



The ALSAI celebrates 100th anniversary of its establishment, Mr. Shehu: The institution will remain faithful to its public interest mission

On 20.05.2025, in a solemn ceremony held in the plenary session hall of the Parliament of the Republic of Albania, the Albanian Supreme Audit Institution (ALSAI) celebrated the 100th anniversary of its establishment, a historic moment for the highest audit institution in the country. Participants in this important event for the institutional history of the country were the Speaker of the Parliament of the Republic of Albania, Ms. Elisa Spiropali, ambassadors and representatives of the diplomatic corps, delegations from 19 supreme audit institutions in the region and beyond, international partners, ministers, members of parliament, heads of institutions, academics, representatives of the media, civil society, employees and former employees of the SSA, etc.

The ceremony opened with the welcoming speech of the Chairman of the ALSAI, Mr. Arben Shehu, who emphasized the importance of this jubilee not only as a historical commemoration, but as a starting point for the future. "I want to reiterate that the Albanian Supreme Audit Institution will remain faithful to its constitutional mission in sync with the interest of the state and, in essence, of every Albanian. We will continue to protect the public interest and of every Albanian citizen, with dedication to the principles of the rule of law and good governance", - emphasized the Chairman of the ALSAI.

The Speaker of the Parliament, Ms. Elisa Spiropali, in her speech praised the Albanian Supreme Audit Institution as a key instrument for strengthening democracy and the fight against corruption, ensuring the support of the Parliament for maintaining institutional independence. The Ambassador of the Delegation of the European Union, Mr. Silvio Gonzato, also spoke at the event. Appreciating the key role of the ALSAI in strengthening good governance and transparency in the country, Ambassador Gonzato emphasized that an independent, credible and effective institution is essential for Albania's membership in the European Union. Also, the ceremony was greeted by the President of EUROSAI and the Comptroller of the State of Israel, Mr. Matanyahu Englman; the Presidency of INTOSAI represented by Mr. Augusto Nardes, Minister at the Court of Accounts of Brazil; the Auditor General of the National Audit Office of Kosovo, Ms. Vlora Spanca; the President of the Supreme Audit Office of Poland, Mr. Marian Banaś; the Vice President of the Greek Court of Audit, Ms. Maria Vlachaki, etc.

Statistics



15 activities organized within the framework of the institution's 100th anniversary



19 delegations from counterpart SAIs participating in activities

Speech by the Chairman of the Albanian Supreme Audit Institution, Mr. Arben Shehu, at the ceremony of the 100th anniversary of the establishment of the institution



*Honorable Speaker of the Assembly of Albania,
Honorable representatives of the Assembly,
Honorable representatives of partner institutions,
Honorable heads of institutions of the Republic of Albania,
Honorable representatives of the media,
Dear colleagues and associates,
Ladies and gentlemen,*

It is a special honor that today, in the premises of the Assembly of the Republic of Albania, we celebrate together the 100th anniversary of the establishment of the Albanian Supreme Audit Institution, an institution that for a century has contributed to strengthening the culture of accountability and improving governance in the management of public finances.

This anniversary represents a historic moment not only for the ALSAI, but for the entire institutional development of modern Albania. Established in May 1925, at a crucial stage in the consolidation of the Albanian state, the Albanian Supreme Audit Institution has been present at every stage of the transformation of public administration. Over the course of a century, it has operated in different historical and political conditions, from the period of monarchy, to the centralized post-war regime, to the phase of democratic transition after the 1990s. During this time, the institution has maintained its essential mission: overseeing the proper use of public funds.

Following the adoption of the 1998 Constitution and subsequent reforms, the ALSAI assumed a clear role as an independent constitutional body. It has been active in adapting auditing standards to the most advanced models, as well as in increasing institutional accountability. Membership in international organizations such as INTOSAI and EUROSAI, as well as regional cooperation, has helped in the professional development of auditors and in strengthening good practices, significantly increasing the quality of our activity.

This anniversary is also an opportunity to honor the dedication of the generations that built this institution. Their contribution has left a valuable legacy for the fair and efficient administration of state finances. This legacy has helped build citizens' trust in state institutions, guaranteeing financial management that is based not only on efficiency, but above all on honesty, transparency and accountability.

Honorable participants, I would also like to express my deep gratitude for having among us today representatives of supreme audit institutions from partner countries, representatives of the diplomatic corps, members of the Albanian Parliament, heads of independent institutions and public administration, academics, representatives of universities, civil society organizations, our domestic and international institutional partners, and in particular, representatives of the media, which in Albania has risen amidst difficulties to a truly institutional level and for which, on behalf of the institution, I would like to express special gratitude. Your participation in this activity is not only an appreciation for the Albanian Supreme Audit Institution, but also a proof of support for the institutions of the Albanian state.

Distinguished guests,

100 years of history are not just a journey to commemorate, but a solid foundation to build the future. The Albanian Supreme Audit Institution will continue to improve its professional capacities, adopt modern technologies and stand for the benefit of the common interest.

This anniversary is not only a stopping point to evaluate our journey, but also a starting point for a new commitment, to build a more responsible, more efficient and more honest future in the service of the citizen.

I would like to reiterate that the Albanian Supreme Audit Institution will remain faithful to its constitutional mission in sync with the interest of the state and, in essence, of every Albanian. We will continue to protect the public interest and of every Albanian citizen, with commitment to the principles of the rule of law and good governance. I am convinced that our common path will continue with sustainable cooperation, mutual exchange and mutual support to build stronger institutions and more accountable administration.

I thank you once again for your presence today, for the appreciation you have made of this anniversary, and for the support you continuously offer to the mission of the Albanian Supreme Audit Institution.

Thank you!

Speech by the Speaker of the Parliament of Albania, Ms. Elisa Spiropali



Today, the Albanian Supreme Audit Institution turns a century old. I am neither a historian nor do I intend to make history. But I would like to say a few words about the hundred-year journey of this important institution of the Albanian state.

Immediately after its establishment, the independent Albanian state made an effort to create an institution that would deal with the control of its finances. Of course, with that vision, perception and function that the time allowed.

But the first governments did not succeed in building this institution with its format and content as a constitutional institution. This was understandable, if we take into account the historical context and the storms of the time that threatened the survival of Albania and its new state.

Only in the Republic of 1925, that is, 13 years after the establishment of the Albanian state, was the Financial Control Council created and operated as a constitutional institution.

It is not a great delay in time, if we consider the history of state formation in other countries and the historical and geopolitical conditions during the first decade of independent Albania.

So, while the state did as it did without the institution of control for more than a decade, the Republic as a form of government sought and realized it as a constitutional institution immediately after its creation.

The Constitution of the Albanian Kingdom also sanctioned the Control Council as an independent body.

During the communist regime, the State Control bodies functioned as strong auditing, controlling and political instruments of the popular power and in its service.

In the democratic system, with no small or few ups and downs, the ALSAI became the highest body of economic and financial control and the independence and depoliticization of this institution is sanctioned in the Constitution and the organic law.

The Parliament will continue to support the Albanian Supreme Audit Institution as a constitutional institution, a partner in our efforts for economic development and growth, to increase financial performance, to support the rule of law, good governance and to accelerate the pace of Albania's European integration.

Albania's membership in the European Union, for which we already have a plan agreed with the European institutions, is not only the culmination of a process started 35 years ago, but also the start of a new journey, when all institutions of the Republic will be institutions of a member state of the European Union.

I take this opportunity to underline that the Parliament will continue to support all constitutional institutions established by law and their independence, to fulfill their mission as guardians of the public and citizen interest.

The independence of institutions is a vital dimension of the proper functioning of the powers in a democratic system, as well as their responsibility, transparency and accountability. Therefore, the motto of our cooperation can be summed up in three words: independence, support, partnership.

We appreciate your efforts to strengthen institutional independence and professionalism, as a constitutional institution guided by the principles of the rule of law, assessments also of the latest monitoring reports of Albania by the OECD and the EU.

However, the Parliament, but I think also the ALSAI, share the same assessment that it is necessary to strengthen parliamentary oversight, to make your activity more effective, to increase transparency and the impact of audits in improving the management of public finances.

