



Monthly newsletter

January 2026



The Chairman of the ALSAI, Mr. Arben Shehu and the accompanying delegation with the President of the ECA, Mr. Tony Murphy

The Chairman of the State Supreme Audit Institution (ALSAI), Mr. Arben Shehu, conducts an Official Working Visit to the European Court of Auditors and Holds a Meeting with the President of the ECA, Tony Murphy

On 21 January 2026, the Chairman of the State Supreme Audit Institution (ALSAI) Mr. Arben Shehu, together with an accompanying delegation, carried out an official working visit to the European Court of Auditors (ECA) in Luxembourg.

Within the framework of this visit, several official meetings were held, including a dedicated meeting with the President of the ECA, Tony Murphy, as well as with members of Chamber III. The discussions focused on issues related to contemporary audit methodologies, the work programmes for 2026, and opportunities for further strengthening cooperation between the two institutions.

While acknowledging the cooperation with the European Court of Auditors, particularly within the framework of professional traineeship programmes—through which the State Supreme Audit Institution (ALSAI) has so far had twenty-two (22) participating representatives—the Chairman of ALSAI, Mr. Arben Shehu, stated that the further strengthening of this cooperation will contribute to the continuous improvement of audit processes and to the adoption of best European practices.

The discussions continued with presentations by various ECA departments, focusing on areas of common interest, strategies related to "Artificial Intelligence," as well as medium- and long-term strategic planning.

The European Court of Auditors, guided by the motto "The Guardians of EU Finances," is one of the longest-standing partners of the State Supreme Audit Institution. As an active member of INTOSAI and EUROSAI, and in full compliance with all international principles and standards of inter-institutional cooperation, ALSAI has continued since 2014 to strengthen its cooperation with the ECA, one of the most important institutions of the European Union in the field of public external audit.



For more than a decade, auditors from various departments of the State Supreme Audit Institution (ALSAI) have been able to take an active part in the structures of the European Court of Auditors through five-month internship programmes. This long-established practice has contributed to the development of a new generation of auditors, who bring back to ALSAI their experience and professional training in line with the best European standards and practices, thereby adding value to the institution's work.

The European Court of Auditors was established as the European Union's external audit institution in 1975 and began its operations in October 1977. The mission of the ECA is to improve the way EU finances are managed and to provide independent assurance that funds have been collected and spent in accordance with the applicable rules.



Study Visit by the President and Delegation
of the Albanian SAI

Visit of the Chairman of the ALSAI to the Turkish Court of Accounts for strengthening institutional cooperation



The Chairman of the ALSAI, Mr. Arben Shehu, during the meeting with the President of the Turkish Court of Accounts, Mr. Metin Yener

On January 9, 2026, the Chairman of State Supreme Audit, Mr. Arben Shehu, along with the accompanying delegation, held an official visit to the Turkish Court of Account (TCA), in the framework of strengthening institutional relations based on the Memorandum of Understanding signed between the two institutions. During the visit, the works carried out under the Memorandum of Understanding were assessed to strengthen cooperation between the two SAIs and it was decided to increase the exchange of experiences, technical support and cooperation, especially in the new areas of audit. The main purpose of this visit was to intensify the professional cooperation so far, especially in the field of security audits and exchange of international best practices. During the meeting with the President of the Turkish Court of Accounts, Mr. Metin Yener and TCA representatives discussed the experiences, current challenges and the need for professional capacity building in auditing complex and sensitive security systems.

Within the official visit, the ALSAI delegation also paid a visit to the "Havelsan" agency, one of the leading technological institutions in Turkey, where it was introduced to advanced solutions in the field of cybersecurity, information systems and technological support for audit processes.

This visit contributed to strengthening relations between the two counterpart institutions by concrete opportunities for further cooperation in joint projects, professional training and expert exchange, in order to increase the quality and effectiveness of public audit. Based on the Memorandum of Understanding, dated 03.10.2024, The State Supreme Audit and Turkish Court of Accounts will exchange experiences in the field of independent external audit and state financial control, performance audits, compliance, information technology, and data analysis, etc. Also, it is envisaged to carry out joint research projects on topics of common interest, organization of conferences, seminars, working meetings, etc.



