2025. na portalu javnih nabavki.
- Procjenjena vrijednost javne nabavke ... 144.209,60 KM.
- Ukupno zaprimljene 2 ponude (E&D Baukop Lukavac i NEA Gradnja Lukavac).
- Odluka o izboru najpovoljnijeg dobavljača br. 06-04-2127/25 od 19.08.2025.

Eksterno nabavljeni proizvodi i dobavljači:
- „Talweg“ d.o.o. Tuzla, IG Banja Luka ... projektovanje i nadzor.
- „Roading“ d.o.o. Gračanica, JOJA d.o.o. Živinice, Nea gradnja Lukavac ... komunalna infrastruktura.
- „Vodoins“ d.o.o. Tuzla, Termotehnika d.o.o. ... gradsko grijanje.
- „Imel“ d.o.o. Lukavac ... IT oprema i održavanje.
- Copy-Co-Živinice ... rasvjeta.
- ELVIK d.o.o. ... mreže.
- „R&S“ d.o.o. Sarajevo ... kancelarijski materijal i oprema.

Izvještavanje i analiza procesa nabavki se vrši u skladu sa važećom procedurom. Dokazi:
- Izvještaj o realizaciji javnih nabavki u 2025. pokrenuto je 94 postupaka.

Procurement process is carried out in accordance with the applicable procedure and Law on Public Procurement. Procurement plan is adopted annually and is an integral part of the Budget of the City of Lukavac. Evidence:
- Procurement plan for 2025 published on www.lukavac.ba.

Procurement procedure is presented on the example of the rehabilitation of a part of the road, parking and installation of speed bumps on local roads in the Lukavac Municipal Community City:
- Public Procurement Notice No. 719-1-3-71-3-99/25 published on 18.07.2025 on the public procurement portal.
- Estimated value of the public procurement ... 144,209.60 KM.
- A total of 2 bids received (E&D Baukop Lukavac and NEA Gradnja Lukavac).
- Decision on the selection of the most favorable supplier No. 06-04-2127/25 dated 19.08.2025.

Externally procured products and suppliers:
- "Talweg" d.o.o. Tuzla, IG Banja Luka ... design and supervision.
- "Roading" d.o.o. Gračanica, JOJA d.o.o. Živinice, Nea gradnja Lukavac ... communal infrastructure.
- "Vodoins" d.o.o. Tuzla, Termotehnika d.o.o. ... district heating.
- "Imel" d.o.o. Lukavac ... IT equipment and maintenance.
- Copy-Co-Živinice ... lighting.
- ELVIK d.o.o. ... networks.
- "R&S" d.o.o. Sarajevo ... office supplies and equipment.

Reporting and analysis of the procurement process is carried out in accordance with the applicable procedure. Evidence:
- Report on the implementation of public procurement in 2025. 94 procedures were initiated.

Audit results(for details refer to chapter 2)

Standard	Statement about	Strengths	Opportunities for improvement	Minor	Major

	conformity and effectiveness			nonconformities	nonconformities
ISO 9001:2015	Conform	1	0	0	0

Process No.		5	Process / Process group	Interna revizija / Internal revision	
Applicable standard requirements			ISO 9001:2015	6.2; 7.4; 8.1	
Audited owner/responsible			Senada Fatušić		
Reference documents (procedures, process, descriptions, etc.)			Poslovnik kvaliteta, Ciljevi kvaliteta, Procedure, Planovi, Izvještaji, Pravilnici / Quality manual, Quality objectives, Procedures, Plans, Reports, Regulations		
Relevant legal or other requirements (if applicable), permits approvals, etc.			Zakon o radu, Zakon o državnoj službi, Zakon o javnoj upravi, Zakon o obligacijama / Law on work, Law on civil service, Law on public administration, Law on obligations		
Performance					
Key performance indicators (KPIs)			Process objectives	Objectives achieved?	Trend
Godišnji plan revizija, Preporuke za rješavanje neusklađenosti / Annual revision plan, Recommendations for resolution of non-compliance			Realizirati 4 revizije, Realizirati min 20 preporuka / Realize 4 audits, Realize min 20 recommendations	yes	stable
Audit details (Audited activities, projects, verified objective evidences etc.)					
Proces interne revizije se provodi u skladu sa važećim propisima i procedurama. Na osnovu analize i procjene rizika sačinjen je plan interne revizije za 2025. Primjenjena je nova Metedologija rada interne revizije i FUK (financijske unutarnje kontrole), PIFC koja je uvezana sa Federalnim ministarstvom finasija. Dokumentirane su: - Utvrđivanje rizika za proces obavljanja interne revizije, planiranje interne revizije, izvještavanje i proces praćenja relazalizacije preporuka revizije. - Procjene rizika – pregled u tabeli. - Mjera za ublažavanja rezidualnog rizika. - Praćenje rizika. U toku 2025. planirane su 4 revizije i to: - Proces dodjele sredstava putem tekkućih transfera za NV sektor. - Plan javnih nabavki - Proces izrade budžeta - Proces nadzora nad poslovanjem JP (Javnih preduzeća) Realizovana je adhock: Revizija Sportskog saveza Lukavac. Dokazi: - Izvještaj o izvršenoj reviziji korištenja – namjenskog utroška sredstava Sportskog saveza od 08.12.2025. Dato je 17 preporuka. Primjer: „Izvršiti rangiranje sportskih klubova prije dodjele budžetskih sredstava za tekuću godinu“. Internal audit process is carried out in accordance with applicable regulations and procedures. Based on the analysis and risk assessment, an internal audit plan for 2025 was drawn up. New Internal Audit and Financial Internal Control (PIFC) Methodology was applied, which is linked to the Federal Ministry of Finance. Following are documented: - Risk identification for the internal audit process, internal audit planning, reporting and the process of monitoring implementation of audit recommendations. - Risk assessments - overview in a table. - Residual risk mitigation measures. - Risk monitoring. - 4 audits are planned for 2025, as follows: - Process of allocating funds through current transfers for the private sector. - Public procurement plan - Budget preparation process - Process of supervising the operations of public enterprises. Following adhoc audit was carried out: Audit of the Lukavac Sports Association. Evidence: - Report on the audit of the use - earmarked expenditure of funds of the Sports Federation dated 08.12.2025. 17 recommendations were given. Example: "Perform a ranking of sports clubs before allocating budget funds for the current year".					
Audit results(for details refer to chapter 2)					
Standard	Statement about conformity and effectiveness	Strengths	Opportunities for improvement	Minor nonconformities	Major nonconformities
ISO 9001:2015	Conform	2	0	0	0

Process No.	6	Process / Process group	Društvene djelatnosti i uprava / Social activities and administration
Applicable standard requirements		ISO 9001:2015	8.1; 8.5; 8.6; 8.7; 9.1
Audited owner/responsible		Zlatan Žigić; Mirela Bubić; Nina Mujkanović	
Reference documents (procedures, process, descriptions, etc.)		Poslovnik kvaliteta, Procedure, Planovi, Izvještaji, Pravilnici, Plan i program rada Službe, Pravilnici o raspodjeli i korištenju sredstava, Smjernice o transferima / Quality manual, Procedures, Plans, Reports, Regulations, Service plan and program, Regulations on distribution and use of funds, Guidelines on transfers	
Relevant legal or other requirements (if applicable), permits approvals, etc.		Zakon o upravnom postupku, Zakon o finansijskom poslovanju, Zakon o radu, Zakon o državnoj službi, Zakon o javnoj upravi / Law on administrative procedure, Law on financial operations, Law on work, Law on civil service, Law on public administration	
Performance			
Key performance indicators (KPIs)		Process objectives	Objectives achieved?	Trend
Rješavanje zahtjeva u roku, Žalbe korisnika, Društveno korisni projekti / Resolving requests within deadline, User complaints, Socially useful projects		Rješavanje 100% u zakonskom roku, Riješiti sve žalbe korisnika u roku, Realizacija plana društveno korisnih projekata 100% / Resolution 100% within the legal deadline, Resolve all user complaints within the deadline, Implementation of plan of socially beneficial projects 100%	yes	positive
Audit details (Audited activities, projects, verified objective evidences etc.)			

