



The monthly Newsletter

February
2026



The Chairman of the Supreme Audit Institution of Albania, Mr. Arben Shehu, holds an official meeting with the Ambassador of the Netherlands to Albania, H.E. Mr. Reinout Vos

The Chairman of the Supreme Audit Institution of Albania, Mr. Arben Shehu, on 19 February 2026, held an official meeting at the premises of the Supreme State Audit with the Ambassador of the Kingdom of the Netherlands to Albania, H.E. Mr. Reinout Vos.

During the meeting, discussions focused on the inter-institutional cooperation between the Supreme State Audit of Albania and its Dutch counterpart, the Algemene Rekenkamer (Netherlands Court of Audit). This cooperation, supported by the Embassy of the Kingdom of the Netherlands in Tirana, aims to strengthen the exchange of experience, best auditing practices, and the development of professional capacities in order to enhance transparency, integrity, and the effective management of public finances in Albania.

Ambassador Vos expressed his appreciation for the work and contribution of the Supreme State Audit, particularly in strengthening the institution's role at the international level through cooperation with counterpart institutions and international auditing organizations.

Ambassador Vos also commended the cooperation of the Supreme State Audit with the Institute for Democracy and Mediation (IDM) and Faktoje.al within the framework of joint projects being implemented with the support of the Embassy of the Kingdom of the Netherlands. These initiatives aim to enhance transparency, public accountability, and to strengthen the role of civil society and the media in overseeing the use of public funds.

The discussion between the Chairman of the ALSAI and Ambassador Vos focused on further expanding cooperation in areas of shared institutional interest, with the objective of increasing the impact of external public auditing in improving governance and strengthening the rule of law.

The ALSAI remains committed to deepening international partnerships and advancing public audit standards in the service of transparency, accountability, and the public interest.

The Chairman of the ALSAI, Mr. Arben Shehu, receives the Ombudsman, Mr. Endrit Shabani, in a meeting

On 17 February 2026, the Chairman of the Supreme State Audit, Mr. Arben Shehu, received at the premises of the Supreme State Audit the Ombudsman of the Republic of Albania, Mr. Endrit Shabani. The meeting took place within the framework of inter-institutional cooperation, focusing on public administration accountability and the protection of citizens' interests.

During the discussion, the common institutional objectives aimed at fulfilling constitutional obligations were emphasized.



Annual Activity Reviews for the Year 2025

During the month of February, the annual reviews of the activities of the audit departments and other directorates for the year 2025 were held at the premises of the Supreme State Audit.

The meetings were organized with the aim of assessing the progress of audits carried out during 2025, analyzing the results achieved, and identifying objectives for the further improvement of audit processes and institutional work as a whole.

In his remarks, the Chairman of the ALSAI, Mr. Arben Shehu, while appreciating the commitment and the results achieved during 2025, emphasized the importance of the audits conducted by each department in enhancing effectiveness, efficiency, and economy in the use of public funds.

Emphasizing the strengthening of professional standards, Mr. Shehu encouraged inter-institutional cooperation and coordination among auditors in order to achieve common institutional objectives.

The Chairman of the ALSAI also called on every staff member to fully fulfill their institutional duties with accuracy, responsibility, and professionalism.

During the reviews with each structure, the work priorities for 2026 were also discussed, establishing clear objectives to enhance the quality and impact of audit work in the service of transparency, accountability, and the public interest.



The ALSAI at the International Anti-Corruption Summit in Lima signs a Joint Declaration with 21 counterpart institutions



The Supreme Audit Institution of Albania participated in the International Anti-Corruption Summit held on 19–20 February 2026 in Lima, Peru, with the participation of Supreme Audit Institutions that are members of INTOSAI and OLAACEFS (the Organization of Latin American and Caribbean Supreme Audit Institutions). The Summit served as an important international platform for the exchange of experiences and best practices in strengthening governmental oversight in the face of cross-border corruption and challenges arising from new technological developments.

