



# Monthly newsletter

August 2025

European Commission

**RULE of LAW**  
REPORT 2025

COUNTRY CHAPTER  
ABSTRACTS AND  
RECOMMENDATIONS

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COMMISSION STAFF WORKING DOCUMENT

2025 Rule of Law Report  
Country Chapter on the rule of law situation in Albania

Accompanying the document

Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions

2025 Rule of Law Report  
The rule of law situation in the European Union

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## The European Commission evaluates the role of the ALSAI in the fight against corruption

The European Commission (EC) has praised the active and sustainable role of the Albanian Supreme Audit Institution in the fight against corruption in Albania.

In the latest EC report "Rule of Law" for 2025, for Albania, the ALSAI is mentioned as one of the institutions with concrete performance and effective cooperation with the justice bodies.

The EC underlines that the ALSAI has established a solid practice in addressing violations, by passing on high priority cases to investigative bodies.

*"Albanian Supreme Audit Institution (ALSAI) has a stronger track record in terms of judicial referrals and cooperation with criminal prosecution bodies. In 2024, the ALSAI referred 13 cases with criminal elements for criminal prosecution. In addition, 35 referrals for cases requiring further investigation were shared with the prosecution bodies at their request," the European Commission's 2025 report states.*

The EC calls for mandatory institutional cooperation between the institutions responsible for preventing corruption and the relevant law enforcement structures. The EC calls for the work of the ALSAI to be supported as a key pillar in the fight against corruption.

The European Commission has consistently assessed the work of the ALSAI, including the role of the institution in the integration process. Even in the 2024 Progress Report of the European Union for Albania, the EC states that the quality of the audit work is in line with international audit standards.

"The impact of the audit work has shown progress. Albania needs to improve the implementation of external audit recommendations. The ALSAI continues to cooperate and provide information to the prosecution body regarding findings of its audits, which may have elements of a criminal offense," the EU Progress Report states.

“yet to be demonstrated<sup>73</sup> Coordination between institutions in charge of corruption prevention and relevant law enforcement structures remains weak and the number of referrals further decreased. The State Audit Institution (ALSAI) has a stronger track record on judicial referrals and cooperation with criminal prosecution bodies. In 2024, ALSAI referred 13 cases with criminal elements to prosecution. Additionally, 35 referrals on issues that require further investigation were shared with prosecutorial bodies upon request<sup>76</sup>.

*The section on the ALSAI in the European Commission's "Rule of Law" Report 2025*

# ALSAI receives assessment from the UN for identifying irregularities in procurement



Another important international institution has assessed the work of the Albanian Supreme Audit Institution in the fight against corruption. The United Nations (UN) has recently published the document "Executive Summary of the second cycle of the evaluation of Albania for the implementation of chapters II and V of the UN Convention against Corruption (UNCAC)".

The Executive Summary highlights several key milestones related to the prevention of corruption (structure with preventive functions, legal framework, public procurement, conflict of interest, whistleblowing, administrative capacities, international relations, money laundering). Light mentions are also made of the training capacities and qualifications of the administration, the judiciary, transparency and the right to information.

The document evaluates the work of the Albanian Supreme Audit Institution in identifying irregularities in public procurement procedures.

"The Albanian Supreme Audit Institution continues to report irregularities in public procurement at the central and local levels," the UN Executive Summary on Corruption states.

At the end of the document, recommendations are also left for further measures that Albanian institutions should take to prevent corruption and recover illegally obtained income and assets.



The Public Procurement Agency is responsible for the overall management of public procurement, and the Public Procurement Commission is responsible for examining complaints against procurement decisions (arts. 23 and 24 of the Law on Public Procurement). It was reported that the Commission has limited staff, and a number of posts remain vacant. In addition to administrative reviews, economic operators have the right to appeal to the Administrative Court of Appeal (art. 109). Breaches of procurement rules are punishable by administrative fines and can lead to the nullification of contracts (arts. 119 and 132). The Law on Public Procurement also contains rules on conflicts of interest (art. 19). The topic of conflicts of interest is included in the public procurement training curricula, which have been in place since 2023. At the time of the country visit, Albania was developing a certification system for procurement officials, which would also include conflict of interest training. The State Audit Institution continues to report irregularities in public procurement at the central and local levels.