STATISTICAL BULLETIN

JANUARY – AUGUST 2025

ALSAI published the Statistical Bulletin for the period January - August 2025, during which 55 audit missions were conducted and evaded, in assessing financial compliance and regularity, performance, information technology and tracking the status of implementation of recommendations left in previous periods. The audits carried out included the evaluation of the activity in 108 subjects at different levels of government, such as central institutions, ministries and agencies (including central and regional directorates depending on them), local self-government units, general director of fiscal administration, and state-capital shareholders in which the state owns over 50% of shares, or foreign funding projects. During the period January–August 2025, a total of 148 recommendations were issued concerning findings with negative effects on the state budget, amounting to a total value of ALL 2,404,623 thousand, of which ALL 112,257 thousand represents economic damage, while ALL 2,292,366 thousand relates to inefficient management of public funds.

The value of financial effects consequently economic damage to the state budget was found 57% in the field of expenditure and 43% in the field of income.

In the area of expenditure, the largest share (90%) is accounted for by violations identified during procurement procedures and the implementation of works/contracts, amounting to ALL 57,445 thousand. These include payments for works not carried out, failure to calculate the final costs of design services, works not in compliance with technical specifications, etc.

Meanwhile, in the area of revenues, the largest share (approximately 96% of total revenues) is accounted for by revenues from customs activities, as a result of the failure to collect customs duties; payment of customs liabilities on imports not carried out in accordance with the legal framework; incorrect valuation of imports and misdeclaration of goods; unjustified exemption from VAT payment; and improper handling of customs violations. Furthermore, issues have been identified with regard to uncollected revenues arising from the administration of state property and contractual relationships with third parties, amounting to ALL 1,472 thousand. The State Supreme Audit Institution (ALSAI) has identified breaches of financial discipline with a negative impact on the performance of revenue and expenditure management and on the use of public funds, totaling ALL 2,292,366 thousand, of which:

- ALL 1,768,832 thousand in the area of revenues (or approximately 77% of the total), mainly related to local government revenues, concerning obligations arising from local taxes and fees (or approximately 31% of total revenues); failure to levy/incorrect calculation/non-application of late payment interest for the use of municipal property by private entities (or approximately 32% of total revenues); and uncollected liabilities related to fines or unlawful activities, such as illegal logging, extraction of decorative stone, etc., accounting for approximately 35% of total revenues.
- ALL 523,534 thousand in the area of expenditure (or approximately 23% of the total), as a result of violations identified during procurement procedures and the implementation of works/contracts, amounting to ALL 253,698 thousand, as well as breaches of budgetary discipline related to the settlement of expenditures in the amount of ALL 123,240 thousand.

108

Audited entities

ALL 112 257

**thousands of
financial damage**

ALL 2 292 366

**thousands of
negative effects**

Financial damage

- amounting to ALL 64,039 thousand in the area of expenditures
- ALL 48 218 thousand in the field of income

Ineffective management

- amounting to ALL 523,534 thousand in the area of expenditures
- ALL 1 768 832 thousand in the field of income