During the summit sessions, it was emphasized that international corruption poses a serious threat to democratic stability, public finances, and sustainable development, requiring a coordinated approach and close cooperation among audit institutions.

Discussions at the high-level roundtables focused on the development of global anti-corruption policies, strengthening the strategic role of Supreme Audit Institutions (SAIs), the use of data analytics, artificial intelligence and digital technologies in auditing processes, as well as reinforcing integrity and internal control in the public sector. Special attention was also given to technical and administrative cooperation among counterpart institutions, with the aim of enabling real-time information exchange and increasing effectiveness in auditing international operations.



At the conclusion of the Summit, representatives of 21 Supreme Audit Institutions, including the ALSAI, signed the Declaration “On Strengthening Government Oversight in the Face of International Corruption and New Technologies,” reaffirming their commitment to promoting and advancing global anti-corruption policies that strengthen their strategic role and support institutional frameworks facilitating the development of anti-corruption policies.

The Declaration also emphasizes the importance of the independence of Supreme Audit Institutions as an essential guarantee for effective, efficient, and transparent oversight in the service of citizens.

Workshop in Sweden to Strengthen the Quality and Impact of Performance Audits

From 16 to 20 February 2026, a workshop for performance audit leaders was held in Stockholm, Sweden. The seminar, organized by the Swedish National Audit Office, aimed to strengthen and develop the capacity of leaders to create conditions that enhance the quality and impact of performance audits.

The workshop brought together leaders and managers from the Supreme Audit Institutions of Norway, Kosovo, North Macedonia, Montenegro, Bosnia and Herzegovina, Serbia, Moldova, Ukraine, Uganda, Tanzania, Liberia, Somalia, Kenya, and Zimbabwe.

The Supreme State Audit of Albania was represented by the Head of the Performance Audit Department, Mr. Aulent Guri, and the Head of Quality Assurance and Standards Implementation, Ms. Joniada Gocaj.



During the seminar, particular attention was given to the concept of “psychological safety,” which refers to ensuring a collaborative and supportive environment that encourages discussion, open dialogue, and the sharing of ideas in order to motivate staff and generate audit reports with quality and impact for the government and the public.



REGIONAL WORKING MEETING AT THE ALSAI “Empowering the Role of Women in Leadership Positions and Decision-Making”



Within the framework of the regional joint audit among the three Supreme Audit Institutions of Albania, Kosovo, and North Macedonia on the topic “Empowering the Role of Women in Leadership Positions and Decision-Making,” the first working meeting between the audit teams was held on 12 February 2026 at the premises of the Supreme State Audit of Albania.

The parallel audit between the Supreme State Audit of Albania (SSA), the National Audit Office of Kosovo (NAO), and the State Audit Office of the Republic of North Macedonia (SAO) is being conducted with the support of UN Women Albania. The main objective of the audit is to impartially assess the effectiveness of policies and gender quotas aimed at promoting and increasing women’s participation in leadership and decision-making positions.

Representatives of the audit teams discussed the preliminary findings, common challenges, and the determination of further steps toward the reporting phase, while assessing the implementation of gender equality policies, the observance of quotas in the electoral process, and the representation of women in leadership positions.

Auditors highlighted the main phenomena encountered during the audit process. The Supreme State Audit emphasized that women’s representation in Parliament exceeded the 30% threshold in the 2021 and 2025 elections, while at the local level the phenomenon of coordinated resignations has been observed, affecting gender balance.

The discussions focused on strengthening monitoring mechanisms, increasing transparency, and introducing legal improvements to ensure the effective implementation of gender quotas even after elections.

The State Audit Office of the Republic of North Macedonia presented analyses on women’s representation at the central level, highlighting challenges in senior managerial positions and the need for more effective monitoring and reporting systems for gender-related data.

Representatives from the National Audit Office of Kosovo pointed out the gap in decision-making positions within the public administration and emphasized the importance of improving recruitment processes, career advancement opportunities, and inter-institutional coordination to support the empowerment of women in leadership roles.

