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PERFORMANCE AUDIT DEPARTMENT

Approved

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Performance Audit Report “The implementation of the anticorruption strategy”

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1. Executive Summary

Corruption has a major negative impact on economic performance, as it affects the decline in investment and slows economic growth. It also transfers public resources to private benefits, avoiding public spending on education, health, infrastructure, etc. By reducing tax revenues, corruption complicates macroeconomic management. Among other types of misuse, corruption is related to nepotism, favoritism, clientelism, bribery, extortion, embezzlement, theft, and fraud. In the assessment report published in April 2018 by the European Commission, corruption in Albania is considered widespread and remains an issue of concern.

The Crosscutting Strategy against Corruption and the Action Plan has been issued to be in line with one of the EU's 5 recommendations and their final outcome should significantly reduce corruption in the country by involving all stakeholders. Despite this goal, the audit findings show that CSAC and consequently the AP, which details it, have a poor planning of its objectives, specifically target A11 audited by the SAI. This poor planning is expressed in the formulation of non-SMART sub-objectives, non-consultation or fictitious stakeholder consultation in the drafting of these documents, the lack of a methodology that translates strategic operational objectives, the lack of coherence between the AP and the CSAC and the adoption of this Strategy with a by-law (DCM), while it also assigns tasks to independent institutions from the executive power.

In terms of implementation, the National Anti-Corruption Coordinator (from September 2017 Ministry of Justice and formerly the Ministry of State for Local Issues), which holds a key role in drafting, implementing and monitoring the NMS and Action Plan, has resulted in an unimplemented, unmonitored and, therefore, unreported strategy with regard to its achievements and/or failures. 56% of the positions in the three new sectors at Ministry of Justice with focus on Anti-Corruption, approved under scheme 1 of Prime Minister's order are still vacant. The MOJ did not appoint an Anti-Corruption Coordinator for 5 months and when they did, the document that guides the Anti-Corruption Coordinator lacks the necessary guidance/annex.

The Prefectures as one of the main parties in the implementation of the Strategy are non-active, in their deadlines and in the quality of reporting which has resulted in the lack of fruition of their final tasks.

On the other hand, although the civil society has received funds from the state budget regarding the anti-corruption issue and specifically from this Strategy, its role almost does not exist. It turns out not to be involved in the CSAC drafting process and does not combat this phenomenon and, therefore, has not contributed as an added value to this Strategy.

Considering the utmost failure to implement the Anticorruption Strategy and its Action Plan, as well as to ensure the implementation of such a vital initiative for the country and to eliminate the risk of transferring NACC from one institution to another, the ALSAI recommends the establishment of a National Anticorruption Agency. This agency is recommended to be under the dependence of the Prime Minister's office and responsible for re-designing, re-implementing and further monitoring of CSAC and AP,

initially taking the Assembly's agreement on strategic documents in the form of a special law.

2. Introduction

ALSAI audits the economic and financial activity of state institutions and other public juristic entities in order to identify whether their activity has been effective, efficient and with economicity, recommending the appropriate measures to improve their performance. Through performance audits, the ALSAI evaluates the final results and objectives set, in accordance with audited entity policies.

The topic of performance audits begins with the selection of audit proposals since the previous year, in accordance with the Performance Department Audit Manual, approved by the order of the Chairman of ALSAI no. 47, dated 30.04.2015. In addition, co-operation and sharing of common experiences with other SAIs on certain audit topics, is one of the ways of increasing the quality of SAI audits. In this context, there is also been identified the need for the audit of the effectiveness of the implementation of the Cross-cutting Anti-Corruption Strategy (CSAC) 2015-2020. There is no doubt that corruption can have a major negative impact on economic progress, as it may reduce investment and slow down economic growth. It also transfers public resources to private benefits, avoiding the needed public spending on education, health, infrastructure, etc.

Through this audit, identifying and analyzing the three-year period (2015-2017) issues related to the realization of the Strategy objectives and the implementation of the AP, the level of engagement of the stakeholders included in these documents, state support etc., ALSAI intends to provide the appropriate recommendations in terms of increasing the level of prevention of corruption in favor of the economic, social and democratic development of the country.

Moreover, this performance audit is an added value in institutional experience, as it is oriented to an important segment of the implementation of strategic documents with a thorough impact, in the conditions of absence of proper performance audits with this focus.

On the official website of the MOJ, the function and mission of the NACC has not been specified. The fight against corruption, among many, is not only a priority of the Government, but also one of the five key priorities that the European Union has set for Albania toward its path of integration into the European family. In this framework, in February 2015, the Government presented the corruption reporting portal www.stopkorrupsionit.al, a specially created platform for citizens, through which they are able to denounce anonymously the corrupt practices they face, but since October 2017, it has been rated by the Prime Minister as a non-functioning web site¹.

Given that corruption is highly complex and affects many sectors, the government has appointed a national anti-corruption coordinator and has established a network of responsible institutions against corruption. However, the greatest challenges remain regarding the implementation of legality and co-ordination of the work of institutions, as well as the necessary legal changes to ensure effectiveness in the fight against corruption².

¹ From the speech of the Prime Minister during the presentation of the Platform for Co-Government, October 6, 2017

² National Strategy for Development and Integration, pg. 20-21

The auditees have been the MOJ and three prefectures with central municipalities: Tirana, Shkodra and Fier. For the implementation of the CSAC and AP, prefectures have contact points that are responsible for implementing Action Plan activities, and prepare monitoring reports for the Technical Secretariat.

3. Audit objectives/ Audit Questions

This audit has aimed to verify whether there is any effective institutional framework at national level for preventing corruption in Albania, which would make it possible to achieve Objective 16.5³ of United Nations Sustainable Development Agenda 2030.

The audit has focused on the measures taken by the government as a whole, the MOJ and its subsidiary institutions, for the financial years 2015/2016 and 2016/2017. The audit has assessed the role of relevant agencies in preventing corruption and facilitating public access to efficient public services.

We have also reviewed the mechanisms for implementing the legal framework, co-operation and exchange of information between the institutions responsible for the Structure and the CSAC, as well as the financial resources allocated to the effective functioning of these entities.

The implementation of the NSS is based on three approaches: preventive, punitive and aware. Taking into account the circumstances under which the audit takes place, the institutional and organizational changes in monitoring and overseeing the implementation of the Strategy and the CSAC, the weight and importance of each approach and the objectives within them, the activities and products of CSAC etc., the audit objective has been "Articulation and adaptation of anti-corruption policies at the level of local government", analyzed in depth and width, as part of the preventive approach.

Main Audit Question: Is the adoption of anti-corruption policies at the level of local government for the implementation of Objective A.11 of the CSAC, effective?

First Level Audit Questions:

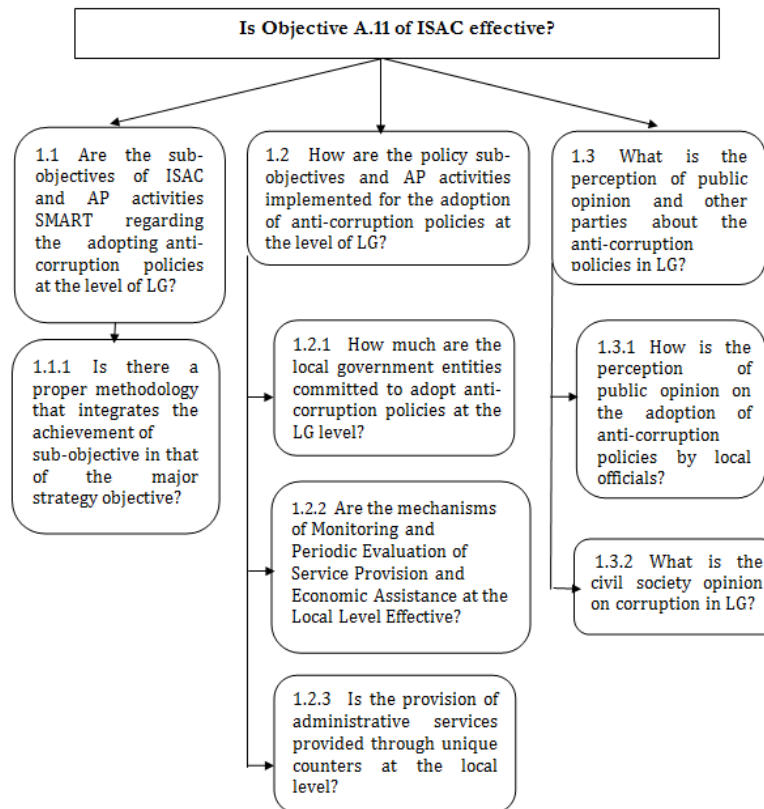
- 1.1 Are the sub-objectives of CSAC and the CSAC activities, SMART, regarding the adopting of anti-corruption policies at the level of local government?
- 1.2 How have the policy sub-objectives and AP activities been implemented for the adoption of anti-corruption policies at the level of local government?
- 1.3 What is the perception of public opinion and other parties about the anti-corruption policies in local government?

Second Level Audit Questions:

- 1.1.1 Is there any proper methodology that integrates the achievement of a sub-objective in a major strategy objective?
- 1.2.1 How much is the local government entities committed to adopting anti-corruption policies at the local level?
- 1.2.2 Are the mechanisms of Monitoring and Periodic Evaluation of Service Provision and Economic Assistance at the Local Level effective?
- 1.2.3 Is the provision of administrative services provided through unique counters at the local level?
- 1.3.1 How is the perception of public opinion on the adoption of anti-corruption policies by local officials?
- 1.3.2 What is the civil society opinion on corruption in local government?

³Objective no. 16.5 To diminish the corruption and the bribery in every possible form

Scheme 1: Pyramid of audit questions



Prepared by: The audit team of ALSAI

4. Audit scope, audit approach and time period covered

This audit, on the effectiveness of CSAC, is presented as a complex one with regard to the number of institutions involved in the implementation of this strategy, as well as the role that each of these entities has. Depending on the collected and analyzed documentation, the required and supplemented data from the auditees, staff communications, study phase and field stage, different audit approaches have been applied, depending on the selected issues for the audit. For the purpose of accomplishing the audit objectives, the required documentation is collected both qualitatively and quantitatively.

Based on what was mentioned above, the audit approaches used were three and they alternated depending on the documentation collected, selected and analyzed.

- **Quantitative approach** used for primary and secondary quantitative data, which led us to conclusions with statistical reliability. The analyses were conducted through questionnaires with closed questions and compared with pre-established criteria and standards.

- **Qualitative approach** was used for that part of the materials where the indicators are implausible. Open access questionnaires were used for this approach.

- In addition to the two approaches above, due to the complexity of the audit, a **pragmatic approach** has been used. This approach is a mix between the two approaches, but is also the most appropriate approach to performance audits because it uses a variety of methods and types of data.

The time period covered in this audit is from December 2015 to December 2017. This period coincides with the first action plan implemented within the strategy.

5. Audit methodology for data gathering and data analysis

As previously defined, to answer the main question through the sub-questions of the two other levels, a pragmatic approach has been used, which includes quantitative and qualitative approaches. This approach was selected by the audit team depending on the data and documentation gathered and was used during their elaboration. The implementation of the pragmatic approach has provided exhaustive treatment of the performance of the CSAC in the function of the fight against corruption, a problem of social and economic character, as well as a topic of high public interest.

The main paradigm of this audit is the following: "The implementation of the CSAC and the Action Plan can only be effectively implemented if the definition of major objectives and final products of these strategic documents is clear, measurable and feasible, with direct connection with their major aim and the defined timeframes."

The audit of the implementation of the CSAC as a strategy to combat corruption for the period 2015-2017, focusing on the preventive approach, has evidenced trends in the realization of Objective A.11 and its sub-objectives. This evidence, together with an analysis of the actions undertaken by the N.G.O. to support the achievement of the objective in question, have made possible the achievement of accurate and objective conclusions and the provision of appropriate recommendations by the audit team

The following methods have been used:

- Analysis and comparison of the monitoring results with the objectives set in the Strategy and in the AP;
- Quantitative and qualitative analysis of the information provided by the MOJ and beyond;
- Interviews with staff involved with the program and anti-corruption project;
- Analysis of the reporting procedures of the institutions involved in the implementation of the CSAC;
- Interviews with denouncers of corruption cases and staff involved in the fight against corruption;
- Review and evaluation of statistical data and documentation collected during the study and field phases;
- Quantitative and qualitative analysis of the activity of executives and specialists in performance of anti-corruption duties;
- Implement the methods and techniques used in similar audits carried out by other countries.

