



Monthly newsletter

June 2026



The Chairman of the ALSAI presents the “Annual Activity Report 2025” to the Parliamentary Committee on Economy, Employment and Finance

On June 15, 2026, the Chairman of the Albanian Supreme Audit Institution (ALSAI), Mr. Arben Shehu, presented the Annual Performance Report 2025 to the Parliamentary Committee on Economy, Employment and Finance.

In his address, the Chairman presented the main results of ALSAI's audit activity for 2025, which focused on strengthening oversight of the use of public funds and the management of state assets, in accordance with the principles of economy, efficiency and effectiveness.

Mr. Shehu announced that during 2025, ALSAI conducted 190 audits covering 271 audited entities. He emphasized that these audits resulted in 222 audit opinions, messages and conclusions, as well as 4994 recommendations, including: 29 proposals for improvements to the legal framework; 3268 organizational measures; 281 measures for the recovery of financial damage; 441 measures addressing irregularities with a negative financial impact; and 975 disciplinary and administrative measures.

“These measures were aimed at addressing identified deficiencies, strengthening internal control mechanisms, and enhancing institutional accountability, with the objective of improving the management of public funds and preventing the recurrence of similar issues in the future”, stated Mr. Shehu.

Mr. Shehu further highlighted that the level of implementation of ALSAI's recommendations remains a key indicator of the impact of auditing and the improvement of public sector performance.

During 2025, the implementation of recommendations from 125 previous audits was verified. The results showed that approximately 99% of the recommendations had been accepted by audited institutions, while 70% had been fully implemented, partially implemented, or were in the process of implementation.

Addressing the main issues identified through audit work, the Chairman noted that ALSAI's audit activities during 2025 revealed economic damage and negative financial effects on the state budget amounting to a total of ALL 26.2 billion.

Mr. Shehu also provided information on staff professional development, international cooperation activities, and the implementation of recommendations contained in the Assembly's resolution concerning ALSAI.

During the hearing session, discussions focused on findings and recommendations related to financial statements, food safety, the healthcare sector, and the management of state-owned properties.

In conclusion, Mr. Shehu reaffirmed ALSAI's commitment to strengthening accountability, transparency, and the sound management of public funds and assets, in the best interest of citizens.

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The Chairman of the Albanian Supreme Audit Institution, Mr. Arben Shehu, held a courtesy meeting with the Ambassador of the Republic of Turkey to Albania, His Excellency, Mr. Barış Ceyhun Erciyes.

Mr. Shehu expressed his sincere appreciation to the Ambassador for the meeting and shared his high regard for the cooperation established between the two Supreme Audit Institutions.

Ambassador Erciyes thanked Mr. Shehu for the warm reception and likewise expressed his high appreciation for the bilateral relations, as well as for the work of the Albanian Supreme Audit Institution.

The meeting focused primarily on the well-established cooperation between the Albanian Supreme Audit Institution and the Turkish Court of Accounts, highlighting the sustainability of this partnership and the important role of external public auditing in strengthening accountability. Ambassador Erciyes reaffirmed his full commitment to the continuation of this successful institutional cooperation and to further enhancing collaboration in the future.



“From audit to action” SAI and SECO sign new agreement to strengthen public oversight

The Chairman of the Albanian Supreme Audit Institution, Mr. Arben Shehu, and the Swiss Ambassador to Albania, Ms. Ruth Huber, signed on 16.06.2026 the Cooperation Agreement between the Supreme State Audit (KLSH) and the Swiss State Secretariat for Economic Affairs (SECO), for the implementation of the project “From Audit to Action in Albania” during the period 2026–2029. The new agreement marks the continuation of the successful partnership between KLSH and SECO, built on the results of the previous project “Strengthening External Auditing Regarding the Oversight of Concessions and Public-Private Partnerships,” which was completed in December 2024. This project contributed to increasing KLSH's professional capacities in auditing PPPs and concessions, bringing concrete results such as the completion of three pilot audits, the organization of a study visit, and the drafting of the PPP and Concessions Audit Manual.