The national budget is prepared and adopted in accordance with the Constitution and the Law on Management of the Budget System. The Prime Minister prepares a draft budget law for adoption by the National Assembly (art. 158 of the Constitution). The approved budget is published online, but there are limited opportunities for public input during the budget approval process.

The Treasury is responsible for keeping State accounts and preparing periodic and annual budget implementation reports (arts. 61 and 65 of the Law on Management of the Budget System). The Law on Financial Management and Control contains rules concerning accounting obligations of public entities, internal controls and corrective measures (arts. 8, 9 and 22). Public entities are required to establish internal auditing services (art. 10 of the Law on Internal Audit in the Public Sector) and to implement risk management systems (art. 21 of the Law on Financial Management and Control). External audits are conducted by the State Audit Institution (art. 162 of the Constitution). Breaches of accounting rules and record-keeping obligations that do not amount to criminal offences are subject to disciplinary penalties (art. 31 of the Law on Financial Management and Control).

The section concerning ALSAI in the United Nations Report on Corruption

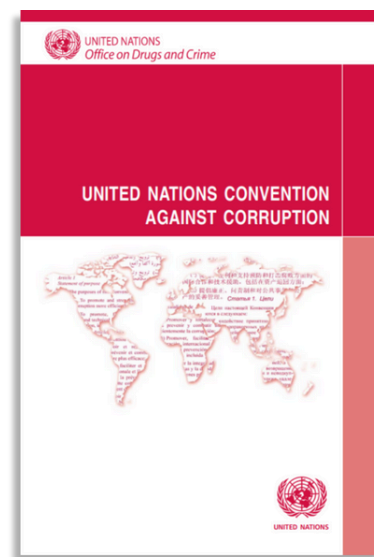
## What is the UN Convention against Corruption - UNCAC?

The United Nations Convention against Corruption (UNCAC) is the only universal, legally binding anti-corruption instrument. It was drafted and negotiated in Vienna, Austria in 2002-2003 and subsequently adopted by the United Nations General Assembly on 31 October 2003. The Convention has been ratified by 191 countries, including Albania.

The comprehensive approach of the Convention and the binding nature of many of its provisions make it a unique instrument for developing comprehensive responses to corruption at the national, regional and global levels.

The Convention covers five main areas: preventive measures, criminalization and law enforcement, international cooperation, asset recovery and technical assistance, and information exchange.

The Convention also serves as an essential tool that advances the 2030 Agenda and the Sustainable Development Goals, addressing the pervasive effects of corruption on all of the core values and principles of the United Nations.



## Sustainable Development Goals (SDGs)

The Sustainable Development Goals (SDGs) are a global call to action to end poverty, protect the Earth's environment and climate, and ensure that people, regardless of location, can enjoy peace and prosperity. 19 UN agencies work together to support Albania in achieving the SDGs.

In recent years, the Albanian Supreme Audit Institution has also focused on auditing areas that include the SDGs, such as: health, well-being, education, gender equality, water, energy, infrastructure, climate, etc.



# Strengthening Audit Capabilities for the Sustainable Development Goals

In the framework of the United Nations High-Level Political Forum 2025, INTOSAI held a meeting on “Enhancing the Competencies and Capacities of Supreme Audit Institutions to Provide Audit Value for the Implementation of the Sustainable Development Goals” on 21 July 2025 in New York. The meeting, held as part of the High-Level Political Forum on Sustainable Development (HLPF), focused on strengthening the capacities of Supreme Audit Institutions (SAIs) to audit the Sustainable Development Goals (SDGs), in particular Goal 3 (Health and Well-being) and Goal 5 (Gender Equality).

The meeting was jointly organized by the INTOSAI Development Initiative (IDI), the INTOSAI General Secretariat, the INTOSAI Knowledge Sharing Committee (KSC), the SAI of Brazil as Chair of INTOSAI, the Permanent Mission of the Kingdom of Bhutan to the United Nations in New York, and the United Nations Department of Economic and Social Affairs (UN DESA).

A highlight of the meeting was the official launch of the “SDG Auditors Initiative for SAIs”, which will support SAIs in developing the necessary audit competencies to contribute to the implementation of the “2030 Agenda” through digital training, practical guidance, and a strong focus on audit impact by 2027.