The audit teams further discussed preparations for the reporting phase, identifying key actions and next steps for finalizing the audit and formulating joint recommendations.

This regional cooperation aims to strengthen the role of Supreme Audit Institutions in promoting gender equality, transparency, and accountability, while contributing to increased representation of women in leadership and decision-making positions within the public sector.

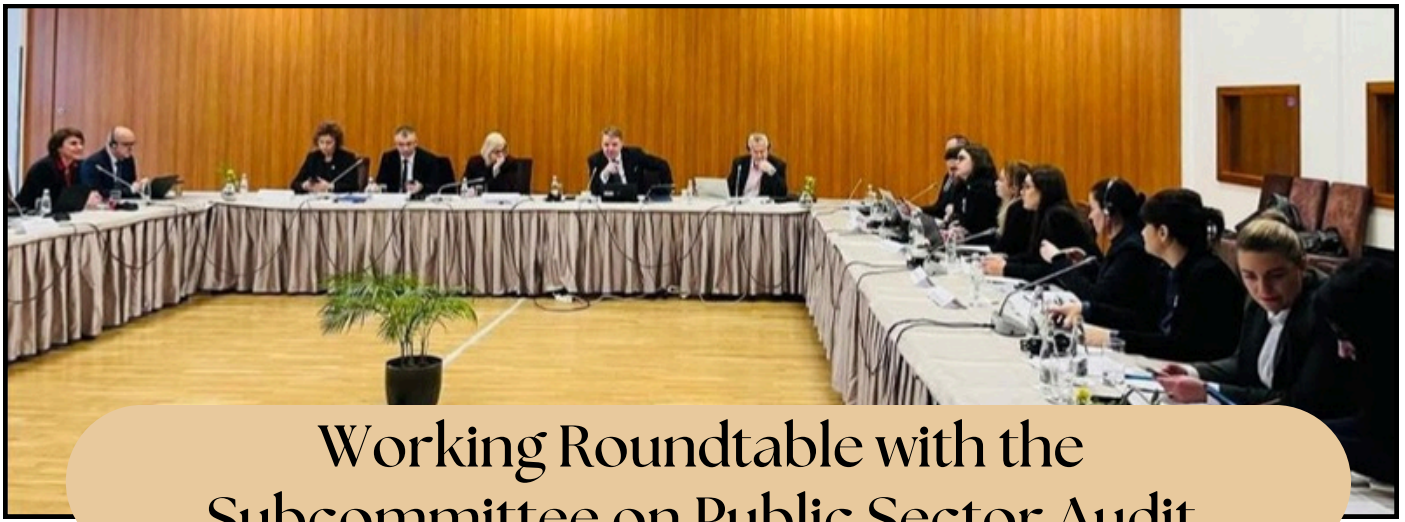
Cooperation between the ALSAI -NAO on Updating the Performance Audit Manual

On 2–3 February 2026, a working meeting was held at the premises of the ALSAI with experts from the National Audit Office of Norway (NAO), focusing on the review and update of the Performance Audit Manual.

The discussions focused on analyzing the structure and content of the first draft of the manual, with the aim of strengthening methodological coherence and aligning it with international standards and best practices in performance auditing. More detailed discussions addressed issues related to the formulation and use of audit criteria, the development and presentation of findings, conclusions and recommendations, as well as practical approaches to the use of questionnaires, interviews, and other techniques for collecting audit evidence.

Particular attention was also given to the documentation of audit work, the assessment of the sufficiency and appropriateness of evidence, and the integration of risk analysis, materiality, and fraud risks into all stages of the audit process.





Working Roundtable with the Subcommittee on Public Sector Audit

Following the meeting held in December 2025, a working roundtable was organized in Tirana on 17 February 2026 with the support of the National Democratic Institute (NDI), bringing together the Parliamentary Subcommittee on Public Sector Audit and the Supreme State Audit of Albania. The meeting focused on harmonizing the work between the two institutions in order to enhance the implementation of audit findings and strengthen accountability in the management of public finances.

