DISSENTING OPINION OF INTERNATIONAL OBSERVER

(Made Pursuant to the Constitution of the Republic of Albania, Annex, Article B, paragraph 3(b), and Law no 84/2016, Article 55, paragraph 5)

- Case number: DC-P-TIR-1-05
- International Observer Steven Kessler
- Date: June 9, 2021

Summary of Opinion

International Observer Steven Kessler is of the opinion that the conduct of assessee Genci Qana is not of such a nature as to warrant dismissal from office in regard to:

(i) his purchase of a Ford Focus automobile for EUR 14.900 on December 11, 2012;
(ii) whether taxes were paid on income earned by the assessee's wife years ago, including time before the two were married;
(iii) his participation in family travel to Corfu, Greece, on June 22-29, 2012, which was paid by a family friend in an amount of approximately 181.327 ALL; or
(iv) the failure to inform the IQC of a handwriting or typewriting mistake made years ago by a clerk in the Registry Office, which was corrected within months.

Applicable Laws

· Article D, Asset Assessment, Constitution of Albania, Annex

· Article DH, Background Assessment, Constitution of Albania, Annex

· Article 4, Law No. 84/2016 – Object and Principles of Re-evaluation

· Article 30, Law No. 84/2016 – Object of Asset Assessment

· Article 32, Law No. 84/2016 – Declaration of Assets

· Article 38, Law No. 84/2016 – Standards Governing Background Assessment

· Article 44, Law No. 84/2016 – Re-evaluation Report

· Article 52, Law No. 84/2016 – Burden of Proof

· Article 61, Law No. 84/2016 – Dismissal from Office

Opinion

Under Article D of the Annex to the Albanian Constitution, assessees are required to declare their assets for the purpose of identifying those assessees who possess or have the use of assets greater than can be legitimately explained. This and other related articles also seek to expose those assessees who have failed to disclose their assets accurately and fully, as well as the assets kept by closely related persons. Article "D" requires the assessee to credibly explain the lawful origin of assets, property, and income. Article D (4) further specifies that if the assessee has assets greater than twice the amount of the legitimate property, he or she shall be presumed guilty of disciplinary misconduct, unless there is evidence to the contrary. Article D (5) establishes a presumption against the assessee if the assessee takes steps to inaccurately disclose or hide assets.

Article 61 of Law No.84/2016 (vetting law) establishes dismissal as a disciplinary measure in five instances:

1. The assessee has declared income which is more than twice the amount justified by legitimate income.
2. Inappropriate contacts to persons involved in organized crime such as to raise grave concerns.
3. The assessee lacked full disclosure during the asset assessment or background assessment.
4. An inadequate proficiency assessment in regard to his or her work.

5. An overall assessment finds that the assessee jeopardizes the public trust in the judicial system, and it is impossible to remedy the deficiencies by training.

Furthermore, Article 59, Law No. 84/2016, explains that the Independent Qualification Commission may issue a confirmation to continue in duty where the

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assessee achieves a trustable level of asset assessment and background assessment, and a minimally qualified score in the proficiency assessment.

Facts of the Case

Income from the Shelter for Women and Girls Exposed to Violence

In the IQC administrative investigation of the assessee, the financial analysis does not include all of the income earned by the assessee's spouse, N. P. Q.. This decision in the IQC financial analysis to exclude certain income makes it appear that the assessee lacked the resources to cover his legitimate expenses.

The financial analysis excludes income from the wife's work at the Shelter for Women and Girls from November 1998 to February 2001. Also excluded was part of the income earned from the *** Association from April 1999 to October 2000. *Significantly, almost all of this income was earned before the employee, N. P. married the assessee Genci Qana***.** Their wedding took place on September 6, 2000.

The assessee states that his future wife earned a total of 1,218,860 ALL from her employment for this period; the IQC determined that only 273,740 ALL was legitimate, and 945,120 ALL was excluded in the financial analysis. These funds were excluded by the IQC financial analysis because of a lack of documentation as to the salaries earned and the taxes paid upon those salaries.