Our closer and more open cooperation, as well as more intensive communication, will strengthen the preventive dimension of control activity and better harmonization with punitive measures.

Our closer and more open cooperation, as well as more intensive communication, will strengthen the preventive dimension of control activity and better harmonization with punitive measures.

The synergy between prevention and punishment is not only a requirement of the Parliament, nor only of our time. It has been like this even in the first steps of the functioning of this institution, when the resources of the Albanian state to maintain it were limited, experience was lacking and institutional capacity and human resources were also modest. It is also like this in the homologous institutions of the European Union countries and other democratic states.

The Parliament is committed to the fight against corruption and for this it has requested and will continue to request your contribution.

But the fight against corruption does not aim at hitting public employees as an end in itself, but also at supporting them to better manage state resources, as well as closing legal and institutional paths for abuse.

Our joint, uncompromising, determined and growing fight against corruption, abuse of office and abuse of public finances should not prevent us from distinguishing the embezzlers, abusers and criminals in the management of public finances, programs and projects from the correct, honest and dignified state servants who have contributed and continue to contribute to the development of the country. Albania is today at the doors of the European Union also because of their contribution.

In addition to the implementation of the recommendations of the European Commission's Progress Reports, we are working to strengthen the mechanism for implementing the recommendations through more structured dialogue and cooperation between the Assembly and the Albanian Supreme Audit Institution.

This cooperation has taken on a new dimension after the establishment of the Subcommittee on Public Sector Audit, a structure that aims to ensure a closer and more effective connection between the control function of the Assembly and the audit activity of the ALSAI.

This Subcommittee represents an important mechanism for parliamentary oversight of public finance management and, since its establishment, has demonstrated the potential to bring a new spirit of accountability, transparency and institutional dialogue.

I note that the ALSAI has also shown commitment to deepening this cooperation, taking concrete steps, including the creation of a special directorate dedicated to communication with the Assembly and the Subcommittee, so that the exchange of information, the handling of reports and the follow-up of recommendations can be done in a more efficient and structured manner.

This is a development that should be welcomed and encouraged, as it is increasing the quality of inter-institutional cooperation, strengthening democratic control over public administration and improving the culture of accountability at all levels of government.

The Assembly remains committed to advancing this important partnership, in the public interest and in building stronger, more transparent and more accountable institutions towards citizens.

In this spirit of consolidated cooperation, the Assembly of Albania is fully committed to further strengthening innovative tools and mechanisms that serve to increase transparency and effectively follow up on audit recommendations.

One of the most important initiatives in this regard is the reconfiguration of the Inter-Institutional Online Platform, a modern and comprehensive instrument, which aims to enable a more efficient connection between the institutions that produce, process and implement audit recommendations and the Parliament, as an oversight body. By giving this platform a new functional and strategic dimension, we aim not only to improve the monitoring of the recommendations of the ALSAI and other public auditors, but also to actively encourage state administration institutions to contribute regularly and responsibly to its population.

The Assembly will continue to play a key role in this process, not simply as an overseer, but as a promoter of a new culture of cooperation and accountability across the entire institutional spectrum. Modernizing practices, expanding the scope, increasing the impact of audits in public administration, improving transparency and communication with the public, increasing institutional capacities and human resources, I assess that these are some of your priorities, which can increase the quality of control and auditing, as well as the effectiveness of the work of the ALSAI in the fight against corruption and abuse of public funds, for which the assistance of the Assembly has neither been lacking nor will be lacking.

Ambassador Gonzato: The ALSAI, cornerstone for Albania's integration into the EU

At the 100th anniversary ceremony of the ALSAI, the Ambassador of the Delegation of the European Union, Mr. Silvio Gonzato, also spoke. Appreciating the key role of the Albanian Supreme Audit Institution in strengthening good governance and transparency in the country, Ambassador Gonzato emphasized that an independent, credible and effective institution is essential for Albania's membership in the EU.

"Its work goes beyond auditing, helping to prevent fraud, irregularities in procurement and promoting transparency through open engagement with citizens and institutions. We remain committed to supporting the Albanian Supreme Audit Institution as Albania advances on its path towards the EU. EU legislation requires institutions such as the ALSAI to be independent and equipped with the appropriate resources and mandate to exercise control over all income and expenditure of public funds, including those of the European Union and other donors. Any changes to be made must be in full compliance with the requirements of EU legislation and standards", said Ambassador Gonzato.



Speech by Mr. Matanyahu Englman, President of EUROSAI and State Comptroller of the State of Israel

Your Excellency, Ms. Elisa Spiropali, Speaker of the Assembly of Albania;
Honorable Mr. Arben Shehu, President of the Supreme State Audit Office;
Honorable speakers, delegates and distinguished guests,

It is an extraordinary honor and a deep pleasure, in my capacity as President of EUROSAI, to address you today on this truly historic occasion, to celebrate the 100th anniversary of the Albanian Supreme Audit Institution.

This is not simply a historic moment, but a testament to a century of unwavering commitment to transparency, integrity and financial accountability.

I would also like to extend a warm welcome to our esteemed colleagues and members of EUROSAI and INTOSAI from around the world who have traveled to join us in this celebration. Your presence here testifies to the global commitment to the principles of good governance and public accountability that we all share.

Since its establishment in 1925, the ALSAI has played an indispensable and essential role in shaping the governance structure in Albania. Through the relentless pursuit of excellence in state auditing, the SAO has safeguarded public funds, strengthened institutions, and fostered trust between the government and its citizens. Each of the countless audits conducted over the decades has served as a cornerstone for public accountability, ensuring that resources are managed efficiently and responsibly. Furthermore, under the dedicated leadership of Mr. Arben Shehu, the current Chairman of the ALSAI, the SAO has continued to uphold these core values and achieve even greater successes.

This centenary celebration is not only a moment to honor the legacy of the ALSAI, but also to recognize the generations of auditors, financial experts and civil servants who have contributed to its success. Their unwavering dedication has enabled the ALSAI to remain and continue to be a steadfast guiding light for oversight, ensuring the ethical and effective use of Albania's resources. As we reflect on the SAI's extraordinary past, it is equally important to look to the future; to the evolving mission of Supreme Audit Institutions in a rapidly changing world. In this context, I would like to share some key areas of focus that I have emphasized in my role as President of EUROSAI and as Comptroller of the State of Israel.



The President of EUROSAI, Mr. Matanyahu Englman, State Auditor and People's Advocate of Israel

These areas represent the main pillars of public sector auditing today, each with the aim of strengthening accountability, innovation and sustainability:

A voice for "Those" without a voice

As President of EUROSAI, I have emphasized the essential role of Supreme Audit Institutions in strengthening public accountability and good governance.

I have advocated for performance auditing as a key tool to ensure transparency and efficiency in public administration, as well as to give a "Voice to the Voiceless". In this spirit, the Supreme Audit Institution of Israel has worked to strengthen cooperation among EUROSAI members, such as the ongoing parallel audit on the topic of "Population Ageing".

Innovation

The rapid advancement of technology presents a number of new challenges and opportunities. I consider it extremely important that we, not only in EUROSAI, but in the entire audit community, learn to adapt and face these challenges. A key point in recent years has been Artificial Intelligence, which I saw as particularly important when I launched the parallel audit on artificial intelligence (AI) in cooperation with EUROSAI members.

Furthermore, we have recently published several reports on cybersecurity and the taxation of cryptocurrencies, which showed that there is still room for improvement.

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Speech by Mr. Matanyahu Englman, President of EUROSAI and Auditor of the State of Israel

Sustainability

I have also emphasized the importance of conducting audits in areas related to sustainability, such as climate change, especially in the context of disaster preparedness. We have published several reports, including the 2021 special report on the “National Climate Action” by the government of Israel, which was followed by a follow-up audit published last year. Among other reports related to the “Sustainable Development Goals”, we have also published a special report on earthquake preparedness, given that our country is expected to experience one in the near future.

