



# Monthly newsletter

December  
2025



The Chairman of the ALSAI, Mr. Arben Shehu, during the meeting with the chairpersons and representatives of the counterpart institutions

## The Chairman of the ALSAI, Mr. Arben Shehu, met with the heads of the counterpart institutions

The Chairman of the ALSAI, Mr. Arben Shehu, held a working meeting on December 5 with chairpersons and other representatives of the Supreme Audit Institutions (SAIs) of the Western Balkans and Moldova. Mr. Shehu thanked them for their participation and commitment to this meeting, and expressed his full willingness to continue and further deepen mutual cooperation, not only within the framework of the "Smart Finance" project for "Responsible Governance," but also more broadly, with audits that will focus on issues addressing significant problems that are common to the countries of our region. The leaders and representatives of the SAIs thanked the Chairman of the ALSAI for organizing the meeting and for the ideas expressed, emphasizing the importance of cooperation among the region's SAIs to continue with joint initiatives in the future. On December 4-5, 2025, the Chairman of the ALSAI, Mr. Arben Shehu, together with the chairmen and representatives of the Supreme Audit Institutions from Albania, North Macedonia, Montenegro, Serbia, Bosnia and Herzegovina, Moldova, as well as partners from the Supreme Audit Office of Slovakia, participated in the regional dialogue organized in Tirana by the United Nations Development Programme (UNDP), within the framework of the launch of the "Smart Finance" project for "Responsible Governance."

During the 2-day meeting, discussions were held on the role of auditing in supporting the Sustainable Development Goals (SDGs), challenges in local governance, and the importance of strengthening transparency and accountability mechanisms. Participants shared experiences on SDG audits and ways to integrate them into performance audits, emphasizing the need for a harmonized approach and the use of common methodologies in the region.

The first draft of the "Assessment of SAI Capacity Needs" was also presented, which highlights areas where technical assistance, training, and experience sharing are needed, serving as a basis for the preparation of the 2026 work plan. Participants were also introduced to the practices of the Supreme Audit Office of Slovakia, including the use of digital tools such as the "MUMAP" platform, which present opportunities to be adapted in the region for the purposes of local auditing.

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## The Chairman of the ALSAI holds a meeting with the Auditor General of the State Audit Office of North Macedonia, Mr. Maksim Acevski

On December 3, 2025, the Chairman of the ALSAI, Mr. Arben Shehu, held a meeting with the Auditor General of the State Audit Office of North Macedonia, Mr. Maksim Acevski, and the accompanying delegation, Mr. Orhan Ademi, Deputy Auditor General, Ms. Tanja Janevska, Advisor, and Ms. Hristina Dabeska, Auditor.

During the meeting, Mr. Shehu and Mr. Acevski once again appreciated the fruitful and sustainable relations between the two institutions, emphasizing the consolidation of mutual cooperation, particularly in the field of parallel audits, where both institutions are engaged, focusing on sensitive topics with societal impact.

Mutual engagement will continue in the future, not only at the bilateral level, with the aim of further strengthening respective professional capacities, but also through participation in several regional programs, in cooperation with other international partners.



## Increasing the impact of external auditing - EUROSAI's "Development Activities" project launched



The Swedish National Audit Office (SNAO) organized the international workshop "EUROSAI Development Activities Project launch and Audit Impact Workshop" in Istanbul from December 2 to 5, 2025, an important event that marked the official launch of EUROSAI's new development project.

In this event, the ALSAI was represented by Ms. Xhesila Nano, Director of the Directorate of Communication and External Relations, Ms. Valdete Berisha, Chief Auditor in the Department of State Budget Audit, and Ms. Xhuljeta Çelaj, Chief Auditor in the Department of Performance Audit. The workshop was attended by representatives from the Supreme Audit Institutions of Kosovo, North Macedonia, Turkey, Kazakhstan, Bosnia and Herzegovina, Ukraine, Moldova, Serbia, Montenegro, and Georgia.

The workshop focused on the audit cycle, covering the entire process from planning to reporting, communicating results, and quality management. Participants were introduced to the objectives of the "Development Activities" (EDA) project, the expectations for joint results, and the ways of coordinating within the EUROSAI network, under the technical guidance of SNAO.

Representatives of the ALSAI contributed to the technical discussions of the workshop by presenting practices and approaches in performance, financial, and compliance audits, as well as in improving the quality of audits.

Also, the sessions extensively covered the role of communication and strategic reporting in increasing the impact of auditing. It was emphasized that audit findings gain full value only through clear communication and effective use by institutions and the public. On the last day, participants focused on quality management and the development of next steps for drafting the EDA project plan, a document that will guide the implementation phase and EUROSAI's joint activities in the coming years.