In the field of expenditures

57%

In the field of expenditures

23%

In the field of income

43%

In the field of income

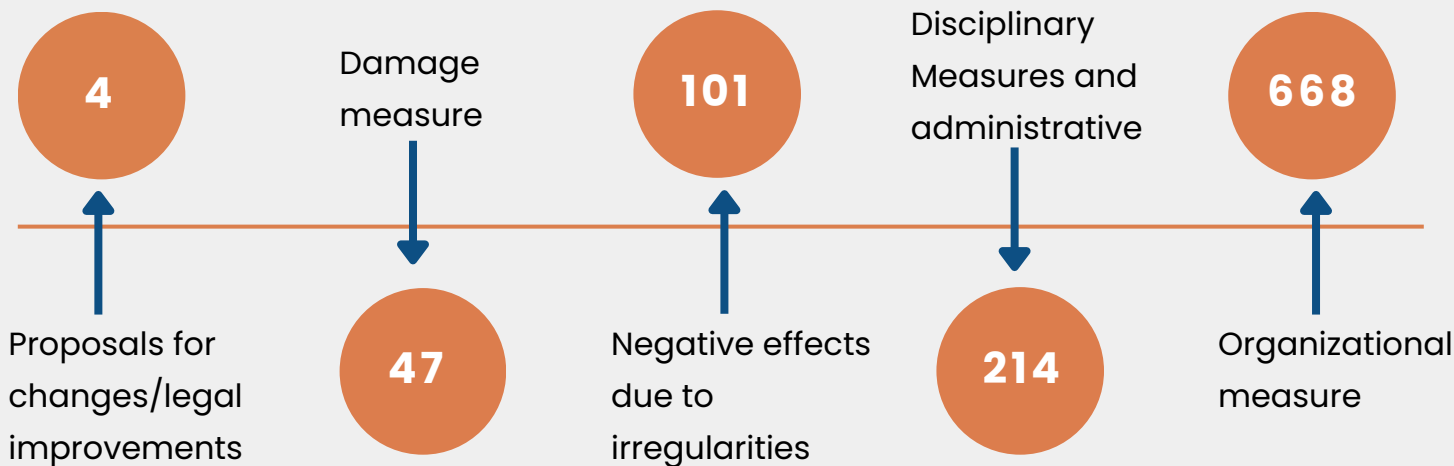
77%



RECCOMENDATIONS

1034

Total recommendations



Acceptance of measures by type

Organizational measure
583/584 masa

99%

Disciplinary Measures administrative
184/184 measure

100%

Damage compensation
47/47 measure

100%

Legal improvements
4/4 measure

100%

Ineffective management
99/99 measure

100%

Total
919/920 measure

99%

LEGAL IMPROVEMTS



In the field of cybersecurity, in relation to the design of methodology on identification of critical and important information infrastructure operators, in which the National Agency of Information Society is involved as a co-responsible operator for centralized infrastructure: Based on the methodology for identifying critical and important information infrastructure operators, to draft proposals for the necessary legal changes. Also, initiatives for legal and regulatory changes are undertaken, in order to clear the role and responsibilities of the General Directorate of Taxes for data record management, ensuring effective protection against cyber threats.



in the field of managing seized properties, in order to unify legal and sub-legal provisions and to establish a working group for reviewing and proposing changes to the objective provisions in these acts: Management structures, for improving the situation created, to establish working groups for analyzing problems in terms of accuracy and quality of reporting indicators of rental contracts and to undertake a legal initiative for improvements in terms of the rights that should be monitored against state property tenants, as well as the rights that should have branches of public companies in prefectures against contract monitoring units.

The Report on the Implementation of Recommendations Issued in 2024 (Part II) Is Published

The Supreme State Audit has published the report of "Implementation of recommendations left in previous audits" (part II). Of the verifications carried out for 125 audits, regarding the level of implementation of the recommendations left, it turned out that a total of 4,348 recommendations were received, of which 4,294 measures or 99% were received and 54 recommendations were not received, or about 1% of them. The report can be accessed in full at the internet web www.klsh.org.al.

The process for tracking recommendations, initiating and implementing corrective measures by the audited entities provides detailed information on the added value that the ALSAI brings to the administration of public finances and at the same time gives guarantees for the professionalism, independence and objectivity of the institution. Consolidation of an effective systematic verification mechanism and reporting of recommendations enforcement allows not only ALSAI, but also third parties, Assembly, Government etc. to continuously provide full information on the actions taken by the audited entities for drafting strategic documents or initiatives for legal, administrative and organizational changes. The scheme and approach used to follow the implementation of recommendations aim to produce consolidated institutional indicators regarding the admissibility and implement ability of recommendations, thus enabling the increase of the oversight of the Assembly towards the Executive, in order to increase the accountability of public fund management.



MAIN INDICATORS

4348 RECOMMENDATIONS LEFT IN TOTAL



From the verifications carried out for 125 audits, regarding the level of implementation of the recommendations left in previous audits, it turned out that a total of 4348 recommendations were given to the audited entities.

2989 IMPLEMENTED AND PROCESSED MEASURES, 70%



From verification, regarding the accepted measures, the 2989 measures (about 70%) were fully implemented, partially or in the implementation process. 1598 measures were fully implemented (about 37%), 645 measures implemented partially (about 15%), 746 in the implementation process (about 17%).