Opća uprava: Operativno planiranje i kontrola procesa se provodi kroz Plan i Program rada službe, Gradskog načelnika i Gradskog vijeća. Dokaz:
- Plan i program rada Službe za 2025. od 20.01.2025.
- Nacrt plana rada službe za 2025. sadrži i trogodišnje planiranje u skladu sa Uredbom.
Kontrola pružanja usluga se realizuje u skladu sa važećim procedurama i Zakonskim propisima. Izvještaji o rješavanju zahtjeva korisnika su dostupni rukovodstvu. Dokaz:
- Izvještaj o stanju riješavanja zahtjeva korisnika u toku 2025. U 2025. je pokrenuto 3.173 upravnih postupaka.
Izvještaj o rješavanju zahtjeva korisnika u toku 2024.:
- Izvještaj o rješenju zahtjeva stranaka u upravom postupku br. 03-04-7-34/25 od 20.03.2025.: pokrenuto 4335 postupaka, preneseno iz predhodne godine 20, riješeno 3833, zahtjev odbijen 330, ukupno riješeno 4.188, procenat riješenih izvan roka je 0,14% (6 predmeta).
- Prvostepeni upravni postupak po službenoj dužnosti od 516 predmeta riješeno 511 ili 99%.
- Analiza efikasnosti rješavanja zahtjeva uz godišnji izvještaj po oblastima.
- Izdavanje uvjerenja i drugih isprava: broj traženih isprava 15.117, broj rješenih zahtjeva 15.117, broj izjavljenih žalbi u postupku 0.
Primjeri realizovanih edukacija u Službi opća uprava:
- Edukacija matičara se realizuje u skladu sa propisima jedanput godišnje interno i eksterno od Kantonalne inspekcije za matične knjige. Dokaz: Zapisnik o inspekcijskon nadzoru iz januara i novembra 2025. Kontrolisan rad 5 namještenika i dva državna službenika.
- Naredna edukacija iz oblasti matičnih knjiga obuhvata 5 ljudi i planirana je 19.12.2025.
- Potvrda Agencije za državnu službu o izvršenom stučnom usavršavanju iz oblasti: „Zakon o ovjeri potpisa i prijepisa i Primjena elektroskog potpisa“ za Žigić Zlatan od 28.11.2025.
- Potvrda Agencije za pravni konsalting i edukaciju od 16.05.2025., za Zlatan Žigić, edukacija na temu „Kancelarijsko poslovanje i primjena elektronskog dokumenta“.
- Midheta Omić je pošla obuku pri Agenciji za državnu službu na temu” Komunikacija na radnom mjestu” 19.06.2025.
- Midheta Omić je pošla obuku pri Agenciji za državnu službu na temu ”Prisilno izvršenje upravnih mjera kod inspekcijskoh nadzora” dana 04.07.2025.
Odsjek za društvene djelatnosti, sport i mlade: realizuje aktivnosti podrške nevladinom sektoru i institucijama kulture i sporta u skladu sa Pravilnicima i LOD metodama.
Plan budžeta za 2025. za OCD je 166.472 KM, za javne ustanove 1.953.759 KM, za sport 754.414 KM.
Realizacija sa 09.12.2025.: realizirana je za OCD 166.472 KM, javne ustanove 1.704.245, za sport 754.414 KM.
Finansiranje javnih ustanova. Dokazi:
- Zahtjev za potraživanje sredstava za oktobar 2025, JU RTV Lukavac od 07.10.2025 na iznos od 49.038,00 KM.
- Odluka o transferu ekonomski kod 614316 u iznosu od 19.038 KM od 08.10.2025.
- Izvještaj o utrošku sretstava za oktobar 2025 od 05.11.2025. JU RTV Lukavac.
Finansiranje sporta: Dokazi:
Primjer finansiranja Savez za sport i rekreaciju osoba sa invaliditetom Grad Lukavac. Dokazi:
- Zahtjev za potraživanja sredstava za teći kvartal 2025 u iznosu od 9.750 KM od 08.07.2025.
- Ugovor o isplati sredstava na ukupni iznos od 9.604 KM od 09.07.2025.
- Izvještaj o utrošku sredstava za avgust 2025. u iznosu od 3.326 KM od 18.09.2025., sa izjovom o prihvatanju odgovornosti i finansijskom dokumentacijom.

- Informacija o institucijalnoj podršci Grada Lukavca u oblasti sporta za 2024. od 10.01.2025., dostavljeno Ministarstvu sporta TK.
Predočena je usvojena Strategija razvoja sporta Grada Lukavac 2022-2027. Od posebnog interesa za Gra Lukavac su kategoriana 2 kluba (FK Radnički i „Sinovi Bosne“ - sportski klub invalidnih osoba).
Finansiranje aktivnosti Mjesnih zajednica i Vjerskih zajednica. Dokazi:
- Odluka o raspodjeli sredstva budžeta Grada Lukavca za 33 mjesne zajednice u 2025. od 16.04.2025. na iznos 163.439,01 KM.
- Izvještaj o prihodima, i rashodima MZ Devetak od 28.02.2025. za predhodnu (2024). Prihodi iz budžeta 12.290 KM, humanitarni prihodi 1.150 KM, ukupni rashodi 9.954 KM, višak prihoda prenesen u 2025. ...3.486 KM.
- Odluka o odobravanja sredstava za kapitalna ulaganja IVZ Lukavac u iznosu od 50.000 KM od 17.11.2025.
- Izvještaj o pravdanju sredstava IVZ Lukavac od 02.07.2025. po strukturi ulaganja, po vrsti radova, u ukupnom iznosu od 50.000 KM.
Boračko-invalidska zaštita: Planiranje se provodi u skladu sa važećom procedurom i propisima Tuzlanskog kantona i Fedracije BiH.
Dokaz: Plan odsjeka za 2025. Predočeni su primjeri planiranja i korištenja sredstava za:
- Jednokratne novčane pomoći za socijalne potrebe, planirano u 2025. ... 40.000 KM, realizovano 132 zahtjeva u ukupnom iznosu od 29.200KM.
- Za troškove dženaza u 2025. planirano je 25.000 KM, a realizovano je 16 zahtjeva (porodice poginulih) u iznosu od 6.913,88 KM.
U predhodnoj godini su povećane aktivnosti na rješavanju prava „Egzistencijalne naknade“ za učesnike u oružanim snagama BiH.
Trenutno je 574 korisnika boračke naknade od čega je Kantonalni budžet za 202 korisnika (iznosi 555.818 KM) i Federalni 372 korisnika. Dokaz:
- Informacija o ostvarivanju prava iz oblasti BiZ-a za 2025.

General administration: Operational planning and process control is carried out through the Plan and Work Program of the service, City Mayor and the City Council. Evidence:
- Plan and work program of the Service for 2025 from January 20, 2025.
- Draft work plan of the service for 2025 also contains three-year planning in accordance with the Regulation.
Control of the provision of services is carried out in accordance with valid procedures and legal regulations. Reports on the resolution of user requests are available to management. Evidence:
- Report on the state of resolution requires the user in the course of 2025. In 2025, 3.173 administrative procedures were initiated.
Report on the resolution of user requests during 2024:
- Report on resolution of the requests of the parties in administrative procedure no. 03-04-7-34/25 of 20.03.2025: 4.335 procedures initiated, 20 carried over from previous year, 3833 resolved, 330 requests rejected, 4.188 resolved in total, percentage resolved outside the deadline is 0,14% (6 cases).
- First-instance administrative procedure ex officio out of 516 cases resolved 511 or 99%.
- Analysis of the efficiency of resolving requests with an annual report by area.
- Issuance of certificates and other documents: number of requested documents 15,117, number of resolved requests 15.117, number of appeals filed in the procedure 0.
Examples of training implemented in the General administration service:
- Training of registrars is implemented in accordance with regulations once a year internally and externally by the Cantonal Civil Registry Inspection. Evidence: Inspection report from January and November 2025. The work of 5 employees and two civil servants was controlled.
- Next training in the field of civil registry books includes 5 people and is planned for 19.12.2025.
- Certificate from the Civil Service Agency on completed professional development in the field of: "Law on verification of signatures and transcripts and application of electronic signatures" for Žigić Zlatan dated 28.11.2025.
- Certificate from the Agency for Legal Consulting and Education dated 16.05.2025, for Zlatan Žigić, training on the topic of "Office Operations and Application of Electronic Documents".
- Midheta Omić attended training at the Civil Service Agency on the topic of "Communication in the Workplace" on 19.06.2025.
- Midheta Omić attended training at the Civil Service Agency on the topic "Forced execution of administrative measures during inspection supervision" on 04.07.2025.
Department for Social Activities, Sports and Youth: implements support activities for the non-governmental sector and cultural and sports institutions in accordance with the Regulations and LOD methods.
Budget plan for 2025 for CSOs is 166.472 KM, for public institutions 1.953.759 KM, for sports 754.414 KM.
Implementation as of 09.12.2025: 166.472 KM was implemented for CSOs, 1.704.245 KM for public institutions, and 754.414 KM for sports.
Financing of public institutions. Evidence:
- Request for funds for October 2025, PI RTV Lukavac dated 07.10.2025 in the amount of 49.038,00 KM.
- Decision on transfer economic code 614316 in the amount of 19,038 KM dated 08.10.2025.
- Report on the expenditure of funds for October 2025 dated 05.11.2025. PI RTV Lukavac.
Sports financing: Evidence:
Example of financing of the Association for Sports and Recreation of Persons with Disabilities, City of Lukavac. Evidence:
- Request for funds for the current quarter of 2025 in the amount of 9.750 KM dated 08.07.2025.
- Agreement on the payment of funds in the total amount of 9.604 KM dated 09.07.2025.
- Report on the expenditure of funds for August 2025 in amount of 3.326 KM dated 18.09.2025, with a statement of acceptance of responsibility and financial documentation.
- Information on the institutional support of the City of Lukavac in the field of sports for 2024 dated 10.01.2025, submitted to the Ministry of sports of the Canton of Tuzla.
Adopted Strategy for the Development of Sports of the City of Lukavac 2022 - 2027 was presented. Of particular interest to the City of Lukavac are 2 categorized clubs (FK Radnički and "Sons of Bosnia" - a sports club for disabled people).
Financing the activities of Local Communities and Religious Communities. Evidence:
- Decision on the allocation of funds from the budget of the City of Lukavac for 33 local communities in 2025 dated 16.04.2025 in the amount of 163.439,01 KM.
- Report on income and expenses of the Devetak Community Center dated 28.02.2025. for the previous year (2024). Budget income 12.290 KM, humanitarian income 1.150 KM, total expenses 9.954 KM, surplus income carried over to 2025. ...3.486 KM.

- Decision on approving funds for capital investments of the Lukavac Community Health Center in the amount of 50,000 KM dated 17.11.2025.
- Report on justification of funds of the Lukavac Community Health Center dated 02.07.2025. by investment structure, by type of work, in the total amount of 50,000 KM.