Over the decades, the ALSAI's dedicated auditors have conducted countless audits; their rigorous assessments and strategic oversight have played a crucial role in improving public administration, protecting national resources and ensuring financial integrity, all while strengthening trust between public administration and citizens. In recent years, the ALSAI's careful audits have addressed a number of pressing issues, such as: the implementation of the national plan for adaptation to climate change and compliance with standards in urban waste management, which are essential for reducing environmental pollution and protecting the health of the population. The ALSAI also conducted an audit on gender equality and the empowerment of women from rural areas, drawing a significant parallel with a recent similar audit conducted by the State Comptroller of Israel on the promotion of gender equality within local government.

The ALSAI also addresses issues such as encouraging tourism and managing natural resources. Similar issues have been the subject of audits conducted by the State Comptroller's Office of Israel. For example, the audit conducted from February to November 2022, which examined various aspects of the special assistance provided to the tourism industry during the Covid-19 pandemic and its implementation, especially in 2021 and 2022, during which most of the world market resumed regular activity and the burden on decision-makers regarding urgent and systematic measures to cope with the crisis was significantly eased. Also, the audit conducted in 2022 regarding the natural gas distribution network, which examined the state of the distribution infrastructure, including distribution network development policies, government assistance to distribution companies and end consumers, bureaucratic barriers to the development of this network and its economic model.

The crucial role of state auditors in the fight against fraud cannot be emphasized enough, as they guarantee financial transparency, accountability and compliance with regulations in state institutions. In the past, Albania fell victim to a very serious and damaging fraud known as “Pyramid Schemes”, which severely destabilized the country and endangered social cohesion.

The issue of fraud is a common concern for every Supreme Audit Institution in Europe. An example of our commitment to preventing fraud in the public sector is the comprehensive audit report published in May 2022, entitled: “Preventing Embezzlement in Government Ministries and Companies”. The audit, which covered 74 public entities, highlighted the systemic risks associated with embezzlement and stressed the importance of proactive controls and a culture of ethical governance. This report was also innovative and creative in its approach; it did not focus only on retrospective inspections to identify bottlenecks and fraud, but also on examining existing control mechanisms to prevent them in the first place.

The report revealed major gaps in risk management practices, including the lack of comprehensive risk assessments at the organizational level, limited use of technological tools for fraud detection, and inadequate internal audit mechanisms. It highlighted that more than 80% of embezzlement cases involved senior officials and that most public entities did not have structured mechanisms for reporting irregularities or incidents related to them. The report called for stronger governance frameworks, better integration of risk management into decision-making, and the adoption of innovative technologies to detect and prevent financial abuses.

These important findings resonate deeply with the purpose of this meeting today, as we reflect on the role of Supreme Audit Institutions in promoting good governance and public trust. They highlight the essential responsibility of these institutions not only to detect irregularities, but also to assist governments in building sustainable and transparent systems. I would also like to take this opportunity to thank the Supreme Audit Office for its contribution to the 28th edition of the EUROSAI Review with the valuable article “Improving the Performance of Supreme Audit Institutions: Integrating the New Quality Management System with the Revised ISSAI 140”. This contribution strengthens the efforts for knowledge exchange within our community and is greatly appreciated.

In my role as President of EUROSAI, I see a growing interest among Supreme Audit Institutions in exchanging knowledge and good practices to strengthen fraud prevention capacities in our region and beyond. I have emphasized and encouraged the exchange of knowledge among colleagues, as reflected in EUROSAI SG1, which I consider invaluable for improving the quality, efficiency and transparency of audits. In this spirit, we promoted parallel audits among EUROSAI members, such as the aforementioned audits on “Population Ageing” and “Artificial Intelligence (AI)”. Also, the upcoming meeting of the EUROSAI Governing Board will include valuable professional sessions, for example on the topic of “Making audit reports more accessible to the public”.

Such professional sessions will be shared among all EUROSAI members, as we did previously on the topic of “Cybersecurity” at the last Governing Board meeting. This represents a common challenge and an important opportunity for our global community of auditors to learn and grow together.

The cooperation between Albania and the wider international audit community deserves to be appreciated. The Supreme State Audit plays a very active role within EUROSAI; it is a member of almost all EUROSAI working groups, contributing to knowledge exchange, capacity building and innovation in auditing.

In conclusion, I would like to express my warmest congratulations to the Albania Supreme Audit Institution, led by Mr. Arben Shehu, for reaching this important milestone. May his invaluable and vital work continue to illuminate Albania's path towards an even brighter and increasingly prosperous future!

Let us continue to be relevant and innovative, ensuring a brighter future for our people and for generations to come.

Thank you!

INTOSAI Presidency Speech by Mr. Augusto Nardes, Minister at the Federal Court of Accounts of Brazil

Honorable representatives of the Albanian Supreme Audit Institution,

*Dear members of the international auditing community,
Honored officials, ladies and gentlemen,*

I wish to express a heartfelt welcome to all of you and to express my sincere gratitude for the warm hospitality of Mr. Arben Shehu.

It is a great honor and a special privilege for me to speak today on behalf of Minister Vital do Rêgo, President of the Federal Court of Accounts of Brazil (TCU), as we celebrate the one-hundred-year anniversary of the Albanian Supreme Audit Institution (ALSAI).

One hundred years represent more than just the passing of time. They embody the consolidation of essential values such as: transparency, accountability, and commitment to good public governance. The history of ALSAI is truly the history of a nation that has understood that the efficient management of public resources is a foundation of democracy and of sustainable development.

In this solemn moment, it is appropriate to honor all the employees and leaders who, during this century, have contributed to building a strong, trustworthy, and respected institution.

Every individual who has served in this institution has helped in building the foundations of a more just, more transparent, and more democratic Albania.

The path of ALSAI is undoubtedly worthy of international recognition.

In a global scene where the challenges of public administration are becoming increasingly complex, especially due to climate change, digital transformation, and the growing demand for accountability, the technical, independent, and strategic work of supreme audit institutions is more important than ever.

In this context, ALSAI has stood out not only for its national efforts, but also for its active engagement in multilateral initiatives, including the International Organization of Supreme Audit Institutions (INTOSAI). Recently, it has played an important role in the development of the "Climate Scanner," an innovative tool created by the Federal Court of Accounts of Brazil.

Confronting climate change is a complex challenge that requires coordinated international action. From the allocation of resources to the implementation of mitigation and adaptation policies, every nation must act with responsibility and commitment. However, for these actions to be effective, rigorous monitoring is needed, and here, supreme audit institutions can provide invaluable support.

In Brazil, we followed a path similar to that of ALSAI during the years 2013-2014, specializing our departments and taking leadership of OLACEFS (the Organization of Supreme Audit Institutions of Latin America and the Caribbean), where we emphasized the importance of deepening cooperation with INTOSAI and other international institutions, such as the World Bank (WB) and United Nations (UN) agencies.

In the same period, as President of OLACEFS, we developed the first coordinated audit of protected areas in the Amazon.

This initiative involved the Courts of Accounts from the Amazonian states and Latin American countries that constitute the legal Amazon, including Peru, Colombia, Honduras, Ecuador, Bolivia, El Salvador, Costa Rica, and Venezuela.

We also expanded the audit to other countries on the continent, including Argentina, Paraguay, and Mexico.

The result was extraordinary.

We carried out a standardized analysis of 1,120 protected areas across all these countries and created "Indimapa," an indicator designed to evaluate the implementation and management of protected areas.

In 2019, we developed the second edition of this coordinated audit, expanding it to 2,415 areas in 17 countries, including Portugal and Spain.



Representative of the Presidency of INTOSAI, Mr. Augusto Nardes, Minister at the Federal Court of Accounts of Brazil (TCU)

We presented the edition "Indimapa 2019", which, when it was compared with the 2014 edition, allowed us to evaluate the progress achieved regarding the implementation and management.

Especially, improvements were observed in a group of 1,028 areas that were examined in both editions.

The carrying out of coordinated audits in the protected areas, combined with the creation of "Indimapa", opened the way for the development of the "Climate Scanner", a tool designed to evaluate and monitor the actions of governments related to climate change.