4294 ACCEPTED RECOMMENDATIONS, 99%



Of the verifications carried out, regarding the level of implementation of the left recommendations, it resulted that out of 4,348 recommendations given in total, 4,294 recommendations were received (about 99% of the total) and 54 recommendations were not received or about 1% of them.

1305 UNIMPLEMENTED MEASURES, 30%



For all measures that resulted in the status "unimplemented", 1305 measures or 30% of them, as well as the "partially implemented" measures, ALSAI has re-required their full implementation. While, for measures with the status "in the process of implementation", it is encouraged to accelerate the process for full implementation.



2386

Organizational measure



1142

Disciplinary Measures



717

Financial Effects (in number)



76

Organizational measure



27

Legal improvements

43

Combined Audits

37

Financial audits

24

Compliance audits

13

Performance audits

6

Thematic audits

Compliance Audit of the State Attorney's Office

The State Supreme Audit Institution (ALSAI) has completed the compliance audit of the State Attorney's Office (SAO). Among the main audit findings for the period from 01.01.2023 to 31.12.2024 are the following:

1. With regard to arbitration awards won by the Albanian state, the electronic registers (Excel) indicate a total of seven (7) decisions, of which four (4) were won during 2024. According to these decisions, the Republic of Albania is entitled to reimbursement of tribunal costs and representation expenses amounting to EUR 8,971,593, USD 1,565,791 and GBP 108,551, or, when expressed in a single currency, EUR 10,473,572, as well as EUR 6,821,710 in compensation for damages. In total, EUR 17,295,282 were expended from the state budget, allocated among various institutions, including the Ministry of Finance (MF), the Ministry of Infrastructure and Energy (MIE), the Agency for the Administration of Seized and Confiscated Assets (AASCS), the Ministry of Agriculture and Rural Development (MARD), and the National Agency for Water Supply and Sewerage (NAWSS).

Decisions of International Arbitration become enforceable in Albania after their recognition by the Court of Appeal.

Out of the seven (7) arbitration decisions, only two (2) have been recognized by the Tirana Court of Appeal:

-The ICC Case No. 20564/EMT/GR (initiated in 2014), recognized by Decision No. 131, dated 03.05.2023 of the Tirana Court of Appeal (applicant: MIE), whereby the International Court of Arbitration ruled that the claimant party, "H. srl", must pay delay penalties to Albania in the amount of EUR 6,821,710 and USD 325,000.

-The second decision recognized by the Court of Appeal concerns ICSID Case ARB/14/26 (initiated in 2014), involving "A. A." s.r.l., A. N., and company "C. s.r.l.", recognized by Decision No. 969, dated 25.11.2024, whereby the claimant party must pay delay penalties to Albania in the amount of EUR 3,269,938.71.

The failure to reimburse the amounts awarded by arbitration court decisions in favor of Albania into the state budget, in the two cases that have also been recognized by the Court of Appeal, is considered foregone revenue to the state budget in the total amount of EUR 10,091,648.7 and USD 325,000, constituting actions contrary to the Code of Civil Procedure.

2. With regard to cases before International Arbitration Courts and their decisions in which the Albanian state is the losing party, as of December 2024, there are four (4) cases, with financial effects totaling EUR 180,125,882, of which tribunal and representation costs amount to EUR 11,580,103.86, an amount that will likewise be borne by the Albanian government.

With regard to arbitration decisions lost by the Republic of Albania, only one of them has been recognized by the Court of Appeal, namely Decision No. 49, dated 04.05.2021, specifically: ICC Case No. 22676/GR, with GBC as the claimant, initiated in 2017. The respondent parties are the Ministry of Infrastructure and Energy (MIE) and the National Agency of Natural Resources (NANR), Alb petrol. MIE and NANR are obliged to pay the claimant the amount of USD 12,577,852.1 as monetary compensation for breaches of the licensing obligations under the Cakran, Gorisht and Ballsh Agreement. Furthermore, MIE and NANR are required to pay the claimant USD 292,760 and EUR 14,451.68, with interest at a rate of 5%, calculated from the date of the decision until full settlement of the payment.