Veterans and disabled protection: Planning is carried out in accordance with the applicable procedure and regulations of Tuzla Canton and the Federation of BiH. Evidence: Department plan for 2025. Examples of planning and use of funds are presented for:
- One-time financial assistance for social needs, planned in 2025. ... 40,000 KM, 132 requests implemented in the total amount of 29.200 KM.
- For funeral expenses in 2025, 25.000 KM was planned, and 16 requests (families of the deceased) were implemented in the amount of 6.913,88 KM.

In the previous year, activities were increased to resolve the right to "Existential Allowance" for participants in the Armed Forces of BiH. There are currently 574 beneficiaries of veterans' allowance, of which the Cantonal budget for 202 users (amounting to 555.818 KM) and the Federal 372 beneficiaries. Evidence:
- Information on the exercise of rights in the field of BiZ for 2025.

Audit results(for details refer to chapter 2)

Standard	Statement about conformity and effectiveness	Strengths	Opportunities for improvement	Minor nonconformities	Major nonconformities
ISO 9001:2015	Conform	2	0	0	0

Process No.	7	Process / Process group	Urbanizacija, imovinski i geodetski poslovi / Urbanization, property and geodetic affairs	
Applicable standard requirements		ISO 9001:2015	8.1; 8.2; 8.5; 8.6; 8.7	
Audited owner/responsible		Samir Softić; Osman Mahmutović; Amir Imamović		
Reference documents (procedures, process, descriptions, etc.)		Poslovnik kvaliteta, Ciljevi kvaliteta, Procedure, Planovi, Izvještaji, Pravilnici / Quality manual, Quality objectives, Procedures, Plans, Reports, Regulations		
Relevant legal or other requirements (if applicable), permits approvals, etc.		Zakon o državnoj službi, Zakon o javnoj upravi, Zakon o prostornom uređenju, Zakon o katastru, Zakon o radu / Law on civil service, Law on public administration, Law on spatial planning, Law on cadastre, Law on work		
Performance				
Key performance indicators (KPIs)		Process objectives	Objectives achieved?	Trend
Upravni postupci, Djelovodni zahtjevi / Administrative procedures, Executive requirements		Riješiti minimalno 92% zahtjeva u roku, Djelovodni podnesenih zahtjeva riješiti min 95% u roku / Resolve at least 92% of requests within the deadline, resolve at least 95% of submitted requests within the deadline	yes	positive
Audit details (Audited activities, projects, verified objective evidences etc.)				

Godišnje planiranje usklađeno je sa strateškim planovima grada. Dokaz:
- Plan službe za 2025. sačinjen u Decembru 2024. Poslove i zadatke iz okvira nadležnosti Grada Lukavac gradska administracija će u periodu 2024. - 2026. realizovati kroz ostvarivanje strateških ciljeva, programa i aktivnosti zasnovanih na Strategiji integriranog razvoja općine Lukavac za period 2019 - 2027.
Proces je auditiran kroz sljedeće aktivnosti:
- Zahtjev Mehić Emir Lukavac, za cijepanje parcele od 16.10.2025., br. 05-26-3-520/25. kč. br. 217 KO Puračić. Prezentirani su sljedeći dokazi o realizaciji procesa:
- Uplatnica za cijepanje parcele od 16.10.2025.
- Prijava promjene na zemljištu od 16.10.2025. br. 05-26-3-520/25.
- Zapisnik o uviđaju na licu mjesta od 30.10.2025. br. 05-26-3-520/25.
- Skica snimanja od 30.10.2025. br. 05-26-3-520/25.
- Prijavni list B od 06.1.2025. br. 05-26-3-520/25.
- Predmet je zaključen.
U 2025. je pokrenuto 1822 predmeta od kojih je manje od 1% predmeta na kojima su podnešene žalbe.
Zahtjev za izdavanje urbanističke saglasnosti Beganović Ferhat 08.06.2025. br. 05-19-2226/25.
- Kopija katastarskog plana KO Puračić br. 05-26-3-2395/25-2 od 08.08.2025.
- Posjedovni list broj 05-26-3-2395/25-1 od 08.08.2025.
- Dokaz o uplati administrativne takse od 08.08.2025.
Poboljšanja koja je služba sačinila:
- Donešena je odluka o izmjeni plaćanja administrativnih taksi i tarifa administrativnih taksi od 10.06.2025. kojom je regulisano jednokratno plaćanje taksi umjesto prethodno definisanog višekratnog plaćanja taksi.
- 85% riješenih u odnosu na broj zaprimljenih predmeta.
- Napravljen je dijagram toka procesa eksproprijacije nekretnina sa opisanim aktivnostima, ciljevima, izlaznim vrijednostima, resursima i odgovornim licima od 05.11.2025.
Infrastruktura i radna okolina su odgovarajuće za realizaciju procesa u javnoj upravi. Održavanje opreme se realizuje od strane interne službe održavanja, a po potrebi i od strane eksternih firmi. Evidencija o svim popravkama i servisima za svu procesnu i drugu opremu uredno se vodi u karticama održavanja. Kalibracija mjerne opreme se realizira u akreditiranim laboratorijama. Dokazi:
- Uvjerenje o etaloniranju br. 139/25/02 od 04.11.2025. totalna stanica TOPCON, tip OS -205, broj: SA002897 od urađeno od strane VEKOM Banja Luka. Važi do 04.11.202.
- Uvjerenje o etaloniranju br. 139/25/03 od 04.11.2025. mjerni uređaj za primjenu tehnologije globalnog pozicioniranja, proizvođač Trimple. tip Prijemnik R8s antenna R8s, ID broj: prijemnik 5847R01322, Antena: 5647R01322. Važi do 04.11.2025.
Izvještavanje se vrši periodično po potrebi, a na kraju svake godine se radi godišnji izvještaj. Dokazi:
- Izvještaj o radu službe za urbanizaciju, imovinske i geodetske poslove za 2024. od 17.01.2025.

Annual planning is aligned with the city's strategic plans. Evidence:
- Service Plan for 2025 drawn up in December 2024. City administration will implement tasks and tasks within the scope of the competence of the City of Lukavac in the period 2024 - 2026 through implementation of strategic objectives, programs and activities based on the Integrated Development Strategy of the Municipality of Lukavac for period 2019 - 2027.
Process was audited through the following activities:
- Request Mehić Emir Lukavac, for splitting a plot of land dated 16.10.2025., No. 05-26-3-520/25. cch. No. 217 KO Puračić.
Following evidence of the implementation of the process was presented:
- Payment slip for splitting a plot of land dated 16.10.2025.
- Notification of changes to the land dated 16.10.2025. No. 05-26-3-520/25.

- On-site inspection report dated 30.10.2025. No. 05-26-3-520/25.
- Survey sketch dated 30.10.2025. No. 05-26-3-520/25.
- Registration form B dated 06.1.2025. No. 05-26-3-520/25.
- Case is closed.

In 2025, 1822 cases were initiated, of which less than 1% were cases for which appeals were filed.
Request for issuance of urban planning permit Beganović Ferhat 08.06.2025. No. 05-19-2226/25.

- Copy of cadastral plan KO Puračić no. 05-26-3-2395/25-2 dated 08.08.2025.
- Title deed number 05-26-3-2395/25-1 dated 08.08.2025.
- Proof of payment of administrative fee dated 08.08.2025.

Improvements made by the service:

- A decision was made on the amendment of the payment of administrative fees and administrative fee tariffs dated 10.06.2025. regulating a one-time payment of fees instead of previously defined multiple payment of fees.
- 85% resolved in relation to the number of cases received.
- A flow chart of the real estate exproration process was created with described activities, objectives, output values, resources and responsible persons as of 05.11.2025.

Infrastructure and working environment are appropriate for implementation of the process in public administration. Equipment maintenance is carried out by the internal maintenance service, and if necessary by external companies. Records of all repairs and services for all process and other equipment are kept in regular maintenance cards. Calibration of measuring equipment is carried out in accredited laboratories. Evidence:

- Calibration certificate no. 139/25/02 dated 04.11.2025. total station TOPCON, type OS -205, number: SA002897 made by VEKOM Banja Luka. Valid until 04.11.202.
- Calibration certificate no. 139/25/03 dated 04.11.2025. measuring device for the application of global positioning technology, manufacturer Trimple. type Receiver R8s antenna R8s, ID number: receiver 5847R01322, Antenna: 5647R01322. Valid until 04.11.2025.

Reporting is done periodically as needed, and an annual report is prepared at the end of each year. Evidence:

- Report on the work of the Urbanization, Property and Geodetic Affairs Service for 2024 dated 17.01.2025.

Audit results(for details refer to chapter 2)

Standard	Statement about conformity and effectiveness	Strengths	Opportunities for improvement	Minor nonconformities	Major nonconformities
ISO 9001:2015	Conform	3	0	0	0

Process No.	8	Process / Process group	Investicije i razvoj / Investments and development	
Applicable standard requirements		ISO 9001:2015	8.1; 8.2; 8.5; 8.6; 8.7	
Audited owner/responsible		Lejla Hodžić		
Reference documents (procedures, process, descriptions, etc.)		Poslovnik kvaliteta, Ciljevi kvaliteta, Procedure, Planovi, Izvještaji, Pravilnici / Quality manual, Quality objectives, Procedures, Plans, Reports, Regulations		
Relevant legal or other requirements (if applicable), permits approvals, etc.		Zakon o državnoj službi, Zakon o javnoj upravi, Zakon o prostornom uređenju, Zakon o katastru, Zakon o budžetu, Zakon o javnim nabavkama, Zakon o radu / Law on civil service, Law on public administration, Law on spatial planning, Law on cadastre, Law on budget, Law on public procurement, Law on work		
Performance				
Key performance indicators (KPIs)		Process objectives	Objectives achieved?	Trend
Investicije, Razvojni projekti / Investments, Development projects		Sve investicione projekte realizirati u planiranim rokovima, Realizacija min. 6 planiranih projekata / All investment projects to be implemented within the planned deadlines, Implementation of at least 6 planned projects	yes	positive

Audit details (Audited activities, projects, verified objective evidences etc.)