6. Audit criteria and their sources

Due to the focus and pragmatic approach of the audit, the audit team has used the criteria categorized as follows:

6.1 Policy Criteria

- Crosscutting Anti-Corruption Strategy 2015-2020 and Action Plan
- Public Administration Reform Sector Reform Strategy 2015-2020;
- National Strategy for Development and Integration 2015-2020;
- Government Program 2017-2021;;

6.2 Monitoring and reporting criteria

- Reporting to the European Commission's Action Plan for the 5 Priorities;
- Annual Report, 2017 on Monitoring and Implementation of the "Crosscutting Strategy against Corruption 2015-2020"
- Annual Report, 2016 on Monitoring and Implementation of the "Crosscutting Strategy against Corruption 2015-2020", March 2016;
- Annual Monitoring Report, Year 2015 "Cross-cutting Reform Strategy for Public Administration 2015-2020;
- Monitoring Report no. 2 Period: January-June 2016 "Crosscutting Strategy against Corruption 2015-2020";
- Monitoring Report no. 3 Period: July-December 2016;

6.3 Technical and academic criteria

- Law no. 9154, dated 06.11.2003 "On Archives" and "Technical-Professional and Methodological Standards of Archive Service in the Republic of Albania";
- Law no. 8678, dated 14.5.2001 "On the Organization and Functioning of the Ministry of Justice";
- Prime Minister Order no. 129 dated 21.09.2015 "On the Receipt of Institutional and Operational Decisions for the Implementation of Sectoral Approach and the Creation of Integrated Policy Management Groups"
- Prime Minister Order no. 93 dated 07.08.2012 "On the preparation of the National Sector and Cross-cutting Strategy for the period 2013-2020, as well as the Sectoral Strategic Documents 2013-2020, in the framework of the National Strategy for Development and Integration 2013-2020";
- Prime Minister Order no. 139 dated 01.07.2010 "On the Implementation of the Monitoring Process of Sectoral and Cross-cutting Strategies";
- Decision of the Council of Ministers no. 241, dated 20.4.2018 "On the adoption of the Action Plan 2018-2020, Implementing the Cross-cutting Strategy against Corruption, 2015-2020, of the Passport of Indicators, Creation, Functioning and Tasks of the Coordinating Committee for the Implementation of the Cross-Sectoral Strategy against Corruption , 2015-2020, and the Inter-Institutional Anticorruption Task Force ";
- Decision of the Council of Ministers no. 506, dated 13.9.2017 "On the Determination of the State Responsibility Field of the Ministry of Justice";
- Decision of the Council of Ministers no. 247, dated 20 March 2015 "On the adoption of the Cross-cutting Strategy against Corruption for the period 2015-2020";
- Decision of the Council of Ministers no. 1012, dated 22.11.2013 "On the Determination of State Responsibility of State Minister for Local Issues";
- Order of the Minister of Justice no. 2237 dated 20.02.2018 "On the Definition of Responsibility and Responsibilities of Deputy Ministers of Justice"
- Guidelines of the Minister for Local Issues "Guidelines on the Preparation of the Anti-Corruption Action Plan 2014-2017"
- Internal Regulation "On the Organization and Functioning of the Ministry of Justice" Approved by Order no. 5745, dated 13/08/2008, as amended

- Correspondence by the Minister of State for Local Issues no. Prot. 3037, dated 25.06.2015 To the EU Delegation "On Supporting the Formulation, Coordination and Implementation of Anticorruption Policies";
- Correspondence by the Minister of State for Local Issues no. Prot. 342 dated 22.01.2015 addressed to the Secretary-General in the Prime Minister on "Indicators Suggested for Monitoring the National Strategy for Development and Integration";

6.4 Other Criteria / Good Practices

- Instrument for Pre-Accession Assistance (IPA II) Indicative Strategy Paper for Albania (2014-2020);
- European Commission, Brussels, 9.11.2016 Swd Final Commission Staff Working Document, Albania 2016 Report;
- European Commission, Brussels, 10.11.2015 Swd (2015) 213 Final Commission Staff Working Document, Albania 2015 Report;
- SIGMA, 2017, Albania "The Principles of Public Administration";
- SIGMA, 2016, Albania "The Principles of Public Administration";
- SIGMA, 2015, Albania "The Principles of Public Administration";
- IRM and Transparency International UK "Bribery Risk Guide" 2016;
- NAVEX Global "Anti-Bribery and Corruption Risk Assessment Checklist" 2016;
- United Nations Mission in Sudan (UNMIS) "Role of Audit in Fighting Corruption" 2016;
- The Institute of Internal Auditors "Auditing Anti-Bribery and Anti-Corruption Programs" June, 2014;
- United Nations Global Compact Office "Guide for Anti-Corruption Risk Assessment" 2013;
- UNDP "A Users' Guide to Measuring Local Governance" Oslo Governance Centre;
- U4 BRIEF "The Proxy Challenge: Why bespoke Proxy indicators can help solve the anti-corruption measurement problem" 2013;
- Kenneth M. Dye "Corruption and Fraud Detection by Supreme Audit Institutions";
- The Institute of Internal Auditors "Role of Audit in Fighting Corruption";
- The Institute of Internal Auditors "Audit of Institutional Framework for Fighting Corruption";
- World Bank Institute "Reducing Corruption at the Local Level", October 2000;

7. Audit Findings/Observations

7.1 The A11 objective and the sub-objectives are not SMART

In this section the audit team has presented the set of research links that have been reviewed to answer the audit question whether the SMART objective A11 and relevant sub-objectives are present. If we understand how the Strategy and Action Plan has been drafted, how it is implemented and how the implementation of these two strategic documents is being monitored, we will conclude that the Action Plan is indeed an analytical breakdown of the Strategy and that specifically the major objective A11 "Adoption of Anti-Corruption Policies at Local Government Level "is a

Specific, Measurable, Achievable / Aligned Objective, Relative to Relevant and Realistic Objective in the Timeline (Time-Bound).

“Indicators and objectives for the Cross-cutting strategy are defined in a way to be Specific, Measurable, Achievable, Realistic and Time-Bound (SMART)⁴.”

7.1.1 There is not any methodology that integrates the achievement of the sub-objective into a major objective of the strategy

a. Drafting the Strategy and Action Plan

• *Separate the major objectives of the Strategy into the specific ones under the Action Plan 2015-2020*

Findings:

1. With the passing of the competencies of the National Anti-Corruption Coordinator from the Ministry of State (MoS) to the MoJ through the DCM no. 506 of date 13.09.2017⁵ until 08.01.2018⁶, the MOJ does not have yet a full written archive for all the activity performed by the previous Coordinator against Corruption from 22.11.2013 to 13.09.2017.

2. For a period of five months, the Ministry of Justice has not appointed a National Anti-Corruption Coordinator, from the moment this Ministry is charged with this role. After consulting the physical archive delivered to the audit team's office and the electronic one made available to the audit team by the Ministry of Justice, and after the lack of official responses from the Ministry of Justice regarding the interview questions⁷ sent by the audit team, it is ascertained that:

- The Prefecture of Tirana is not included in any of the stages of drafting the CSAC 2015-2020 objectives as claimed in the drafting methodology of CSAC 2015-2020. From the responses of the written interview to the Tirana Prefecture. regarding the question "In what phases of the CSAC 2015-2020 objectives planning has been involved your institution", it is confirmed that the Tirana Prefecture has participated only in two meetings where that of March 2015 was "to discuss about the Stop Corruption portal. The subject of discussion was the way in which denounces coming to the institution are handled and reported. "
- The Prefecture of Tirana confirms through its official response that the institution in question was summoned by the National Anti-Corruption Coordinator in March 2015 to discuss the Stop Corruption portal and on 19.07.2016 was invited to the second meeting of the sub-group on issues not relevant to the design of the objectives.

3. After the detailed review of the records of the Ministry of Justice, made available to the audit team by the Ministry of Justice, except for the case of the Berat Prefecture (which has generated its own proposals for the breakdown of the Major Objective A11 of the CSAC 2015-2020 "Adoption of anti-corruption policies at the level of local government"), it is not evidenced in any case that any other local government

⁴Prime minister decree No.139, dated on 01.07.2017 “For implementing the monitoring process of sectoral and inter-sectoral strategies”

⁵DCM Nr. 506, dated 13.09.2017 "On the Determination of the State Responsibility Field of the Ministry of Justice", point 4

⁶ The audit team requests to the Ministry of Justice documentation regarding the activity of the National Coordinator against Corruption for the period 2015-2017 through the memo dated 04.01.2018

⁷ Letter no. 3312 Prot., Dated 20.03.2018

institution has proposed specific objectives for further decomposition of the major A11 target as defined in the Action Plan.

- **Targeting of the sub-objectives with indicators, final products and respective timelines in the 2015-2020 Action Plan**

Findings:

1. After a detailed review of the archived files and electronic records provided by the Ministry of Justice to the audit team at the disposal of the Ministry of Justice, no evidence was found to show that the forecasts of the Indicators and Goals of the CSAC 2015-2020⁸ for the years 2017 and 2020 have been developed through an appropriate and detailed analysis and comparison to ensure that forecasts are achievable and can effectively measure the effectiveness of the Strategy as a whole. The audit team has not been able to find written information to find out if there is a methodology used to determine these targets for 2017 and 2020.

2. The audit team did not receive an official response from the Ministry of Justice or the NACC itself, for the entirety of the questions provided in the letter no. 3312 Prot., Dated 20 March 2018 where inter alia the audit team requires official response and evidence on how the CSAC 2015-2020 targets are defined in terms of quantitative terms for the 2017 and 2020 projections, referring to CSAC 2015-2020 - Chapter 5 - Accountability, Monitoring and Evaluation Analysis - General Indicators and Strategy Goals.

3. The audit team did not find any evidence that:

- Prefectures may have proposed their measures, respective indicators, the costs foreseen for the realization of these products and the respective timeframes, except for the case of the Berat prefecture.
- From the official responses of the Prefecture of Tirana forwarded to the audit team through letter no. 1445/1 dated 03.05.2018, it is confirmed that the indicators of Objective A11 have been implemented pursuant to Law no. 119/2014 "On the Right to Information", which was recently adopted and not in accordance with the specific needs of the institution itself.
- Not all measures proposed by the Berat Prefecture are included in the entirety of the specific objectives and indicators of the Action Plan.

- **Cost of Targeted Products (Achievable)**

Findings:

1. For 2016 and 2017, the NQF has not revised the strategy's action plan annually, unlike what the strategy envisions. According to CSAC 2015-2020 –Chapter 4 - Financial Resources, it is considered that the "Strategy Action Plan will be revised annually to adapt it to progress in implementing the measures, but also to update it in accordance with the annual budget programming cycle and the priorities of each sector"

2. Specific Objective of Action Plan A11.1 "Creation of updated web pages" is unimplemented for 2015 and partially implemented for 2016 and 2017 for lack of funding by prefectures. Although the main objective A11 of CSAC 2015-2020 as a set of specific objectives set out in the 2015-2020 Action Plan, it is envisaged in both these

⁸Cross-sectional Strategy against Corruption 2015-2020 - Chapter 5 - Accountability, Monitoring and Evaluation Analysis - General Indicators and Strategy Goals.

strategic documents as a non-cost objective, it turns out that its fulfillment or non-fulfillment depends on directly from the costs.

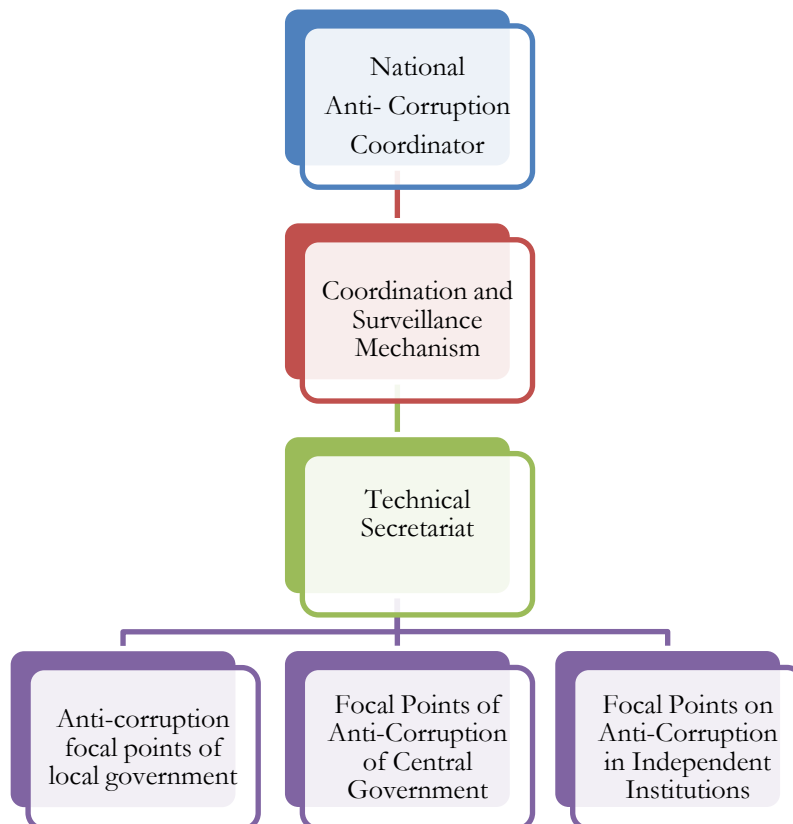
- **The legal basis for the allocation of competencies**

According to DCM 2015-2020 and DCM no. 1012, dated 22.11.2013, point 5 "The Minister of State for Local Issues, co-operates and coordinates the activity of independent state bodies and institutions in the center and at the local level for prevention and fight against corruption, and represents the government in relations with constitutional bodies, in the framework of co-ordination of work in this field ", the implementing institutions of this strategy are summarized in the scheme 6.

Findings:

1. The Order of the Minister of Justice no. 2237⁹, dated 20.02.2018, which defines who will be the responsible person in the capacity of the National Coordinator against Corruption, except for the fact that it came out 5 months later that DCM no. 1012, dated 22.11.2013 this competence passed to MOJ, is incomplete and lacks an annex that guides how to monitor the implementation of the duties of deputy ministers, including those of the NACC.

Scheme 6: Implementing Institutions of CSAC 2015-2020



Prepared by: The audit team of ALSAI

2. As of 13.09.2017, when the competence of the NACC has passed to the Ministry of Justice through DCM no. 506:

⁹ Order of the Minister of Justice no. 2237 dated 20.02.2018 "On the Definition of the Responsibility and Responsibilities of the Deputy Ministers of Justice"

- a) The MOJ has not drafted any of the respective amendments to the Rules of Procedure, which detail the organization and functioning of this new added responsibility since September 2017.
- b) It is still not clear whether the competences of the NACC should be included through amending Law no. 8678, dated 14.05.2001, as amended or included in the Rules of Procedure
- c) As of 05.10.2017, 56% of positions in the three new sectors at MOJ with focus on anticorruption, approved under Scheme 1 of Prime Minister's Order no. 5166, are still vacant.