It is the opinion of the International Observer that those income streams should be fully included because the authentication provided by the assessee is more than sufficient for the IQC to conclude that these were legitimate funds that were appropriately taxed. I have come to this conclusion because the documents in the record include:

(i) A bank receipt covering January to June 1999 from the Savings Bank which confirms the payment of income taxes for employees of the NGO ***; the receipt confirms the payment of 124.340 ALL as income tax for the employees; the list of employees includes the name of the assessee's spouse, N. P., as well as the stamp of the Women's Center;

(ii) The work contract of the NGO ***, confirming the employment of N. P. from March 15, 1999; the monthly salary is 500.000 Italian lira;

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(iii) An amendment of the work contract, reducing the salary to 200.000 Italian lira per month from May 1, 1999, because the employee went from full time to part-time status;

(iv) Payroll lists ***and*** payment slips from NGO *** for January through April 1999, showing N. P. pay status and payment of social insurance; the payment slips and the payroll lists are each stamped by the Shelter for Women***;***

(v) Documentation of the Italian Association *** shows the payroll for August through October 1999, confirming that N. P. was paid 200.000 lira. This is also stamped by the Shelter for Women;

(vi) The Italian Association *** payroll list for January 2000 through April 2000 confirms that N. P. was paid 200.000 lira. The document contains her signature and the stamp of the Shelter for Women;

(vii) *** Association statement confirming that N. P. received 240.000 lira at the shelter during March, 2001. This document, dated April 5, 2001, is stamped by the Women's Shelter;

(viii) *** Association statement confirming that N. P. received 240.000 lira at the shelter during January 2001. This document, dated March 21, 2001, is stamped by the Women's Shelter;

(ix) *** Association statement confirming that N. P. received 240.000 lira at the shelter during February 2001. This document, dated March 21, 2001, is stamped by the Women's Shelter;

(x) Statements of N. P., stamped by the Women's Center, confirming her receipt of 240.000 lira, dated December 6, 2000;

(xi) A certificate of participation of training done by N. P. during November 1998; the training was conducted by the *** ***s Association in November of 1998; the subject of the training was violence against women and the operation of a women's shelter;

(xii) Statement dated June 9, 1999, listing N. P. , as an employee, with the stamp of the Women's Shelter;

(xiii) Lists of cases handled at the Violated Women's Shelter by N. P. , dated June 1999 up to June 2000;

(xiv) An invoice showing that N. P. purchased food for the shelter ***, dated February 28, 1999;

(xv) Records of cases of N. P. counseling the women, including the date January 25, 1999;

(xvi) Statement from the Sheltered Women's Center, dated February 25, 2021, from Executive Director E. H., confirming that N. P. (Qana) was employed as a social worker, from November 1998 to December 2001. The statement confirms that the Women's Shelter was under the management umbrella of *** Association, from 1998 to 2006. The *** Association was responsible for the tax obligations during that time period. Furthermore, it confirms the employee's receipt of payment from November 1998 to April 1999, as 50.000 ALL each month (500.000 Italian lira). For May 1999 to December 2001, she was paid 25.000 Lek each month (250.000 lira); and

(xvii) N. P. 's employment booklet issued by ***, dated April 1999.

Under Law No. 84/2016, Article 32 (1), (2), assessees and related persons are required to submit all necessary documents justifying the veracity of their asset declarations and the legitimacy of the assets. Assessees may explain why the justifying documents are not able to be obtained and the re-evaluation institutions may decide if the non-presentation of substantiating documents is for justified reasons.

Here, the assessee has provided to the Commission copies of the work contract, proof of the payment of social contributions by the company to the social security institute, and an attestation of the company that taxes were paid on a regular formal basis as to the NGO's employees. Specifically, the assessee has provided a Savings Bank payment slip, dated September 14, 1999, documenting the payment of 124.340 ALL to pay for the tax obligations owed on the salaries of the employees of the organization for the period January – June 1999.