From the date of recognition until the audit period (April 2025), no measures have been taken by the Ministry of Infrastructure and Energy (MIE) and the National Agency of Natural Resources (NANR) to acknowledge this liability and to plan it in the relevant budget for its settlement, thereby exposing the Albanian state to an additional risk to the state budget, namely the accrual of interest over a four-year period. As calculated by the audit team, for the period from the date of the decision, 06.07.2020, to 31.12.2024, the expected amount of interest is USD 65,871 and EUR 2,890.4, or, when expressed in a single currency, EUR 60,776, an amount that constitutes a negative effect on the state budget.

Regarding cases pending or discontinued in International Arbitration Courts, 4 cases are concluded, 2 are suspended cases with no developments by the plaintiff, and 2 are in process. The negative financial effect of the court costs, paid by the state budget as the defendant for these cases (suspended, concluded and in process) is 1,949,063 euros.

4. From the execution of the decisions of the European Court of Human Rights (ECHR) at the State Attorney's Office, for the year 2023, it was found that forty-seven (47) cases relating to Albania, concerning seventy-five (75) applications, were examined. In these cases, the applicants claimed financial compensation amounting to approximately ALL 2 billion, while the Court awarded compensation in the amount of ALL 29 million, or EUR 279 thousand. In eighteen (18) decisions, violations by the Albanian state were established, whereas in sixteen (16) decisions the applications were declared inadmissible.



a) Based on the processing of data from the electronic registers of the State Attorney's Office (SAO), it results that twenty-three (23) judgments of the European Court of Human Rights (ECHR) against Albania became final during 2023, of which fourteen (14) were executed within the same year, with compensation amounting to ALL 10,416,942 and interest of ALL 68,166 accrued for five (5) decisions settled beyond the three-month deadline, to the detriment of the Albanian state.

b) With regard to judgments of the European Court of Human Rights (ECHR) against Albania that became final in 2023 and for which payments were made in 2024, there are nine (9) cases, with compensation amounting to ALL 21,263,173, of which ALL 37,396 represent interest accrued due to payments made beyond the three-month deadline.

c) With regard to judgments of the European Court of Human Rights (ECHR) that became final during the period 2019–2021 but were executed in 2023, there are two (2) decisions (dated 26.01.2023), with compensation amounting to ALL 4,018,746, of which ALL 369,741 represent interest accrued due to payments made beyond the statutory deadlines, namely: the judgment of 21.04.2021, Strazimiri vs. Albania, and the judgment of 17.09.2019, Prizreni vs. Albania.

For the year 2024, the Albanian state executed a total of thirty-one (31) decisions against Albania, awarding compensation for damages in the amount of ALL 30,355,446 and a total amount of ALL 30,403,545, of which ALL 48,009 represent interest paid to the successful claimants due to delays in the execution of payments. Of the thirty-one (31) decisions executed, nine (9) were carried over from 2023.

Therefore, in total for the period 2023–2024, nineteen (19) judgments of the European Court of Human Rights (ECHR) against Albania were paid beyond the three-month deadline, in violation of Article 19(4) of Law No. 10018, dated 13.11.2008, "On the State Attorney's Office", as amended, concerning "Time limits for execution by the responsible institutions". These delays resulted in a negative financial impact on the state budget amounting to ALL 485,916.

d) From the audit of the execution of ECHR judgments at the State Attorney's Office (SAO) for the year 2024, it was found that: The ECHR delivered forty-nine (49) judgments concerning sixty-seven (67) applications. In these cases, during the proceedings the applicants claimed compensation for damages in a total financial amount of EUR 5,601,036,064 (five billion six hundred and one million thirty-six thousand and sixty-four euros), whereas the Court awarded, in total, compensation for damages amounting to EUR 212,600.

5. The State Attorney's Office, in cooperation with the responsible institutions (the Ministry of Justice, the Ministry of Finance and the Council of Ministers), has not yet succeeded in resolving and executing the judgments of the European Court of Human Rights (ECHR) in six (6) cases against Albania, which carry a total compensation value of EUR 17,968,650. Of this amount, the case "Sh." alone accounts for 75% of the obligation (approximately EUR 13.3 million), based on a judgment dated 28.05.2018.