Since its launch, the "Climate Scanner" has been adopted by several SAIs, consolidating the data on a global scale and strengthening international cooperation in the auditing of climate action. This practical and adaptable tool, built around a methodology organized in three dimensions: climate governance, climate financing and public policies related to climate, enables SAIs to evaluate government actions in response to the environmental crisis in a structured and comparable way. With its application in the year 2024, we already have concrete preliminary data that reveal the common challenges with which governments and consequently also the SAIs are facing.

Among others, I would emphasize the lack of traceability in climate financing, both public and private, which hinders the evaluation of the effectiveness of investments and limits access to these resources.

Furthermore, although many countries have already created structures of climate governance, the monitoring and evaluation of public policies still requires considerable strengthening. The inclusion of vulnerable populations and the implementation of actions at the local level remain important for achieving fairness and effectiveness in adaptation and mitigation policies.

These data underline the urgent need for increasing transparency and accountability in the global management of climate actions. As President of INTOSAI, the TCU reaffirms the commitment to promoting transparency, efficiency, and accountability in this fight.

In fact, we actively sought formal recognition from the United Nations for the role that SAIs play in this context.

On 19 December 2024, the General Assembly of the UN adopted Resolution 79/231, which emphasizes the importance of SAIs for promoting transparency, efficiency, and accountability in public administration.

The Resolution recognizes the key role of SAIs in advancing the Sustainable Development Goals (SDGs), especially in addressing climate change, and emphasizes the need to ensure their independence by supporting their development through international cooperation, capacity building, and technical assistance.

INTOSAI Presidency Speech by Mr. Augusto Nardes, Minister at the Federal Court of Accounts of Brazil

At the regional level, we have led the Special Technical Commission on the Environment within the framework of OLACEFS (COMTEMA). Between 2018 and 2024, we promote environmental audit initiatives, such as the Coordinated Audit of Protected Areas (ACAP), which have had significant positive impacts on the management of key areas for biodiversity and climate resilience by promoting initiatives such as the Coordinated Audit of Protected Areas (ACAP). This experience has also been shared with the SAIs of the Community of Portuguese-speaking Countries (OISC/CPLP), where we serve as the General Secretariat. We are currently supporting our colleagues at SAI Paraguay as they continue these efforts at the helm of COMTEMA.

Now we are preparing for a crucial moment: COP30 to be held in November 2025 in the city of Belém, Brazil. This meeting will provide a unique opportunity for the SAIs to present the results achieved through the "Climate Scanner", highlight the challenges identified and propose strategies to strengthen climate governance.

In conclusion, I would like to emphasize the importance of cooperation between our institutions

In conclusion, I would like to emphasize the importance of cooperation between our institutions. Addressing climate change cannot rest on the shoulders of governments or the private sector but is a shared responsibility that requires the active engagement of all parties, including Supreme Audit Institutions. We must continue to strengthen our networks, share knowledge and develop audit mechanisms to ensure that climate action is effective.

I would like to sincerely thank the ALSAI for the invitation to participate in this important event. This anniversary is not only a celebration of history, but also a reaffirmation of commitment to the future, a future where audit institutions go beyond the analysis of numbers and contribute to the transformation of realities, promoting ethical and efficient public governance that serves citizens.

Heartfelt congratulations to all those who have contributed to this journey. May this anniversary serve as a starting point for even greater technical collaboration, methodological innovation, and excellence in auditing.

Thank you!

Speech by the President of the Supreme Audit Office of Poland, Mr. Marian Banaś

Mr. Chairman, distinguished colleagues, ladies and gentlemen,

It is a great honor for me to participate in the celebration of the 100th anniversary of the ALSAI. On behalf of the Supreme Audit Office of Poland, I express my warmest congratulations on the achievement of this extraordinary anniversary.

A century of public service reflects not only the strength and institutional independence of your office, but also its deep and enduring commitment to transparency, accountability and the principles of good governance. Your achievements over the years are a testament to the professionalism and integrity of generations of auditors who have served the public interest in Albania.

Supreme Audit Institutions play a key role in strengthening trust between citizens and the state. As we all face complex global challenges from digital transformation to public health crises and climate change, our mission becomes even more important. We are united in our responsibility to ensure that public resources are used wisely and that decision-making processes remain transparent and accountable. I would also like to take this opportunity to highlight the strong professional relationship between our two institutions. As members of the INTOSAI and EUROSAI communities, we benefit greatly from the exchange of knowledge, experience and best practices.



President of the Supreme Audit Office of Poland, Mr. Marian Banaś

We value our cooperation with the Albanian Supreme Audit Institution and hope that it will continue to strengthen in the coming years in our shared mission.

May this anniversary be not only a time of celebration, but also a source of inspiration for the future. On this historic day, I wish the ALSAI continued success, professional growth, and many more years of meaningful service to the citizens of your country and the promotion of good governance.

I would like to express my sincere congratulations to all the staff of the ALSAI, past and present, for their dedication and professionalism.

Thank you!



Speech by the Auditor General of the National Audit Office of Kosovo, Ms. Vlora Spanca

I Honored Dr. Arben Shehu, Chairman of the Albanian Supreme Audit Institution,

Honored Mrs. Elisa Spiropali, Chairwoman of the Parliament of Albania,

Honored colleagues and friends,

On this special and very meaningful day for the State Supreme Audit in particular and for the Albanian State in general, allow me to open my speech with the deepest feeling of respect and gratitude.

It is an extraordinary privilege and a powerful emotion for me as Auditor General of the Republic of Kosovo that, on behalf of our National Audit Office, to be today here before you to wish you with all my heart the 100-year anniversary of the establishment of the State Supreme Audit of the Republic of Albania.

This century anniversary is not simply a date in the calendar, nor only 100 counted years, but it is a testimony of institutional endurance, of loyalty to public service, and of tireless commitment for strengthening accountability and integrity in public governance.

The State Supreme Audit was and continues to be an unstoppable leader, an unshaken pillar that has served the interests of the citizens for more than a century.

With every step taken, ALSAI (KLSH) built the foundations of a responsible public institution that serves the citizens with honesty, promoting and preserving the values of accountability and transparency and raising their sincere trust in the state that represents them. Such commitment passes through generations, while standing as a guiding light for all of us.

Despite the challenges and difficult periods, this institution managed to survive as a model that encourages the increase of responsibility, transparency, and the improvement of the management of taxpayers' money, influencing directly the improvement and advancement of public services.

In this historic moment, I have the honor to emphasize that the commitment and the process of modernization that accompanied this institution throughout the last decades transformed it into a leading example of professionalism, integrity, and independence, a clear testimony that every sincere effort for the fulfillment of the mission has culminated with success.

The most recent evaluation from the Balkan Barometer in 2024, where ALSAI was ranked among the most trusted institutions by the citizens, reconfirmed this reality.

As professionals of the field, and even more as citizens of Kosovo, we feel pride for the successes of ALSAI, as close as if they were also ours.

Our deep and rooted ties in shared history and culture are testimony of a lasting solidarity between our two institutions and our peoples.

Our cooperation, built upon mutual respect, professionalism, and commitment, contributed to facing the common challenges, such as: the digitalization of public services and the management of crises.



Auditor General of the National Audit Office of Kosovo, Ms. Vlora Spanca

The first inter-institutional and interstate agreement that we concluded was with ALSAI, and it marked the beginning of a visionary partnership.

Certainly, through a sincere partnership, a joint model of modern, independent auditing with added value for our citizens can be built.

Until today, together with your institution, we have developed a series of activities that serve the improvement and advancement of reciprocal knowledge and with this, also the strengthening of sustainable cooperation.

We have carried out several parallel audits in important fields such as: the audit of the management of information systems, the one in the field of gender equality, and most recently we are conducting the audit of dam safety.

In the continuation of cooperation, we are planning to develop other projects, with special emphasis on issues of equality and social inclusion, protection and security and, why not, in the near future other projects as well.

This cooperation is a bridge that unites us and empowers us to build stronger and more responsible institutions.

Furthermore, I use this occasion to express my sincere gratitude also for the extraordinary support, given unconditionally, from the State Supreme Audit during the membership of the National Audit Office of the Republic of Kosovo in INTOSAI and EUROSAI. This was an important step, not only at the institutional level, but also at the national and international level, because now we appear across the world.