This documentation significantly legitimizes the income of N. P. Q. both for the period mentioned in the payment slip and for all other time periods, as it brings a very strong indication that she was legitimately employed and that her tax obligations were fully and responsibly addressed by her employer. Moreover, there is no indication whatsoever that her employment was in any way "sketchy", that any payments were made "under-the-table", or that her employer was evading its

obligations. Quite to the contrary, N. P. Q was serving the people of Albania in an important social service at a very vulnerable time in this country's history.

It is true that the assessee and the various NGO entities were unable to provide a definitive record documenting every single ***qindarka*** of taxes owed on the earnings of the assessee's spouse, but this lack of complete documentation is due to the long time that had passed since the 1998-2001 period. Most significantly, the assessee has provided the bank statement of September 1999 confirming that the NGO ***s did in fact pay the income tax of its employees for the period of January to June 1999. This NGO is the responsible umbrella organization of the shelter where N. P. Qana worked.

Applying the principle of proportionality, *as mandated by the vetting law*, it makes no sense to exclude the income of the spouse earned at the *** merely because records cannot be produced at this date that definitively and absolutely prove that all taxes were paid upon the income of the wife. The whole purpose of the asset and income assessment is to ensure that prosecutors and judges lead legitimate financial lives. That is why the sanction of dismissal is authorized where illegitimate or unexplained assets are more than double the legal assets and income. I respectfully submit it is a corruption of the intent of the law to dismiss this assessee from office because his fiancé worked at the *** during a very vulnerable time in Albania's history, and now, at this date, the assessee cannot provide the documentation to definitively prove that taxes were completely paid on that well-deserved income. Furthermore, it is highly significant that the assessee was able to provide much in the way of documentation showing that there was a work contract, the company did make the required social contributions, and taxes were paid for the salaries of the NGO's employees.

Moreover, this case is in sharp contrast to other cases where an assessee may have no explanation as to how income or assets were acquired, other than, say, it was "earned overseas." This income and the tax payments, in contrast, are substantially verified.

Given all this, there is no reason to exclude this income from the financial data of the assessee, and there is no basis for dismissal based upon any of the subdivisions of Article 61 of the vetting law.

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Issues Regarding the Ford and the Trip to Corfu

In the vetting declaration, the assessee disclosed that the funds used to purchase the Ford automobile for EUR 14.900 in 2012, were acquired as follows:

i) Household income created after October 1, 2011, and during 2012;
ii) Proceeds from the sale of another vehicle (plated ***), at the price of EUR 1.000;
iii) Donation of USD 4.000 from the father-in-law;
iv) An interest-free loan of EUR 5.000 from a friend.

Data from the Credins Bank shows that on December 18, 2012, the assessee withdrew from his salary account an amount of 580.000 ALL. Additionally, on December 20, 24, and 26, 2012, his spouse withdrew funds from her account at this bank totaling 150.000 ALL. In relation to the destination of the above amounts, given the fact that no increases of cash balance at home were disclosed in the 2012 PAD, but only their decreases, the assessee was asked to state the destination of the total amount of 730.000 ALL that had been withdrawn.

In reply to questionnaire no. 4[1], the assessee stated, among other things, that:

… The main destination of the total amount 730.000 ALL (nearly 695.000) was to repay 5.000 Euro that I had borrowed from a friend of mine E. V. on 11.12.2012 for a short time as I had to pay for the Ford vehicle plated AA 119 FI. The repayment occurred the last two-three days of the year and it was made in Euro after converting the balance that was withdrawn from two bank accounts (my bank account and my spouse's). Therefore, the destination of the amount 695.000 ALL was to purchase the vehicle in question. Whereas the difference (35.000 ALL) out of the total 730.000 ALL was used to pay for the vehicle insurance policy and to meet the usual expenses in December 2012…

In support of this statement, Mr. Qana provided the IQC with a notarial statement from E. V. , no. *** rep., no. *** col., dated January 25, 2021.

[1] Reply to question no. 4, sent on 25.01.2021.

Since the above short-term loan of E. V. (accompanied by the January 25 notarial statement) was not disclosed in the Vetting Declaration and in the 2012 periodic declaration, but it was declared during the re-evaluation process, based on the case-law of the Appeals Chamber[2], the Commission considered that this source of funds could not be taken into consideration and would not be included in the financial analysis on purchase of this asset. However, the Commission deemed that the 730.000 ALL would be reflected as an expenditure made during December 18 to 31, 2012.