The Heads of INTOSAI (SAI Brazil) and the INTOSAI General Secretariat (SAI Austria) highlighted the critical role that SAIs play in promoting transparency and accountability within the framework of the “2030 Agenda”.

During the discussions, the “SAIs and the Audit of Sustainable Strategic Goals” initiative was presented in detail, to empower public auditors in auditing the SDGs.



The panel discussion, with the participation of representatives from various SAIs, but also representatives from the World Health Organization (WHO) and UN Women, shared concrete experiences from SDG audits, and highlighted the challenges of small developing countries (SIDS) and the importance of partnerships for comprehensive audits that implement the principle: “Leave No One Behind”.

# Training on “Public Debt Management Performance Assessment”, organized by the World Bank and the Joint Institute in Vienna

On July 14-18, 2025, the international training “Public Debt Management Performance Assessment Methodology (DeMPA)” was held in Vienna, organized by the World Bank and the Joint Vienna Institute.

The purpose of the training was to increase the institutional capacities of public authorities in terms of improving debt management, with a focus on transparency, effectiveness and fiscal sustainability. The Albanian Supreme Audit Institution was represented in this training by the auditors: Ms. Joniada Goçaj and Ms. Anjeza Gjoci.

The training program was developed through a combination of theoretical sessions, presentations from international experience and practical group exercises, focusing on:

- Legal and institutional framework for public debt management.
- Design and implementation of debt management strategies (DMS).
- Coordination with fiscal and monetary policies.
- Borrowing processes and operational risk management.
- Debt recording, reporting and auditing.
- Management of contingent liabilities and drafting action plans.

During the training, representatives from countries such as: Armenia, Georgia, Albania, Indonesia, Moldova, Uzbekistan and North Macedonia shared their experiences on challenges and best practices in designing and implementing public debt management strategies.



Joint Vienna Institute

THE WORLD BANK  
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Debt Management Performance Assessment (DeMPA) Workshop  
Vienna, Austria from July 14-18, 2025

Participants conducted a comprehensive DeMPA assessment of a hypothetical country, analyzing performance against the methodology's 15 key indicators and formulating concrete recommendations for improving debt management.

Participation in this training served as a valuable opportunity to deepen technical knowledge in the field of public debt management, strengthening institutional capacities for a quality audit.

The objective of the World Bank's Debt Management Assistance Program (DeMPA), launched in 2007, is to help strengthen the capacity of institutions in developing countries so that they can manage public debt effectively and sustainably over the medium to long term.

DeMPA has been used by more than 150 national and subnational governments around the world.

## The role of the ALSAI as a SAI, a source for IDI



On 21-25 July 2025, a training session was organized within the framework of the INTOSAI Development Initiative (IDI) support mission for the Court of Accounts of Timor Leste, where the ALSAI was represented by mentor Ms. Aulona Jani, Director of the Department of Methodology, Strategic Planning and Professional Development.

The selection of the ALSAI representative as part of this mission expresses the appreciation that the institution has gained in the international arena, as a credible and contributing SAI, in advancing audit quality management standards in the region.

The mission aims to support the Court of Accounts of East Timor (Camara de Contas) in launching the implementation of the Audit Quality Management System (SoAQM), based on the revised ISSAI 140 standard.

To lead and mentor this process, IDI invited the ALSAI and the SAI of Cyprus, appreciating the successful experience in launching the implementation of the Quality Management System and the ability to translate this experience into practical guidance for partner SAIs.



During the training, important technical knowledge was provided, where methodologies and lessons learned by the ALSAI were directly used as examples for the Court of Accounts of East Timor.

By entrusting the ALSAI with this role, IDI has positioned Albania as an active regional partner in raising the quality of auditing in the public sector.

This assessment also opens up opportunities for future collaborations and reinforces the image of the ALSAI as a SAI that conveys knowledge, expertise and leadership.



## Training session for mentors on the Audit Quality Management System is held



From 1 to 4 July 2025, a training session focused on "Rapid Preparation for Mentors in ARABOSAI" was held in the city of Hammamet, Tunisia. This activity was organized by the INTOSAI Development Initiative (IDI) in cooperation with the World Bank, as part of the project to support the supreme audit institutions of Tunisia and Algeria in establishing and implementing an Audit Quality Management System (SoAQM), in accordance with the revised ISSAI 140 standard.