Investicije: Planiranje aktivnosti se vrši na godišnjem nivou kroz program rada službe. Dokaz: Program kapitalnih investicija u okviru Plana budžeta, je donesen julu 2025. br. 01-02-2005/25. Od kapitalnih investicija u 2025. planirane su:
- Toplifikacija poslovne zone ... cca. 1.200.000 KM (u potpunosti završeno) ... realizirano po planu.
- Rekonstrukcija javne rasvete (ugradnja LED) do kraja septembra 2025. ... 50.000 KM ... realizirano.
- Rekonstrukcija parka uz gradsku pješačku zonu ... 225.000 KM ... završeno.
Plan investicija u 2025.:
- Asfaltiranje ulica Grad Lukavac i mjesne zajednice ... u 2024. realizirano 997.000 KM. U 2025. realizirano 407.000KM, Ukupna planirana vrijednost 2.800.000 KM (više od 90% realizirano).
- Treća faza park ... proširenje parkovske površine, dokaz: Odluka o iznoru najboljeg ponuđača br. 06042680/24 od 20.09.2024. Izabrana je grupa ponuđača 4K&Rojal d.o.o. i Elektrocentar Petek d.o.o. ... 100.000 KM.
- Proširenje infrastrukture centralnog grijanja na MZ Lukavac Mjesto (završeno u 2025), toplifilkacija: škole, doma kulture (završeno u 2025.) i zgrade socijalnog stanovanja 65 stanova (završeni radovi, u fazi odobrenja)
- Ugovor br. 06112182/24 od 05.07.2024. vrijednost 416.908 KM Termotehnika d.o.o. Tuzla.
- Ugovor br. 06113216/24 od 11.10.2024. vrijednost 157.113 KM Vodoins d.o.o. Tuzla.
- Rekontstrukcija objekta Dom Kulture Devetak, ukupna vrijednost projekta 550.000KM. Sa navedenim projektom je aplicirano i odobreno od strane Ministarstva kulture i sporta FBiH u iznosu od 250.000 KM. Potpisan ugovor sa izvođačem radova Džena d.o.o. Gradačac, radovi u toku. Izgradnja se nastavlja i u 2026. godini.
Razvoj: Planiranje aktivnosti provodi se u skladu sa strategijom lokalnog razvoja, a plan se razrađuje za službu i za sve odsjeke pojedinačno. Primjer:
- Program rada gradonačelnika grada Lukavac za 2025. iz marta 2025.
- Godišnji plan rada za 2025. koji je usvojen nakon konstituisanja novog vijeća iz zaključka gradskog vijeća Grada Lukavac obr. 01-02-638-5/25 od dana 14.03.2025.
- Strategija integralnog razvoja grada Lukavac za period 2019 -2027 kojim su definisani planovi rada.
- Akcioni plan održivog upravljanja energijom i prilagođavanja klimatskim promjenama /SECAP, period do 2030. (smanjnje emisija ugljen dioksida do 40%) - energetska efikasnost objekata – energetski auditi.
U 2025. služba je aplicirala i dobila sredstva za slijedeće projekte (prezentirano je 22 aplikacija), ukupne vrijednosti 5.733.000 KM, a od čega je odobreno 2.433.000KM, primjeri:
- Projekat Utopljavanja objekta JZU Dom Zdravlja - sanacija krova 150.000 KM
- Projekat Grijanje Milerova u iznosu od 150.000 KM.
- Projekat Tolice II faza u iznosu od 200.000 KM.
- Projektovanje puta Bokavići 25.000 KM.

Investments: Planning of activities is carried out on an annual basis through the service work program. Evidence: capital investment program within Budget plan was adopted in July 2025. No. 01-02-2005/25. Of the capital investments planned in 2025, the following are planned:
- Heating of the business zone ... approx. 1.200.000 KM (fully completed) ... implemented according to plan.
- Reconstruction of public lighting (installation of LED) by the end of September 2025 ... 50.000 KM ... implemented.
- Reconstruction of the park next to the city pedestrian zone ... 225.000 KM ... completed.
Investment plan in 2025:
- Asphalting of the streets of City of Lukavac and local communities ... in 2024, 997.000 KM was implemented. In 2025, 407.000 KM was realized, Total planned value 2.800.000 KM (more than 90% realized).
- Third phase of the park ... expansion of the park area, evidence: Decision on the selection of the best bidder No. 06042680/24 dated 20.09.2024. Group of bidders 4K&Rojal d.o.o. and Elektrocentar Petek d.o.o. was selected ... 100.000 KM.

- Expansion of central heating infrastructure to the MZ Lukavac Mjesto (completed in 2025), heating: schools, cultural centers (completed in 2025) and social housing buildings with 65 apartments (completed works, in the approval phase)
- Contract No. 06112182/24 dated 05.07.2024. value 416.908 KM Termotehnika d.o.o. Tuzla.
- Contract no. 06113216/24 from 11.10.2024. value 157.113 KM Vodoins d.o.o. Tuzla.
- Reconstruction of the Dom Kulture Devetak building, the total value of the project is 550.000 KM. Said project was applied for and approved by the Ministry of Culture and Sports of the FBiH in the amount of 250.000 KM. Signed contract with contractor Džena d.o.o. Gradačac, works in progress. Construction continues in 2026.

Development: Activity planning is carried out in accordance with the local development strategy, and the plan is elaborated for the service and for all departments individually. Example:
- Work program of the mayor of the city of Lukavac for 2025 from March 2025.
- Annual work plan for 2025, which was adopted after the constitution of the new council from the conclusion of the city council of the city of Lukavac no. 01-02-638-5/25 from 14.03.2025.
- Strategy for the integral development of the city of Lukavac for the period 2019 -2027, which defines the work plans.
- Action plan for sustainable energy management and adaptation to climate change /SECAP, period until 2030 (reduction of carbon dioxide emissions up to 40%) - energy efficiency of buildings - energy audits.

In 2025, the service applied for and received funds for the following projects (22 applications were presented), with a total value of 5,733,000 KM, of which 2,433,000 KM was approved, examples:
- Project for warming the PHI Dom Zdravlja building - roof repair 150.000 KM
- Project for heating Milerova in the amount of 150.000 KM.
- Project for Tolice Phase II in the amount of 200.000 KM.
- Design of the Bokavići road 25.000 KM

Audit results(for details refer to chapter 2)

Standard	Statement about conformity and effectiveness	Strengths	Opportunities for improvement	Minor nonconformities	Major nonconformities
ISO 9001:2015	Conform	3	0	0	0

Process No.	9	Process / Process group	Komunalni i inspekcijski poslovi / Communal and inspection affairs	
Applicable standard requirements		ISO 9001:2015	8.1; 8.2; 8.5; 8.6; 8.7	
Audited owner/responsible		Mirela Bubić		
Reference documents (procedures, process, descriptions, etc.)		Poslovnik kvaliteta, Procedure, Planovi, Izvještaji, Pravilnici / Quality manual, Procedures, Plans, Reports, Regulations		
Relevant legal or other requirements (if applicable), permits approvals, etc.		Zakon o radu, Zakonom o komunalnim djelatnostima, Zakon o državnoj službi, Zakon o javnoj upravi / Lawon work, Law on communal activities, Law on civil service, Law on public administration		
Performance				
Key performance indicators (KPIs)		Process objectives	Objectives achieved?	Trend
Žalbe korisnika, Drugostepeni postupci / User complaints, Second-degree procedures		Manje od 2% žalbi korisnika na izdata rješenja, Manje od 1% poništenih rješenja u drugostepenom postupku / Less than 2% of user complaints about issued decisions, Less than 1% of decisions annulled in the second instance procedure	yes	positive
Audit details (Audited activities, projects, verified objective evidences etc.)				