The meeting was attended by the Chair of the Committee on Economy, Employment and Finance, Ms. Milva Ekonomi; the Chair of the Subcommittee on Public Sector Audit, Mr. Igli Cara, together with its members; as well as representatives of the ALSAI, the National Democratic Institute (NDI), and other stakeholders. Also present at the roundtable were a representative from the EU Delegation for “Chapter 32”, the SIGMA/OECD representative, Mr. Alastair Swarbrick, and the NDI representative, Mr. Anthony Staddon. The meeting was opened by the Director of NDI Albania, Ms. Ana Kovacevic Kadovic, who emphasized that, following previous discussions, there is a need to establish a joint approach to increase transparency, accountability, and the implementation of recommendations arising from audit reports.

During the meeting, discussions focused on the implementation of practical mechanisms for inter-institutional cooperation between the Subcommittee and the Supreme State Audit, based on international standards and the Albanian legal framework.

Representatives from SIGMA/OECD and NDI presented several good practices for effective cooperation between Parliament and the Supreme State Audit, focusing on practical mechanisms such as the selection of an audit report for review, concrete steps for following up on audit recommendations, and other related procedures. They emphasized that public hearings are the primary instrument of public accountability and that strengthening cooperation between the two institutions, in support of effective parliamentary oversight with tangible public impact, remains a priority also within the framework of the negotiations for Albania’s accession to the European Union.

The roundtable also served to define the Subcommittee’s future work priorities and to further strengthen transparency in oversight processes.

COOPERATION BETWEEN THE ALSAI AND FAKTOJE.AL

The Project “The Truth Beyond the Numbers” Launched to Strengthen the Public Impact of Auditing

On 25 February 2026, a discussion roundtable titled “Truth Beyond Numbers” was held at the Xheko Imperial Hotel in Tirana, marking the official launch of a two-year project implemented by the organization Faktoje.al, with the support of the MATRA Programme of the Embassy of the Kingdom of the Netherlands in Tirana.

This project, implemented within the framework of the Cooperation Agreement between the Supreme State Audit of Albania and Faktoje.al, aims to increase the public impact of audit findings by transforming them into understandable and useful information for citizens through analytical reporting, while also advocating for reforms in public policies.

The event was attended by Ms. Klodiana Kapo, Executive Director of Faktoje.al; H. E. Mr. Reinout Vos, Ambassador of the Kingdom of the Netherlands to Albania; members of the parliamentary committees of the Assembly of Albania; representatives of the Supreme State Audit; as well as experts in the field of public finance, civil society representatives, and media professionals.

In her remarks, the Executive Director of Faktoje.al, Ms. Klodiana Kapo, emphasized the importance of this cooperation in bringing to the public the issues, phenomena, and institutional accountability related to the audit findings of the Supreme State Audit.

In his remarks, H.E. Mr. Reinout Vos, Ambassador of the Kingdom of the Netherlands to Albania, emphasized the importance of this project, which aims to strengthen institutions, enhance accountability, and inform citizens in a simple, clear, and accessible manner.



Institutions can produce reports and oversight that respond to needs and identify gaps and recommendations on this issue, but if these findings remain unread, unexplained, or inaccessible to citizens, their transformative power is limited,” said Ambassador Vos.

The Supreme Audit Institution of Albania reaffirmed its commitment to transparency, institutional cooperation, and professional support, in full respect of its institutional independence and external auditing standards, with the aim of ensuring that audit findings contribute to improving public policies and strengthening transparency and accountability within public institutions.