The participation of ALSAI in this activity strengthens the institution's commitment to following the most current standards and practices in public auditing, to improving the quality and impact of audits, and to contributing to the professional development of the EUROSAI network. The workshop provided a platform for cooperation among institutions and opportunities for exchanging knowledge and experiences.

# Audit on 'Measures Taken by Responsible Institutions to Eliminate the Discharge of Wastewater into the Lana River in Tirana'



Lana, at the Lanabregas monitoring station

Lana, at the monitoring station in Kashar

The Performance Audit Department at the Albanian Supreme Audit Institution (ALSAI) has completed an audit on "Measures Taken by Responsible Institutions to Eliminate the Discharge of Wastewater into the Lana River in Tirana." From this audit, it has been found that pollution in the Lana River in the capital significantly exceeds national and European Union (EU) standards, the criteria of the EU Directive on the treatment of urban wastewater, and global water quality guidelines, making it the second most polluted river in Albania (after the Cjanica River in Fier), according to the Environmental Status Reports published by the National Environmental Agency. Such levels of water pollution in this river pose a threat to public health, ecosystems, and the quality of life for the population of Tirana and surrounding areas.

The main pollution in the Lana River comes from the discharge of polluted urban waters, urban and industrial waste, unauthorized constructions that narrow the river's flow; soil erosion and damage to the river ecosystem. Monitoring shows high levels of heavy metals, organic matter, and other physico-chemical pollutants.

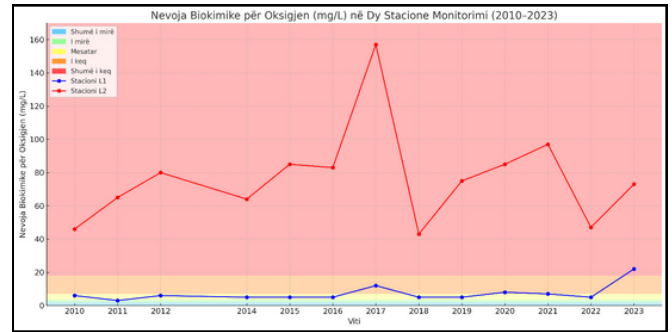
The sewerage system of the city of Tirana is a combined system that includes both stormwater and urban and industrial wastewater. Since 1964, the polluted water network of the city of Tirana has been designed and constructed so that this system discharges directly into the Lana River. According to UKT sh.a., it is reported that the number of discharge points of the collectors that empty into this river is approximately 85, concerning the regulated section of the riverbed of this river from Shkoza to the "Arrow Palace".

From the data administered by the National Environmental Agency and from the published State of the Environment Reports, it appears that continuously from 2010 until 2024, the environmental condition of the Lana River has reflected a significant level of pollution. The situation has remained almost unchanged at the L 2 – former Customs monitoring station, which has consistently been classified as Class V – "Poor Condition." Meanwhile, the situation has worsened at the L 1 – Lanabregas monitoring station, despite this station being located at the beginning of the river flow and upstream of the urbanized area of the city of Tirana. For the 2024 monitoring, both stations are assessed as Class V – "Poor Condition."

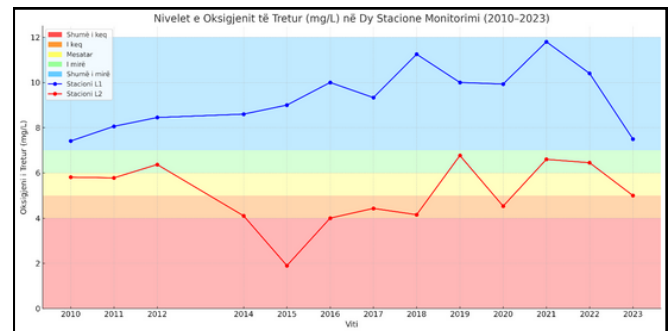
The current state of the main pipeline network that discharges wastewater directly into the Lana River is shown in the following photos:



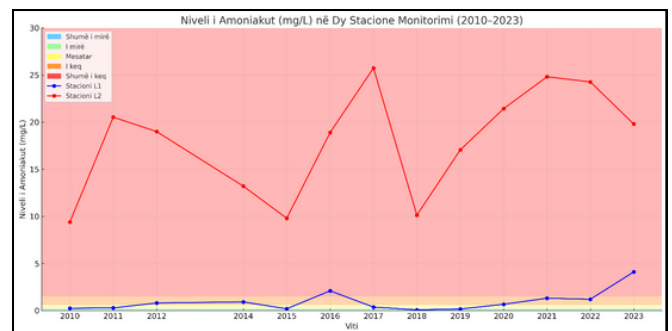
2010 – 2023 data on the biochemical oxygen demand