Komunalni poslovi uključuju: održavanje čistoće javnih površina, održavanje javne rasvjete, brigu o napuštenim životinjama, vodosnabdijevanje, odvođenje kanalizacionih i otpadnih voda, prijevoz radnika Planiranje aktivnosti u komunalnim poslovima se vrši na godišnjem nivou kroz Plan rada Službe za komunalne poslove. Realizacija komunalnih usluga je prezentovana na primjerima:
- Program održavanja čistoće i javnih površina za 2025. br.01-02-260/25 od 14.03.2025.
- Prijedlog cijena usluga održavanja čistoće i javnih površina dat je u programu za 2=4/025. br. 02-10-2853/254 od 26.05.2025. / Zaključak o usvajanju prijedloga cijena usluga održavanja čistoća i javnih površina za 2025. br. 02-10-2853/25 od dana 26.05.2025.
- Ugovor održavanja čistoće i javnih površina za 2025. br. 04-11-2913/25 sa JP Rad Lukavac, od 03.10.2025.
- Program održavanja javne rasvjete za 2025. br. 01-02-449/25 od 14.03.2025.
- Program za utvrđivanje lokacija za privremeno zauzimanje javnih površina broj 02-02-335/25 od 04.02.2025. Prema ovom programu zainteresirani subjekti podnose zahtjeve za privremene objekte:
- Zahtjev br. 04-19-3069/25 vlasnika objekta brze prehrane “Vaha” vlasnika Čajić Vahidina u ulici Školska b.b. dana 20.11.2025. Na zahtjev subjekta izdato je rješenje /odobrenje za zauzimanje javne površine 20m2 na period od godinu dana, uz plaćanje komunalne takse od 300KM.
- Izvršena je dostava obavijesti/upozorenja stanovnicima i pravnim subjektima da neprijavljeno zauzimanje javne površine podliježe prekršajnoj odgovornosti, te da podnesu zahtjev za izdavanje odobrenja.
U planu Grada Lukavac izdvojeni su strateški projekti:
- Projekat - Održavanje puteva.
- Projekat - Izgradnja kružnog toka-gradska pješačka zona i ostale raskrsnice.
- Projekat - Asfaltiranje neasfaltiranih dijelova Grada Lukavac.
- Projekat - Održavanje javne higijene.
- Projekat - Unaprijeđenje upravljanja otpadom.
- Projekat - Toplifikacija grada i prigradskih naselja.
- Projekat - Sanacija i zatvaranje deponije Potočari.
- Projekat - Izgradnja kolektora Centar II.
- Projekat - Prevencija onečišćenja hidroakumulacije jezera Modrac i uređenje priobalnog dijela jezera.
U toku je tranzicija usluga vodosnabdijevanje, odvođenje kanalizacionih i otpadnih voda na Javno preduzeće Vodovod i kanalizacija.
Dokaz:
- Situacija izvršenih radova (mašinsko čišćenje asfaltnih površina, sakupljanje i odvoz otpada sa zelenih površina, ručno čišćenje slivnika, obrezivanje drveća) za Novembar 2025, verifikovan od strane izvođača i investitora; Račun od JP RAD d.o.o. br. 239-0050 od 30.11.2025. u iznosu od 94.876,22 KM sa PDVom.
- Izvještaj o realizaciji Programa održavanja čistoće i javnih površina za 2025.
Po osnovu komunalnih naknada izdato je 538 rješenja i zaprimljene 4 žalbe na izdata rješenja Rješavanje prigovora građana se vrši u skladu sa zakonskim propisima u drugostepenom postupku. Po ovim žalbama 3 prvostepene odluke su potvrdile nalaz ove službe, dok je u jednoj žalbi drugostepena odluka naložila da se izvrši korekcija donijetog rješenja, odnosno iznos naknade.
Inspekcijske poslove čine: komunalna inspekcija javnih površina, sanitarni inspektor (kontrola higijenske ispravnosti, uništavanje roba sa isteklim rokom trajanja, ekshumacije, sanitarne saglasnosti...) i turističko, tržišno, ugostiteljski inspektor (kontroliše rad objekata, naplata prijave boravišta).
Aktivnosti se izvršavaju u skladu sa zakonom o inspekcijama TK, Zakonom o komunalnim djelatnostima i Odlukom o načinu obavljanja komunalnih djelatnosti (sve objavljene u službenim glasnicima). Dokaz:
- Izvještaj za period januar – juli 2025.
Proces prezentiran kroz dokumentirane informacije:
Prikupljeni su dokazi/dokumentirane informacije za sanitarni nadzor:
- po službenoj dužnosti je izvršena kontrola kod pravnog subjekta Bajra d.o.o. Travnik u poslovnoj jedinici br.46 Mesnica Lukavac. Izvršena je kontrola i ustanovljen je nedostatak obuke iz higijensko-sanitarnog minimuma za dva uposlena. Izdato je rješenje 04-33-

2095/25 za ispravku nedostatka u roku od 30 dana od dana prijema rješenja, što je poslovni subjekt uradio i dostavio dokaze putem pošte na adresu službe.
Koraci u ispravci nedostataka na terenu su preventivne mjere (upozorenja za ispravku nedostataka) ili respresivne mjere (kazne) u slučaju ponovljenih prekršaja. U 2025. nije bilo propisanih kazni. Preventivne mjere se redovito provode, a primjeri su:
- obavijest putem mejla na RTV Lukavac o ispravnosti vode svih javnih izvorišta dva puta godišnje na osnovu izvještaja Zavoda za javno zdravstvo (datum mejla: 28.10.2025.)
- Prema zahtjevu pravnog subjekta Unifarm d.o.o. Lukavac dana 08.12.2025. je izvršen popis robe sa isteklim rokom trajanja (farbacetsku otpad i proizvodi sa oštećenjem i neadekvatnom ambalažom) uz prisustvo Kemeko d.o.o. (ovlaštene firme za preuzimanje i odvoz ove vrste otpada). Izdati su zapisnici broj 0001840/42/43 o popisu i primopredaji otpisane robe. Pravni subjekt je izvršio uplatu takse od 100 KM za ovaj nadzor.
Dokumentirane informacije za inspekcijski nadzor:
- Prema zahtjevu za legalizaciju bespravno izgrađenog objekta Smajić V. br. 05-19-2160/24 od dana 21.08.2024. Služba za urbanizaciju je dostavila zathjev 22.04.2025. ovoj službi za nadzor građevinskog inspektora na terenu. Izvršen je inspekcijski pregled dana 13.05.2025. i sačinjen je zapisnik br. 0002316 po kome je ustanovljeno da su započeti radovi na izradnji objekta i doneseno je rješenje kojim se zabranjuju dalji radovi na objektu do donošenja pravosnažnog rješenja po zahtjevu o lagalizaciji.

Communal services include: maintaining the cleanliness of public areas, maintaining public lighting, caring for abandoned animals, water supply, drainage of sewage and wastewater, transportation of workers. Planning of activities in communal services is carried out annually through the Work plan of Communal services service. The implementation of communal services is presented in the following examples:
- Program for the maintenance of cleanliness and public areas for 2025. No. 01-02-260/25 of 14.03.2025.
- Proposal for prices for the maintenance of cleanliness and public areas is given in the program for 2=4/025. No. 02-10-2853/254 of 26.05.2025. / Conclusion on the adoption of the proposal for prices for the maintenance of cleanliness and public areas for 2025. No. 02-10-2853/25 of 26.05.2025.
- Contract for the maintenance of cleanliness and public areas for 2025 No. 04-11-2913/25 with JP Rad Lukavac, dated 03.10.2025.
- Public lighting maintenance program for 2025 No. 01-02-449/25 dated 14.03.2025.
- Program for determining locations for temporary occupation of public areas No. 02-02-335/25 dated 04.02.2025. According to this program, interested entities submit applications for temporary facilities:
- Request No. 04-19-3069/25 from the owner of the fast food restaurant "Vaha" owned by Čajić Vahidin at Školska b.b. Street on 20.11.2025. At the request of the entity, a decision/approval was issued for the occupation of a public area of 20m2 for a period of one year, with payment of a utility fee of 300KM.
- Notifications/warnings were delivered to residents and legal entities that unreported occupation of public area is subject to misdemeanor liability, and to submit a request for issuance of a permit.
Strategic projects identified in the plan of the City of Lukavac are:
- Project - Road maintenance.
- Project - Construction of a roundabout - city pedestrian zone and other intersections.
- Project - Asphalting of unpaved parts of the City of Lukavac.
- Project - Maintenance of public hygiene.
- Project - Improvement of waste management.
- Project - District heating of the city and suburban settlements.
- Project - Rehabilitation and closure of the Potočari landfill.
- Project - Construction of the Centar II collector.
- Project - Prevention of pollution of the hydroaccumulation of Lake Modrac and development of the coastal part of the lake.
- Transition of water supply, sewage and wastewater services to Public enterprise Vodovod i kanalizacija is underway. Evidence:
- Status of completed works (mechanical cleaning of asphalt surfaces, collection and removal of waste from green areas, manual cleaning of drains, tree pruning) for November 2025, verified by the contractor and investor; Invoice from JP RAD d.o.o. No. 239-0050 dated 30.11.2025 in the amount of 94.876,22 KM including VAT.
- Report on the implementation of the Cleanliness and Public Areas Maintenance Program for 2025.
538 decisions were issued on the basis of utility fees and 4 complaints were received regarding the issued decisions. Citizens' complaints are resolved in accordance with legal regulations in the second-instance procedure. According to these appeals, 3 first-instance decisions confirmed the findings of this service, while in one appeal, the second-instance decision ordered a correction of the issued decision, i.e. amount of the fee.
Inspection tasks include: communal inspection of public areas, sanitary inspector (control of hygienic standards, destruction of expired goods, exhumations, sanitary approvals...) and tourist, market, catering inspector (controls the operation of facilities, collection of residence registration fees).
Activities are carried out in accordance with the Law on Inspections of Canton of Tuzla, Law on Communal Activities and Decision on Method of Performing Communal Activities (all published in the official gazettes). Evidence:
- Report for the period January - July 2025.
Process presented through documented information:
Evidence/documented information for sanitary supervision was collected:
- An ex officio inspection was carried out at the legal entity Bajra d.o.o. Travnik in business unit no. 46 Mesnica Lukavac. Inspection was carried out and a lack of training in the hygienic and sanitary minimum for two employees was established. Decision 04-33-2095/25 was issued to correct the deficiency within 30 days from the date of receipt of the decision, which the business entity did and submitted evidence by mail to the service address.
Steps in correcting deficiencies in the field are preventive measures (warnings to correct deficiencies) or repressive measures (fines) in the case of repeated violations. In 2025, there were no prescribed fines. Preventive measures are regularly implemented, and examples are:
- notification via email to RTV Lukavac about the quality of water from all public sources twice a year based on the report of Public Health Institute (email date: 28.10.2025.)
- At the request of the legal entity Unifarm d.o.o. Lukavac on 08.12.2025. an inventory of goods with an expired shelf life (farbacet waste and products with damage and inadequate packaging) was carried out in the presence of Kemeko d.o.o. (authorized company

for the collection and removal of this type of waste). Records No. 0001840/42/43 were issued on the inventory and handover of written-off goods. Legal entity paid a fee of 100 KM for this supervision.
Documented information for inspection supervision:
- According to the request for legalization of an illegally constructed facility Smajić V. No. 05-19-2160/24 dated 21.08.2024. Urbanization Service submitted the request on 22.04.2025. to this service for supervision by a construction inspector on the ground. An inspection was carried out on 13.05.2025. and a report No. 0002316 was drawn up, according to which it was established that works on the construction of the facility had begun and a decision was made prohibiting further work on the facility until a final decision was made on the request for legalization.