The training constitutes an important step in building the capacities of the mentors who will provide technical and methodological assistance to the respective SAIs throughout the entire cycle of establishing the new quality management system. The participation of experts from different countries of the ARABOSAI region brought an international dimension and a valuable exchange of experiences.

The ALSAI was represented in the capacity of IDI "resource person" by Ms. Xhuljeta Çelaj, who conveyed her practical experience in implementing the quality system, contributing to building their capacities through structured and clear interventions.

The training was structured in seven thematic sessions, covering all essential components of the SoAQM.

Participants engaged in discussions, practical exercises and exchange of experiences, enabling a dynamic and collaborative environment. The training not only strengthened the individual capacities of the mentors, but also created a regional cooperation network for the implementation of the SoAQM. The cooperation between IDI, the World Bank and the respective SAIs creates a favorable terrain for the further development of quality management mechanisms in auditing.

# ALSAI participates in the roundtable "High-level corruption in the health sector in Albania"

On July 18, 2025, a roundtable discussion on "High-level corruption in the health sector in Albania" was organized at the premises of "Tirana Times Bookstore" in Tirana, attended by representatives of the media and various associations in the health sector. At this meeting, Ms. Eriselda Ndreca presented the main findings of the report on "Comprehensive analysis of high-level corruption in the health sector in Albania".



The report prepared by the association "Together for Life" analyzes corrupt practices identified by the media with an investigative character, as well as in the reports of independent institutions with a control and oversight function, among which were the audit reports of the ALSAI. Ms. Ndreca, among other things, emphasized the role of the SAI in the fight against corruption in the health sector and beyond.

The ALSAI was represented at this meeting by Mr. Aulent Guri, Director of the Performance Audit Department. In his speech, Mr. Guri made a brief summary of the main audit reports of the ALSAI with a focus on corruption in the health sector, as well as on the quality of services that health structures must guarantee for citizens. "It is widely accepted that corruption in the health sector is one of the main causes of poor quality of health services, therefore the ALSAI in its compliance and performance audits has conducted a series of audits that have identified not only financial abuses, but above all have undermined the effectiveness of health services that Albanian citizens should receive".

The meeting continued with discussions, questions and suggestions from all participants on the current situation and the needs for improvement. At the end of this meeting, the participants brought to attention the importance of increasing cooperation between public institutions, especially the ALSAI and interest groups, experts or even associations in the health sector.

## KONTROLLI I LARTË I SHETIT

# MESAZHI I KLSH-SË

PËR

## DITËN BOTËRORE TË POPULLSISË

**Kjo ditë synon të rrisë ndërgjegjësimin për:**

- Çështjet që lidhen me rritjen e popullsisë.
- Ndikimin e saj në zhvillimin e qëndrueshëm, shëndetësinë dhe mirëqenien.
- Nevojën për politika publike që i përgjigjen nevojave të gjithë qytetarëve.

Në kuadër të Ditës Botërore të Popullsisë, Kontrolli i Lartë i Shtetit thekson rëndësinë e qeverisjes së mirë dhe transparencës në shërbim të qytetarëve. KLSH, nëpërmjet auditimit publik siguron që fondet dhe politikat e hartuara për mirëqenien e popullsisë të ofrojnë shërbim cilësor në disa fusha:

**SHËNDETËSI**

**ARSIM**

**MBROJTJE SOCIALE**

**MJEDIS**

**INFRASTRUKTURË**

Në Ditën Botërore të Popullsisë, kujtojmë se çdo qytetar është në zemër të politikave publike, zhvillimit të qëndrueshëm dhe mirëqenies së një shoqërie. Në këtë kuadër, Kontrolli i Lartë i Shtetit riafirmton misionin e tij në shërbim të qytetarëve, përmes auditimit të pavarur dhe profesional të fondeve publike dhe pasurive shtetërore.

“

**Në një botë me sfida demografike gjithnjë në rritje, mbrojtja e interesit publik, e mjedisit dhe e brezave të ardhshëm është detyrim i përbashkët.**

**KLSH mbetet një partner i rëndësishëm për institucionet dhe qytetarët, në rrugën drejt një administrate më të ndershme dhe një shteti më të drejtë.**

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Thank you for reading!

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