Graph 4: Graphic presentation of vacancies and those filled with staff in the three sectors focusing on anticorruption.



Prepared by the audit team of ALSAI

Below is the tabular presentation of data on vacancies:

Table 1: Vacancies dedicated anti-corruption sectors at the Ministry of Justice for.

<i>Sector within the Ministry of Justice</i>	<i>Position</i>	<i>Status</i>
Monitoring, Enforcement of Priorities and Statistics	Responsible	Vacant
	Specialist	x
	Specialist	x
Programs in the Field of Justice and Anticorruption	Responsible	x
	Specialist	Vacant
	Specialist	Vacant
Anti Corruption Projects	Responsible	Vacant
	Specialist	x
	Specialist	Vacant

Source: Data from the Ministry of Justice/Prepared by the audit team of ALSAI

- ***The structure responsible for ensuring the implementation of the NACC and the Action Plan***

Findings:

1. There is no evidence that the NACC has organized coordinating meetings with a periodicity of 3 and 6 months for a more in-depth analysis of the issues encountered in implementing the anti-corruption strategy as provided for in the CSAC 2015-2020.
2. There is no evidence that the NACC has organized a meeting each year in December on the International Day against Corruption as defined by the CSAC 2015-2020.
3. There is no evidence to prove that 6-month basis discussions have been held on the monitoring reports that have been drafted by the Technical Secretariat and published for consultation, which are presented to the Monitoring Mechanism for approval.
4. The Technical Secretariat:
 - Has not produced any summary monitoring reports every 3 months, as required by the NACC. The audit team could only have available the following audit reports:
 - Annual Monitoring Report of 2015
 - Monitoring Report no. 2 Timeline: January – June 2016
 - Monitoring Report no. 3 Timeline: July - December 2016
 - Monitoring Report 2016
 - Monitoring Report 2017
 - Has not drafted any integrated implementation report.
 - Has not approved any document and has not taken any decision which it should communicate to the public.
 - Has not used any statistical or qualitative analysis using comparative data beyond those related to self-assessment of the situation of the fight against corruption.
 - Has not communicated with third parties and civil society to assess the measures implemented.
 - There is no record of achievements and good practices.
 - There is no other evaluation method, including surveys, situational assessments, questionnaires, etc.
 - Has not provided any means and manner, to which it will be reported, for example forms, electronic information systems/programs, etc. Institutions report depending on the matrix of the Action Plan itself.

c. Monitoring the implementation of the Strategy and Action Plan

• ***The Structures in charge***

Findings:

- 1) The National Anti-Corruption Coordinator has not established any supervisory and enforcement mechanism for the anti-corruption strategy, which, according to the CSAC 2015-2020, has the purpose and task of coordinating the work for the implementation of the strategy.
- 2) Consequently, due to the lack of this mechanism:
 - a) No decisions have been made on its part and no instructions have been given.
 - b) The means by which it will be reported with regard to the implementation of the CSAC and the Action Plan have not been adopted and revised.

7.2 None of the sub-objectives is implemented and the AP activities are not carried out to insure the adoption of the anti-corruption policies at the local government.

7.2.1 The activities carried out by the local government entities are not enough to insure the adoption of the anticorruption policies

The Prefecture institution is an important link between local and central government. Involvement in the CSAC 2015-2020 and more explicitly in the Action Plan, gives to these institutions the ability to adopt anti-corruption policies at the local level. Objective A11 is one of the main objectives of the Cross-Sectoral Anti-Corruption Strategy 2015-2020, which is broken down into the Action Plan through 6 specific objectives:

- ✓ A11.1 The creation of updated web pages
- ✓ A11.2 The Establishment of a mechanism for periodic monitoring and evaluation of service delivery and economic assistance at the local level
- ✓ Publication of Public and Internet Premises of Budget and Expenditures Prefectures of each Municipality and Commune in the Region
- ✓ A11.4 The creation of a thematic registry of complaints
- ✓ A11.5 Providing administrative services at the local level through unique counters;
- ✓ A11.6 Publication in the public premises of each prefecture of sub-legal acts approved by the respective district municipalities.

Findings:

- 1) The way of reporting focal points in each prefecture, is not carried out through the Score Evaluation Matrix, which also includes monitoring tables, as set out in the relevant guidance.¹⁰
- 2) There are prefectures that have not reported on self-declaration of achievement of the specific objectives of the main objective A11. Specifically:
 - Tirana Prefecture has never reported on the status of implementation of the Action Plan over the period 2015-2017.
 - Lezha Prefecture did not report for 2015 and 2016.
 - Durrës Prefecture did not report for 2015.
 - Gjirokastra and Fier Prefectures did not report for 2016.
 - Elbasan and Shkodra Prefectures did not report for 2017.
 - The prefectures of Vlora and Berat did not report for the second six months of 2016.
 - There are prefectures that even though they have reported on the implementation measure for a given year, i.e. 2015, they have not done so for the next few years. Such cases are the prefectures of Fier, Vlora, Shkodra, Elbasan, Gjirokastra, Berat and Elbasan.

Table 8: Reporting of all prefectures related to A11.

Nr	Prefecture	CSAC Monitoring Report and Action Plan			
		2015	Jan - June 2016	July - December 2016	2017

¹⁰ Prime Minister's Order no. 139, dated 01.07.2010 "On the Implementation of the Sectoral and Crosscutting Strategy Monitoring Process", point 5 "Monitoring Tables describe the actions and measures taken against planned measures with a view to determining the results on program and strategy achievements."

1	Tirana					
2	Vlora	+	+			+
3	Fier	+				+
4	Shkodra	+	+		+	
5	Korca	+	+		+	+
6	Elbasan	+	+		+	
7	Dibra	+	+		+	+
8	Kukes	+	+		+	+
9	Gjirokastra	+				+
10	Berat	+	+			+
11	Durres		+		+	+
12	Lezha					+
Total reported		9	8		6	9
Not reported		3	4		6	3

Source: Data from the monitoring 2015, 2016, 2017/ Prepared by the audit team of ALSAI

Specifically, below has been presented a summary of the reports for the three prefectures audited: Tirana, Fier, and Shkodra.

Table 9: Reporting by Prefectures included in Audit

Nr	Prefecture	CSAC Monitoring Report and Action Plan			
		2015	Jan -June 2016	July - December 2016	2017
1	Tirana				
2	Fier	+			+
3	Shkodra	+	+	+	

Prepared by the audit team of ALSAI

3) From the 6 specific objectives of Objective A11, only A11.2 (Establishment of a monitoring mechanism and periodic assessment of service delivery and economic assistance at the local level) is reportedly implemented for 2015, 2016 and 2017. Other Objectives are mainly reported as partially implemented. From the annual reports drawn up by the NACC, it is noticed that all prefecture measures have been implemented, where only one of the 6 objectives is specifically reported implemented.

Table 10: Summary of the implementation of the major objective measures A11

Specific objectives according to the Action Plan		Default timeframe	2015	2016	2017
A11.1	Creating updated web pages	December 2015	Not implemented	Partially implemented	Partially implemented
A11.2	Establish a Monitoring Mechanism and Periodic Evaluation of Service Provision and Economic	January 2015 and following	Implemented	Implemented	Implemented

	Assistance at the Local Level				
A11.3	Publication in the public and internet premises of the prefectures of budgets and expenditures of each municipality and municipality in the region	December 2015		Partially implemented	Partially implemented
A11.4	Creating a thematic registry of complaints	December 2016	Partially implemented	Partially implemented	Partially implemented
A11.5	Provide administrative services at the local level through unique counters	2017	Partially implemented	Partially implemented	Partially implemented
A11.6	Publication in the public premises of each prefecture of sub-legal acts approved by the respective district municipalities.	2017		Partially implemented	Partially implemented

Prepared by the audit team of ALSAI

7.2.2 The Mechanism of Monitoring and Periodic Evaluation of Service Delivery and Economic Assistance at the Local Level has not been created.

Findings:

1. Although it is the institution responsible for establishing monitoring mechanisms and periodic assessment of service delivery and economic assistance at local level, during 2015 – 2017 it has simply tracked the information received from the SSS (it is considered a supporting institution in the Action) to the NACC.
2. According to reporting to the NACC, by November 2015, 376 local units were checked (December is under process). It turns out that June 2016 activity was not included, showing poor reporting and monitoring quality, moreover considered to be implemented even when it is not reported for year-round periods. Reporting for 2017 is empty, estimating that 392 controls and re-checks (for tasks) were carried out at local units without any other data on the number of cases referred to and processed for abuse, so one of the two indicators is missing important for the activity of establishing a monitoring mechanism and periodic evaluation of service delivery and economic assistance at the local level.
3. According to the SSS report for 2016, 2,198 families who benefited unduly from economic assistance at 11,286,147 ALL, 545 people with disabilities with economic damages of 15,952,657 ALL and 371 invalids in the amount of 6,516.398 ALL. 111

disciplinary measures and 13 fines were also recommended. For 2017, the examinations carried out resulted in 1,244 families benefiting justly for 8,828,998 ALL, 462 disabled persons for 17,959,608 ALL and 330 invalids for ALL 12,965,448. After these controls, 18 disciplinary measures and 18 fines were reported.

Summarizing, for the period 2015-2017 the number of families, the number of disabled people and the number of invalids referred to as abuse of funds according to SSS reports, is presented in the table below.

Table2: Relevant cases and values of fund abuses by SSS 2015-2017

Name	2015		2016		2017	
	Number	ALL	Number	ALL	Number	ALL
Family NE	2598	39.314.426	2198	11.286.147	1124	8.228.998
LESS	283	7.925.163	545	15.952.657	462	17.959.608
Disabled	444	3.510.965	371	6.516.398	330	12.965.448
In total	3.325	50.750.554	3.114	33.755.202	1.916	39.154.054

Source: Data of SSS Annual Reports, Prepared by the audit team of ALSAI

4. According to MHSC reports, the indicator of the establishment of the Monitoring Mechanism and the periodic assessment of the provision of services and economic assistance at the local level is considered implemented as it is a part of the institutional activity of the SSS. Under these conditions, this indicator will result to be realized consistently, as long as the SSS exists as an institution.
5. It is noticed that we are not in the case of establishing a Monitoring Mechanism and periodic assessment of service delivery and economic assistance at the local level, by the MHSC, in the implementation of the AP 2015-2017 activities. This, as one of the two indicators, the number of annual inspections, equates to the controls. The SSS, in the capacity of a supporting institution, carries out an inspection only on the standards of social services provision, and not to identify cases and proceedings in which it is abused. Additionally, a success in the implementation of the Action Plan would be the increase in the number of controls by the NACC. This is because it is limited by the number of entities that are the subject of control consisting of 61 municipalities and 313 administrative units, so there can be no increase in the number of controls in function of the indicators of the Anti-Corruption Action Plan 2015-2017. All these show significant shortcomings in the design of the AP 2015-2017, in view of the implementation of the CSAC.
6. Although there are no specified monitoring and evaluation mechanisms for service delivery and economic assistance at the local level, the SSS does not carry out inspections but controls, reporting of shortcomings in content, timelines, etc., minimizing significantly their effectiveness in providing service and economic assistance locally.

7.2.3 The provision of administrative services is partly provided through unique counters at the local level

The Action Plan measures to establish a one-stop-shop at the local level for providing services and/or facilitating procedures for receiving services, has envisaged the implementation of the following indicators:

- a) Inventory of current services
- b) Identification of the primary services to be provided
- c) Adoption of the necessary legal modification for the provision of services in electronic form and
- d) Establishment of the one-stop-shop service center.

The reviewing and analyzing of the issue of providing administrative services through unique counters at the local level was carried out by assessing the implementation on the basis of monitoring reports 2015-2017, as well as by collecting and reviewing official documents and other resources. Field visits were also carried out in the municipalities of Tirana, Shkodra and Fier, in addition to meetings, communication with and interviewing of persons responsible for reporting the implementation of this measure.

Findings:

- i. According to the March 2013 Annual Report for 2015, it was generally noticed that reporting in the first rounds not only lasted more than it should, but was incomplete and/or unclear¹¹, as well as the verification of the reported data was partially performed on the Internet and partly in cooperation with the NACC to ensure their accuracy¹². In 2015, it was reported that the unique counters for administrative services are being piloted in the municipalities of Elbasan, Durres, Korca, Lezha and Shkodra, a process that will continue until December 2015 and will serve as an application model in other municipalities. As stated above, it is noted that although the monitoring report includes the period April to December 2015, the reporting on piloting in December this year¹³ is unclear. In addition, the indicators of the implementation of this measure have not been reported: inventory of current services, identification of primary services to be provided, adoption of necessary legal modifications for the provision of services in electronic form etc. The NACC has no knowledge of the progress of this measure in 82% of the country's municipalities or in 56 municipalities out of 61 totals. Although this activity was scheduled to be completed in 2017, it cannot be considered initiated to influence the reduction of corruption at the level of local government, and compromises its realization in the long run.
- ii. According to the 2016 Monitoring Report, this measure is partly evaluated after the pilot has been conducted, and the company that will implement a one-stop-shop throughout Albania will be procured. Also, according to the report, a new implementation deadline is expected to be the fourth quarter of 2018, with total implementation costs expected to be \$ 2 million.

¹¹ Reports carried out within the Anti-Corruption Contact Points Mechanism in the Prefecture.