Audit results(for details refer to chapter 2)

Standard	Statement about conformity and effectiveness	Strengths	Opportunities for improvement	Minor nonconformities	Major nonconformities
ISO 9001:2015	Conform	2	0	0	0

Process No.	10	Process / Process group	Civilna zaštita i zajednički poslovi / Civil protection and joint affairs	
Applicable standard requirements		ISO 9001:2015	8.1; 8.2; 8.5; 8.6; 8.7	
Audited owner/responsible		Edin Hamzić		
Reference documents (procedures, process, descriptions, etc.)		Poslovnik kvaliteta, Ciljevi kvaliteta, Procedure, Planovi, Izvještaji, Pravilnici / Quality manual, Quality objectives, Procedures, Plans, Reports, Regulations		
Relevant legal or other requirements (if applicable), permits approvals, etc.		Zakon o zaštiti od požara i vatrogastvu, Zakon o zaštiti ljudi i materijalnih dobara od prirodnih i drugih nesreća, Zakon o radu / Law on fire protection and firefighting, Law on protection of people and material assets from natural and other disasters, Law on work		
Performance				
Key performance indicators (KPIs)		Process objectives	Objectives achieved?	Trend
Planske aktivnosti, Nabavke / Planning activities, Procurement		Realizacija planskih aktivnosti ... min 95%, Realizirati sve planirane nabavke u 2025. / Implementation of planned activities ... min 95%, Implement all planned procurements in 2025.	yes	positive
Audit details (Audited activities, projects, verified objective evidences etc.)				

Služba je nadležna za provođenje zakona iz oblasti zaštite i spašavanja od prirodnih i drugih nesreća, protiv požarnu zaštitu i vatrogastvo. Planiranje aktivnosti se vrši na godišnjem nivou kroz Plan rada Službe za civilnu zaštitu i zajedničke poslove. Pored toga, Služba je nadležna za zajedničke poslove koji uključuju održavanje objekata, održavanja vozila, fizičku i tehničku zaštitu, nabavku kancelarijskog materijala i opreme, sredstava za rad, informaciono komunikacijske tehnologije, mobilne i fiksne telefonije ...
Dokaz:
- Plan rada civilne zaštite i zajedničkih poslova za 2025. br. 08-40-526/25 od 03.03.2025.
Realizacija aktivnosti je prezentovana na primjerima:
- Plan zaštite i spašavanja od prirodnih i drugih nesreća broj 02-40-3240/25 od 03.11.2025.
- Plan zaštite od požara broj 01-02-3038/25 od 14.11.2025.
- Završena je procjena ugroženosti od požara područja grada Lukavac od strane kompanije TQM d.o.o. br. 02-02-2637/25 od 11.09.2025.
- Izrađen je program razvoja zaštite i spašavanja od prirodnih i drugih nesreća područja Grada Lukavac za period 2023. - 2027.
Sve planirane nabavke za: Operativni centar za obavještavanje i uzbunjivanje/ Službu za veterinarske poslove/ Službu za čistoću/ Službu medicinske pomoći/ Službu za informisanje/ Gorsku službu spašavanja su realizirane u planiranim rokovima. Dokazi:
- Nabavka rabljenog vatrogasnog navalnog kamiona od 240.000 KM.
- Pokrenut je postupak nabavke novog vatrogasnog kamiona.
- Nabavljene su tri sirene za uzbunjivanje i zaključen ugovor za četvrtu sirenu.
- Nabavka 12 dišnih izolacionih aparata tipa Dreger.
- Nabavka 21 individualne maske za vatrogasce.
- Nastavljene i realizovane aktivnosti na interventnom čišćenju vodotoka na području mjesnih zajednica Krtvova, Bistarac, Poljice, Donja Dobošnica / Značajno smanjen rizik od poplava i drugih opasnosti.
- Projekat – Potporni zidovi u mjesnim zajednicama Huskići i Kruševica.
- Sporazum za održavanje vatrogasnih kamiona Auto Centar Lega d.o.o. Lukavac br. 08-11-1802/25 od 19.06.2025.

Service is responsible for implementing laws in the field of protection and rescue from natural and other disasters, fire protection and firefighting. Planning of activities is carried out on an annual basis through the Work Plan of the Service for Civil Protection and Joint Affairs. In addition, the Service is responsible for joint affairs that include maintenance of facilities, vehicle maintenance, physical and technical protection, procurement of office supplies and equipment, work equipment, information and communication technologies, mobile and landline telephony ... Evidence:
- Work Plan of Civil Protection and Joint Affairs for 2025. No. 08-40-526/25 of 03.03.2025.
The implementation of activities is presented with examples:
- Plan for protection and rescue from natural and other disasters No. 02-40-3240/25 of 03.11.2025.
- Fire protection plan No. 01-02-3038/25 of 14.11.2025.
- Fire risk assessment of the Lukavac area has been completed by the company TQM d.o.o. No. 02-02-2637/25 dated 11.09.2025.
- A program for the development of protection and rescue from natural and other disasters in the Lukavac area has been developed for the period 2023 - 2027.
All planned procurements for: Operational Information and Alert Center/ Veterinary Services/ Cleaning Services/ Medical Assistance Services/ Information Services/ Mountain Rescue Services have been implemented within the planned deadlines. Evidence:
- Procurement of a used fire truck for 240,000 KM.
- Procurement procedure for a new fire truck has been initiated.
- Three warning sirens have been purchased and a contract for a fourth siren has been concluded.
- Procurement of 12 Dreger-type breathing isolation devices.
- Procurement of 21 individual masks for firefighters.
- Continued and implemented activities on emergency cleaning of watercourses in area of local communities Krtvova, Bistarac, Poljice, Donja Dobošnica / Significantly reduced risk of floods and other hazards.

- Project - Retaining walls in local communities Huskići and Kruševica. - Agreement for maintenance of fire trucks Auto Centar Lega d.o.o. Lukavac No. 08-11-1802/25 dated 19.06.2025.

Audit results(for details refer to chapter 2)

Standard	Statement about conformity and effectiveness	Strengths	Opportunities for improvement	Minor nonconformities	Major nonconformities
ISO 9001:2015	Conform	2	0	0	0

Process No.	11		Process / Process group	Stručna služba Gradskog vijeća / Professional service of City council	
Applicable standard requirements			ISO 9001:2015	8.1; 8.2; 8.5; 8.6; 8.7	
Audited owner/responsible			Izeta Bajrić		
Reference documents (procedures, process, descriptions, etc.)			Poslovnik kvaliteta, Ciljevi kvaliteta, Procedure, Planovi, Izvještaji, Pravilnici / Quality manual, Quality objectives, Procedures, Plans, Reports, Regulations		
Relevant legal or other requirements (if applicable), permits approvals, etc.			Zakon o državnoj službi, Zakon o javnoj upravi, Zakon o budžetu, Zakon o radu / Law on civil service, Law on public administration, Law on budget, Law on work		
Performance					
Key performance indicators (KPIs)			Process objectives	Objectives achieved?	Trend
Sjednice gradskog vijeća, Službeni glasnici / Sessions of the city council, Official Gazettes			Realizirati min. 12 sjednica gradskog vijeća 2025., Objaviti min. 12 službenih glasnika u 2025. / Realize min. 12 sessions of the city council in 2025, Publish min. 12 official messengers in 2025.	yes	positive

Audit details (Audited activities, projects, verified objective evidences etc.)

Proces se odvija u skladu sa zakonskim i aktima vijeća. Stručna Služba Gradskog vijeća u okviru svoje nadležnosti obavlja sljedeće aktivnosti na planiranju, pripremama, informisanju:
- Priprema i usvaja statut Grada, usvaja budžet i Izvještaj o izvršenju budžeta Grada.
- Donosi razvojne, prostorne i urbanističke planove i programe, te provedbene planove.
- Donosi propise o porezima, taksama, naknadama i doprinosima Grada u skladu sa zakonom.
- Donosi odluke o upravljanju i raspolaganju imovinom Grada.
- Donosi odluke o zaduživanju Grada.
- Donosi programe uređenja građevinskog zemljišta.
- Donosi plan korištenja javnih površina.

U 2025. pripremljeno je 11 redovnih i 7 vanrednih i jedna tematska sjednica na temu „Koksara Lukavac“ realizirana 20.11.2025.
Pored toga u 2025. je:
- Organizovano 23 sjednice kolegija Gradskog Vijeća, prije svake sjednice Vijeća organizuje se kolegiji.
- Ukupno je 10 stalnih tijela/vijeća.
- Ukupno je 86 sjednica komisija u 2025.
- Ukupno 73 inicijative i pitanja vijećnika.

Predstavljen je program rada Gradskog vijeća za 2026. br. 10-02-3148/25 od 05.12.2025.