This act, a symbol of close and fruitful inter-institutional cooperation, remains a reference point for all those who will come after us. Such a success is an achievement of both our institutions and will remain in my memory, and in that of every auditor general after me, as an inspiration for the future generations of our auditors. As we celebrate the 100-year anniversary of the establishment of the State Supreme Audit, we recall with pride all the work that brought you here. Committed to a future even brighter, we respond to the call to continue with tireless commitment for a public administration stronger, more transparent, and more dedicated to our citizens.

With the close bond between our two institutions and our nation, we continue to build a society more just, more responsible, and more united.

In the name of the National Audit Office of the Republic of Kosovo, we wish you a 100-year anniversary filled with honor and pride.

A jubilee which is a testimony of your tireless commitment and an inspiration for all of us to fulfill our noble mission for an even brighter future.

Faithful to our shared values, with confidence and courage, we move forward.

Thank you and congratulations!



Speech by the Vice President of the Hellenic Court of Audit, Ms. Maria Vlachaki



Vice President of the Hellenic Court of Audit, Ms. Maria Vlachaki

Your Excellencies,
Dear colleagues and guests,

I am honored to be among you here today and to address this festive session on the 100th anniversary of the establishment of the Albanian Supreme Audit Institution, conveying the warmest congratulations of the Hellenic Court of Audit, on behalf of our President, Mrs. Sotiria Ntouni.

This year, the Albanian Supreme Audit Institution celebrates its founding. A century ago, in 1925, when the National Assembly of Albania approved the first Constitution of the newly formed state, at that time Albanian, after declaring independence from the Ottoman Empire.

Similarly, the Hellenic Court of Audit was established in 1833, following the formulation of the independent Greek state, which occurred as soon as the Greeks gained their independence from the Ottoman Empire, almost a century ago. Therefore, in 2033, eight years from now, the Hellenic Court of Audit will celebrate its 200th anniversary, and, at that time, we will be happy to welcome you all to Athens, to celebrate together and to return the warm hospitality we enjoy here in Tirana. This is not the first time I have visited your beautiful country. However, it has been a long time since I last traveled to Albania, about 3 decades ago. Our two countries have moved forward very closely together over the past 30 years.

Many Albanian families have immigrated to Greece, where they have flourished with their hard work and innovative spirit in every possible part of professional, social and public life. Nowadays, Albania produces not only athletes, artists, actors, poets and writers (we find some of the most successful writers in the field of literature^[1] and theater^[2], with works also performed at the Hellenic National Theater), but also entrepreneurs, civil servants and judges. They originate not only from the local Greek national minority, but also from ethnic Albanians.

Since my last visit to Albania, the country has changed a lot; it has progressed immensely and has become a member of NATO (since 2009); an official candidate for EU membership (in 2014); all with the enthusiastic encouragement and active support of our country. In addition to these achievements, Albania has recently become competitive in the field of tourism, compared to Greece, as it emerges as one of the most sought-after destinations worldwide.

However, to achieve its national objectives, among which accession to the European Union is the most prominent, Albania must respect all the prerequisites in force for any candidate country, such as strong democratic institutions, good governance and the fight against corruption.

Given all of the above, the ALSAI is called upon to play a decisive role. It is endowed with institutional independence, a strong mandate attributed to it by the Albanian Constitution and a wide range of competencies, extending to every area of the country's public finances, more or less similar to those with which the Court of Audit of Greece is endowed, as well as a wide range of competencies and responsibilities, attributed in particular to the head of the institution, who, as we note, is committed to honoring them.

In closing my speech, I would like to thank you for the invitation to the Hellenic Court of Audit to celebrate together with the SAI this historic moment, as well as for inviting you to Athens in 2033.

[1] Christo Armando Gezo

[2] Mario Banoushi

Welcome messages from the Director General of IDI at INTOSAI and the President of the Court of Audit of Spain

At the 100th anniversary ceremony, Ms. Enriqueta Chicano Jávega, President of the Court of Audit of Spain and Secretary General of EUROSAI, as well as Mr. Einar Gorrissen, Director General, INTOSAI Development Initiative, also conveyed their greetings for the ALSAI's jubilee through video messages.



Video-message by Mr. Gorrissen

"The ALSAI in Albania has shown over the years that it can protect public funds and manage effectively and efficiently all the contributions of Albanian citizens. Today, we celebrate not only the history of the SAI of Albania but also its aspirations for the future, the aspirations to strengthen its role as a pillar of accountability and as a protector of public finances.

Us at IDI are proud to have witnessed the journey of the ALSAI.

Over the years, the ALSAI has worked with IDI on various initiatives for knowledge exchange and innovation.

The ALSAI has managed to improve its impact, communicate results better and also provide sounder recommendations. The ALSAI has improved standards and systems by showing its commitment to reliability and excellence. Good governance is another foundation of any democratic state. By participating in our Academy, the ALSAI has managed to improve the structures of good governance and face the challenges of the future. IDI will continue to support the ALSAI and, in its membership in the global community, will continue to share knowledge and experiences with you, so that you can best serve your citizens."



Video-message by Ms. Jávega

"I feel very sorry that I could not come to Tirana and lost the opportunity to witness with my own eyes your excellent work and your extraordinary history. The work of the independent professionals of the ALSAI shows your extraordinary importance in guaranteeing the rule of law. Our work always aims to protect citizens. We have a duty to report with rigor and transparency. As members of the community of supreme audit institutions, we are fully aware of the responsibility entrusted to us, which we carry out with pride and independence. I wish you the greatest success and sound judgment in your work. Your work will bring extraordinary benefits to Albania."

Speech by Prof. Dr. Nevila Nika: Supreme Audit Institution on the 100th anniversary of its establishment

The reconstruction of the historical memory of institutions is accepted by everyone as a necessity in order to make possible the proper evaluation, but also to learn from the experience of the past, to act and work better in the present and to enable an even better future.

Starting from the indisputable fact that for us in particular this reconstruction is truly important because we must admit that our personal, shared, and institutional memory has been until a few years ago, and perhaps still continues in some places, fragmented not to say badly damaged.

The consequences have not been negligible, but we must also admit that they have been serious.

The reconstruction of the historical memory of a family, village, city or region goes in favor of strengthening our identity as a nation; the reconstruction of the historical memory of an institution likewise gives value not only to the institution, so that its employees are more dedicated and conscious, and also, the reconstruction of the historical memory of a building where great personalities and families lived, or where important institutions carried out their activity, brings the building itself to life, from the designer and builder, to those who lived or worked inside it.

But can we manage to build the historical memory of an institution without being based on authentic documents, photos or engravings? Naturally not, we cannot.

But who are the keepers, protectors and servants of the documentary evidence and audio-visual images that make possible the reconstruction of institutional memory?

The answer is simple — they are the archives: there where our national memory is preserved, our national treasure.

But if it is accepted worldwide for thousands of years that the document itself is power and that archives are at the foundation of all forms of governance throughout the world, the connection between the archive and the institution that exercises economic-financial control over all the other state institutions is essential.

Without this cooperation, the exercise of control is completely worthless and I would say, even perhaps harmful. In our days, from the archivists of the U.S.A. comes a saying: "good governance means a good archive, and a good archive is a fight against corruption."

And precisely, based on archival sources, we are able to tell a little from the past about how this necessary control was exercised in our lands centuries ago.

If until the year 1992, even though the Day of the Declaration of Independence on 28 November 1912 was celebrated with pride, after almost four and a half centuries under the rule of the Ottoman Empire, the majority of institutions and state bodies were recognized as having the founding year after the Second World War. From this rule, the State Supreme Audit could not make an exception.

But, before I say a few words about the rediscovery of the birthday of this important institution, I would like to speak briefly about how this control was developed or exercised before the declaration of Independence.

The Albanian territories suffered under the rule of the three great empires, the Roman, Byzantine and Ottoman, excluding the 25-year period of Gjergj Kastrioti.

A question which each one of us naturally thinks: did it exist and how was exercised the control of revenues, expenditures, the collection of taxes and levies, how did they act in public works, construction of roads, bridges, water supply systems, public buildings, etc.? Were public calls (today tenders) organized or was everything in the hands of the Emperor or the prime minister or the grand vizier?