SAI's Audits Featured in the United Nations World Public Sector Report 2025

“Supreme Audit Institutions and the Sustainable Development Goals” (SDGs)



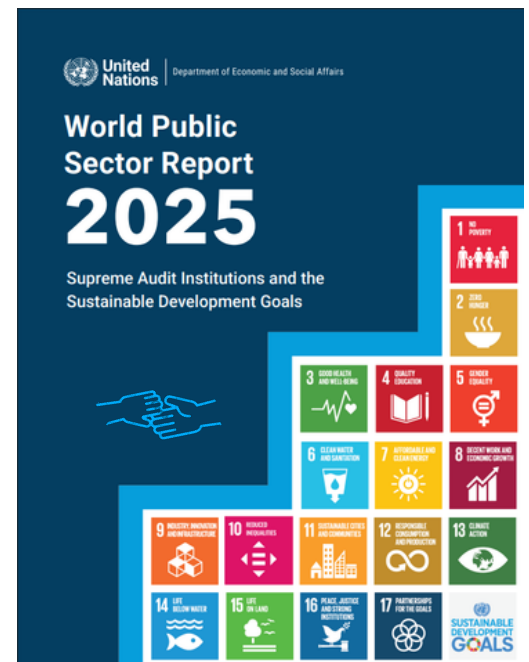
The International Organization of Supreme Audit Institutions (INTOSAI) has published the World Public Sector Report 2025 titled “Supreme Audit Institutions and the Sustainable Development Goals,” prepared by the United Nations Department of Economic and Social Affairs (UN DESA).

The United Nations report focuses on the decisive role played by Supreme Audit Institutions (SAIs) in the implementation of the Sustainable Development Goals (SDGs) under the 2030 Agenda. The report highlights that within national accountability systems, SAIs are uniquely positioned to provide governments with evidence-based insights and recommendations to accelerate the implementation of the SDGs.

“Through their audits, SAIs often produce critical information on the effectiveness of policies and programs related to the SDGs—insights that may not otherwise be available to governments. By compiling this information, SAIs can also help increase public engagement and strengthen government accountability for their actions in implementing the SDGs.”

The report shows that SAIs worldwide make a significant contribution to promoting transparency, accountability, and the effective management of public finances. It also makes clear that SDG audits are particularly effective when their results are systematically integrated into political decision-making processes.

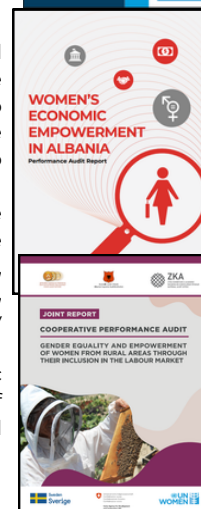
Audit reports produced by SAIs cover all 17 Sustainable Development Goals, addressing an increasing range of topics such as governments’ strategic preparedness for SDG implementation, the alignment of public budgets and government debt with sustainable development objectives, measures to address climate change, and actions guided by the principle *“Leave no one behind.”*



The report synthesizes audit findings and recommendations across various SDG-related areas and presents examples of the impact of auditing in improving and advancing the implementation of the SDGs, with particular focus on the least developed countries. It also examines the challenges and opportunities faced by SAIs in relation to their work on the SDGs. This approach aims to inform national and intergovernmental reflections on how to accelerate SDG implementation by 2030.

The most common challenges identified in the audit reports relate to gaps in the implementation of programs, legislation, policies, and strategies. Insufficient actions were frequently noted, with institutions failing to act in line with their commitments, objectives, and established standards. For example, planned service needs were not fulfilled, mechanisms were either lacking or underutilized, and procedures were not properly followed.

The report also refers to the audit conducted by the ALSAI on “Women’s Economic Empowerment in Albania,” which revealed that despite a target of 70%, only 31% of programs included gender-responsive budgeting, and that there was limited implementation of policies promoting women’s land ownership and rural empowerment.



“Leave No One Behind” is the fundamental principle of the 2030 Agenda for Sustainable Development. It represents the commitment of all member states of the United Nations to eradicate poverty in all its forms, end discrimination and exclusion, and reduce the inequalities and vulnerabilities that leave people behind and undermine the potential of individuals and humanity as a whole.