¹² Monitoring Report 2015, March 2016, prepared with the support of the OSCE Presence in Albania

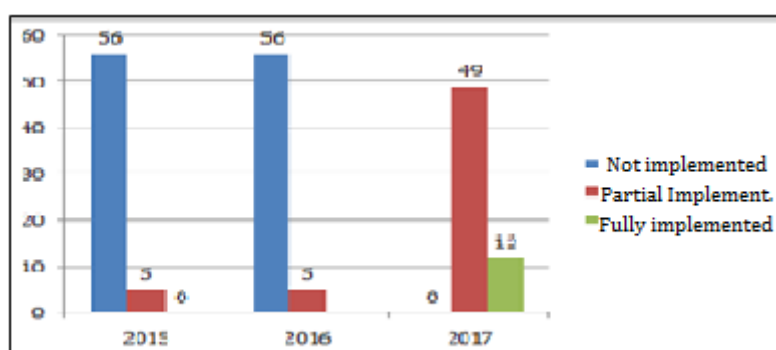
¹³ Monitoring Report 2015, page 10, March 2016.

Such a description in the Monitoring Report for 2016 shows the lack of seriousness and unwillingness to reduce the level of corruption and consequently to the implementation of this strategy by the local government units. On the other hand, the NACC has not evaluated and analyzed the situation for the implementation of this activity and its impact on Objective A.11 and CSAC in general.

The reporting of the progress of this activity shows that the annual reports are unavailable, as the pilotage in 5 municipalities should have been completed in 2015 and during 2016 there was no activity since it is considered that the pilot was conducted. Also, there is no monitoring element here as it focuses more on what will be done in the future. Moreover, the NACC grants itself the right to postpone the one-year execution forecast and to calculate the estimated cost of \$ 2 million, free of cost in the Action Plan.

- iii. The 2017 Strategy Monitoring Report continues to consider this measure as partially implemented. According to reports, one-stop-shop offices have been set up to provide administrative services at the local level through unique counters in 12 municipalities: with the support of DLDP (funded by SDC-Swiss Government) in 5 municipalities and PLGP (USAID) in 6 municipalities , while the Municipality of Ura Vajgurore has raised it through the municipal budget.
- iv. The establishment of a one-stop-shop service center in the remaining 49 municipalities is expected to be finalized by the end of 2019, or two years later than anticipated in the 2015-2017 Action Plan. It is also considered as one of the main achievements in the Preventive Approach objectives the foundation of 4 service delivery centers as a single unique one and in total. In the counters operated by ADISA, 344 public services, central, local and independent institutions are provided. From this report it is concluded that we are not dealing simply with local institutions, but also with central and independent institutions, which do not appear to be directly related to carrying out activities in the framework of achieving the objective of "Adopting anti-corruption policies in the level of local government ".

Graph 6: Growth of unique counters by municipalities 2015-2017



Source: Data of Monitoring Reports, Prepared by the audit team of ALSAI

- 2. From the field visits, at the unique counter in Tirana, Shkodra and Fier, it is noted that the establishment of unique counters was implemented, for which Shkodra municipality was valued and priced for service and transparency in these offices.

Photo nr. 1 Unique counter space in Fier Municipality



Source: Audit team of ALSAI

7.3 The anti-corruption policies in local government, based in the perception of public opinion and other parties, are partly implemented.

"Further efforts put in the fight against corruption"¹⁴ is the third key priority urging Albania to continue its path towards EU integration. In the assessment report published in April 2018¹⁵ by the European Commission, corruption in Albania is widely considered widespread and remains a matter of concern. Regarding the fight against corruption and the achievement of priority, the European Commission estimates that: "The impact of the measures taken remains to be seen". Following the policies and anti-corruption instruments undertaken by the government, the focus of the third priority sought by the EU is the 2015-2020 Cross-Sectorial Anti-Corruption Strategy and the 2015-2017 Action Plan. In this strategy¹⁶, the perception of the public's perception of the success or failure of government policies and programs in the fight against corruption and an indication of its real state of affairs. For this reason, the audit team has deemed it important to recognize the perception of the public and other parties regarding corruption and the policies undertaken to combat it. To Identify Perception of Corruption, the AT has used:

- Estimates published for Albania by international indices and reports. Indices and reports that CSAC refers to measure the achievement of objectives.
- a questionnaire addressed to citizens,
- a questionnaire addressed to NPOs in Albania,
- a questionnaire addressed to NGOs with winning projects, with the topic of fight against corruption,
- Interviews with representatives of the three most active¹⁷ NPOs in this Strategy.

In the CSAC 2015-2020, the following indicators are defined as a measure of achievement of the strategy goals:

- a) **CPI corruption perception index published by Transparency International**
- b) **Control of corruption**
- c) **Study on the Environment and Entrepreneurship Performance of the World Bank**
- d) **The Nations Transit Report (FH)**

¹⁴ <https://ec.europa.eu/neighbourhood-enlargement/sites/near/files/20180417-albania-report.pdf> pg. 5

¹⁵ <https://ec.europa.eu/neighbourhood-enlargement/sites/near/files/20180417-albania-report.pdf>

¹⁶ ISAC 2015-2020 pg. 7 Introduction

¹⁷ In the meetings held by AT with representatives of the MoJ, the latter often refer to the reports published by TI, IDM and IDRA.

Based on the CSAC 2015-2020, achieving the goals of the Strategy will be measured by achieving the expected outcomes for each of the above indicators. By comparing the factual results achieved in 2017 from our country, with the intended and targeted outcomes in the strategy, the AT has evaluated and achievement of the strategy's goals and the effectiveness of anti-corruption policies undertaken within this strategic document.

Indicators such as CPIs, Nations in Transit, etc., are international indicators that measuring perception on corruption by questionnaires or interviews with citizens across the country. The estimates published by these indicators provide information on the phenomenon encountered in the governance of a country in general.

Since the focus of this audit is the corruption and anti-corruption policies in local government, AT conducted questionnaires addressed to the Albanian citizens in line with the questions used by the above-mentioned indicators. The aim was to identify the citizen perceptions about corruption and the adoption of anti-corruption policies, particularly in local government. The questionnaire was distributed online and filled from citizens of different age groups (over 18 years). The opinion of 180 citizens gathered through this questionnaire was elaborated and analyzed by the AT. Detailed analysis is addressed in question 3.3.1.

The European Commission in Albania's Assessment Report (April 2018) on the implementation of EU-set priorities (two refer to corruption) calls the consultation of indigenous civil society as indispensable: "Essential efforts are needed to provide meaningful consultation with stakeholders of civil society as part of a comprehensive policy dialogue"¹⁸. Also, regarding the involvement of local NGOs, the OECD¹⁹ qualifies the process of monitoring the Government Action Plan by non-profit/non-governmental organizations as necessary not only for monitoring and giving recommendations to develop activities in the right direction, but also as a tool to influence the country's governance, thus enhancing the effectiveness of anti-corruption policies. While, "Broad and important involvement of civil society,"²⁰ is one of the objectives that CSAC aimed to achieve, in its strategic document, it has been determined that the CSAC is designed based on the experience of all actors that have played a role in it. Civil society has been involved in the drafting / development and implementation / monitoring process of CSAC 2015-2020 and AP 2015-2017. For the latter's achievement, the NACC has been responsible for using all available platforms.²¹ As stated above, the AT also consulted the NPO's opinion as one of the key players in this strategy. In order to identify the perception of corruption not only by international assessments and the direct opinion of citizens, but also by other parties such as civil society, was drafted and distributed an on-line questionnaire to 600 NPOs registered with the Civil Society Support Agency (CSSA).

7.3.1 Most of the anti-corruption policies are not/partially implemented by local officials, based in the public perception

Citizens, as the main "beneficiaries" of public administration services, are in direct contact with the phenomenon of corruption in local government units. The perception

¹⁸<https://ec.europa.eu/neighbourhood-enlargement/sites/near/files/20180417-albania-report.pdf> pg. 11

¹⁹ <http://www.oecd.org/corruption/acn/ACN-Civil-Society-Monitoring-Practical-Guide-ENG.pdf> pg. 8

²⁰ ISAC 2015-2020 pg. 15

²¹ ISAC, pg. 27

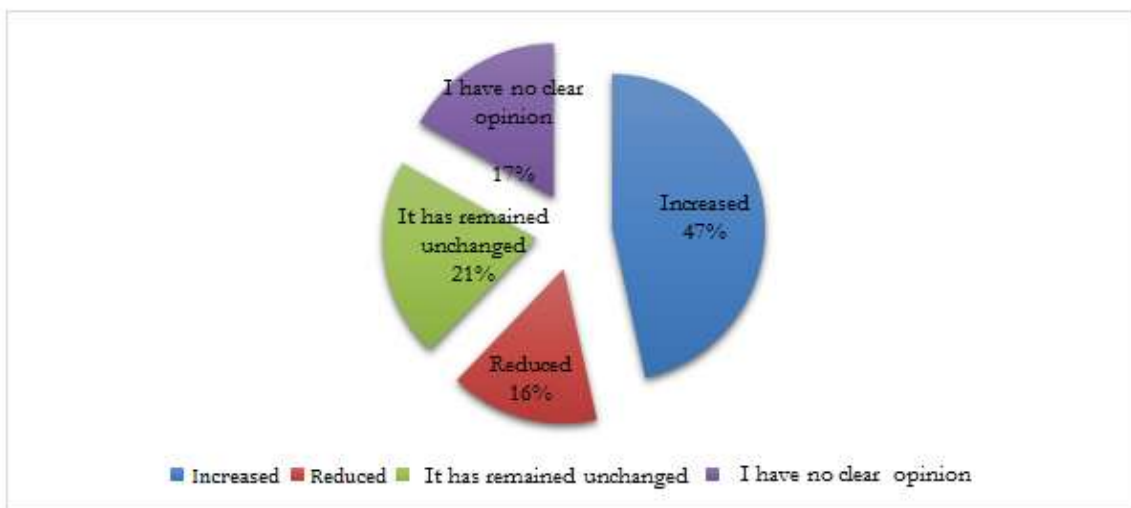
they have on corruption and anti-corruption policies undertaken is the most significant measure and indicator of achievements in preventing and combating corruption. By the questionnaire addressed to the citizens, the Audit Team has collected individuals' perceptions of anti-corruption activities which, based on the Strategy Action Plan, should have been adopted in the 2015-2017 period by local government.

Findings:

- From the statistical processing of the answers of the questionnaire, it turned out that:
78% of respondents claim that in their local units, corruption is committed, 61% of them base their response in their personal experience. The rest shows that their relatives or acquaintances have encountered this phenomenon. Also, the media or stories heard by others are termed as sources of information.
- Despite the fact that a significant proportion of individuals have encountered this phenomenon in the first instance, public non-disclaimer of these cases, which occupy a considerable weight, about 76% (did not denounce corruption), has negatively affected in reducing this phenomenon. Asked about the trend of corruption in the last 3 years in their local government, 47% of respondents felt that corruption has increased in the last three years, while 21% think it has remained unchanged; Percentage responses are shown in the chart below.

The Audit Team, based on these responses and the data extracted from the two indices, the CPI and FH, argues that anti-corruption policies undertaken in local government have not had the effect of reducing corruption in perception of citizens.

Graph 7: Perception of Citizens on Corruption in Local Governance



Source: Questionnaire responses, prepared by the AT

- Corruption in local government, for most citizens are listed below:
 1. Using bribes (77%²²)
 2. Recruitment and unfair favoring of human resources (76%)
 3. Taking unfair decisions, in order to bring benefit for certain groups of interest. (75%)

²² 77% of the respondents estimate the average, very, and extremely widespread, form of corruption in the local government units.

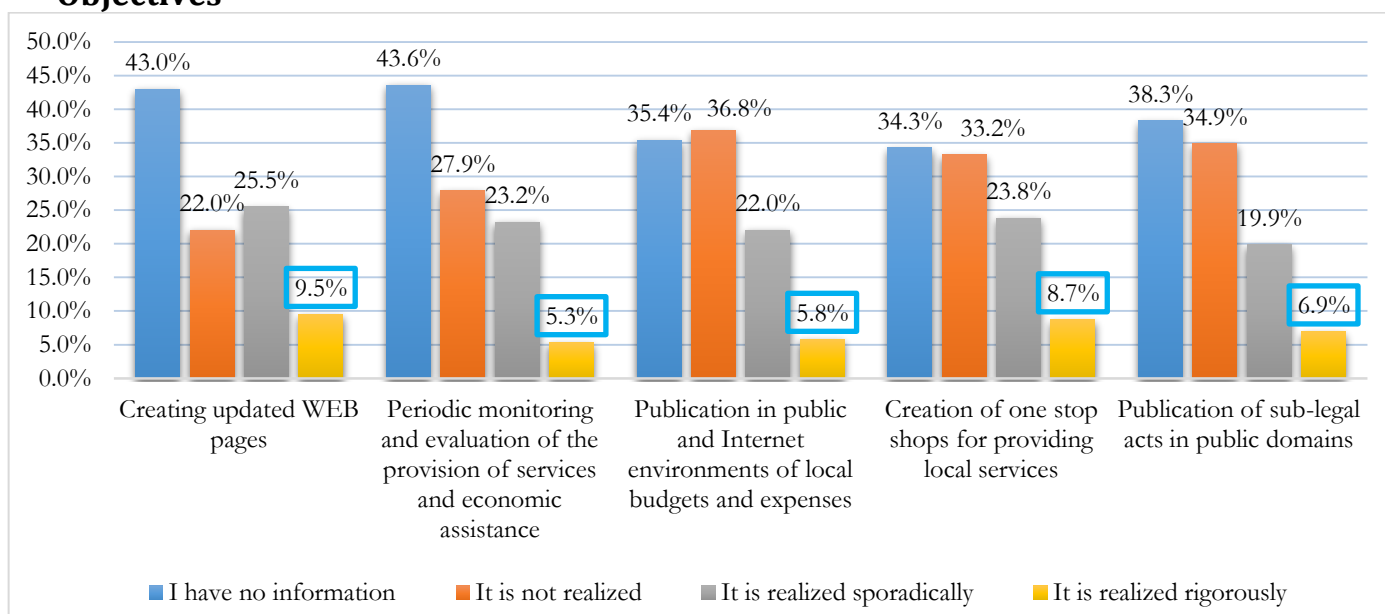
4. Assimilation of public funds through unfair procurement (69%)

5. Dislocation of natural resources (65%)

- Also, the questionnaire shows that a significant proportion, about 74% of respondents, is not informed on anti-corruption policies that need to be adopted by local government.