The assessee was shifted the burden of proof for the lack of financial capability to purchase the asset vehicle; V.'s notarial declaration and the statement of Qana in respect to the loan of Mr. E. V. were not considered.

Discussion of the Issue

The issue that arises is as follows: Is dismissal from office justified based upon a claim that (i) the assessee lacked full disclosure during the asset assessment, or, (ii) that the overall assessment finds that the assessee jeopardizes the public trust in the judicial system and it is impossible to remedy the deficiencies by a training. (See Article 61(3), (5), Law No. 84/2016). [It is important to note that there is no contemplation that the assessee should be dismissed because of any allegation that he has more than twice the amount in income or assets than that amount justified by legitimate income. Additionally, there is no contemplation as to the Ford or the Corfu trip that the background assessment or the proficiency assessment should serve as a basis for dismissal.]

International Observer Steven Kessler is of the opinion that dismissal is not warranted because Prosecutor Qana's disclosure of his financing of the purchase of the Ford and his disclosure and acceptance of his friend's financing of a joint one-week vacation, even when taken in the light least favorable to the assessee, are,

[2] Decision No. 6/2018, dated 12.09.2018, paragraphs 35 and 36; Decision no. 34/2019, dated 02.12.2019, paragraph 85.2; Decision no. 2/2020, dated 27.02.2020, paragraph 20.5.

ultimately, de minimis deficiencies and not of the type as contemplated by the statutory framework of the vetting process that would warrant dismissal.

The vetting of Albanian judges and prosecutors was undertaken not only to enhance the broad interests of the Republic of Albania vis-à-vis European integration, but also to serve the people of Albania in that it promotes the honesty and integrity of the Albanian justice system and thereby enhances the confidence of the Albanian public in their justice institutions. To achieve these goals the scope of the vetting looks not only at the finances of the individual officials, but also at any improper contacts and deficiencies in professional standards.

For perspective on how best to assess the financial disclosure issues, I will briefly discuss the other aspects of the vetting process. On the issue of the background assessment, Article DH of the Constitution, provides for dismissal if there are inappropriate contacts with persons involved with organized crime. Thus, not all contacts with criminals serve as a basis for dismissal, but only *inappropriate* contacts with persons involved with a particular type of crime – *organized crime*. Furthermore, Article 38 (4), (5) of Law No. 38/2016, specifies five conditions that would support a finding of a contact as being inappropriate, and six conditions that would mitigate a finding of an inappropriate contact. The statute goes on to list those conditions that would support a finding or mitigate against a finding that a background declaration was insufficiently truthful. Most significantly, Article 61 of Law No. 38/2016 specifies that dismissal is only warranted if the assessee's contacts with organized crime present *grave concerns* which makes it impossible for the assessee to hold the position.

Similarly, on the issue of the proficiency assessment, the statute places limitations on the sanction of dismissal in that it allows for a continuation in office for those who are either competent or deficient (where the deficiency may be cured by a training program), but not those whose work is inadequate. Moreover, the assessee is given a period of up to one year to correct an unacceptable quality of work, poor judgment, a failure to routinely observe the rights of litigants or victims or inefficiencies or ineffectiveness in one's work. Article 44, Law No. 38/2016.

I raise these other aspects of the vetting review to show that the vetting law allows for a full review of alleged deficiencies so that those qualities may be viewed ***with proportionality***. In fact, the vetting law specifies in Article 4 (5) that the Commission and Appeals Chamber shall exercise their duties as independent and

impartial institutions "based on the principles of equality before the law, constitutionality and lawfulness, ***proportionality*** and other principles which guarantee the rights of assesses for a due legal process." Moreover, Article 52 (1) goes on to state that the "Commission and the Appeal Chamber shall, while examining the case, seek to determine an objective and ***proportionate*** evaluation of the assessee."