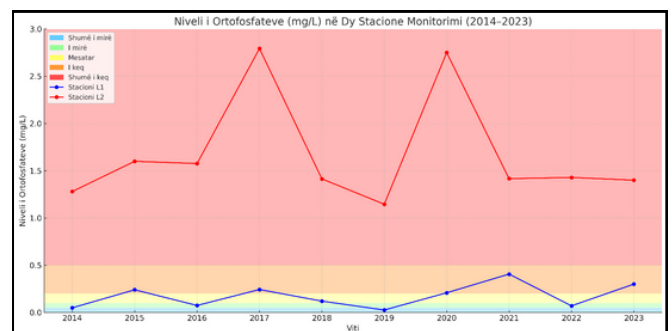
2010 – 2023 data on dissolved oxygen levels



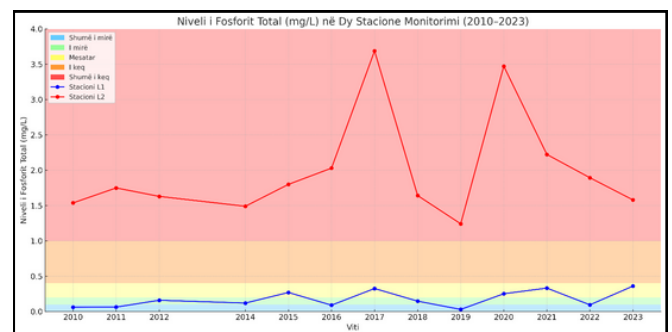
Data 2010 – 2023 on ammonia levels



2014 – 2023 data on orthophosphate (PO4) levels



Data 2010 – 2023 on total phosphorus levels



### On the impact on irrigation

One of the other risks posed by the high pollution of the Lana River is also in irrigation, since "in the Ishëm basin, surface waters are generally considered the main source for irrigation, with the Ishëm and Zezë rivers as the primary sources." According to the Ministry of Environment, Forestry, and Water Administration, the agricultural land area in the Ishëm river basin is about 26,000 ha, and the area where farmers have access to irrigation is around 8,000 ha.

### On the environmental impact

Apart from environmental, aesthetic, and other impacts, in the city of Tirana, where it also passes through most of its course, the Lana River joins the Tirana River in Laknas and then the Ishmi River, to eventually flow into the Ishmi Delta in the Adriatic Sea. The high level of pollution in the rivers that make up the Ishmi basin, which converge and flow untreated, has caused a severe environmental and ecological situation in the Ishmi Delta, near Cape Rodon.

The condition near the Ishmi delta, caused by river inflows, including here also solid urban waste, etc., accumulated by the constituent rivers, among others the Lana River (which is considered one of the most polluted parts of this river basin), is presented as follows:



In the premises of the construction site and component parts / ITUN Kashar



### The city of Tirana does not have a functional plant for the treatment of urban wastewater

The city of Tirana, with over 800,000 inhabitants and one of the seven largest cities in the Balkan Peninsula, has no treatment for urban wastewater. The coverage level by urban wastewater treatment plants is 0%, contrary to the requirements of EU Directive 91/271/EEC, which requires a minimum coverage of 85% for cities with more than 10,000 inhabitants.

Currently, the polluted waters of the city of Tirana are being discharged into the Lana River, as the capital still lacks a functional plant. The Wastewater Treatment Plant (WWTP) in Kashar, intended to carry out a secondary level of treatment (for a capacity of 350,000 p.e.) in the first phase and tertiary treatment at the final treatment level (for a capacity of 681,680 p.e.), is out of operation.

The construction of the Kashar plant began 10 years ago, but the Albanian institutions unilaterally terminated in May 2018 the construction contract of the Tirana Wastewater Treatment Plant with the company that was selected in 2014.

The termination of the contract for the execution of works for the construction of ITUN Kashar and the improvement of the sewer system in the city of Tirana was deemed by the International Court of Arbitration (ICC) in London as unilateral and unlawful, reasoning that the financing agreement and the contract terms were violated, assigning to the respondent parties MIE and AKUK an amount of approximately 13.5 million euros. Financial costs until the full maturity and repayment of obligations will also increase due to the application of annual interest, calculated at 3% of the relevant Bank's discount rate on the amount of the outstanding principal. The audit showed that, as of 30.04.2025, this decision had not been in the recognition process / had not been recognized by the Court of Appeals to take legal effect.

The effects of this decision, including interest, will represent a considerable financial burden on the state budget, while these budgetary funds could be effectively used for the construction and completion up to operational status of the wastewater treatment plant in Tirana, which would provide a solution to the discharge of untreated urban wastewater into the Lana River. The audit team conducted a site visit to the construction site of the ITUN Kashar on 13.05.2025, in the presence of the AKUK representative, Eng. S. Z.