Process is carried out in accordance with the law and acts of the council. City council's expert service, within its jurisdiction, performs the following activities on planning, preparation, and information:
- Prepares and adopts the City Statute, adopts the budget and Report on execution of City's budget.
- Adopts development, spatial and urban plans and programs, and implementation plans.
- Adopts regulations on taxes, fees, fees and contributions of the City in accordance with the law.
- Adopts decisions on the management and disposal of the City's property.
- Adopts decisions on the City's borrowing.
- Adopts programs for the development of construction land.
- Adopts a plan for the use of public areas.

In 2025, 11 regular and 7 extraordinary sessions were prepared, and one thematic session on the topic "Lukavac Coke Plant" was realized on 20.11.2025. In addition, in 2025:
- Organized 23 sessions of the City Council collegium, before each session of the Council, collegiums are organized.
- There are a total of 10 permanent bodies/councils.
- There are a total of 86 committee meetings in 2025.
- A total of 73 initiatives and questions from councilors.

Work program of the City Council for 2026 was presented. No. 10-02-3148/25 of 05.12.2025.

Audit results(for details refer to chapter 2)

Standard	Statement about conformity and effectiveness	Strengths	Opportunities for improvement	Minor nonconformities	Major nonconformities
ISO 9001:2015	Conform	3	0	0	0

3.3 Evaluation and information on standard-specific requirements

ISO 9001:2015	Evaluation and information on rule-specific requirements	
4.3	The scope of the certified management system is determined by the organization in:	Opseg QMS je definisan i obuhvata djelatnosti i procese koji se realiziraju u gradskoj administraciji. Dokumentirana informacija: „Poslovnik kvaliteta“ od januara 2022. Scope of the QMS is defined and includes activities and processes implemented in the city administration. Documented information: "Quality Manual" from January 2022.
5.1,5.2	The quality policy was documented by the organization in:	Politika kvaliteta je dokumentirana (oktobar 2022.). Rukovodstvo je fokusirano na identifikaciju i ispunjavanje zahtjeva korisnika usluga. Quality policy is documented (October 2022). Management is focused on identifying and meeting the requirements of service users.
6.2	The following quality objectives were validated / audited	Ciljevi kvaliteta za 2025. (iz januara 2025.) su mjerljivi i konzistentni sa politikom kvaliteta. Primjeri ciljeva: - Realizacija budžeta za 2025. ... min 90%. - Ispunjenje rokova za realizaciju investicionih i razvojnih projekata... 95%. - Smanjiti žalbe u postupku nabavke na max 5%. - Realizirati minimalno 4 interne revizije u 2025. - Manje od 2% žalbi korisnika na izdata rješenja. - Manje od 1% poništenih rješenja u drugostepenom postupku - Realizirati minimalno 12 sjednica u 2025. Quality objectives for 2025 (from January 2025) are measurable and consistent with the quality policy. Examples of objectives: - Budget implementation for 2025 ... min 90%. - Meeting deadlines for the implementation of investment and development projects ... 95%. - Reduce complaints in the procurement process to max 5%. - Implement a minimum of 4 internal audits in 2025. - Less than 2% of user complaints on issued decisions. - Less than 1% of decisions annulled in the second-instance procedure - Implement a minimum of 12 sessions in 2025.
7.1	The following monitoring and measurement resources and measurement tools to verify the effectiveness of the traceability assurance process were audited:	Kalibracija mjerne opreme se realizira u akreditiranim laboratorijama. Dokazi: - Uvjerenje o etaloniranju br. 139/25/02 od 04.11.2025. totalna stanica TOPCON, tip OS -205, broj: SA002897 od urađeno od strane VEKOM Banja Luka. Važi do 04.11.202. - Uvjerenje o etaloniranju br. 139/25/03 od 04.11.2025. mjerni uređaj za primjenu tehnologije globalnog pozicioniranja, proizvođač Trimple. tip Prijemnik R8s antenna R8s, ID broj: prijemnik 5847R01322, Antena: 5647R01322. Važi do 04.11.2025. Calibration of measuring equipment is carried out in accredited laboratories. Evidence: - Calibration certificate no. 139/25/02 dated 04.11.2025. total station TOPCON, type OS -205, number: SA002897 made by VEKOM Banja Luka. Valid until 04.11.202. - Calibration certificate no. 139/25/03 dated 04.11.2025. measuring device for the application of global positioning technology, manufacturer Trimple. type Receiver R8s

		antenna R8s, ID number: receiver 5847R01322, Antenna: 5647R01322. Valid until 04.11.2025.
7.2,7.3	The following documented information is available as evidence of competence and for appropriate actions/methods to acquire competence (list of audited positions/employees and their methods):	Primjeri završenih obuka u 2025.: - Potvrda za Ernu I. za stručno usavršavanje na temu „Pravne implikacije korištenja alata umjerne inteligencije“ održanog 02.07.2025. online od strane Agencije za državnu službu edukator Haris Hasić. - Potvrda za Samelu H. za stručno usavršavanje na temu „Strateška procjena na okoliš“ održanog 27.11.2025. u Travniku od strane Agencije za državnu službu edukator Amra Tabučić Stanojković. - Potvrda za Samelu H. za stručno usavršavanje na temu „Provedba novog pravilnika o izdavanju dozvole na aktivnosti male privrede u upravljanju otpadom“ održanog 26.11.2025. u Travniku od strane Agencije za državnu službu edukator Amra Tabučić Stanojković. - Potvrda Agencije za državnu službu o izvršenom stučnom usavršavanju iz oblasti: „Zakon o ovjeri potpisa i prijepisa i Primjena elektroskog potpisa“ za Žigić Zlatan od 28.11.2025. - Potvrda Agencije za pravni konsalting i edukaciju od 16.05.2025., za Zlatan Žigić, edukacija na temu „Kancelarijsko poslovanje i primjena elektronskog dokumenta“. - Midheta Omić je pošla obuku pri Agenciji za državnu službu na temu” Komunikacija na radnom mjestu” 19.06.2025. - Midheta Omić je pošla obuku pri Agenciji za državnu službu na temu ”Prisilno izvršenje upravnih mjera kod inspekcijskoh nadzora” dana 04.07.2025. Examples of completed trainings in 2025: - Certificate for Erna I. for professional training on the topic "Legal implications of using moderate intelligence tools" held on 02.07.2025. online by the Civil Service Agency educator Haris Hasić. - Certificate for Samela H. for professional training on the topic "Strategic Environmental Assessment" held on 27.11.2025. in Travnik by the Civil Service Agency educator Amra Tabučić Stanojković. - Certificate for Samela H. for professional training on the topic "Implementation of the new regulation on issuing permits for small business activities in waste management" held on 26.11.2025. in Travnik by the Civil Service Agency educator Amra Tabučić Stanojković. - Certificate from the Civil Service Agency on completed professional development in the field of: "Law on Certification of Signatures and Transcripts and Application of Electronic Signatures" for Žigić Zlatan dated 28.11.2025. - Certificate from the Agency for Legal Consulting and Education dated 16.05.2025., for Zlatan Žigić, training on the topic "Office Operations and Application of Electronic Documents". - Midheta Omić attended training at the Civil Service Agency on the topic "Communication in the Workplace" on 19.06.2025. - Midheta Omić attended training at the Civil Service Agency on the topic "Forced execution of administrative measures during inspections" on 04.07.2025.
8.3	The following design project(s) and their evidences for effectiveness are audited:	/
8.4	The following (outsourced) external provided processes, products and/or services were audited:	Eksterno nabavljeni proizvodi i dobavljači: - „Talweg“ d.o.o. Tuzla, IG Banja Luka ... projektovanje i nadzor. - „Roading“ d.o.o. Gračanica, JOJA d.o.o. Živinice, Nea gradnja Lukavac ... komunalna infrastruktura. - „Vodoins“ d.o.o. Tuzla, Termotehnika d.o.o. ... gradsko

		grijanje. - „Imel“ d.o.o. Lukavac ... IT oprema i održavanje. - Copy-Co-Živinice ... rasvjeta. - ELVIK d.o.o. ... mreže. - „R&S“ d.o.o. Sarajevo ... kancelarijski materijal i oprema. Externally procured products and suppliers: - "Talweg" d.o.o. Tuzla, IG Banja Luka ... design and supervision. - "Roading" d.o.o. Gračanica, JOJA d.o.o. Živinice, Nea gradnja Lukavac ... communal infrastructure. - "Vodoins" d.o.o. Tuzla, Termotehnika d.o.o. ... district heating. - "Imel" d.o.o. Lukavac ... IT equipment and maintenance. - Copy-Co-Živinice ... lighting. - ELVIK d.o.o. ... networks. - "R&S" d.o.o. Sarajevo ... office supplies and equipment.
9.2	The following documented information has been validated/audited as audit evidence of the effectiveness of the internal audit program:	Realiziran je jedan interni audit (19.11.2025.). U izvještaju su evidentirani sljedeći izlazi iz internog audita: - Broj promijenjenih odluka u drugostepenom postupku je manji od 1%. - U procesu javnih nabavki 2025. su realizirana 94 postupka. Nije bilo žalbo koje bi ugrozile plan nabavke. - Povećana je efikasnost rješavanja predmeta u svim služabama. - Poboljšan je postupak izvještavanja po procesima i službama. - Smanjen je broj žalbi i izmjenjenih odluka u drugostepenom postupku. - Nastaviti implementaciju procjene rizika u procesima prema zahtjevima FUK-a. - Zahtjevi stranaka u upravom postupku: od pokrenutih 4335 sve 6 predmeta (0,14%) je riješeno van roka. One internal audit was conducted (19.11.2025). Report recorded the following outputs from the internal audit: - Number of changed decisions in the second-instance procedure is less than 1%. - In the 2025 public procurement process, 94 procedures were conducted. There were no complaints that would jeopardize the procurement plan. - Efficiency of resolving cases in all services has increased. - Reporting procedure by processes and services has been improved. - Number of appeals and amended decisions in the second instance procedure has been reduced. - Continue the implementation of risk assessment in processes according to FMC requirements. - Requests of parties in administrative proceedings: out of 4335 initiated, all 6 cases (0,14%) were resolved outside the deadline. - First instance administrative proceedings ex officio, out of 516 cases, 511 or 99% were resolved.
9.3	The date of the last management review and the main actions and decisions resulting from it were:	Preispitivanje QMS se provodi u skladu sa dokumentiranim procedurom. Posljednje je realizirano 17.11.2025. Primjeri izlaza iz preispitivanja QMS: - Nastaviti aktivnosti na procjeni rizika i definisanju mjera za smanjenje rizika prema zahtjevima FUK. - Poboljšati prenos stečenih znanja na eksternim obukama na ostale uposlenike. - Povećan je broj realizovanih sjednica u 2025. - Za sve opravdane žalbe korisnika usluga pokrenuti odgovarajuće akcije za otklanjanje uzroka. QMS review is carried out in accordance with a documented procedure. Last one was carried out on 17.11.2025. Examples of outputs from the QMS review: - Continue activities on risk assessment and defining risk reduction measures according to FMC requirements.