Regarding the need for disaggregated, cross-sectoral, and culturally appropriate data, the report presents as an example the regional joint audit titled *“Gender Equality and the Empowerment of Women from Rural Areas through Their Inclusion in the Labor Market,”* conducted by the Supreme Audit Institution of Albania, the State Audit Office of North Macedonia, and the National Audit Office of Kosovo. Through this audit, the SAIs recommended that data from programs implemented to promote employment and vocational training should be disaggregated by gender and by rural and urban areas.

Another audit of the ALSAI included in the United Nations report is “The Effectiveness of the System for the Protection of Victims of Domestic Violence, with a Focus on Abused Women.” The Supreme State Audit recommended that local self-government units develop action plans on gender equality and the prevention of violence.



Recommendations

The report also provides recommendations that should be taken into consideration by governments, Supreme Audit Institutions, and the international community, including the United Nations, in order to strengthen the contribution of SAIs to sustainable development in the years ahead.

For Governments:

Governments should ensure that Supreme Audit Institutions (SAIs) have the necessary oversight role to operate effectively and are able to audit complex and cross-sectoral issues that characterize the Sustainable Development Goals (SDGs). Without institutional independence and sufficient capacity, SAIs may be limited in their ability to provide meaningful oversight of processes related to the SDGs. Governments can also make more systematic use of SAIs by integrating audit conclusions and recommendations into the design, implementation, and monitoring of national SDG strategies, budgets, and programmes.

For Supreme Audit Institutions:

INTOSAI, its governing bodies, and member SAIs can continue expanding audit work related to the Sustainable Development Goals (SDGs) by building on the experience gained through audits of SDG implementation and by extending audit coverage to other SDG-related areas. There is also an opportunity for a more systematic integration of the principle “Leave No One Behind” into audit work. SAIs can further strengthen their focus on the situation of disadvantaged groups, inequalities in access to public services, and the integration of an equality and inclusion perspective across all audits.

The International Conference “Artificial Intelligence in Public Sector Auditing”

On 2–3 February 2026, the International Conference “*Artificial Intelligence in Public Sector Auditing*” (AI in State Audit) was held in Abu Dhabi, organized by the UAE Accountability Authority in cooperation with EUROSAL and the State Comptroller of Israel.

The conference brought together heads of Supreme Audit Institutions (SAIs), distinguished international experts, and representatives of major global organizations to discuss the role, challenges, and impact of Artificial Intelligence (AI) in public sector auditing, in line with international best practices.

The conference was chaired by the President of EUROSAL and State Comptroller of Israel, Matanyahu Englman. Highlighting the importance of the conference, Mr. Englman emphasized that as Artificial Intelligence is increasingly integrated into public administration and decision-making processes, the role of Supreme Audit Institutions is essential to ensure that innovation remains aligned with legality, efficiency, and transparency.

The Supreme Audit Institution of Albania was represented at this event by Rodjan Alimerkaj, who followed the conference through the online platform, reaffirming ALSAI’s institutional commitment to keeping pace with the latest international developments in the fields of auditing and technology.



A key highlight of the conference was the presentation of the parallel audit on Artificial Intelligence, organized by EUROSAL, conducted under the leadership of the State Comptroller of Israel in cooperation with the Supreme Audit Institutions of Albania, Estonia, France, Italy, Latvia, Lithuania, North Macedonia, Poland, Romania, Slovakia, and Switzerland.



During the conference, senior representatives of Supreme Audit Institutions and international organizations emphasized that Artificial Intelligence (AI) is not intended to replace auditors, but rather to significantly enhance analytical capacities, operational efficiency, and the quality of audit findings.

Particular attention was given to the practical use of AI in auditing, through presentations on analytical tools, the automation of audit processes, and the development of dedicated methodologies for auditing AI-based systems.

The conference also highlighted the risks and challenges posed by Artificial Intelligence in public sector auditing, while simultaneously promoting knowledge sharing, capacity building, and cooperation among Supreme Audit Institutions (SAIs) for more effective public auditing.