## Audit Message

The responsible institutions have not taken effective measures to improve the water quality in the Lana River. Environmental Status Reports from the National Environment Agency have noted for years that the water quality status in this water body is classified as heavily polluted, showing deterioration even at the beginning of the flow in Lanabregas over recent years. Monitoring conducted by the National Environment Agency has been partial, failing to cover all monitoring stations and all indicators, in order to fully assess the water quality and ecological status of the Lana River. On the other hand, the lack of intervention by the Tirana Municipality and the Tirana Water Supply and Sewerage Company in the sewage network, the non-completion of the investment in the Kashar Wastewater Treatment Plant by the National Water Supply and Sewerage Agency, as well as the failure to provide alternative solutions by all these institutions, has led to most of the urban wastewater in the city of Tirana continuing to be discharged untreated, negatively affecting the water quality of this water body. The current situation highlights the need for immediate engagement by the aforementioned institutions in implementing the recommendations issued by the Albanian Supreme Audit Institution at the conclusion of this audit, to ensure improvement of the situation.

# Audit of the 'Psycho-Social Service in the Pre-University Education System' carried out with the Norwegian SAI

The performance audit on the theme "Psycho-Social Services in the Pre-University Education System" has been completed. It was conducted with the support of the Office of the Auditor General of Norway, within the framework of the cooperation agreement that the Albania Supreme Audit Institution (ALSAI) has signed with this institution. The performance audit "Psycho-Social Services in the Pre-University Education System" aimed primarily to assess the measures taken by the responsible institutions and their effectiveness regarding the provision of this service by public pre-university education institutions in the country. The audit covered the activities of educational institutions for the period from 01.01.2020 to 30.04.2024.

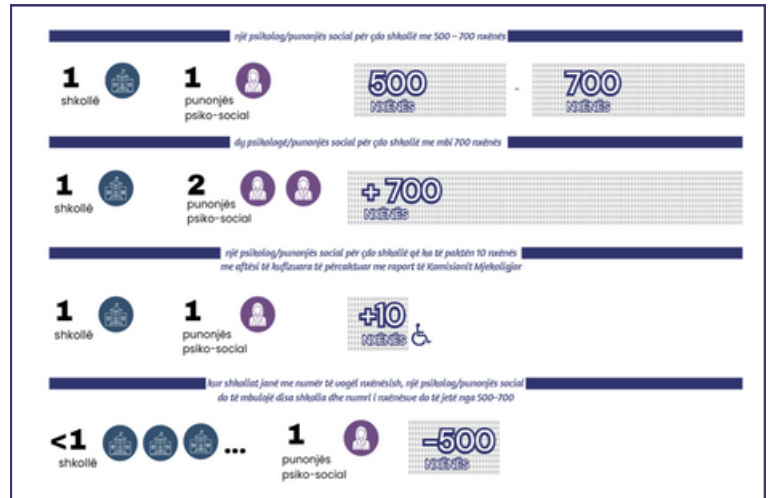
The audit found that the established system does not guarantee uniform and comprehensive psycho-social services for students in schools, in order to learn in a safer and more supportive environment. Currently, psycho-social services represent a reactive approach rather than preventive intervention. Its establishment and operation do not ensure effective service coverage in all schools across the country. On the other hand, the uniform and non-standardized inclusion of the psychologist and social worker roles, as well as the restrictions imposed on the recruitment of psychologists, have created difficulties in hiring and gaps in coverage. Oversight of service quality and the completion of the necessary infrastructure has been lacking, creating room for activities to develop without meeting the prescribed standards. Weak coordination is observed among line institutions, where the evidence produced about the service fails to be qualitatively assessed and smoothly exchanged for use in developing appropriate policies or reviewing existing ones. Current strategies developed regarding mental health, pre-university education, and children's rights address this service only partially and superficially. The measures outlined in these strategies are often overlapping and unclear regarding how they should be implemented by institutions in line with their state responsibility. The regulatory framework for the psychosocial service is unharmonized, in some cases contradictory to current legislation, and creates unnecessary barriers for professionals.