In order to identify whether the activities of the Action Plan have been adopted or not by the local government units according to the perception of the public, the AT has collected through the questionnaire the following estimates: a considerable part of citizens have no information on the realization of these activities (for each of the activities shown in the chart below, on average 40% of citizens do not have information). Between those who have information (60% of the total), the overwhelming majority, show that most of the above activities²³ have not been realized. Whereas, individuals who consider achieving the target, the frequency of implementation is sporadic.

Graph 9: Implementation Measure by Local Government of the Action Plan Sub-Objectives



Source: Data gained through the citizen's questionnaire, prepared by the audit team of ALSAI

Based on the perception of responses about the extent of the realization, sub-objectives are listed as follows:

1. Creating updated WEB- pages (35%²⁴),
2. Creation of one stop shop for providing local services (32.5%).
3. Periodic monitoring and evaluation of the provision of services and economic assistance (28.5%),
4. Publication in public and Internet environments of local budgets and expenditures (27.8%),
5. Publication of sub-legal acts in the public environment (26.8%).

²³ For 3 out of the 5 listed activities, the percentage of "Did not realize" is greater than the sum of the percentages between: "Performs sporadically" and "Executes rigorously".

²⁴ This percentage is a multiplier between: "It realizes sporadically" and "Executes it rigorously". For the most evaluated activity, 25.5% of citizens show that they are implemented sporadically.

The AT has also asked the public opinion on how many these activities can prevent corruption among the various hierarchical levels of civil servants. From the analysis of data it turns out that: most individuals think that the above measures have little or no ability to prevent corruption as high-ranking officials, as well as ordinary administration employees in local government. Only 18% of individuals, who have responded to this question, consider that these measures have good or very good ability to prevent corruption among senior officials (mayor, general manager, etc.), middle and lower (Director of Directorate/Head of Sector) and 22% think that these measures have good or very good ability to prevent corruption in the administration employees.

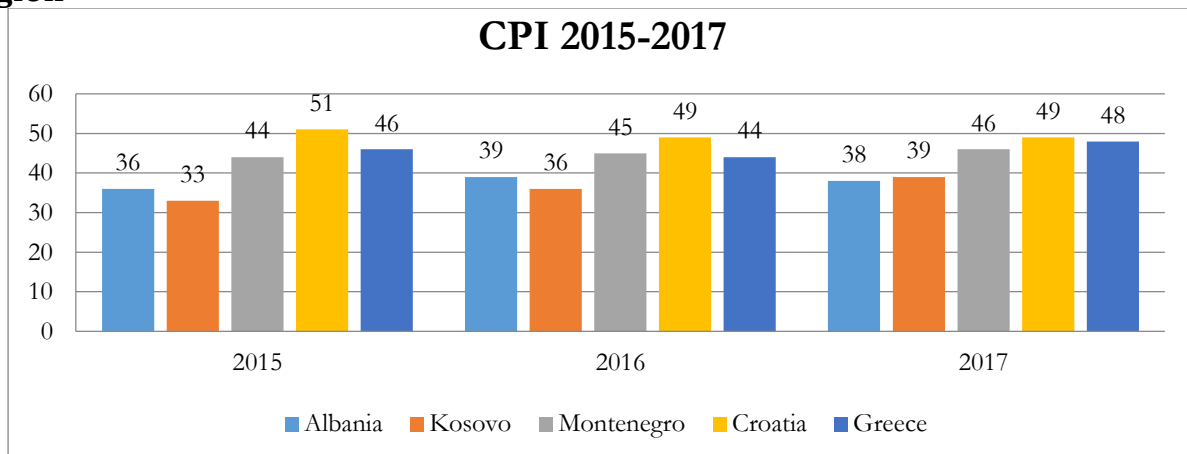
As a conclusion, the fight for preventing, reducing and eliminating the corruption would not be enough only with the work of public institutions, but it requires close co-operation with other actors such as civil society, independent institutions, etc. In order to assess what is the contribution of each of the key players in the fight against corruption, the Audit Team has sought and evaluated the public's opinion.

7.3.2 The corruption perceived by the civil society has not changed in the last 3 years.

Initially, to identify the perception of corruption and the success of anti-corruption policies undertaken in the last three years, the Audit Team analyzed the results that Albania has achieved in some of the most well-known indicators published by independent international organizations. Further, these results are compared with the outcomes that the strategy intended to achieve these indicators after the implementation of the first action plan (AP2015-2017), in order to identify whether or not the overall goals of the Strategy ²⁵

- As previously reported, the most relevant index to measure the level of corruption in one country is the Corruption Perceptions Index (CPI) published by Transparency International. The 2017 CPI ranked Albania in 91st place, with a score of 38 points. In 2016, Albania scored the best estimate of 39 points (+3 points) from the 2015 estimate to recede again in 2017, thus showing instability in the perception of corruption in the country.

Graph 10: Corruption Perceptions Index for Albania and the countries of the region



²⁵ The goals of the strategy are described in page 65 of this report

Source: Data published by TI, prepared by the audit team of ALSAI

- In the integrity assessment²⁶ published by TI in September 2016 for Albania, corruption is referred to as comprehensive and that all public spheres are prone to small and large corruption while political corruption is evident in party financing politics, abuse of public resources, election campaigns, etc. In the anticorruption policy chapter, the IT singles out the "Stop Corruption.al" portal²⁷ to denounce online corruption by citizens, while CSAC and AP are delayed. At the end of the description of the corruption profile, anti-corruption policies undertaken in our country are considered ineffective and unstable in time.
- Also, Freedom House (FH), in the report published in 2017²⁸ on the level of democratization of country in transition, evaluated corruption in Albania as high and unchanged: 5.25 for the last three years, but rising compared to the period 2008-2012, the period in which this indicator was 5. Even according to the rankings of Freedom House, Mali, Montenegro, Macedonia and Bosnia & Herzegovina are rated at a lower level of corruption than Albania. In its report published in 2018²⁹(Freedom House), the Cross-cutting Anti-Corruption Strategy, as one of two anti-corruption instruments undertaken in Albania, is said to have neglected political and major corruption: "Progress made in 2017 to Reducing small corruption was compensated by losses in the fight against major corruption and the capture of the state".
- The Cross-cutting Anti-Corruption Strategy, Anti-Corruption Coordinator and focal point network built in various ministries are also evaluated in the latest two Transformation Index (BTI) reports.³⁰ The government's performance appears unchanged in the last 4 years, despite the design and implementation of the Anti-Corruption Strategy.

Table 12: Effectiveness of anti-corruption policies in Albania and countries of the region

Places / Reports	Report of 2016	Report of 2018
Albania	5	5
Macedonia	5	5
Montenegro	7	7
Croatia	7	7

Source: Data published by BTI, prepared by the audit team of ALSAI

The perception of the public on corruption in our country, measured by international indices, appears unstable in the last 3 years. The anticorruption policies undertaken by the government during these years are evaluated by these indices as ineffective and

²⁶https://www.transparency.org/whatwedo/publication/national_integrity_system_assessment_albania_2016 Chapter V Corruption Profile and VI Anti-Corruption Activities.

²⁷www.stopkorrupsionit.al. This portal is currently inaccessible.

²⁸The Transition Countries Report is an annual report released by Freedom House <https://freedomhouse.org/report/nations-transit/2017/albania>

²⁹<https://freedomhouse.org/report/nations-transit/2018/albania>

³⁰ BTI is an agree Audit Team result of two indexes, the Status Index and the Management. BTI is published every two years. The Management Index consists of 5 criteria such as: Level of Difficulty, Leadership, Efficiency in Using Resources, Achieving Consensus and International Co-operation. One of the variables used to measure "Efficiency in the Use of Funds" is the Anti-Corruption Policy Efficiency

unstable on time. Government performance, measured by the effectiveness of anti-corruption policies undertaken, appears unchanged for the period 2014-2018.

In the following table is presented the data that the AT has obtained for these indicators for Albania:

Table 13: Comparison of Goal Results from Strategy with Factual Results

Description of the indicator	Goal for 2017	Factual on 2017	Comparison
Index of perception of Corruption (CPI)	37.5 Growth of 1.5 - 2.5 points each year (0 = high level of corruption, 100 = low level of corruption)	38 CPI2016 = CPI2015 + 3 points CPI2017 = CPI2016-1 points	Based on this indicator, the strategy has not reached its goals (not steady growth every year)
Control of corruption World Bank	Albania to perform better than 34% of the total countries for which this index is estimated	In 2013 the latest data for our country were published.	/
The study on the environmental performance of entrepreneurship and investment, World Bank	Corruption is not one of the three most important obstacles for businesses	AUDIT TEAM has failed to find data on this study	/
Nations in Transit (FH)Report	Assessment for Albania 4.5 (1 = good, 7 = very bad)	For the period 2014-2018 Albania is rated 5.25	Based on this indicator, the strategy has not reached its goals.
GRECO Recommendations on Prevention of Corruption and Conflict of Interest of Judges, Prosecutors and Parliamentarians	All IV round recommendations to be fully implemented	In the last evaluation, nine of the ten recommendations were considered partially implemented. One out of ten is considered fully implemented.	Based on this indicator, the strategy has not reached its goals.

Source: Data published by TI, FH, KE, prepared by the audit team of ALSAI

By comparing the intended outcome of the strategy with the actual results achieved by our country, it is clear that CSAC 2015-2020 has failed to achieve its goals, thus showing that the activities set out and undertaken within it and the Action Plan, have not been effective. The involvement of local NGOs in the fight against corruption appears to be inactive in Albania, mainly focused on the publication of few data or reports. The audit team has also addressed the reports published by these NGOs.

- In order to make the relevant recommendations, the AT has also considered important the direct collection of the opinion of non-profit organizations operating in our country. *For this purpose, a questionnaire was drafted and distributed at the contact addresses of all NGOs registered at the CSSA.*
- At the data processing stage of the questionnaire, it resulted that only 6% of³¹ the NPOs responded to about 600 questionnaires distributed in total. For a better comprehension, the AT also developed and distributed a questionnaire with open questions addressed to 18 NGOs³² that have resulted winners in at least one anti-corruption project in CSSA. Of these, only 3 of organizations responded, based on these low response rates from NGOs versus questionnaire filling, as well as on the result achieved by statistical data estimation, where the vast majority of these organizations testify that their contribution in the fight against corruption has been inadequate by saying that "We have done something, but we have to do even more."
- Also, the fact that 7 of the budget-funded NPOs did not result in the issue being recorded in the CSSA database drew auditors' attention. The AT attempted to contact their phone numbers, as no reply was received by e-mail until that time. *It was found that: apart from the fact that these NGOs are not registered in the CSSA and they did not respond in e-mail, for some of them the web addresses are not active, and the contact numbers do not exist. From interviews with the representatives of the CSSA, the audit team was informed that part of the budget of this agency is allocated for financing projects for the fight against corruption in Albania.* This was discussed at a meeting organized by the NACC within the CSAC, as defined in the Action Plan 2015-2017, confirming that part of the budget of the APCS; CSSA has been allocated to these organizations within the CSAC 2015, 2020. The CSAC, CSSA reports on these projects in the Technical Secretariat of the Cross-cutting Strategy the following data: Beneficiary NGOs, allocated sums and the number of the decision by which these amounts are allocated. From the data-crossing of the database received by the ASCS (which defines the winning projects in support of the fight against corruption) and the reports made by the CSAC/CSSA in the Technical Secretariat (on the winning projects within the Strategy, published in the monitoring reports of the strategy March 2015 and January 2017) it turns out that: The beneficiaries of funds under the strategy, reported by the CSAC and CSSA in the Technical Secretariat, do not result the same NGOs following the CSAC/CSSA funding group winners. The facts presented cast doubt on the veracity of these projects and their connection with the issues.
- Meanwhile, in the two monitoring reports published by the NACC's Technical Secretariat, the relevant sub-objective in the Action Plan (sub-objective C.1.7) is considered "implemented", *raising doubts as to the accuracy of the status definition "implemented" in the reporting of Teaches the Technical Secretariat on the implementation of the Strategy.*

Information obtained from the two above-mentioned questionnaires and the communications/interviews conducted with representatives of three of the most active NGOs related to corruption in Albania (TI, IDRA, and IDM), helped the Audit

³¹ About 100 contact addresses do not exist. AUDIT TEAM individually requested contacts for each of these NGOs by resubmitting the questionnaire to the new addresses generated by individual search.

³² Data on winning projects AUDIT TEAM. I got it in the database created by CSSA

Team to understand the perception from the civil society of the corruption in local government and the adoption of anti-corruption policies.

- 43% of the NGOs answering the general questionnaire estimate that corruption in their local government has not changed in the last three years, 27% perceive that corruption has decreased and 20% has increased. Among the main causes of corruption in local government, NGOs cite 58% political ones, 17% personal causes, 8.3% funding of criminal activities. Impotence is another cause identified by NGOs, as well as IDRA's representative in the interview with the latter, as a key to the existence of this phenomenon in local government. The main forms of corruption according to the opinion of local NGOs are listed below:
 1. Recruitment and unfair favoring of human resources (83%)
 2. Dislocation of natural resources (80.6%)
 3. Assimilation of public funds through unfair procurement (69.3%)
 4. Taking unfair decisions, in order to bring benefit for certain groups of interest. (69%)
 5. Using bribes (55%).