The conference “AI in State Audit” confirmed that Artificial Intelligence has already become a key component of the modernization of public auditing. The participation of the Supreme State Audit and its engagement in international AI-related audit initiatives demonstrate the institution’s strategic orientation toward strengthening professional capacities, enhancing audit quality, and ensuring accountability in the digital era.

Strengthening the Capacities of Internal Audit in the Public Sector

On 10 February 2026, the conference “Strengthening Internal Audit Capacities in the Public Sector” was organized at the Rogner Hotel Tirana by SIGMA Programme in cooperation with the Ministry of Finance of Albania, during which the new Internal Audit Manual was presented.

Among the participants in this event were Ritva Heikinheimo, Head of Cooperation at the Delegation of the European Union to Albania; Ferdinand Pot, Senior Representative of SIGMA Programme; Manfred van Kesteren, SIGMA expert; the Deputy Minister of Finance, Andi Memeti; representatives of the working group responsible for the preparation and updating of the Internal Audit Manual; as well as heads of Internal Audit Units from across the country.

The Supreme Audit Institution of Albania was represented at this event by Jorida Zhegu, auditor at the Internal Audit Directorate of ALSAI.

During the event, the new features of the Internal Audit Manual were also presented. These include improvements in the way the audit process is organized and managed, aiming to ensure greater standardization and enhanced quality of auditing across all stages of the process. The updates also ensure alignment with the Global Internal Audit Standards (GIAS), provide detailed and standardized documentation for each phase of the audit process, and introduce clear mechanisms for quality control and supervision.





Cooperation between the ALSAI and the NAO UK on the Development of Strategic Communication

The technical assistance programme provided by the National Audit Office (NAO UK) on the development of strategic communication and the drafting of audit reports has been successfully concluded. On 25–26 February 2026, a team from the National Audit Office, composed of Clare Harkey, Director of Press Relations; Lisa Dewsbury, Senior Communications Manager; and Natalie Law, Senior Auditor, held concluding meetings with the staff of the Directorate of Communication and External Relations and auditors from several departments of the Supreme State Audit, thereby further strengthening the cooperation established between the two Supreme Audit Institutions.



The cooperation between the ALSAI and the NAO represents an important step in strengthening institutional capacities, particularly in the fields of strategic communication and public transparency. Drawing on the extensive experience of the National Audit Office, this partnership aims to modernize and structure ALSAI's approach to communication with the public and stakeholders.

This activity was made possible thanks to the support of the Westminster Foundation for Democracy within the framework of the project “Western Balkans Framework: Investing in Democratic Resilience,” funded by the British Embassy Tirana.

The ongoing cooperation between Westminster Foundation for Democracy Albania, the NAO and the ALSAI has focused on improving technical skills in audit report writing and communication strategies, with the aim of making them clearer and more effective in conveying key messages to Parliament, the government, and the public.

The programme also included the development of practical skills, through the use of various communication tools such as email marketing, tailored communication plans, newsletters, and press releases, in order to increase the impact that audit reports should have on key stakeholders.

During these meetings, joint sessions with auditors were held focusing on the preparation of executive summaries of audit reports, the identification and formulation of key messages, and the definition of practical approaches that ensure clarity, coherence, and accessibility for a wide range of audiences.

The experts from the National Audit Office also focused on the development of a concrete communication plan aimed at influencing audiences more effectively. Particular emphasis was placed on defining key messages, using clear and accessible language, aligning communication with the strategic objectives of the Supreme State Audit and segmenting stakeholder groups.



Thanks for reading!



All rights reserved by the ALSAI

| | |
|--|---|
|  www.klsh.org.al  E-mail: klsh@klsh.org.al info@klsh.org.al |  Kontrolli i Larte i Shtetit  klsh_org_al  (KLSH) Albanian Supreme Audit Institution |
|  1 Abdi Toptani Street, Tirana, Albania |  Public Reception Hours: Monday – Thursday: 08:00 – 16:30 Friday: 08:00 – 14:00 |