## Number of psychosocial service employees in schools

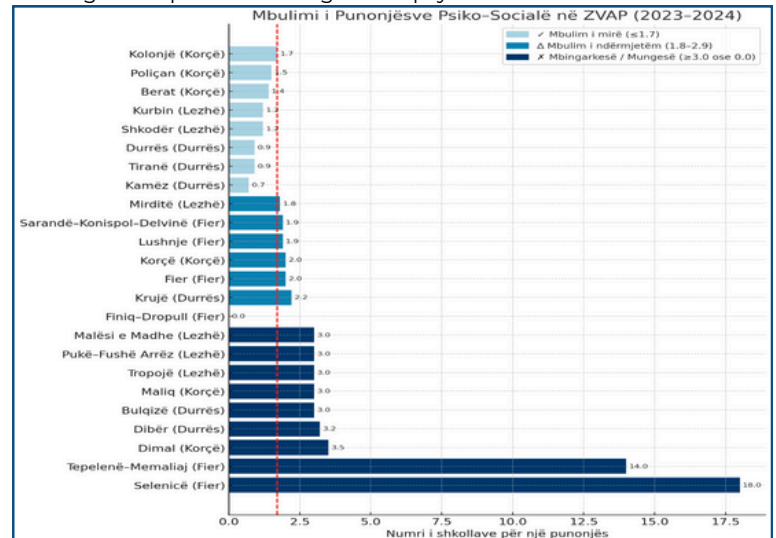
Based on order no. 313, dated 20.10.2020 "On the organization and functioning of psychosocial service in Pre-University Education Institutions and the procedures for appointment, suspension and dismissal in the psychosocial service", as amended, for every school with 500-700 pupils, at least one psychosocial service employee must be employed.

During the period 2014-2024, the number of psychologists and social workers engaged in the psychosocial service has had an increasing trend. In the 2023-2024 school year, a total of 824 employees were included in this service, or 558 more compared to the 2014-2015 school year, when their number was only 266. However, despite the increase in the number of employees in the service, it has been observed from the analysis of the data that there are cases when sufficient coverage with employees in the service is not provided.

## Criteria for the number of psychosocial workers in schools



At the national level, on average, one psychosocial service worker covers 1.7 schools. At the DRAP level, the situation is more problematic in the Directorate of Pre-University Education (DRAP) of Fier and Korça, where one psychosocial service worker covers 2.6 schools in Fier and 2 schools in Korça, respectively. From the in-depth analysis of these data, it results that at the Local office of pre-university education (ZVAP) level, there are some ZVAPs that have almost no coverage with professional figures of psychosocial service.



From the data collected on psychosocial services in the pre-university education system, for the 2023-2024 school year, it resulted that: Of the 1,356 schools in the country, about 1/4 of them or 334 schools do not have coverage with social workers or psychologists, or about 92,991 students were not provided with the necessary psychosocial support.

In general, pupils in rural school areas, where coverage is also slightly lower, face more challenges.

In rural areas, this situation is a consequence of several factors:

- Difficulty in recruiting and retaining specialists in remote areas due to difficult living conditions and lack of economic motivation.
- Lack of inter-institutional cooperation at the local level to provide joint inter-school services.
- Low institutional concentration and weaker monitoring, leading to lower implementation of social policies in these regions.

However, even in urban areas, some schools face challenges in ensuring continuous coverage, especially on the outskirts of large cities or in areas with rapid demographic growth.

# There is no coverage of psychosocial services for children with disabilities in pre-university education

The number of psychosocial service employees depends on the number of pupils and the number of children with disabilities (for every 10 pupils with disabilities, one employee should be added to the service).

In schools where psychosocial services are provided, the majority of the needs of pupils with disabilities should be covered by psycho-emotional support and assessment of each pupil's progress, mainly through educational staff and assistant teachers, but also through psychosocial services.

During the audition, it was found that coverage was not provided for this category of them, as currently no additional employees have been recruited in the psychosocial service in cases where there are at least 10 children with disabilities. Also, in some educational institutions there is a significant increase in the number of pupils with disabilities, reaching up to 35 pupils with disabilities in a single institution. In these cases, to somewhat support the service, only 2 psychosocial service employees are employed, who, in addition to the support they provide to all students of the institution and the educational staff, are also responsible for providing the service to this specific category of pupils..

360 650

Pupils study on average each year in pre-university education in Albania.

1356

Number of schools in pre-university education in the country.

824

Number of psychosocial service employees in the 2023-2024 school year

50

The Local Office of Pre-University Education (ZVAP) with over 10 students with disabilities do not employ additional psychosocial service staff.

Nxënësit me AK sipas ZVAP-ve 2023 - 2024

	Totali i nxënësve	Nxënës me AK	% AK ndaj totalit
Tiranë	68,806	1,392	2.02
Fier	10,498	177	1.69
Elbasan	13,775	216	1.57
Durrës ZVAP	18,798	286	1.52
Vlorë	8,017	204	2.54
Korçë	7,469	120	1.61
Lezhë	7,397	91	1.23

Referring to the data made available by National Employment and Skills Agency (AKAP), there are currently around 4686 students with disabilities in our country for whom no additional support is provided.