Building on this successful experience, the new project aims to further strengthen the role of public external auditing. The main component of the cooperation between the SAI and SECO will focus on the project “Strengthening Audit Capacities for the Oversight of the Banking and Non-Banking Financial Sector in Albania.” An important element of the project is reinforcing the link between public auditing and parliamentary oversight. To this end, the project also includes cooperation with the National Democratic Institute (NDI) and the Parliamentary Subcommittee for Public Sector Auditing, through joint activities aimed at strengthening the connection between public auditing and parliamentary oversight.



During the signing ceremony, the Chairman of the SAI, Mr. Arben Shehu, appreciated the continued support of SECO and the Swiss Embassy in Albania, emphasizing that this agreement represents an important step in strengthening the institutional capacities of the SAI and increasing the impact of public auditing, improving governance, and managing public finances.

On her part, the Swiss Ambassador to Albania, Ms. Ruth Huber, reaffirmed Switzerland's commitment to supporting Albanian institutions in enhancing transparency, accountability, and good governance, recognizing the achievements from the cooperation with the SAI and the potential of the new project to bring sustainable impact to the public sector.

With this agreement, KLSH and SECO reaffirm their joint commitment to strengthening public external auditing as a key tool for transparency, accountability, and more efficient use of public funds in Albania.



ALSAI HOSTS THE 7TH YOUNG EUROSAI CONFERENCE 2026 IN TIRANA

“Future-Ready Auditors: Catalysts for Change in a Sustainable and Digital World”

On 9–10 June 2026, the Albanian Supreme Audit Institution hosted in Tirana the 7th Young EUROSAI Conference (YES Conference) under the theme “Future-Ready Auditors: Catalysts for Change in a Sustainable and Digital World”.

Serving as a platform that contributes to building a collaborative network among the new generation of EUROSAI auditors through the promotion and development of professional skills, the conference brought together in Tirana more than 65 young auditors from 32 Supreme Audit Institutions (SAIs), as well as special guests, including a representative of the INTOSAI Journal (GAO) of the United States and, for the first time, representatives of the ASOSAI Secretariat (SAI China).

The conference was opened with a welcoming address by the Chairman of ALSAI, Mr. Arben Shehu, who emphasized that: “...young people represent the greatest transformative force within their institutions and that the Young EUROSAI Conference has, over the years, proven to be a space where new ideas emerge, lasting professional connections are established, and a network of cooperation is built that strengthens the public auditing community.”

The conference was also addressed by Ms. Kristie Conserve, representative of the INTOSAI Journal, as well as Ms. Zhang Xian, representative of SAI China in its capacity as the ASOSAI Secretariat.

Throughout the two days of the conference, young auditors from ALSAI and peer SAIs, including the UK NAO,

Malta, the Czech Republic, China, Norway, the Netherlands, Latvia, Kosovo, Portugal, and others presented their papers and shared experiences on issues such as digital transformation and efficiency through the use of new technologies; skills, methodologies and technologies in their respective national environments; the role of young auditors and the challenges associated with the use of new technologies; sustainability, digitalization and innovation in auditing; institutional resilience; the role of digital transformation in skills development; digital fraud risks; and artificial intelligence, among others.

The discussions and presentations delivered during the conference served to highlight the importance, contribution and benefits of digitalization and institutional innovation in strengthening the capacities of participating SAIs and enabling them to adapt to future demands, while always keeping the auditor as the primary focus.

SAI Albania’s Secretary General concluded the VII Young EUROSAI Conference on June 10 by thanking participants for their insightful presentation. She reaffirmed support for equipping young auditors with the training & resources needed to meet tomorrow’s challenges.

During these two days, the young auditors also had the opportunity to participate in the social programme organized by ALSAI in the city of Kruja, during which they visited the “Gjergj Kastrioti Skanderbeg” Museum and the surrounding attractions.

Session 1 - Auditing Tomorrow: AI, Digital Innovation and Future Ready Auditors



European Court of Auditors (ECA) outlined how they apply technology like AI to strengthen their audit work.

SAI China highlighted their successes and challenges in data-driven auditing, stressing that technology is a tool while auditing remains the goal.

SAI Malta described forming an action team to boost audit effectiveness using emerging technologies and new methodologies.

SAI Kosovo showcased its new IT strategic plan as a roadmap for readying public-sector auditors, focusing on technology, skills and sustainability.