		- Improve the transfer of knowledge acquired in external training to other employees. - Number of sessions carried out in 2025 has increased. - For all justified complaints from service users, initiate appropriate actions to eliminate the causes.
10.1	The following improvements were implemented in the past 12 months by the organization:	- Kompanija je ispunila definisane ciljeve kvaliteta za 2025. Realizacija budžeta u 2025. je u skladu sa definisanim ciljevima. Trenutna realizacija je 109% u odnosu na 2024. - Planski i redovno se vrši eksterna i interna kalibracija mjerne opreme. - U procesu javnih nabavki 2025. su realizirana 94 postupka. Identificirano je 3% žalbi (definisani cilj max 5%). - Ispunjenje ugovorenih rokova za realizaciju investicionih i razvojnih projekata ..101,9% - Smanjen je broj žalbi korisnika usluga na manje od 2%. Manje od 1% promijenjenih rješenja u drugostepenom postupku. - U 2025. je realizovano 19 sjednica, što je za 60% više od plana. Značajno je poboljšano rješavanje upravnih postupaka: - Zahtjevi stranaka u upravom postupku: od pokrenutih 4335 svega 6 predmeta (0,14%) je riješeno van zakonskog roka. (definisani cilj max 1%). - Company has met the defined quality objectives for 2025. Budget implementation in 2025 is in line with the defined objectives. Current implementation is 109% compared to 2024. - External and internal calibration of measuring equipment is carried out as planned and regularly. - In the public procurement process in 2025, 94 procedures were implemented. 3% of complaints were identified (defined target max 5%). - Meeting the agreed deadlines for the implementation of investment and development projects ..101.9% - Number of complaints from service users was reduced to less than 2%. Less than 1% of decisions changed in the second-instance procedure. - In 2025, 19 sessions were implemented, which is 60% more than planned. Resolution of administrative proceedings has been significantly improved: - Requests from parties in administrative proceedings: out of 4335 initiated, only 6 cases (0,14%) were resolved outside the legal deadline. (defined target max 1%)
10.2	The major nonconformities (identified by the organization) and their subsequent corrective actions can be described as follows:	Korektivne akcije se realiziraju u skladu sa dokumentiranom procedurom. Primjeri: - Korektivna akcija: koja se odnosi na raskih ugovora br. 06113295/24 od 21.10.2024. ... 329.535 KM sa kompanijom Struktura d.o.o. Jajce zbog neizvršenja ugovorenih obaveza. Izvođač je realizirao izmjene na izradnji objekta bez saglasnosti projektanta i investitora, zbog čega je pokrenut postupak naplate bankovne garancije i raskidanja ugovora sa izvođačem radova. - Korektivna akcija iz marta 2024. koja se odnosi na prijem novih uposlenika zbog planiranog penzionisanja više osoba u 2024. i 2025. - Korektivna akcija (novembar 2024.) koja se odnosi na realnije i preciznije procjene novčanih tokova za 2023. kako bi se izbjegla praksa da prihodi ne mogu pokriti rashode na određenim budžetskim stavkama. Corrective actions are implemented in accordance with the documented procedure. Examples: - Corrective action: relating to contract no. 06113295/24 of 21.10.2024. ... 329,535 KM with the company Struktura d.o.o. Jajce due to non-fulfillment of contractual

		obligations. Contractor implemented changes to the construction of the facility without the consent of the designer and investor, which is why the procedure for collecting the bank guarantee and terminating the contract with the contractor has been initiated. - Corrective action from March 2024 related to the recruitment of new employees due to the planned retirement of several people in 2024 and 2025. - Corrective action (November 2024) related to more realistic and precise cash flow estimates for 2023 in order to avoid the practice of income not being able to cover expenditures on certain budget items.
10.2	The following systemic corrective actions due to non-conformities identified by the previous DQS audit were taken:	Nije bilo Nc u prethodnom DQS auditu There were no Nc in last DQS audit
10.2	The following evidence of effective closure of non-conformances identified by the previous DQS audit was provided:	Nije bilo Nc u prethodnom DQS auditu There were no Nc in last DQS audit

4. Further audit results

4.1 Audited shifts

Does the organization work in multiple shifts? ☐ Yes ☑ No

Is any part of this audit based on remote auditing? ☐ Yes ☑ No

5. Next steps

5.1 Process to resolve nonconformities / findings

No nonconformities were identified.

5.2 Next regular audit planning

Type of audit:	Surveillance Audit
Planned date for next audit:	2026/12/19 - 2026/12/19 The exact audit duration will be calculated and determined individually by your customer service person approx. 90 days before the next audit due date.
The estimated amount of time for verification of action plans for the next audit/year is:	N/A
Main emphasis will be on the following subjects:	osnovni procesi, upravljanje rizicima, zadovoljstvo kupaca, rješavanje neusklađenosti, planiranje, ciljevi kvaliteta / basic processes, risk management, customer satisfaction, resolving of non-conformities, planning, quality objectives
Remarks:	/

6. Audit and Certification Data

6.1 Certification data

ISO 9001:2015	
Current scope of certification/registration	Gradska administracija i usluge javne uprave.
Current scope in English language	City administration and services for public administration.
Accreditation Body	DAkkS
Accredited office	DQS GmbH Deutsche Gesellschaft zur Zertifizierung von Managementsystemen (August-Schanz-Str. 21, 60433 Frankfurt a.M., Germany)

Customer's business sectors	EAC 36

6.2 Certificate, logos and their use

☑ The symbols and logos of DQS, the accreditation bodies and IQNet are being used appropriately

6.3 Changes, identified during the audit

Basic data changes identified during the audit (if applicable) are incorporated into the audit report and are automatically transmitted to DQS.

Please remember to inform DQS immediately of any significant changes to your management system. We will analyse the changes and inform you about the possible impact to your certification.

6.4 Fulfillment of audit objectives and audit schedule

☑ Audit objectives and audit schedule were fulfilled without changes.

6.5 Audit data

Name of the organisation(client):	GRAD LUKAVAC
Division	
Main address:	Trg slobode br. 1 75300 Lukavac, Bosnia and Herzegovina
Ref. No.:	308550
Audit order number (PO):	/
Audit type:	Recertification Audit
Surveillance frequency (mth):	12
Date of audit:	2025/12/15 - 2025/12/15
Total number of audit days:	4
Exclusions, if applicable:	8.3
Total number of employees of ref.no. above:	121

6.6 Contact data

Top management:	Edin Delić
Telephone:	+387 35 553 554
E-Mail:	nacelnik@lukavac.ba
Management Representative:	Samir Subašić
Telephone:	+387 35 553554
E-Mail:	samir.subasic@lukavac.ba
Lead-Auditor (Team leader)	Dervis Cengic
Telephone:	+387 33 274 555
E-Mail:	dervis.cengic@dqs.ba
Co-Auditor	Naida Cengic - Hadzimuratovic
Telephone:	+ 387 61 250 716
E-Mail:	naida.c.h@dqs.ba
Co-Auditor	Mahir Moranjkic
Telephone:	
E-Mail:	moranjkicmahir@yahoo.com
Co-Auditor	Ibrahim Smajlovic
Telephone:	+387 35 641133
E-Mail:	ibrahim.smajlovic@bih.net.ba

DQS Customer service person:	Naida Čengić - Hadžimuratović
Telephone:	(+387) (61) 250716
E-Mail:	dqs.bih@dqs.ba

Report last version date:	2025/12/21
Lead Auditor:	Dervis Cengic

This report was provided to the management of the audited organization on 2025/12/21

☐ by personal handover ☐ electronically ☑ by other means (please specify)

Disclaimer

DQS maintains ownership of this report. The content of this report and all information received in relation to the audit and certification of the audited organization will be treated confidential and not disclosed to third parties. For exceptions e.g. disclosure to accreditation body refer to DQS Certification and Assessment Regulations.

This report is considered as final by the audit team, if you do not get any adverse information from DQS within 14 days after the last audit day. The recommendation of the audit team is subject to review and approval by DQS technical certification experts, who take binding certification decision. An appeal process is defined in DQS Certification and Assessment Regulations. Should DQS obtain any information indicating nonconformity of the certified management system, DQS will notify the certified organization timely and initiate investigation and evaluation of such information.

Distribution:

DQS
GRAD LUKAVAC