With regard to three (3) judgments of the European Court of Human Rights (ECHR) that became final in 2024, namely: "I. s.r.l. v. Albania", with a final ECHR judgment dated 05.03.2024 and a deadline for payment of just satisfaction by 05.06.2024; the application "Z. v. Albania", with a final ECHR judgment dated 11.06.2024 and a deadline for payment of just satisfaction in the amount of EUR 60,000 by 11.12.2024; and the application "M. and S. F. B. N. V. v. Albania", with a final judgment dated 16.10.2024 and a deadline for payment of compensation by 16.01.2025; despite the fact that the State Attorney's Office (SAO) submitted requests to the Prime Minister's Office for the execution of these judgments, together with the relevant draft Decisions of the Council of Ministers, the Decision of the Council of Ministers—which should have been approved within thirty (30) working days from the submission of the request by the State Attorney's Office—has not been adopted, exceeding the prescribed deadlines (by more than five months).

Arbitration invoices



The Ministry of Finance, both in the annual reports for 2023 and 2024 and in the debt records, has neither presented nor calculated at any time the value of interest accrued on the amounts determined by judgments of the European Court of Human Rights or by International Arbitration decisions against Albania, despite the fact that the prescribed deadlines have been exceeded. This information is also not available at the State Attorney's Office. Such interest, which would be calculated on the compensation amount of EUR 17,968,650 (corresponding to final ECHR judgments that remain unexecuted), will generate damage to the state budget, particularly in relation to ECHR judgments, where deadlines are clearly defined and where there are still decisions that have remained unexecuted for more than seven (7) years beyond the prescribed time limits.

Unfavorable arbitration awards against the Republic of Albania

Four arbitration decisions were won during 2024



The Albanian state is entitled to be reimbursed in the amount of **EUR 17,295,282**

Lost arbitration decisions for the Republic of Albania

Four cases are recorded as lost as of December 2024



Total financial impact: **EUR 180,125,882**



Tribunal and representation costs: **EUR 11,580,103**

ECHR judgments carried over across years and remaining unexecuted

Six cases are subject to ECHR judgments against Albania.



Compensation to be paid by the Albanian state: **EUR 17,968,650**

Audit Activity Programme for 2026

Following consultations and the review of proposals with the audit departments, and in implementation of the Constitution of the Republic of Albania, Law No. 154/2014 "On the Organization and Functioning of the State Supreme Audit Institution", and the "Regulation on Audit Procedures", the Chairman of the State Supreme Audit (ALSAI), Mr. Arben Shehu, approved on 11 January 2026 the "Audit Work Programme for 2026".

In the interest of public information and institutional transparency, the programme has been published on the official website www.klsh.org.al. The 2026 Programme, in addition to thematic audits that may arise from specific situations during the year, comprises a total of 180 audits. It includes a number of audits to be carried out in the sectors of health, infrastructure, energy, environment, education, information technology, among others.

Idetifikues i auditimit	Titulli i auditimit	Tipi i auditimit	Fillimi i auditimit	Përfundimi i auditimit
8	Drejtoria Regjistrare Tërmeshe Tiranë	Audicion përparshmbor	01.01.2025	31.12.2025
9	Drejtoria e Tërbësive të Mbrojtjes	Audicion përparshmbor	01.01.2025	31.12.2025
10	Ajencia Shqiptare e Zhvillimit të Investimeve	Audicion përparshmbor	01.01.2025	31.12.2025
11	Audicion mbështetës i rekomandimeve gjatë auditimit (1-4)	Audicion tematik	01.01.2025	30.06.2025
12	Audicion mbështetës i rekomandimeve gjatë auditimit (11-4)	Audicion tematik	01.07.2025	31.12.2025
13	Drejtoria Regjistrare Tërmeshe Korçë	Audicion përparshmbor	01.10.2025	31.12.2025
14	Drejtoria Regjistrare Tërmeshe Shkoderë	Audicion përparshmbor	01.07.2025	31.12.2025
15	Dega Dëgjimore Kapshticë	Audicion përparshmbor	01.01.2025	31.12.2025
16	Dega Dëgjimore Shkoderë	Audicion përparshmbor	01.01.2025	31.12.2025

Parallel Audit between the State Supreme Audit Institution (ALSAI), the National Audit Office of Kosovo (NAO Kosovo), and the State Audit Office of North Macedonia (SAO North Macedonia) "Strengthening the Role of Women in Leadership and Decision-Making Positions"



In implementation of the Annual Audit Plan, and within the framework of the Cooperation Agreement between the National Audit Office of Kosovo and the State Audit Office of North Macedonia, the State Supreme Audit (ALSAI) has launched the performance audit entitled "Strengthening the Role of Women in Leadership and Decision-Making". This parallel audit among the three countries is being carried out with the support of UN Women Albania.