The Audit Team has asked to identify the level of recognition by anti-corruption NGOs. For this, it has conducted an open question in the general questionnaire if local NGOs are aware of the CSAC and the AP undertaken by the government and implemented in the governance of local government in the period 2015-2017. Also, the Audit Team has sought the source of information on these policies.

- From the analysis of the responses resulted that: 47% of them have never heard of CSAC and AP and they are unaware of these strategic documents. Among the NGOs which are aware of the existence of these two documents (53% of the total), it is noticed that for the most part the source of information was the Internet or the social media.

Based on the lack of documentation and responses from NGOs, the Audit Team created the reasonable belief that the NACC has not included civil society as defined in the Strategy in *drafting/developing the Strategy*³³ and its *implementation/monitoring*³⁴.

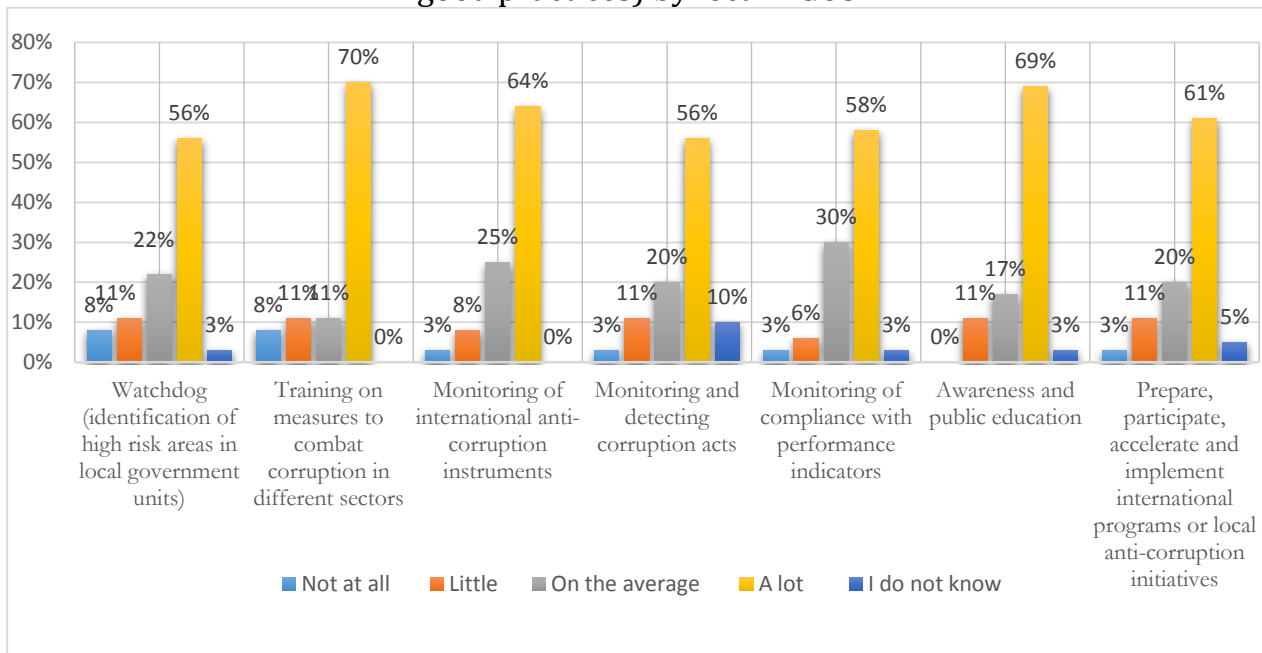
- *The non-inclusion of key stakeholders in the strategy and/or their failure to comment on these strategic documents* has resulted in the creation of an opinion (for 60% of NGOs aware of the strategy) that: **CSAC 2015-2020 is a Strategy without a concrete outcome in reducing the actual corruption or perception of it.** According to them, greater importance should be given to local organizations that know the situation and are vulnerable every day. Others argue that municipalities do not recognize the Strategy and that no Action Plan has been drafted for its implementation.
- While 40% of NPOs aware of the Strategy judge that the Strategy has worked somehow and has had some of the most impact on citizens' awareness.

The AT, from research conducted on the best practices of NGOs engagement in the fight against corruption, has generated some activities that may involve these organizations in order to prevent corruption. On the importance of carrying out these activities by non-profit organizations in local government units, the AT has requested the direct opinion of the latter, which is presented in the chart below.

³³ Page 8, Cross-cutting Strategy on Anti corruption 2015 – 2020.

³⁴ Page 27, Cross-cutting Strategy on Anti corruption 2015 – 2020.

Graph 11: The importance of undertaking anti-corruption activities (generated by good practices) by local NGOs



Source: Data gathered from NGOs, prepared by the audit team of ALSAI

It is noticed that: more than 50% of respondents assess the seven above-mentioned activities as very important to prevent corruption in their local governance. In the judgment of the NGOs, the activities generated by the AT, ranked from the importance they hold in preventing corruption in their local government, are as follows:

- Monitoring of international anticorruption instruments 89%;
- Monitoring performance of performance indicators 88%;
- Public awareness and education 86%;
- Prepare, participate, accelerate and implement international programs or local anti-corruption initiatives 81%;
- Training on measures to prevent corruption in various sectors 81%;
- Watchdog (identifying high risk areas in local government units) 81%;
- Monitoring and detection of corruption offenses 76%.

From the above ranking, it can be noted that the activities that NGOs consider to be of great importance to prevent corruption, require cooperation between local government institutions and civil society. Mentioned even earlier in this report, this is one of the main challenges that NGOs have faced in the last three years. The AT has asked these organizations if they have implemented any of the above activities in their local government.

- The responses resulted that most NGOs did not carry out activities focusing on corruption or preventing it. Among the small number of organizations that have carried out activities on this topic, it is noted that they have carried out activities aimed at public awareness and public education on the role of citizens in denouncing corruption and explaining the concept of watchdog or training to increase transparency towards citizens.

Based on the assessments achieved in the indicators set as a measure of achievement of the CSAC objectives, public opinion and other parties, the Audit

Team has created the reasonable conviction that: The strategy has not achieved its intentions and has not given the expected effect on the public administration corruption, on the effective and efficient investigation of corruption, as well as the active involvement of the public and other actors in the war against it. Corruption in Albania continues to be endemic, both in central and local government, with its three known forms.

Civil society is not actively involved in the fight against this phenomenon. The inconsistency comes from this actor itself, as well as from the lack of cooperation with the governing institutions. The Cross-cutting Strategy against Corruption has not resulted in a reduction in the perceived phenomenon or in the effective adoption of anti-corruption activities.

7.4 Observations

In accordance with Law 154/2014 "For the organization and function of ALSAI...", the entities under audit had available 1 calendared month from the receiving moment of the draft report to convey to the ALSAI all comments, observations, suggestions or omissions that they would find fit, specifically referred to their criteria and arguments. In compliance with the 1-month deadline for comments by the auditees, only the Ministry of Justice, with letter no. 7144/1 dates. 25.07.2018, Prefecture of Tirana District, with letter no. 3062/1, date 17.07.2018 and CSSA with letter no. 135/1 dates 19.07.2018.

In the comments sent by CSSA, on the draft audit report, the institution expresses its willingness to be active in the implementation of the anticorruption strategy and the action plan. Also, on the conclusion of the audit team that the facts presented "*apart from the fact that these NGOs are not registered in the CSSA, they did not respond to e-mails, for some of them the web addresses are not active, and the contact numbers do not exist*"³⁵, cast doubt on the veracity of these projects and their connection with the issues, CSSA stated that "*CSSA has all the proving, narrative and financial documentation of the realization of these projects*". Although this statement, made by CSSA, does not speak about the connection of allocated funds with the issue, the audit team responds, "*As the CSSA was not audited, AT did not look for more detailed supporting evidence, related directly to CSSA activity. For this, AT has recommended performance audit for this institution.*"

"In the comments sent by the Prefecture of Tirana District, this institution thanks and supports the audit team for identifying the issues related to the adoption of anticorruption policies in local government. The prefecture of Tirana District lists all the recommendations given by the audit team for fulfillment such as: "*The Prefectures should undertake measures for the adoption of activities A 11.1, A 11.3, A 11.4 and A 11.6 as defined in the Action Plan 2015-2017*", as well as expressing full readiness for the implementation of within the deadline set by the AT Some of the ALSAI recommendations have already started to be implemented as the organization of informative meetings with citizens from the Prefecture, with the aim of informing the public about anti-corruption activities adopted within the ISAC 2015-2020.

While the Ministry of Justice in its observations, has conveyed a large number of documents to the ALSAI. The information provided by the Ministry, is been thoroughly

³⁵ Page 28, audit report.

checked by the audit team. The material includes information possessed by Ministry of Justice about the anti-corruption issue, but not related to the audit focus, the anti-corruption strategy, nor the action plan. This information was not related with the content of the audit report, so it is not reflected in the report. The material is included in the audit folder possessed by the ALSAI.

8. Conclusions

At the end of this audit, the Audit Team has reached the following conclusions:

8.1 Regarding to the question: Are the objective A. 11 and the sub-objectives SMART?

- Conclusions regarding the breakdown of the major objectives of the Strategy into the specific ones under the Action Plan 2015-2020.
1. The lack of institutional memory and the history of the activity of an institution cannot lead to the continuity of existing processes or improvements that should arise from analyzing the results achieved. In the moment when the Minister of Justice assumes a new and important power in the CSAC and AP, it should be ensured that the competences would also take on the respective responsibilities, as well as carry out the transfer of the archives from the Ministry of State for Local Issues. The transfer of competencies cannot be done as a process that is unaccompanied with relevant information about the work performed and the stages in which the process has passed.
 2. For a period of five months, the Ministry of Justice did not have the person or group of persons at its institution who would assume the responsibilities and duties of the National Coordinator against Corruption. The failure of a person to continue work on the implementation of the Strategy and Action Plan against Corruption does not indicate an attention and concentration of the Ministry of Justice in the role of the NACC in the fight against corruption.
 3. Five months after the DCM no. 506³⁶, dated 13.09.2017, qualifying this Minister in the role of the NACC, the Minister of Justice defines one of his two Deputy Ministers as the NACC, Order of Minister no. 2237, dates 20.02.2018³⁷.
 4. Despite the efforts of the AT to identify traces of different institutions in proposing major objectives, through the physical and electronic archive of the MoS, it is noticed that the design of the major objectives is in fact not a result of the whole proposals of all institutions involved in the Strategy. The major objectives of the CSAC 2015-2020 are not really a synthesis of the objectives proposed by each local government institution, as the design methodology of the CSAC 2015-2020.
 5. Regardless of what CSAC 2015-2020 refers to about the methodology and drafting process, local institutions have not made proposals and the breakdown of major objectives into specific objectives does not reflect the real need of each institution included in Objective A11 of the NMS 2015-2020.

³⁶DCM No.506, dated 13.09.2017 "On the Determination of the State Responsibility Field of the Ministry of Justice", point 4

³⁷Minister's Order no. 2237, dated 20.02.2018 "On the Establishment of the Responsibility and Responsibilities of the Deputy Ministers of Justice"

- Conclusions on the targeting of sub-objectives with indicators, final products and respective timeframes in the 2015-2020 Action Plan.

1. CSAC 2015-2020 is detailed in an Action Plan that at first glance contains SMART objectives, but the contribution of achieving these objectives in meeting the major strategic objectives is undefined. Therefore, there is no methodology or system to consolidate the operational objectives in the quantitative assessment of the relevant major strategic objective. Such a deficiency in the planning of the Strategy is still unmodified in the revision made to the premium, making the Strategy practically infectious. Thus, the 5 general indicators of the CSAC 2015-2020 present the values that our country stands at the moment of drafting the Strategy and their respective forecasts for the years 2017 and 2020. But the CSAC 2015-2020 does not show any clear presentation on progress in meeting these indicators in the long run.

2. According to the Instruction of the Minister of State for Local Issues "Guidelines on the preparation of the Anti-Corruption Action Plan 2014-2017" is considered that: *"The Action Plan aims at summarizing in a single document of all those measures provided by the institutions for the realization of the objectives of the SNAC ... Each ministry, independent institution or prefecture, through the coordinator and the contact point ... organize the work within each ministry or institution for identifying objectives and measures (within the orientations and objectives strategic strategy)."*

Also, based on the Guideline of the Minister of State for Local Issues "Guidelines on the Preparation of the Anti-Corruption Action Plan 2014-2017" "... each contact point should, *inter alia*, mind to detail the strategic objective concrete measures by organizing the work ... and making the final formulation of the measures ... "

Apart from the case of the Prefecture of Tirana, the case of the Berat Prefecture shows that although there is evidence that only this institution has proposed its own measures, deadlines and respective costs, all proposals of the Berat prefecture are not included in the 2015-2020 Action Plan.

Under such conditions, when the Minister of State's Guidelines on Local Issues regarding the drafting of the Action Plan are merely an official act, it cannot be assumed that an action plan has been generated starting from a hierarchy basis, containing sub-objectives disbursed in SMART mode, with measures, timeframes and forecasted costs according to the needs of the prefectures themselves for the case of Objective A11.

- Conclusions on the cost of intended products

1. The lack of updating of the Action Plan boosts the risks for not implementing the strategy as a whole thus is violating the major objectives on which the Strategy itself is based, as is the EU's Priority 3 "Determination in the Fight against Corruption".

2. Budget redeployment for each prefecture (as defined in CSAC 2015-2020) shows that the costs necessary for the implementation of sub-objective A11.1 are not carefully analyzed. Consequently, this sub-objective result, in the best case, "Partially implemented".

3. For the case of the specific Objective A11.1 "Creation of up-to-date web pages", whose implementation indicator according to the Action Plan is an "Accessible web

address", the annual monitoring reports that the NACC has drafted unprocessed results for the year 2015 and is partially implemented for 2016-2017.