Proportionality in the vetting process is both specified as a principle of re-evaluation (Articles 4 and 52) and it is present throughout into the statutory framework. *Thus, that same principle of proportionality which applies within the review of one's professional capabilities and the background assessment,* ***also applies within the review of one's asset accumulation and asset disclosure.***

Turning now to the asset assessment and disclosure issues, how should proportionality be applied in this case? While there is no statutory or factual reason to do so, ***even if we view the evidence in the light least favorable to the assessee***, the assessee - at worst - failed to clarify and fully explain his financing and purchase of a Ford automobile that was done nine years ago for 14,900 Euros. The car was financed by the sale of another auto for 1000 Euro, a donation from the assessee's father-in-law for 4.000 USD, a loan from a friend (Z D) for EUR 5.000, and a short-term loan from another friend (E V).

More specifically,

(i) On November 7, 2012, the assessee earned $1.000 US dollars by selling his old car.

(ii) On December 10, 2012, the assessee obtained a EUR 5.000 loan in cash from his friend Z D. This is confirmed by the affidavit of the lender, and documents in the HIDACCI file establishing the legitimate income of Z with rent profits, and appropriate taxes paid).

(iii) In addition to the EUR 5.000 loan from D, the assessee received a short-term loan from his friend E V. This is confirmed by the affidavit from V. The assessee did not declare this short-term loan on his 2012 annual declaration. In his explanation to the IQC, he initially stated that this portion of the value of the car was

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paid by savings, which it was, as the assessee's savings were the ultimate source of this portion of the value of the car.

(iv) To pay for the car the assessee also received a gift of $4.000 US dollars from his father-in-law. The affidavit of the donor verified this gift, and the assessee fully informed the IQC in the standard questionnaire.

(v) On December 11, 2012, the assessee paid EUR 14.900 to the Albanian Motor Company for the Ford car. He paid in cash to the seller's account at the Credins Bank, and a payment receipt verified the transaction.

(vi) On December 28, 2012, the assessee withdrew 580.000 ALL in cash from his own bank account, as verified by bank records, to repay V. And,

(vii) At the end of December, the assessee paid back the EUR 5.000 loan to E V.

Now, one can speculate that perhaps the loans from Z D or E. V. were done for improper purposes. Or, one can speculate that there never really were any loans from these individuals, and that the assessee obtained the money as a corrupt influence. *But there is simply no basis in the record for such speculation,* and the assessee should not be called upon to disprove every avenue of speculation.

This is true particularly in this case where certain verified aspects of the transaction fit together logically. For example, we know from the bank records that the assessee withdrew 580.000 ALL at the end of December. Qana explains that this large withdrawal (composed of savings from the salaries through the year 2012) was made to pay back his friend; he correctly states that this portion of the value of the car was paid from savings. Thus, the sequence of events, as verified by the bank records, shows that this was a legitimate loan, for why else would the Albanian prosecutor withdraw such a large amount from savings and then spend it (in the repayment) before the end of the year. It is true that Qana initially did not clearly explain the loan from Veliaj, but there was no deception meriting dismissal because his savings did, in fact, serve as the ultimate source of this portion of the value of the car.

Furthermore, Qana explains that V is a close family friend, and that V also paid for a family trip to Corfu, Greece[3]. The trip cost approximately 181.327 ALL,

[3] Also declared at a questionnaire at HIDAACI on February 11, 2016.

equivalent to EUR 1.299. The assessee specifically informed the IQC about this June 2012 trip and he fully disclosed in the first standard questionnaire that the expenses were paid by V. He further confirmed this expenditure in his HIDACCI interview of February 11, 2016. ***Thus, there is no indication that there was ever any intent to hide this gift.*** Additionally, the assessee has provided the IQC with the documentation proving that V had the capacity to make such a gift from legitimate income.

As with the loan from V, one can always speculate that perhaps V or the assessee had a corrupt motive to give or receive the funding for the one week spent in Corfu, but *there is absolutely no basis in the record for such speculation.*

Qana to Qama to Qana issue

The lack of proportionality is even more apparent in the speculation that the assessee or family members changed the family name from Qana to Qama to Qana. The Commission believes dismissal is warranted under the background pillar because the assessee allegedly lacked full disclosure in not "revealing" the prior use of Qama as a family name.