The audit will cover institutions responsible for the design of gender equality policies, the regulation and oversight of electoral processes, as well as the implementation of gender representation principles at the local level. The audited entities will include the Ministry of Health and Social Protection, the Central Election Commission, and the municipalities of Divjakë, Kurbin, Pogradec and Korçë.

The main objective of the audit is to impartially assess the effectiveness of policies and gender quotas aimed at encouraging and increasing women's participation in leadership and decision-making positions. To this end, the audit seeks to determine whether the policies undertaken, as well as the roles and responsibilities of institutions and structures, are clear and appropriate, and whether administrative processes ensure transparency and accountability with regard to commitments to gender equality.

ALSAI has attached particular importance to auditing gender equality issues, treating this dimension as an integral part of good governance, the effective use of public funds, and the achievement of sustainable outcomes in public policies. In this context, strengthening the role of women in leadership and decision-making positions is essential, as it guarantees genuine equality in society and brings new perspectives to political, economic and social processes. Women represent half of the population, and their active inclusion in leadership enhances the quality of decision-making by better reflecting the needs of the community.

The Subcommittee on Public Sector Auditing Is Constituted

Under the chairmanship of Mr. Igli Cara, on 21 January 2026 the first constitutive meeting of the Parliamentary Subcommittee on Public Sector Auditing was held, established by Decision No. 104/2025 of the Assembly.

At the opening of the meeting, Mr. Cara commended the work of the previous Subcommittee and the support provided by NDI Albania, highlighting the importance of parliamentary oversight of public finances and the role of the Subcommittee in this process.

Subsequently, Ms. Antoneta Dhima, Deputy Chair of the Subcommittee, delivered a presentation on the Subcommittee's activities for the period July 2024 – July 2025.

During the meeting, it was emphasized that the Subcommittee on Public Sector Auditing will serve as an instrument for improving governance by promoting the implementation of recommendations issued by the State Supreme Audit for public institutions, particularly with regard to the management of public finances and the delivery of public services.

The National Democratic Institute (NDI) has supported the Subcommittee in laying strong foundations in line with international best practices, assisting in shaping a shared vision, defining the scope of activities, and preparing the groundwork for the "2026 Work Plan" and cooperation with ALSAI.

NDI expressed its commitment to continue supporting the Subcommittee in its work, in enhancing the impact of audits, strengthening accountability in the management of public finances, and increasing citizens' trust in how public funds are used.

The State Supreme Audit Institution (ALSAI) Signs Two Cooperation Agreements with Civil Society Organizations

Within the framework of enhancing and strengthening cooperation with stakeholder groups, including civil society organizations, the State Supreme Audit Institution (ALSAI) has recently signed two cooperation agreements.

On 27 January 2026, the Chairman of the State Supreme Audit (ALSAI), Mr. Arben Shehu, signed a cooperation agreement with the Institute for Democracy and Mediation, represented by its Executive Director, Mr. Sotirag Hroni, thereby reaffirming the continuation of cooperation with IDM. This agreement focuses on the public interest in increasing transparency, strengthening integrity, combating and preventing corruption, and enhancing accountability in the management of public finances, while emphasizing the need for an inclusive, whole-of-society approach in support of good and effective governance by public institutions.

The second cooperation agreement was signed on 29 January 2026 with the organization Faktaje.al, represented by its Executive Director, Klodiana Kapo. This agreement aims to foster cooperation between ALSAI and Faktaje.al within the framework of the project "Truths Beyond Numbers", supported by the MATRA programme of the Embassy of the Netherlands in Tirana.