- Conclusions on the implementation of the Strategy and Action Plan. The legal basis for the division of competencies

1. The absence of an Annex to the Minister's Order no. 2237, dated 20.02.2018, indicates a defective Ministerial Order. This affects the effectiveness of the order itself. The missing annex should ensure that each Vice-Minister, specifically in the role of the NACC, has implementing duties and responsibilities on issues in the anti-corruption sector.
2. The uncertainty as to whether changes related to the powers of the NQF should be incorporated through the amendment of Law 8678, dated 14.05.2001, as amended or the Internal Regulation, has given its effects on the lack of vision of the institution in the implementation and monitoring of CSAC 2015 -2020 and the Action Plan. The lack of an act that establishes the administrative frameworks of the NACC:
 - Does not provide an organizational structure focused on anticorruption because it lacks the tasks and responsibilities specified by each sector;
 - Does not enable the identification of human resource needs, as there are no clear competences and qualities that should be staffed to support the fulfillment of the NACC mission;
 - Does not, therefore, guarantee the success of the Strategy and the Action Plan.
3. High staff shortages, which should focus on anticorruption issues, make the mission of the NACC to ensure the implementation and monitoring of specific and major objectives set out in strategic documents difficult to achieve.

- Concerning the structure responsible for ensuring the implementation of the CSAC and the Action Plan

There has been a lack of coordination meetings every 3 and 6 months that affected the quality of reporting and access of responsible institutions to the implementation of the CSAC and the Action Plan. Without constant meetings to reflect the difficulties and problems faced by interest groups, it is difficult to review the Action Plan. Moreover, the lack of documentation and evidences on the activity of the Technical Secretariat shows not only the unfulfilled work processes, but also the lack of attention and will for these two strategic documents such as CSAC and AP to be successfully implemented under the optics of the NACC and all other stakeholders.

- Conclusions regarding the monitoring of the implementation of the Strategy and Action Plan. Responsible structures

1. The lack of establishment of the CSAC 2015-2020 Monitoring and Enforcement Mechanism of the Action Plan and the claim that the role of this mechanism has been carried out by the Group on Management and Implementation of Policies for Good Governance and Reform of Public Administration through one of the thematic subgroups of work, which is run by a state minister who is neither the Minister for Local Affairs, nor the Deputy Minister: The Minister of Justice (after 13.09.2017) shows that it is a violation of Prime Minister's Order no. 125, dated 21.09.2015 because:

- The function of the Oversight and Enforcement Mechanism of CSAC 2015-2020 and the Action Plan is not the same as the GMIP function.
 - Although this Order has been issued later than the Decision of the Council of Ministers no. 247, dated 20 March 2015, which approves the CSAC 2015-2020 and the Action Plan, the GMPIs do not reflect the needs of CSAC for the Oversight and Implementation Mechanism.
2. The lack of this mechanism affects the (non) implementation of a crosscutting strategy, which aims to fulfill not only the government's program but also one of the EU's five priorities.

8.2 Regarding to the question: Have the objectives, sub-objectives and the activities of the AP been implemented for the adoption of anti-corruption policies at the level of local government?

- Conclusions of the questionnaire: How has the prefectures' involvement in adopting anti-corruption policies at local level affected?

1. None of the focal points for the implementation of CSAC 2015-2020 and the Action Plan does not report according to the approved format through Prime Minister's Order no. 139, dated 01.07.2010. The current matrix containing descriptive information does not allow comparison of measures taken against those planned.
2. There is no continuity in reporting either from the prefectures which in 2015 reported their achievements/failures at the NACC.

There are prefectures that have not reported more than once. The most important prefecture of the country, Tirana, has never reported, in three years, to assess the implementation of the Action Plan measures. Even those prefectures that reported for the first year of implementation of the CSAC and the Action Plan have not reported regularly for 2016 and 2017. The lack of periodicity in reporting indicates a lack of engagement by all parties, the NACC and the local level (prefectures). This lack of engagement in reporting and even more in implementation becomes a determining factor of the effects of the Cross-cutting strategy for tangible results in the fight against corruption.

3. Even when the activities of a strategy's objectives do not depend on the availability of financial resources (as there is no cost for their realization), it is noticed that their failure to do so is the product of an uncompromising job or an unrealized process

- Conclusions of the questionnaire: Are the mechanisms of Monitoring and Periodic Evaluation of Service Provision and Economic Assistance at the Local Level Effective?

MHSC (former MSWY) is the institution assigned to the social sector to establish a mechanism for monitoring and periodic assessment of service delivery and economic assistance at the local level (one of the four objectives of Objective 11 of the Strategy), while the Service State Social (SSS) is in the quality of a cooperative institution for their realization. This sub-objective in the Action Plan has two implementation indicators: **A.** Number of annual inspections; and **B.** Number of cases referred and processed for abuse, indicative for the entire period beginning January 2015, as well as foreseen without additional costs.

1. In the classical sense, the monitoring mechanism helps to effectively enforce the rules and evaluate their implementation. Monitoring should identify obstacles and suggest appropriate measures that would contribute to the successful implementation of the rules. This is also achieved through inspections for controlling or testing a particular issue against established standards. From this it is concluded that in practice there is a discrepancy between the monitoring and evaluation mechanisms of service delivery and economic assistance and the indicator of inspections and cases and procedures referred to abuse.
 2. In the period 2015-2017, related to the specific objective A11.1 reporting, the MHSC has simply transmitted the information received from the SSS to the National Coordinator against Corruption, although it is the institution responsible for establishing a monitoring mechanism and periodic evaluation of the provision of services and economic assistance at the local level.
 3. The SSS structures have been pursuing seven essential objectives, one of which concerns the avoidance of abuses from the disability scheme, but which is still incomplete compared to the indicators of the Strategy against Corruption, as it does not include economic assistance and people with disabilities, which account for over 96% of the total allocated costs for the State Social Service.
 4. The State Social Service is a public institution with the mission of implementing policies, economic assistance legislation, disability payments and social services. This mission is accomplished, among other, with the control of the implementation of legislation and the use of budget funds for economic assistance, the payment of persons with disabilities and social services, which is carried out by the administrative controls for 12 Regional Offices, and of these the latest in all local units.³⁸ As mentioned above, it is concluded that the SSS's normal activity of controlling the use of funds (an indicator of the activities of the Strategy Action Plan) is considered to complement the objectives of the Strategy for Preventive Approach, which causes the Strategy to lose its role as an important inter-Sectorial document.
- *Conclusions of the questionnaire: Is the provision of administrative services through unique counters available at the local level?*
 1. The realization of unique counters in all municipalities of the country has not been accomplished within 2017, according to the provisions of the Action Plan for 49 municipalities out of 61 totals or it was realized in only ¼ of them. It should be noted that in the 2016 and 2017 reporting, the outcome is postponed by one year, contrary to the Action Plan projections.
 2. There are shortcomings in the quality of 2015-2017 prefecture contact points and accepted by the National Coordinator in terms of attendance, periods, number of municipalities for which it is reported, as well as the elements that make up this activity such as: inventory services, prioritization, etc., while at the same time evidencing the lack of monitoring of the performance of the implementation of the objective of creating unique counters.
 3. Unlike what was initially envisaged in the Action Plan as an activity at no additional cost, in subsequent reporting is set an approximate cost of US \$2 million, which indicates shortcomings in the drafting of the Action Plan and major problems in the

³⁸<http://www.socialservices.gov.al>

implementation of the Strategy, under the condition that even the foreseen cost was not fully covered by the respective funds.

4. The level of awareness of the institutions involved in the Strategy in relation to the implementation of the Action Plan, based on the reporting made by these institutions itself, is low also due to various actors in implementation and reporting.
5. There was lack of inter-institutional monitoring and coordination, negatively affecting the level of accountability and accountability from the internal structures of the institutions responsible for the implementation of the relevant activities of the Action Plan of the Anti-Corruption Strategy.

Under these conditions, the CSAC has failed to cope with the challenge of transparency in state-run activities, enabling greater control by the public.

8.3 Regarding to the question: What is the perception of public opinion and other parties on the anti-corruption policies in local government?

- Conclusions of the questionnaire: How is the perception of public opinion on the adoption of anti-corruption policies by local officials?
 1. The failure to provide informative meetings with citizens, Prefectures, anti-corruption activities undertaken within the framework of the AP and CSAC, has negatively impacted on the recognition of the latter by the public. Consequently, the Strategy did not give the proper effect on motivating individuals to denounce cases of corruption.
 2. The inability to prevent corruption among officials at different hierarchical levels by means of the measures set out in the AP, along with failure to adopt policies or adopt the non-appropriate frequency has not given the expected effect on the perception of citizens regarding corruption, causing the latter to remain the same or to increase in local government units in the last three years.
- Conclusions of the questionnaire: What is the opinion of civil society on corruption in local government?
 1. Non-orientation of civil society's activity towards the fight against corruption has caused the latter to not accomplish the activities that an NGO has to carry out (based on good practices and self-assessment of NGOs asked by the Audit Team) to help prevent corruption in local government.
 2. The facts presented earlier in the report cast doubt on the authenticity of the funds allocated by the CSSA to anticorruption-related projects.
 3. The non-existence of a mechanism that controls the credibility of the status "implemented" in the monitoring reports generated by the Technical Secretariat affects the "implementation rate" of the Strategy, which could not present the real situation.
 4. The non-involvement of civil society in consultative meetings developed by the NACC on drafting and development of the Strategy has played a significant role of NGOs throughout the country for not being aware of the existence of CSAC and AP. The lack of awareness and non-participation of civil society in consultative meetings of the NACC has resulted in the non-submission of the most needed anticorruption measures to be undertaken in local government (reflected by civil society). As a consequence, this has caused the non-reflection of the civil society's

opinion and indirectly that of the citizen in the anticorruption measures set out in the AP.

5. The exclusion of civil society from Prefectures in the implementation and monitoring of anticorruption policies adopted in local government units has caused the lack of contribution of this actor to the adoption of perceived policies not adopted by the public.

9. Recommendations

At the conclusion of this audit, the Audit Team has given the following recommendations:

Regarding the question “Are the objective A. 11 and the relevant sub-objectives SMART?”

- Recommendations regarding the breakdown of the major objectives of the Strategy in the specific ones under the Action Plan 2015-2020.

1. NACC should take all the necessary measures to archive and invent all the documentation of the archive of the MoS as regards to its role in the NACC, so far provided by the institution of the Prime Minister, based on Law no. 9154, dated 06.11.2003, "On Archives".

Within October 2018

2. The General Secretary of the Ministry of Justice should officially confirm that the entire archive relating to the activity of the former NACC (role covered by the Ministry of State for Local Issues) has been submitted to the Ministry of Justice.

Within August 2018

3. NACC, through the responsible structures, should include all the responsible and supportive institutions to propose their respective measures in further elaborating the major objectives of CSAC 2015-2020, whenever the AP of CSAC 2015-2020 is revised.

Constantly, whenever the 2015-2020 Action Plan is updated

- Recommendations for targeting the objective with the indicators, final products and respective timelines in the 2015-2020 Action Plan.

1. The Technical Secretariat at the NACC should take measures to collect proposals from the entire network of focal points against corruption and generate measures, indicators and estimated costs for the realization of these products, as well as time frames that reflect the synthesis of the real needs of the responsible institutions for a CSAC achievement.

Constantly, whenever the CSAC 2015-2020 Action Plan is updated

- Recommendations on the cost of intended products.

1. The current NACC, through relevant structures, should update the Action Plan on an annual basis with a view to adapting to the progress made in implementing the measures.

Constantly

2. The current NACC, through appropriate structures, should take appropriate measures to analyze and ensure that the necessary costs proposed by the institutions responsible for implementing the specific objectives under the Action Plan, can ensure their full implementation within the defined time spans.

Constantly, every year before the drafting of the updated CSAC Action Plan

3. The Technical Secretariat at the NACC should take measures to ensure that the costs foreseen for the realization of specific objectives by the responsible institutions are reflected in the Action Plan.

Constantly, every year before the draft of the updated CSAC Action Plan

- *Recommendations on the implementation of the Strategy and Action Plan; the legal basis for the division of competencies.*

1. The Minister of Justice should take the appropriate measures in drafting the annex to the Order no. 2237, dated 20.02.2018.

Within August 2018

2. The Minister of Justice should take measures in drawing up the Internal Regulation specifying the mandate, scope, duties and responsibilities of the NACC and of all organs under Scheme 2 of the Prime Minister's Order no. 5166, dated 05.10.2017 "Organics of the Ministry of Justice".

Within August 2018

3. The Ministry of Justice should take the necessary measures in filling the vacancies, specifically of the three sectors focusing on anticorruption.

Within November 2018

- *Recommendations regarding the structure responsible for ensuring the implementation of the CSAC and the Action Plan.*

1. The current NACC should periodically and systematically organize meetings according to the timeframes well-defined in the CSAC 2015-2020.

Constantly

2. The current NACC should establish and ensure the full functioning of the Technical Secretariat.

Within August 2018

- a. The Technical Secretariat should draft summary monitoring reports every 3 months as provided for in the CSAC 2015-2020

Constantly

- b. The Monitoring Mechanism should ensure that the Technical Secretariat is exercising its duties and responsibilities in accordance with the CSAC 2015-2020 specifications, approved by DCM 247 of 20 March 2015.

Constantly

3. The Technical Secretariat should periodically organize discussion meetings on drafted and published monitoring reports.

Constantly

- Recommendations on monitoring the implementation of the Strategy and Action Plan; responsible structures

1. The current NACC should establish the Monitoring Mechanism and ensure, on a continuous basis, its full functioning as set out in CSAC 2015-2020.

Within August 2018

Regarding the question if the objectives, sub-objectives and AP activities have been implemented for the adoption of anti-corruption policies at the level of local government:

- Sub-question recommendations: How much has the Prefectures been committed to adopting anti-corruption policies at the local level?