SAI Albania emphasized that AI transformation is as much a human challenge as a technical one: preserving professional judgment is essential, and AI should not replace professional reasoning. They shared practical examples showing that people, not tools, are the real catalysts of change.

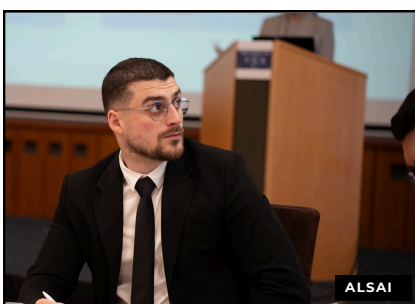


Session 2 - Beyond Compliance: Audit Quality, Accountability and Public Value



SAI Albania presented its experience as a pilot SAI for the revised ISSAI 140, highlighting how its young auditors facilitated the transition from quality control to audit quality management.

The UK National Audit Office (NAO) presented its current practices and approach throughout the audit cycle.



SAI Sweden showcased a practical, hands-on approach to using AI in performance and financial audits and shared tools and software that have strengthened their audit work.

SAI Belgium discussed the added complexity of auditing in a federal system with 3 communities and 3 regions (6 governments and 6 parliaments), resulting in diverse audit mandates.



Session 3 - Digital Transformation in Public Audit: From Innovation to Impact

SAI Portugal shared how they enhanced oversight by integrating data analytics and AI into their audit workflows.

SAI Slovenia shared recommendations for SAIs to implement future-oriented changes: establish uniform guidelines and standards for digital transformation of SAIs, deliver structured training programs, and create a forum to exchange best practices.

SAI Czech Republic shared how to overcome barriers to successful digitalization (such as poor quality or incomplete data, ineffective or dysfunctional processes), stressing that the key question isn't whether you use AI but whether you're prepared to use it effectively.

SAI Albania shared how technology is shifting the work of auditors from retrospective reviews to predictive auditing and emphasized the growing need for hybrid professionals.



Session 4 - From Green Finance to Social Cohesion: Auditing Sustainable Outcomes

SAI Spain shared audits about regional measures to promote energy savings and efficiency in public buildings, and explored how fare discounts can reduce social inequality.

SAI Norway offered practical insight on auditing and reporting on UN #SDGs: do extensive research for relevant audit criteria, consider that SDGs and targets are wide-ranging, and use available methodology tools like IDI's ISAM model.

SAI Latvia questioned what is truly "green" in their audits on climate goals in the transport sector, emphasizing that SAIs can actively contribute to the green transition by checking whether public investments actually produce green outcomes.



Session 5 - The Hybrid Auditor: Skills, Technology, and Public Value in a Changing World

ALSAI highlighted how digital change is shaping the competencies young auditors need. Auditor profiles are evolving: tomorrow's auditors must blend traditional audit knowledge with digital, analytical and sustainability-focused skills.

SAI Netherlands showcased a GDP dashboard useful for tracking progress towards specific goals across various sectors and focusing on long-term developments. SAI Netherlands also highlighted the importance of multidisciplinary teams to deliver stronger audit outcomes.

SAI Czech Republic demonstrated how the combination of traditional audit with a future-ready approach was beneficial to auditing the rapid legislation shift that allowed Ukrainian children in the Czech education system.

SAI Albania discussed digital fraud risks in Albania and the opportunities and challenges to using AI as an audit tool. The "hybrid auditor" will need to merge traditional audit competencies with digital skills. AI will not replace auditors but will transform how they work.





COOPERATION WITH THE NORWEGIAN NATIONAL AUDIT OFFICE (NAO)



Workshops are conducted at ALSAI with Norwegian experts on updating the Performance Audit Manual and IT audits

On June 1-3, 2026, the Albanian Supreme Audit Institution hosted the third workshop held within the framework of the cooperation between ALSAI and the Office of the Auditor General of Norway on updating the Performance Audit Manual.

The main objective of the workshop was to continue the discussions on the structure and content of the updated draft Performance Audit Manual, with a particular focus on key methodological aspects, including the formulation of audit criteria, findings and conclusions, the conduct of performance audits, documentation requirements, and the use of working papers.

During the workshop, representatives of ALSAI and experts from the Office of the Auditor General of Norway exchanged comments and recommendations on the draft manual. Discussions focused on clarifying the content, improving the document's structure, and ensuring its alignment with international standards and best practices in performance auditing.