The EU Audit Mission Holds a Meeting at the State Supreme Audit Institution (ALSAI) on the Management of the Reform and Growth Facility (RGF)



On 28 January 2026, at the premises of the State Supreme Audit Institution (ALSAI), representatives of the Audit Mission of the European Commission held a meeting to discuss the management of the Reform and Growth Facility (RGF). The main purpose of the meeting was to examine the role of ALSAI in monitoring funds and ensuring a robust internal control system.

Representatives of the institution presented their audit practices and their involvement in reform planning, demonstrating experience and expertise in the oversight of public funds.

During the meeting, discussions focused on the audit procedures applied by ALSAI, control mechanisms, and the main challenges related to the assessment of RGF funds.

ALSAI representatives shared concrete examples of audits conducted and the manner in which the implementation of reforms is monitored, emphasizing the importance of transparency and accountability at every stage of the process.

The European Commission mission expressed particular interest in the institution's expertise and engagement, commending the key role of the State Supreme Audit Institution as a guarantor of the integrity of public funds.

The meeting strengthened inter-institutional cooperation and highlighted the importance of ALSAI's role in ensuring transparent fund management. It was considered an important step toward improving the quality of audits and enhancing the credibility of Albanian institutions in addressing the challenges related to reform implementation and the management of European funds.



Council of Europe Meeting on the Presentation of Projects Aimed at Strengthening Resilience against Corruption and Money Laundering

On 30 January 2026, the Council of Europe officially presented two new cooperation projects, "Strengthening the Resilience of the Public Sector against Corruption" and "Combating Money Laundering in Albania", which will support Albania's reform agenda in the fight against financial crime.

The presentation took place during a meeting held in Tirana, attended by high-level representatives from the Council of Europe, the Embassy of Switzerland in Albania, Albanian public institutions, and civil society organizations. At the invitation of the Council of Europe, the State Supreme Audit (ALSAI) also participated in the meeting.

The meeting served as a platform for presenting the strategic objectives of the projects, the main areas of intervention, and the support expected to be provided to Albanian institutions in the fields of anti-corruption, combating money laundering, and strengthening asset recovery and management mechanisms.

Discussions focused on key aspects of Albania's efforts to reinforce the anti-corruption framework and the fight against money laundering.

The continued participation of ALSAI in such activities aimed at promoting stronger anti-corruption mechanisms demonstrates the institution's commitment to actively contributing to the improvement of good governance, increasing transparency, and strengthening public accountability, in line with European and international standards.

BILATERAL COOPERATION AND TECHNICAL SUPPORT FROM THE NATIONAL AUDIT OFFICE OF THE UNITED KINGDOM (NAO UK)



Development of the Strategic Communication Framework and Strengthening of Key Communication Functions

As a continuation of the bilateral cooperation between the National Audit Office of the United Kingdom (NAO UK) and the State Supreme Audit (ALSAI), with the support of the Westminster Foundation for Democracy (WFD), a three-day working meeting entitled “Development of the Strategic Communication Framework and Enhancement of Core Communication Functions” was held at ALSAI on 13–15 January 2026.

Technical support was provided through practical sessions, concrete exchanges of experience, and open discussions, during which experts from NAO UK worked with ALSAI staff on the strategic communication framework and its key functions.

During the meeting with the staff of the Directorate of Communication and External Relations, Benjamin Peters, Director of External Communications at NAO UK, and Clare Harkey, Head of the Press Office, shared their experience on how the UK National Audit Office communicates with stakeholders to clearly convey audit messages and to enhance trust in, and the value of, NAO’s work.

They emphasized that Supreme Audit Institutions are “guardians” of public funds and should be guided by three core principles: “Trust, Value and Impact.” Mr. Peters and Ms. Harkey also presented NAO’s new Communication Strategy through 2030.



During the training with ALSAI staff, experts from the National Audit Office of the United Kingdom emphasized the importance of effective communication that a Supreme Audit Institution should maintain with Parliament, public officials, civil society, the media, and citizens, in order to strengthen the impact of its messages and its institutional role in overseeing public expenditure and improving services for citizens.

The visit reaffirmed the shared commitment to quality, professionalism, and institutional development, as well as the value of cooperation between the two Supreme Audit Institutions.

Thank you for reading!



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