In total, The Local Office of Pre-University Education (ZVAP) has the largest number of students, around 68,806, of whom 1,392 are students with disabilities, constituting around 2.02% of all students in this area. On the other hand, The Local Office of Pre-University Education (ZVAP) of Vlora has the highest percentage of pupils with Disabilities (AK) (2.54%), showing that even though there are fewer pupils in total (8017), the number of children with disabilities is relatively higher compared to other areas.

The Local Office of Pre-University Education (ZVAP) of Lezha has the lowest percentage, with only 1.23% of students categorized as disabled. However, the need for data verification by the responsible structures is evident if there are fewer identified or reported cases in this region.

92 991

Pupils have not received psychosocial support, as the service was missing in ¼ of schools nationwide.

4686

Total pupils with disabilities do not receive any kind of structured psychosocial support.

1392

Pupils, out of 68,806 total in The Local Office of Pre-University Education (ZVAP) of Tirana, are disabled.

2750

Cases of violence have been registered in the pre-university system for the 2022-2023 school year.

1637

Cases of violence have been reported/observed in Educational Directorate of Pre-University Education (DRAP) of Durrës, which also accounts for 59.5% of cases at the national level.

90

Cases of violence during 2022-2023 were reported in only one school in Tirana.

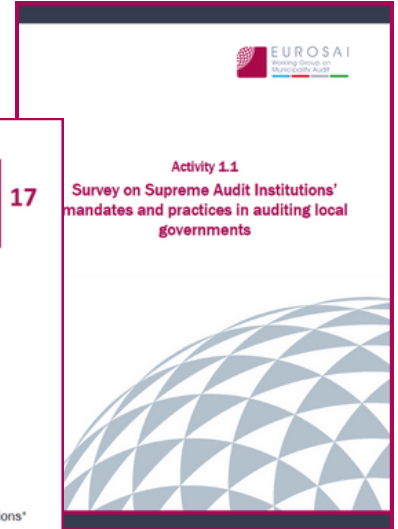
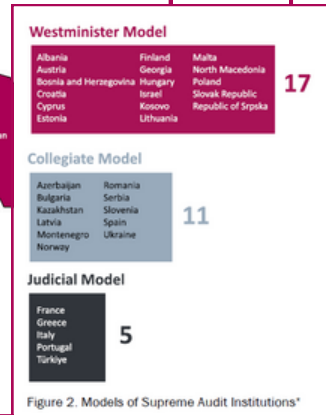
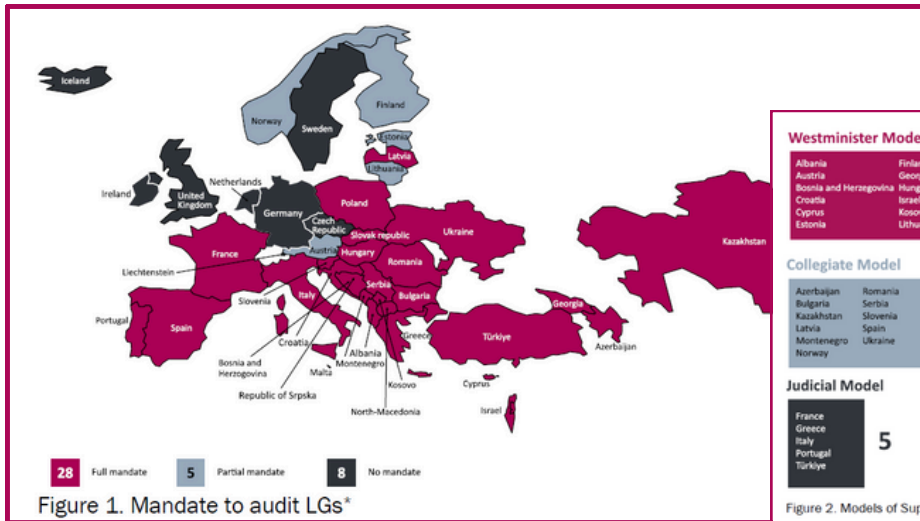
80 %

In some cases, it is the pupils themselves who commit violence against their peers.

## Audit message

The responsible institutions do not guarantee the same and comprehensive psychosocial service for students in pre-university education schools to learn in a safe and supportive environment. Some schools, mainly in rural areas, are not covered by psychosocial services. Cabinets and auxiliary tools are missing, but when they are available, in most cases they are not dedicated to specialists in this service. The provision of psychosocial services for children with disabilities is not carried out according to expectations. The strategic documents in force present fragmented objectives for psychosocial services, which are often overlapping. Meanwhile, the regulatory framework on which this service is built and operates is not adapted to other legal acts and often appears contradictory. Although steps have been taken over the years to increase the number of staff, the service does not yet fulfill its function in a qualitative manner for identifying and addressing psychosocial problems.