Were there rules or laws for exercising control over these activities?



Prof. Dr. Nevila Nika

By now it is proven and accepted by all scholars that all three of these empires which ruled our lands had extraordinary systems of control in terms of supervision and financial control.

Even today, terms from the field of finance that come to us from antiquity are in daily use throughout the world.

Nevertheless, I do not want to hold you in a long history lecture, but I would like to stop briefly at some of our interesting archival sources, which give us interesting data in this direction.

The discovery of the Statutes of Shkodra, which belong to the 14th century, has been a golden opportunity for illuminating the centuries of the Middle Ages.

This authentic local source is extraordinarily valuable because, through its 279 chapters or articles, researchers are able to reconstruct the life of an Arbër city in the Middle Ages. In these Statutes are included all aspects of the life of the city and its surroundings. I would like to quote chapter 105, which is titled "On the financiers of the Commune":

"All the revenues of our Commune that come from the customs must be collected, preserved and spent honestly and with justice by the financier, for all the time that he is in office and according to the norms defined by the statutes.

For all the revenues and expenditures made, every three months must be reported before the judges and the councillors.

The judges in turn must register in writing, through the secretary, the entire amount of the annual revenues, so that this may be made known to the judges and councillors who will be elected afterwards.

The new judges must have recorded in their notebook, from the hand of the secretary, all the obligations, determining what remains to be paid by the previous financiers or also the debt that the Commune owes to private persons..."

During the rule of the Ottoman Empire, naturally there were controls exercised by officials sent regarding the general economic and political situation of the provinces of the Empire.

But, the institution of the State Supreme Audit was created in implementation of the Tanzimat Reforms, 1831–32, and depended on the Ministry of Internal Affairs.

It exercised not only financial control but also control over the work of officials at all levels.

Other evidence belonging to the pre-Independence period comes to us also from the Christian religious communities.

The control of revenues and expenditures in these communities was periodic and was exercised by the Diocese and the Metropolitanate.

Continues in the following page

Speech by Prof. Dr. Nevila Nika: Supreme Audit Institution on the 100th anniversary of its establishment

In the Catholic community, the Archbishop himself, the Abbot or the Bishop carried out pastoral visits through the parishes and monasteries almost every year and exercised detailed control of the religious documentation, but also of the immovable and movable property, that is, the revenues and the expenditures.

The same thing happened also in the Orthodox Metropolitanates. Likewise, extremely interesting sources are also those that come to us from the trading firms and the guilds of different crafts.

I thought to speak a little about a distant period not without purpose.

The Declaration of Independence has been an extraordinary day in many aspects, although all of us still remember it and honor it only as the day when we finally raised our national flag and proclaimed Independence, that is, the separation from the Ottoman Empire.

Those men who took upon themselves the heavy burden of throwing off the foreign yoke came from different life experiences.

Among them there were former employees of the empire, there were emigrants who had left the homeland for economic, political, and educational reasons, but all of them were united by one ideal: to return the homeland to the bosom of the European family, from which they had been violently separated for centuries.

From that afternoon of 28 November 1912 nothing would be the same as before.

The Provisional Government, headed by the father of Independence, Ismail bey Vlova, consisted of the most prominent personalities of our National Movement and represented all regions and religious beliefs, who bore the extremely heavy burden of beginning the rebuilding of the Albanian state after almost four and a half centuries, from the unforgettable years of Gjergj Kastrioti.

The four vilayets, or said differently the Albanian provinces—divisions conceived and carried out by the Ottoman authorities during the years 1912–1920—were turned into an immeasurable battlefield between the belligerent Balkan powers and, later, the countries participating in the First World War.

But, to build the Albanian state from the beginning, not only the ideal and the desire were enough—much more was needed.

The government of Ismail Qemali lacked everything except the ideal and the desire.

It had neither a developed economy, nor a road or railway network, nor any kind of industry, agriculture and craftsmanship were in miserable conditions, nor hospital networks, nor schools, and above all, an emphasized lack of people who knew how to write and read the mother tongue, because Albanians had been denied for centuries learning in the Albanian language.

Despite the uninterrupted efforts of Albanian personalities inside and outside the country, initially for the Great Powers to recognize the act of the Declaration of Independence and, later, to protect the territorial integrity of the homeland's lands, everything would be decided after the end of the War.

And precisely, it would be January 1920, because unfortunately the Great Powers at the Peace Conference in Versailles had decided the halving of the Albanian territories and population, that marks the great historical turning point.

The historic Assembly held in Lushnjë marks finally the beginning of a new stage in our national history.

Almost eight years from the raising of the flag in Vlova, the most prominent personalities of the Albanian world found the strength to unite even though in extraordinarily difficult conditions inside the country and in the international arena, they took the decision for the formation of an all-inclusive government without support or interference from outside.

It would be this government cabinet that immediately decided, as a legal obligation, the recognition of the Albanian language as a condition for all those who would work in the administration.

At the same time, not only was the use of the Ottoman language in official acts categorically prohibited, but instructions were issued for the transition into the Albanian language of all registry-form documents of the offices of mortgages, cadastres, and those of finance (taxes and duties) in all respective institutions.

The Albanian Parliament and Governments, starting from 1920 onward, would strive by all means and methods to return Albania once again to the rails of European civilization. The adoption of laws, the creation and organization of state institutions, the organization of the army and the gendarmerie, that of educational institutions, etc., were a clear reflection of the efforts to modernize the Albanian state and finally move away from the past of Ottoman rule.

And in this wave of fundamental changes, in March 1925 came for the first time the establishment of the Albanian National Bank and, in May of the same year, that of the Supervisory Council. Two institutions of primary importance for the new Albanian state.

Efforts to establish this extremely important institution had begun already with the Vlova Government, as there is no doubt that for the entire political elite of those years, its creation was accepted as a necessity. As with many institutions created in those years, the models used were those of the most advanced countries. For the Supervisory Council, the model taken was the French one, known as the Cour des Comptes (the Italians Corte dei Conti) — the Court of Accounts.

From that year until the end of the Second World War, the institution of the Supervisory Council would carry out its function uninterruptedly and without changes in tasks or responsibilities, as the supreme audit institution. Only during the years of the Monarchy would another institution be created, called the Royal Inspectorate, which was under the Ministry of the Royal Court. This Inspectorate had almost the same duties as the Supervisory Council, with the only difference that it reported directly to the Ministry of the Royal Court, meaning to the King himself, and not to the Parliament. Meanwhile, during the post-war period (1944–1991), when Albania was declared a People's Republic, fully led and governed by Marxist-Leninist ideology, the institution would change its name several times, along with its duties and responsibilities. At the head of this extremely important institution would be appointed, one after another until the late '80s, leaders who did not have the appropriate education or professional formation, but were simply executors of the "party line." In short, it was transformed into a tool for the "strengthening and consolidation of the dictatorship of the proletariat."

Only after the fall of the communist regime was this institution removed from its position as a servant of the dictatorship. It was transformed into a protector of the interests of the citizens and of the state itself, regarding the proper administration of public money, by maximally combating the misuse of national assets and, naturally, also the corruption of officials at all levels.

Happy Birthday!

Speech by the Dean of the Faculty of Law at UT, Prof. Dr. Dorina Hoxha

Honorable Ms. Elisa Spiropali, Speaker of the Parliament of Albania,

Honorable Mr. Arben Shehu, Chairman of the State Supreme Audit Institution,

Distinguished colleagues and friends,

It is a privilege and a special pleasure to be here today, at this historic moment marking the 100th anniversary of the establishment of the State Supreme Audit Institution. On behalf of the Faculty of Law, allow me to express our gratitude for the invitation and to congratulate ALSAI for its extraordinary contribution to strengthening transparency, accountability, and financial oversight in Albania. This jubilee represents not only a major institutional achievement, but also a testament to the importance of its work in guaranteeing the standards of good governance.