As to this issue the assessee explained:

(i) He has always used the name "Qana".
(ii) He has had no reason to change his name, as he has worked for the state since 1988.
(iii) He only learned of this "name change" made in error when informed by the IQC.
(iv) The documentary evidence strongly indicates that the family had always used the name Qana, that the name was inadvertently changed in 1996 when a clerk in the Registry Office mistakenly wrote "Qama" instead of "Qana," and that this mistake was rectified in 1997 with the correction of the surname.
(v) Thus, the wrong surname remained in the Registry for about 8 months.

Despite documentation verifying his account, the IQC opinion blames Qana for a lack of full disclosure in the background pillar. It is perplexing to this International Observer that this handwriting or typewriting mistake would be

attributed to the assessee – decades later – and this would contribute to his dismissal from high office. This portion of the IQC judgment is difficult to accept because:

(a) There is no allegation that the assessee or family members ***ever*** used the name "change" for any unfair advantage, let alone for purposes of any impropriety or corruption. Moreover, we know there was no wrongful intent because the family first used the name "Qana," it was changed by a clerk to "Qama," and then a correction was made within months back to "Qana." This sequence strongly supports the conclusion that it was merely a small mistake, confusing an "n" with an "m". No one – not an experienced prosecutor nor, say, a girl who works in a bakery – should be dismissed from office based upon such extraordinarily insignificant facts.

(b) The documentation supports the assessee's assertion that this was a short-term mistake by the Registry Office.

(c) To shoehorn these facts into Article 61(3), categorizing it as a case of lacking full disclosure, is a corruption of both the meaning and the legitimate aim of the full disclosure provision. Although Article 61 states that dismissal may be imposed if the assessee lacked full disclosure during the background assessment, Article DH of the Constitution makes it clear that the disciplinary measure can be imposed "if the assessee takes steps to inaccurately disclose or hide contacts with persons involved in organized crime." Article DH (subdivision 4). Furthermore, even in those extreme cases – ***not here*** – where the assessee has inappropriate contacts with persons involved in organized crime, ***even this does not lead directly to dismissal***; instead, under Article DH (3), such contacts lead only to the establishment of a presumption against the assessee, which may be rebutted. Moreover, Article 38 of the Vetting Law states the standards governing the background assessment. This section of the law specifies mitigating factors, such as when an omission is made "due to simple error or confusion" or any "other credible factor, which is submitted plausibly by the assessee." Article 38 (7) (a), (b), (dh). Thus, it is clear that the most minor of disclosure errors – as here - cannot serve as the basis of dismissal.

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(d) Finally, ***these facts fundamentally cry out for the application of proportionality***. There is every reason to conclude that the assessee had no motivation to mislead the Commission about a clerk's minor mistake, made years ago. To use this as a basis for dismissal is wholly unsound.

Fundamentally, the question for the IQC Commissioners comes down to this: Does the disclosure of the financing of the Ford, or, the *properly disclosed* vacation, or, the confusion over an "m" and an "n", or, the lack of *some* of the documentation of the fiancé's employment records from over twenty years ago, do these aspects of Qana's record warrant the severe sanction of dismissal?

I submit that dismissal is not warranted because:

· The goal of the vetting process is not to eliminate every single judge or prosecutor who cannot account for every single financial transaction of their adult lives.

· Dismissal of Qana under these circumstances will promote neither the confidence of the Albanian public in the vetting process nor the integrity of the Albanian justice system.

· Fairness to the assessee and proportionality – which is an explicit and fundamental aspect of the vetting analysis – would require that any of Qana's deficiencies be considered as *de minimus*, when viewed in the overall asset disclosure analysis.

and

· There is no basis, under Article 61(3) or (5) [Law No. 84/2016], *when viewing the record as a whole,* to conclude that the assessee lacked full disclosure or that the overall assessment of the assessee jeopardizes the public trust in the judicial system.

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Steven Kessler

International Observer
International Monitoring Operation

June 9, 2021

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