The participants also discussed the new performance audit that will be supported by the Office of the Auditor General of Norway and agreed on the next steps for finalising the manual and continuing the cooperation between the two institutions.

The workshop was attended by Mr. Torkel Grahm-Haga and Mr. Bjørn Martin Ørvim from the Office of the Auditor General of Norway. Representing ALSAI were Ms. Xhuljeta Çelaj, Mr. Klarenc Xhaferaj, Mr. Bajram Lamaj, Ms. Megi Kurushi and Ms. Eva Kushta.

The workshop marked another important milestone in strengthening ALSAI's professional capacities in the field of performance auditing and further enhancing its audit methodology in line with the "International Standards of Supreme Audit Institutions (ISSAIs)".

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On June 15-19, 2026 the ALSAI hosted a training session and practical phishing simulation exercise aimed at raising awareness of phishing attacks.

The activity was carried out within the framework of the ongoing cooperation between ALSAI and the Office of the Auditor General of Norway in the field of Information Technology (IT).

It focused on strengthening information security and enhancing IT audit capacities through hands-on training and the implementation of a phishing simulation exercise within ALSAI's IT environment.

The activity also aimed to enhance the knowledge and practical skills of IT auditors in planning, conducting, and evaluating phishing simulation exercises, while increasing staff awareness of cyber threats that exploit the human factor.

Throughout the working week, experts from both institutions carried out a phishing simulation exercise using email and a simulated website to identify potential weaknesses in users' security awareness and cybersecurity practices.

The results of the simulation will be analysed and used as a basis for designing further awareness-raising initiatives and targeted training activities.

This cooperation contributes to strengthening ALSAI's professional capacities in the fields of cybersecurity and information technology auditing, supporting a proactive approach to digital risk management and the protection of institutional information.

Workshop on "Quality Management in Auditing"

The Albanian Supreme Audit Institution participated in the international workshop on "Quality Management in Auditing", held on 23-25 June 2026 in Istanbul. The workshop was organized by the Swedish National Audit Office within the framework of the activities of the EUROSAI project group for development. Representatives from 12 Supreme Audit Institutions participated in this event, presenting their experiences related to the implementation of ISSAI 140, with particular focus on how the standard is applied in their respective institutions, successful practices identified, as well as the challenges encountered during the implementation process.



Throughout the three-day workshop, in addition to the presentations delivered by the participating countries, professional discussions were held on approaches and best practices for the effective implementation of ISSAI 140, with a particular focus on strengthening quality management systems within Supreme Audit Institutions (SAIs).

In addition, priority topics for future workshops were identified, with the aim of further strengthening cooperation and promoting the exchange of experiences among the participating institutions. The ALSAI was represented at the workshop by Ms. Arminda Bushi, Senior Auditor, and Ms. Laura Lila, Adviser.

Thematic workshop on "Peer Review" practices



On June 29-30, 2026 it was held in Warsaw the thematic workshop on "Peer Review" practices, bringing together representatives of Supreme Audit Institutions (SAIs) from Albania, Kosovo, Poland, Slovakia, Israel, Bulgaria, France, Sweden, Austria, Hungary, Portugal, the United Kingdom, Malta, and Latvia.

The purpose of this workshop was to present and further develop the concept of "Peer Review", which represents an external, independent, and professional review process of one or more aspects of the organization and functioning of a Supreme Audit Institution.

This review is carried out by a team of professional peers from one or more SAIs, in accordance with INTOSAI standards. Participation in a "Peer Review" process, both as the institution subject to review, and as the institution conducting the review, is based on the principle of voluntariness. During the meeting, participants discussed the main areas in which a Supreme Audit Institution may request a "Peer Review" to be conducted by peer institutions. The discussions focused on assessing the extent of compliance with international and national auditing standards, the functioning of internal systems, identifying opportunities to enhance the efficiency and effectiveness of institutional activities, improving audit approaches, methodologies, and tools, as well as increasing audit productivity and quality.

ALSAI was represented at this event by Ms. Joniada Goçaj, Department Director and Ms. Erikliida Shpori, Senior Auditor.

Thank you for reading!

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