1. The NACC should identify the responsibilities for the deficiencies shown so far, take measures and inform all focal points for the implementation of the CSAC and the Action Plan on their reporting according to the Matrix of Results Assessment.

Constantly

2. The NACC should collect reports from all responsible institutions in the implementation of the Action Plan, in order to generate more detailed monitoring reports.

Constantly

3. The NACC and the Monitoring Mechanism should ensure that they monitor the reporting and implementation of the specific objectives of each major objective of the CSAC and the Action Plan, in order to ensure that these measures are implemented within the foreseen timeframes.

Constantly

- Sub-question recommendations: Are the mechanisms of Monitoring and Periodic Evaluation of Service Provision and Economic Assistance at the Local Level effective?

1. The Technical Secretariat should take measures for the new Action Plan, so that MHSW can develop concrete indicators directly related to the establishment of a mechanism for monitoring and periodic evaluation of the provision of services and economic assistance at the local level, in the function of the fight against corruption and increasing the welfare of the population.

With the drafting of the Action Plan 2018-2020

2. The Technical Secretariat, through MHSW and its involvement, should provide periodic monitoring and evaluation of the provision of services and economic assistance at the local level, not only by the supporting institutions.

Constantly

3. The Technical Secretariat should take measures and record responsibilities in the case of short deadlines by the MHSW, the latter against the supporting institutions of dependence.

Constantly

4. The Technical Secretariat and the MHSW should take the necessary measures to enable the new Action Plan to include the inspections in the government's specific objectives of the Anti-Corruption Strategy.

With the drafting of the Action Plan 2018-2020.

5. The Technical Secretariat, jointly with the Monitoring Mechanism, should ensure that the responsible institutions report for each period if the implementation report of NQF 2015-2020 and the Action Plan have been prepared and published.

Constantly

6. The NACC and the Monitoring Mechanism should monitor rigorously whether the responsible institutions use the appropriate instruments to implement the main and specific objectives for the implementation of the CSAC 2015-2020.

Constantly

- *Sub-question recommendations: Is the provision of administrative services available through unique counters at the local level?*

1. The NACC should identify the responsibilities for not achieving the indicator of establishment of the single counters within the deadline set in the Action Plan and ensure the accuracy of reporting of all responsible institutions in order to generate a qualitative yearly report.

Within September 2018 and continuously

2. The NACC, in the new Action Plan, should set deadlines and real costs to ensure the successful implementation of the Strategy for the establishment of single counters to the level of administrative units.

With the design of the action plan

3. The Technical Secretariat should draw up a special report on the impact of the Anti-Corruption Strategy on the role and responsibility of the state institutions that implement and report the progress of the implementation of the Action Plan indicators.

Within 2018

4. NACC and the Technical Secretariat should monitor and coordinate the establishment of one-stop-shops for administrative services in local government units as one of the key elements of adopting anti-corruption policies at the local level.

Constantly

Regarding the question: What is the perception of public opinion and other parties on the policies against corruption in local government?

• Sub-question recommendations: How is the perception of public opinion on the adoption of anti-corruption policies by local officials?

1. The Prefectures should organize informative meetings with citizens, with the aim of informing the public about anti-corruption activities adopted within the CSAC 2015-2020 agenda.

Constantly

2. The Prefectures should undertake the necessary measures for adopting the activities provided in A 11.1, A 11.3, A 11.4 and A 11.6, as defined in the Action Plan 2015-2017³⁹.

Immediately

3. The Municipalities should take all the appropriate measures to adopt the activity provided in A 11.5, as defined in the Action Plan 2015-2017.⁴⁰

Immediately

4. The NACC should rigorously monitor the adoption of Objective A11 by the Prefectures and Municipalities.

Constantly

5. The NACC should consider the most common forms of corruption in local government⁴¹ and re-evaluate the anti-corruption activities set out in sub-objective A11, if they prevent such forms. If not, it should take the most urgent and necessary measures in response to them to be included in the new action plan.

With the drafting of the Action Plan 2018-2020

• Sub-question recommendations: What is the civil society's opinion on corruption in local government?

1. The NGOs should have active engagement on anti-corruption activities in local government, in general, and the 7 activities generated above by the Audit Team, in particular.

Immediately

2. The ALSAI should conduct a performance audit for ASCS.

By 2019

3. The NACC should create a mechanism in the implementation hierarchy of the Strategy in order to monitor the authenticity of the data reported by the Technical Secretariat in the monitoring reports.

With the drafting of the Action Plan 2018-2020

4. The Technical Secretariat should include the civil society and consultative meetings with NGO representatives during the drafting and updating of anti-corruption measures (for local government) in the plans of the new action.

³⁹Action Plan 2015-2017, page 53.

⁴⁰Action Plan 2015-2017, page 53.

With the drafting of the Action Plan 2018-2020

5. The prefectures should involve the civil society in the adoption of anti-corruption policies in local government units.

Immediately

10. Appendices

10.1 Questionnaire with closed questions addressed to citizens:

https://docs.google.com/forms/d/1jMmYXSDj8maAPiGJ8kPtq3pjiYRtN6X_khpywYvPN32I/pr efill

10.2 Questionnaire with closed questions addressed to NPOs.

https://docs.google.com/forms/d/1v1EFWytVOhjBYucxCzAm6oQmngxSNtXFkFUhPSdp_e0/ prefill

10.3 Interviews with the 3 most active NGOs: TIA, IDM, IDRA

INTERVIEW CORRUPTION IN LOCAL GOVERNMENT

The Department of Performance Audit, at the Albanian Supreme Audit Institution, is auditing the Crosscutting Anti-Corruption Strategy in Albania, focusing on addressing corruption in local governance. This interview serves the absorption of official information on the involvement of civil society organizations in this Strategy. The information received from the interview will be presented in the audit report.

I. General information on the NGO

1. Focus of the organization:
2. What were the project / project focus? Please describe briefly your conclusions:
3. Which of the main actors of the society are involved in your project?
4. How long has this project / project lasted? What methodology did you use to address the issue?

II. The role of NGOs in Albanian society and the fight against corruption

1. How do you evaluate the role of your organization in Albanian society in general in the last three years?
2. If your organization has faced challenges over the last three years, what kinds of challenges have been? Please give us your comment.
3. Do you think that the involvement of NGOs from local government units would help prevent corruption in local government? If so, mention some activities that NGOs can accomplish.
4. Has your organization conducted any of the above activities? Please argument your answer.
5. Do you think civil society has contributed sufficiently to the fight against corruption? Argument your answer.
6. If you would engage in the following activities from the county prefecture / county, how much your organization can contribute to the realization of each of them? List at least one form of how you can assist one to one in each of them and the **resources** you need.
 Creating updated web pages:

- Publishing on Public premises and Internet Premises of Budget and Expenditure Prefectures of each Municipality and Municipality in the Region:
- Creating a thematic registry of complaints:
- Publication on public premises of each prefecture of sub-legal acts adopted by the respective district municipalities:

III. Corruption and anti-corruption activities in local government units

1. What has happened to corruption in the last three years in local government? Where do you base your opinion?
2. Do you mention some of the most common forms of corruption in your local government units? What are the main reasons for corruption?
3. Do you know about the CSAC undertaken by the government for the period 2015-2020? If so, please indicate your source of information.
4. Have you participated in consultative meetings during the drafting process of the CSAC?
5. If your organization has participated in the CSAC consultative meetings, please mention the frequency of participation therein. What was your engagement in these meetings?
6. Do you think that this strategy has reduced corruption or perception of it in local government units? What can you suggest for improvement over CSAC?
7. Has your opinion been asked for the most needed / immediate measures to be taken to prevent and combat corruption in local government units? If yes, from which institution and in what way is your opinion gathered?
8. How much do you think each of the activities from a-f will affect the achievement of goals 1-4 to combat corruption in local government? Evaluate: very, sufficiently, little, not at all, or do not know, at each of the empty limits.

	1. Strengthen transparency through law enforcement	2. Increase transparency regarding party control and financing	3. Bringing integrity and transparency to public officials	4. The eradication of corruption from the ranks of public administration
a) Creating web pages				
b) Publication in public and internet premises of the prefectures of the budgets and expenditures of each commune and municipality in the region				
c) Creating a thematic register of complaints				
d) Publication in the public premises of				

each prefecture of sub-legal acts adopted by the respective district municipalities				
e) Providing administrative services at the local level through unique counters				
f) Establish a mechanism for periodic monitoring and evaluation of economic assistance				

9. Do you think the activities mentioned are more immediate to be undertaken to prevent corruption in local government units? Mention some of the most urgent and necessary measures to be taken in local government.
10. In what other matters would you like to attract the attention of the audit team to this audit or to others?

Open questionnaires for NGO with winning project focusing on anti-corruption topics.

The Department of Performance Audit, at the Albanian Supreme Audit Institution, is auditing the Crosscutting Anti-Corruption Strategy in Albania, focusing on addressing corruption in local governance. This open question questionnaire serves to absorb official information on the involvement of civil society organizations in this Strategy. Your accountability and professionalism in completing this questionnaire will help us to reflect the civil society reflections on corruption issues. The information obtained from completing the questionnaire is confidential and will be used only for the purpose of auditing. Please allow this questionnaire to be filled out by at least one (one to three) representatives of your organization, preferably with knowledge of the topics of corruption and its prevention.

I. General information on the NGO and the winning project

1. Prefecture / Region where you are registered:
2. Focus of the organization:
3. Your position in the organization:
4. Project / Winning Projects in ASCS:
5. Who were the project / project focus? Please describe briefly your conclusions:
6. Which of the major stakeholders of the society are involved in your project?
7. How long has this project / project lasted? What methodology did you use to address the issue?

II. The role of NGOs in Albanian society and the fight against corruption

8. How do you evaluate the role of your organization in Albanian society in general in the last three years?
9. If your organization has faced challenges over the last three years, what kinds of challenges have been? Please give us your comment.
10. Do you think that the involvement of NGOs by local government units would help prevent corruption in local government? If so, mention some activities that NGOs can accomplish.
11. Has your organization conducted any of the above activities? Please argue your answer.
12. Do you think that civil society has contributed sufficiently to the fight against corruption? Argue your answer.
13. If you would engage in the following activities from the county prefecture / county, how much your organization can contribute to the realization of each of them? List at least one form of how you can assist one to one in each of them and the resources you need.
 - Creating updated web pages:
 - Publishing Public and Internet Premises of Budget and Expenditure Prefectures of each Municipality and Municipality in the Region:
 - Creating a thematic registry of complaints:
 - Publication on public premises of each prefecture of sub-legal acts adopted by the respective district municipalities:

III. Corruption and anti-corruption activities in local government units

14. What has been the corruption in the last three years in local government? Where do you base your opinion?
15. Cite some of the most common forms of corruption in your local government units? What are the main reasons for corruption?
16. Do you know about the Cross-Sectoral Anti-Corruption Strategy undertaken by the government for the period 2015-2020? If so, please indicate your source of information.
17. Have you participated in consultative meetings during the drafting process of them?
18. If your organization has participated in the CSAC consultative meetings, please mention the frequency of participation therein. What was your engagement in these meetings?
19. Do you think that this strategy has reduced corruption or perception of it in local government units? What can you suggest for improvement over CSAC?
20. Has your opinion been asked for the most needed / immediate measures to be taken in order to prevent and combat corruption in local government units? If yes, from which institution and in what way is your opinion gathered?
21. How much do you think each of the activities from a-f will affect the achievement of goals 1-4 to combat corruption in local government? Evaluate: very, sufficiently, little, not at all, or do not know, at each of the empty limits?

	1. Facilitating Transparency through Law Enforcement	2. Increase transparency regarding party control and financing	3. Strengthening integrity and transparency regarding public officials	4. Eradicate corruption from the ranks of public administration
a) Creating web pages				
b) Publication in public and internet premises of the prefectures of the budgets and expenditures of each commune and municipality				

in the region				
c) Creating a thematic register of complaints				
d) Publication in the public premises of each prefecture of sub-legal acts adopted by the respective district municipalities				
e) Providing administrative services at the local level through unique counters				
f) Establish a mechanism for periodic monitoring and evaluation of economic assistance				

22. Do you think the activities mentioned in aforementioned are more immediate to be undertaken to prevent corruption in local government units? Mention some of the most urgent and necessary measures to be taken in local government.

23. In what other matters would you like to attract the attention of the audit team to this audit or to others?

✂ **10.4 List of abbreviations**

ALSAI	Albanian Supreme Audit Institution
ALL	The Albanian currency
AP	Action Plan
AT	Audit Team
A11	Adoption of politics against corruption on local government level
CSAC	Crosscutting Strategy Against Corruption
CSSA	Civil Society Support Agency
DCM	Decision of Council of Ministers
EA	Economic Assistance
EU	European union
EUROSAI	European Organization of Supreme Audit Institutions
GDP	Gross Domestic Product
IDI	INTOSAI Development Initiative
INSTAT	Institute of Statistics (Albania)
INTOSAI	International Organization of Supreme Audit Institutions

ISSAI	International Standards of Supreme Audit Institutions
IT	Information Technology
LG	Local Government
MFE	Ministry of Finance and Economy
MHSC	Ministry of Health and Social Care
MSWY	Ministry of Social Welfare and Youth
MOJ	Ministry of Justice
MOS	Ministry of State
NACC	National Anti-Corruption Coordinator
NSAC	National Strategy on Anti Corruption
NSDI	National Strategy for Development and Integration
SAI	Supreme Audit Institution
SMART	Specific, Measurable, Achievable, Relevant, Time-Oriented
SWOT	Strengths, Weaknesses, Opportunities, Threats
SSS	State Social Service
TI	Transparency International
UNDP	United Nations Development Program
WB	World Bank

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