For us, as the Faculty of Law, this anniversary has a special meaning, as the current Chair of the ALSAI is not only a respected leader of this important institution, but also a former lecturer and esteemed colleague of our faculty. His contribution to the education and professional formation of new generations of jurists has left a mark on our academic community, making us proud of his accomplishments in leading the ALSAI.

Today, as we celebrate this important jubilee, we look back in time, a century ago, when the State Supreme Audit Institution took its first steps as an independent institution guaranteeing financial control in Albania. Over these 100 years, SSAI has played a key role in consolidating the rule of law and overseeing public funds, building a valuable legacy of responsibility and transparency. The long and challenging journey of this institution demonstrates its dedication to ensuring honest and good governance—a mission that remains just as relevant and important today.

At a time when the challenges of governance and transparency are becoming increasingly complex, the role of the State Supreme Audit Institution remains essential for ensuring responsible financial and institutional management. ALSAI, through its commitment to accountability and independent oversight, continues to be an important pillar of the rule of law in our country. Its close cooperation with other institutions, including the academic community, guarantees the continuous improvement of standards and the strengthening of public integrity.

Today, this institution is a trusted partner in the European integration process, ensuring that public funds are used responsibly and transparently, in accordance with European Union standards. One of the most important achievements is the alignment of audit standards with international ones, benefiting from cooperation with similar organizations in the region and beyond.

ALSAI has succeeded in maintaining its independence and integrity, building a respected tradition of financial control and responsible administration of state resources.

The Faculty of Law and the State Supreme Audit Institution share a natural and continuous connection through their mission in promoting the rule of law and institutional integrity. As a center of legal education and the preparation of future professionals, our faculty is proud to have contributed to the formation of many experts and leaders, including jurists who today offer their contribution within ALSAI.

This cooperative relationship is essential for further strengthening standards of control and public transparency, creating a lasting bridge between academic theory and institutional practice.



Prof. Dr. Dorina Hoxha, Dean of the Faculty of Law, UT

This collaboration is a testament to our commitment to strengthening the professional and academic capacities of students, so that in the future they may become active contributors within the institutions of the Albanian state.

As the Faculty of Law, we feel a special responsibility to prepare new generations of jurists and experts who will contribute to the strengthening of the rule of law and support the mission of the State Supreme Audit Institution in monitoring the management of public resources. We believe that legal education cannot be complete without incorporating knowledge of public auditing and institutional ethics as an integral part of our students' professional training.

In this context, allow me to emphasize that the challenges of the modern era require more than ever the integration of academic knowledge with institutional practice. Our shared goal is to build a new institutional culture—a culture of transparency, accountability, and service to citizens.

In this endeavor, cooperation between academic institutions and public institutions will be key. Knowledge, research, and professional engagement will help prepare the new experts who will serve as guarantors of the rule of law and public accountability. For this reason, we are ready to further strengthen our collaboration with ALSAI and international partners through joint seminars, student internships within audit institutions, and research projects analyzing the effectiveness of public policies and internal and external control mechanisms.

The Faculty of Law will remain a committed and reliable partner in the effort to educate a new generation of professionals capable of protecting the public interest and promoting justice and accountability. As educational and public institutions, it is our duty to strengthen the foundations of the rule of law and foster a culture of accountability, where responsibility for public resources is inviolable.

In conclusion, I wish to express my deep gratitude for the tireless work and dedication of the ALSAI over the years. May this 100th anniversary serve as a reference point for the further strengthening of our institutions and as a shared commitment to a fairer, more transparent, and more accountable future.

Happy 100th Anniversary to the ALSAI!

Thank you!

The ALSAI welcomes 19 foreign delegations for the 100th anniversary celebrations with a traditional dinner



On May 19th, 2025, the Albanian Supreme Audit Institution started the celebrations for the 100th anniversary of the institution's establishment by welcoming senior representatives from delegations of supreme audit institutions and international partners with a traditional Albanian dinner.

The Chairman of the ALSAI, Mr. Arben Shehu, greeted the attendees and expressed his gratitude for their presence at this historic anniversary. In his speech, Mr. Shehu praised the cooperation between audit institutions, which share a common mission: strengthening transparency, accountability and good governance in the service of citizens.

The festive evening opened with the exchange of symbolic gifts and took place in a friendly atmosphere. The attendees had the opportunity to get to know Albanian values through hospitality, traditional music, elements of national culture and the characteristic cuisine of our country.

This symbolic activity became a bridge of communication between the homologous audit institutions, thus giving a broader dimension to the celebrations of the 100th anniversary of the Albanian Supreme Audit Institution.



The Chairman of the ALSAI, Mr. Arben Shehu, with Mr. Augusto Nardes, Minister at the Federal Court of Accounts of Brazil (TCU)



The Chairman of the ALSAI, Mr. Arben Shehu with the President of EUROSAI and the Comptroller of the State of Israel, Mr. Matanyahu Englman

The Chairman of the ALSAI signed a Memorandum of Cooperation with the Chairman of the Accounts Chamber of Azerbaijan

Within the framework of the official visits of foreign delegations to celebrate the 100th anniversary of the establishment of the Albanian Supreme Audit Institution, the Chairman of the ALSAI, Mr. Arben Shehu, on 19.05.2025, received in a meeting the Chairman of the Accounts Chamber of the Republic of Azerbaijan, Mr. Vugar Gulmammadov.

The meeting was an important step towards deepening cooperation between the two supreme audit institutions, with a focus on institutional development, public policy auditing and the exchange of advanced practices in financial and legal control.

In this context, Mr. Shehu and Mr. Gulmammadov signed a Memorandum of Understanding (MoU), which aims to strengthen cooperation through the exchange of professional experiences and knowledge in various areas of auditing; the organization of study visits and joint trainings for auditors and cooperation within the framework of INTOSAI, EUROSAI and other international platforms initiatives.

Following this cooperation, it was agreed to conduct audits in the field of hydrocarbons.

The Chairman of the ALSAI noted the importance of inter-institutional partnerships in strengthening transparency, accountability and improving public services for citizens.



For his part, Mr. Gulmammadov congratulated Mr. Shehu on the 100th anniversary of the institution and expressed the will to build a sustainable cooperation between the two institutions. This meeting and the signing of the Memorandum of Understanding mark an important step in the internationalization strategy of the Albanian Supreme Audit Institution, as well as in the commitment of the institution to build sustainable bridges with counterpart institutions, promoting advanced standards in public auditing and financial governance.

Mr. Shehu holds a meeting with the representative of the INTOSAI Presidency, Mr. Augusto Nardes, Minister at the SAI of Brazil



As part of the official activities marking the 100th anniversary of the establishment of the Supreme State Audit, the Chairman of the ALSAI, Mr. Arben Shehu, held a special meeting on May 19, 2025, with the representative of the Presidency of the International Organization of Supreme Audit Institutions (INTOSAI), Mr. Augusto Nardes. Mr. Nardes also serves as a Minister at the Federal Court of Accounts of Brazil (TCU).

During the meeting between Mr. Shehu and Mr. Nardes, visions and experiences were exchanged regarding the challenges and the ever-growing role of supreme audit institutions in addressing global issues such as climate change, digital governance, and the sustainable management of public finances.

An important topic of discussion was the global initiative 'Climate Scanner,' supported by INTOSAI, in which Albania participates actively. Preparations for the 2025 Climate Summit, to be held in Rio de Janeiro on August 14-15, were discussed, aiming to make it a key moment for global auditing of environmental issues.

The Chairman of the ALSAI, Mr. Shehu, praised Mr. Nardes' active role in leading INTOSAI's global initiatives and his commitment to guiding public auditing toward international strategic priorities. He emphasized that the participation of senior INTOSAI representatives in the anniversary activities of the ALSAI is a testament to the increasingly important role of the Albanian institution on the international stage.

For his part, Mr. Nardes commended the ALSAI's engagement in global public auditing agendas and described the institution's 100th anniversary as an excellent opportunity to deepen cooperation through joint projects in training, experience exchange, and the promotion of innovation in auditing.



The Chairman of ALSAI welcomed in a meeting the President of the EUROSAI, Mr. Matanyahu Englman, Auditor General of the State of Israel

On 19.05.2025, the Chairman of the ALSAI, Mr. Arben Shehu, held an official meeting with the President of the European Organization of Supreme Audit Institutions (EUROSAI), Mr. Matanyahu Englman, who simultaneously exercises the duties of the Comptroller and Ombudsman of the State of Israel.