# EUROSAI report reveals how European SAIs audit local governments



The EUROSAI Working Group on Municipality Audit (WGMA) has published a comprehensive report presenting the results of a survey conducted among Supreme Audit Institutions (SAIs) in Europe regarding their mandates and practices in auditing local governments. This activity was led by the National Audit Office of Estonia as part of the WGMA “Activity Plan” and included updating research on external audit systems. The report aims to explore the scope of mandates, functions and approaches of SAIs in relation to local government audits. It examines whether SAIs are legally authorized to audit local entities, the types of audits they are mandated to conduct and the products they publish, as well as the challenges they face in implementing their mandates. The survey is expected to contribute to a deeper understanding of how SAIs can increase their impact at the local level and support the development of more accountable and resilient public institutions.

The report includes contributions from 41 SAIs, with detailed information from 33 institutions that audit local governments, of which 27 SAIs are members of the WGMA: Albania, Austria, Azerbaijan, Bosnia and Herzegovina, Bulgaria, Croatia, Estonia, Georgia, Greece, Hungary, Italy, Israel, Kosovo, Latvia, Lithuania, Malta, Montenegro, North Macedonia, Poland, Portugal, Romania, Serbia, Slovakia, Slovenia, Spain, Turkey and Ukraine.

33 Supreme Audit Institutions (together with those with a full mandate - 28 SAIs), have a mandate to audit local governments, although approaches and responsibilities vary across countries. 8 SAIs reported that they have no mandate to audit local governments, this responsibility being carried out by other institutions or private sector auditors. 5 SAIs have limited mandates, focusing only on specific areas, e.g., grants and state funding. The Supreme State Audit Office is part of the group of SAIs that have a mandate and legal framework to audit local governments.

SAIs operate under three main models: Judicial, Westminster and Collegiate. The majority (17 SAIs) operate within the Westminster Model and emphasize parliamentary accountability through public reporting and performance audits. The Collegiate Model features collective decision-making by a multi-member body (11 SAIs). The Judicial Model integrates SAIs into the legal system, allowing them to impose sanctions and initiate legal proceedings (5 SAIs).

Some SAIs have the legal authority to initiate recovery proceedings when audits reveal financial losses due to illegal actions or negligence. This increases accountability by allowing direct action to recover public funds. Among the survey participants, 11 SAIs can initiate recovery actions, while 22 SAIs do not have this mandate. However, 18 SAIs can refer cases to other authorities. Monitoring the implementation of audit recommendations is essential to ensure real improvements in public administration.

## Appendix A. Mandate and legal framework in auditing LGs

SAI	WGMA membership		Mandate to audit LGs		Monitoring activities		Recovery proceedings	
	Member	Non-member	Full	Partial	Regulated by law	Internal policies/strategies etc.	Yes	No
Westminster model								
Albania	✓		✓			✓	✓	
Austria	✓		✓	✓	✓	✓	✓	
Bosnia and Herzegovina	✓		✓		✓	✓	✓	

## Appendix B. SAIs' practise and approach in auditing LGs

SAI	Audit types conducted in LGs					Approach in auditing LGs			Audit products		
	Financial	Compliance	Performance	IT	Other	Audited entities, recommendations issued	Information sources	Approach depends on the type of audit	Audit reports	Over-views	Other
Albania	✓	✓	✓	✓	✓				✓		
Azerbaijan	✓	✓	✓						✓		
Austria	✓	✓	✓	✓					✓		
Bosnia and Herzegovina**	✓	✓	✓		✓				✓		
Bulgaria	✓	✓	✓		✓				✓		
Croatia	✓	✓	✓	✓	✓				✓		

SAIs use different methods, mainly ex-post audits (24 SAIs) and status reports from local governments (20 SAIs), but also public monitoring and cooperation with ministries, most SAIs combine these approaches.

Despite having a clear mandate, Supreme Audit Institutions often face challenges in auditing local governments. The most common obstacle is limited capacity, particularly due to insufficient human resources, as noted by 11 SAIs. Some SAIs emphasize the need for IT and artificial intelligence tools to improve efficiency.

The WGMA report emphasizes that Supreme Audit Institutions play a crucial role in promoting transparency, accountability and good governance at all levels of government. As decentralization continues to shape public administration in many countries, the role of SAIs in auditing local governments, such as municipalities and regions, has become increasingly important. Understanding the scope, practices and challenges of SAIs in auditing local governments in this context is essential for strengthening public financial management and ensuring that public resources are used effectively and responsibly.