This meeting constitutes a special moment for the deepening of cooperation between the two institutions in the spirit of partnership and professional dialogue that characterizes the European Organization of Supreme Audit Institutions (EUROSAI).

At the center of the discussions were important issues, such as: increasing transparency and public accountability through modern audit methods, technological developments and digital governance.

The role of EUROSAI as a cooperation platform for promoting audit innovation and sharing successful experiences among member institutions was also appreciated.

The Chairman of the SAI appreciated the contribution of Mr. Englman in leading EUROSAI, as well as his continuous commitment to strengthening the capacities of Supreme Audit Institutions (SAIs) and promoting integrity in auditing. Mr. Shehu reconfirmed the commitment of the Supreme State Audit Office to expand cooperation with counterpart audit institutions.



The ALSAI Conference with homologue SAs: “Building Adaptable Institutions: Adapting to Environmental Dynamics - An External Audit Perspective”

On May 6 and 7, 2025, the Albanian Supreme Audit Institution organized, as part of its 100th anniversary activities, the scientific conference on the topic "Building Adaptable Institutions: Adapting to Environmental Dynamics - An External Audit Perspective". Participants in the conference were supreme audit institutions from Kosovo, Bosnia and Herzegovina, Romania, Greece, Turkey, Azerbaijan and Sweden. Also present were senior representatives from the international audit organization, IDI - INTOSAI and SIGMA - OECD.

The Chairman of the ALSAI assessed that the broad participation of supreme audit institutions, together with the contribution of international partners, is clear evidence of the value of cooperation in advancing good governance and strengthening public institutions.



In the opening speech of the conference, the Chairman of the Albanian Supreme Audit Institution, Mr. Arben Shehu, thanking the representatives of the counterpart audit institutions for their participation, emphasized that this important anniversary is a historical moment, marking a century of commitment to transparency, accountability and strengthening good governance in our country and, for which, we have chosen to reflect not only on our journey, but also on the challenges and transformations that are taking place today in the field of external audit.

"The theme of our conference on building adaptable institutions, more than a technical discussion, is a call for reflection and action, in a regulatory, technological and institutional environment that is changing at a very rapid pace. This requires that institutions be able to adapt and continuously improve their capacities. In this context, the role of external audit is essential, not only to identify shortcomings, but also to support institutions in strengthening management and increasing effectiveness in fulfilling their mandate", said Mr. Shehu.



During this conference, SAs presented their work on dealing with emergency situations and discussed modern approaches to audit methodologies, the role of technology, quality management and capacity development, as well as the challenges they face in the work process. Representatives of the counterpart audit institutions expressed congratulations on the 100th anniversary of the institution, appreciating the achievements over the years and the continuation of cooperation.





100 years of institutional history, the ALSAI conducts open lectures with students in Tirana, Vlora, Durrës and Shkodra

As part of the program of activities for the 100th anniversary of its establishment, the ALSAI held several open lectures with students at four public universities in the country throughout May, with the aim of promoting the role of the institution at an important historical moment.

On May 9, 2025, the ALSAI organized a lecture with students of the Faculty of Law at the University of Tirana, bringing closer the role of the institution in strengthening transparency and good governance in Albania.

The lecture on the topic "100 years of trustworthiness, integrity and service to citizens – the ALSAI as a guarantor of transparency and good governance in Albania" was held by the senior auditor, Ms. Miranda Misini.

Ms. Misini presented the historical and current role of the SAO as one of the oldest institutions of the Albanian state and emphasized its mission in supporting the rule of law, through strengthening transparency, accountability and good governance.

As host of the event, the Dean of the Faculty of Law, Prof. Dr. Dorina Hoxha, thanked the ALSAI for its commitment to the professional education of students.

On May 22, 2025, the ALSAI held an open lecture with students and lecturers of the Faculty of Business at the "Aleksandër Moisiu" University of Durrës. The lecture was held by Ms. Xhesila Nano, senior auditor at the ALSAI. Ms. Nano introduced the students to the history of the construction of the Albania Supreme Audit Institution and the role that external auditing plays in the management of public finances. The Deputy Dean for Academic Affairs at the Faculty of Business, Dr. Silvana Gashi, praised the ALSAI's contribution to the professional education of students and its continuous commitment to building bridges of cooperation with higher education institutions.



On May 13, 2025, the ALSAI conducted an open lecture with students of the 'Ismail Qemali' University in Vlora. Senior auditor Ms. Miranda Misini shared with the students the mission, history, and role of the institution as the supreme audit body in the country. During her speech, Ms. Misini emphasized the importance of public external auditing as a fundamental mechanism for building a state based on integrity, transparency, and accountability in service of citizens.

Representatives of the University of Vlora expressed high appreciation for the SAI's commitment to raising awareness and providing professional education for the new generation.

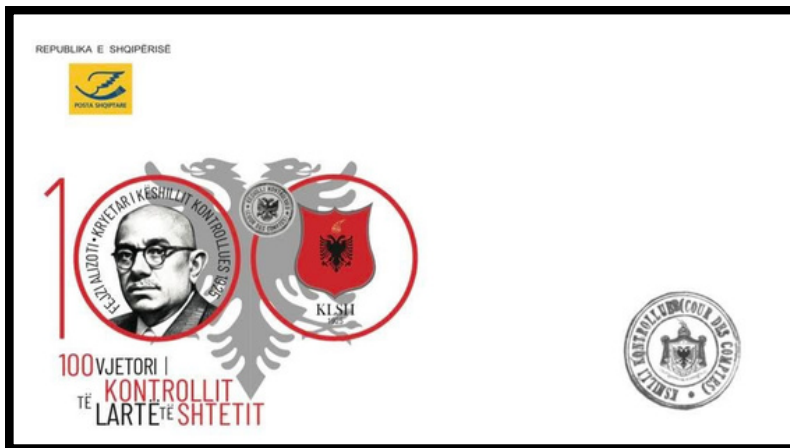
Students had the opportunity to learn more about how the SAI operates and the significance of auditing and control in public administration.

On May 23, 2025, the ALSAI held an open lecture in the framework of the 100th anniversary with students and lecturers of the Faculty of Economics at the "Luigj Gurakuqi" University in Shkodër. The lecture was held by Ms. Xhesila Nano, senior auditor at the ALSAI. The event was also attended by the Vice Rector for Science at the "Luigj Gurakuqi" University, Prof. Dr. Blerita Dragusha, who thanked the ALSAI for organizing this informative activity with the students.

Through continuous cooperation with universities and organizing meetings with students, the Supreme Audit Office aims to make a substantial contribution to the formation of new generations of professionals.



Albanian Post commemorates the 100th anniversary of the ALSAI with the issuance of two historical stamps



On the occasion of the 100th anniversary of the establishment of the Albanian Supreme Audit Institution, on 20.05.2025, the Albanian Post Office issued a new series of two postage stamps, as well as a first day cover, personalized with the logo “100th Anniversary of the Supreme Audit Institution”.

The first stamp features the portrait of Mr. Fejzi Alizoti, who was the first head of the institution that at that time bore the name of the Audit Council. Mr. Alizoti was a politician, economist and diplomat with a prominent contribution to the Albanian public administration, including the position of Minister of Finance. In May 1925, Fejzi Alizoti was elected Chairman of the Audit Council, starting a new era in the financial supervision of the Albanian state.

The second stamp features the current official coat of arms of the Albanian Supreme State Institution, representing the continuity of the institutional history and the unchanged mission of protecting the public interest.








The first day cover includes both stamps, as well as the original bilingual seal in Albanian and French of the Financial Control Council that was used in the first years of its operation until the period of the Albanian Kingdom, giving special philatelic and historical value to this series.

The new series of postage stamps and the personalized envelope with the 100th anniversary logo of the ALSAI are available at all points of the Albanian Post, becoming an object of importance for collectors, public institutions and citizens who value the history and institutional heritage of Albania.



Thank you for reading!

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