# The foundations of a constructive partnership between the Subcommittee on Public Sector Audit and ALSAI

On December 16-17, 2025, the American Democratic Institute (NDI) organized a roundtable discussion focusing on the foundations of a constructive partnership between the Subcommittee on Public Sector Audit and the Supreme State Audit Office.

The meeting was attended by members of the Subcommittee on Public Sector Audit, members of the Committee on Economy, Employment and Finance, and representatives of the Albanian Supreme Audit Institution, responsible for relations with Parliament, as well as experts from NDI and SIGMA.

Initially, a summary of the work of the Subcommittee during 2025 was provided by former chairwoman Emilia Koliqi, who also presented some of the problems encountered regarding the non-participation of the heads of the audited institutions in hearings.

Ms. Koliqi appreciated the cooperation with the ALSAI for the work activity of the Subcommittee in the first year.

Mr. Anthony Staddon, NDI expert, presented models of how similar parliamentary bodies exercise the oversight function over the economic, effective and efficient use of public resources.

While Mr. Alastair Swarbrick, SIGMA expert spoke about ensuring a productive working relationship between the SAI and the Sub-Commission based on INTOSAI standards and international good practices, so that the follow-up of audit recommendations has an impact.



In the framework of the discussions on the drafting of the Subcommittee's work plan for 2026 (including the follow-up of the recommendations of the Subcommittee's final report of July 2025, the selection of audit reports to be reviewed for the first half of 2026, hearings with audited entities, etc.), the SAI representatives presented a summary of the main audit areas for 2026, providing support for cooperation with the Subcommittee and the Assembly of Albania.

The Head of NDI Albania, Ana Kadovic, emphasized that ensuring the continuity of the Subcommittee's work is essential for strengthening the implementation of audit recommendations and improving management in the public sector.

## International cooperation for the audit “Adaptation of forest management to climate change”

Within the framework of the initiative of the EUROSAI Working Group on Environmental Audits (EUROSAI WGEA), a meeting on international cooperation in auditing on the topic “Adapting forest management to climate change” was held in Warsaw on 4 December 2025. Given the growing need to protect forests and take action against climate change, the role of supreme audit institutions in assessing the integrity of government actions and in supporting the transition of national economies towards sustainable development is of crucial importance.

During the meeting, a paper was presented by Prof. Bogdan Jaroszewicz of the University of Warsaw on the adaptation of forest management to the impact of climate change. The SAI of Poland, which also holds the leadership of the EUROSAI WGEA, also presented an audit conducted on the topic “Adaptation of forest management of State Forests to climate change”. The participating SAIs briefly presented data on the functioning and structures of forest management in their respective countries.



In addition to the SAIs of Bulgaria, Croatia, Latvia, Lithuania, Slovakia and Slovenia, which have expressed interest in joining this initiative the ALSAI (the Supreme State Audit) also confirmed its participation in this international engagement considering the importance of this topic. In this activity, which was attended by representatives from various European SAIs, the SAI was represented by the Director of the Department of Audit of Local Self-Government and Public Property, Mr. Agron Halili and the auditors, Mr. Petrit Imeraj and Mr. Shkëlzen Hoxha.

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# The Annual Bulletin on the activity of the Supreme State Audit Office during 2025 is published.

The ALSAI closer to the public and interest groups

The "Annual Bulletin" on the activities of the Supreme State Audit Office during 2025 is published.

In order to guarantee the most efficient and transparent communication with the public and interest groups, the Supreme State Audit Office began publishing the "Monthly Bulletin" information material in November 2024. This new communication format aims to bring the institution closer to the public, by providing clear and structured information on the work of the ALSAI.

The publication of the "Annual Bulletin" brings together in a single document the 13 issues of the monthly bulletin (November 2024 - November 2025). The publication contains the main activities of the institution, the most important audit results, as well as cooperation with domestic and international audit institutions, providing an integrated overview of the work of the SAI throughout the year.

The "Annual Bulletin" serves as an orientation instrument for the public, partner institutions and any interested actor and, at the same time, as an updated archive of the activity of the Supreme State Audit. Through it, the institution aims to strengthen the culture of information, increase public awareness on the role and mission of external public audit and further advance transparency standards in public governance. The publication can be accessed at the link:

<https://www.klsh.org.al/wp-content/uploads/2025/12/Buletini-Vjetor-2025-2.pdf>

"Transparency is one of the main pillars of our institutional mission. Through continuous and reliable information, we aim to strengthen citizens' trust and provide a clear overview of the institution's activities, processes and our commitments."

*The publication of the monthly newsletter and its annual summary represent our commitment to communicate openly, strengthen accountability, and build a sustainable dialogue with the public and stakeholders.*








*Informing the public is not simply a legal obligation, but a sustained commitment to accountability and integrity."*



Thanks for reading!



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