



Republika e Kosovës
Republika Kosova
Republic of Kosovo



ZKA

ZYRA KOMBËTARE E AUDITIMIT
NACIONALNA KANCELARIJA REVIZIJE
NATIONAL AUDIT OFFICE

Future-Ready Auditors in the Public Sector: Technology, Skills, and Sustainability in Kosovo's Audit Environment

*Presented by: Albana Sahiti
Drilon Osmani*

June 2026



Why This Topic Matters

- *Digital transformation in auditing.*
- *Growing demand for transparency, accountability, and efficiency.*
- *Auditors must adapt to technology-driven environments.*
- *Relevance for Kosovo's National Audit Office (NAO).*



Key Objectives

- *The role of the National Audit Office in Kosovo.*
- *The impact of digitalization on public auditing in Kosovo.*
- *Technology Adoption in the National Audit Office.*
- *Key Skills for Future Auditors.*
- *The Connection Between Technology, Auditing, and Sustainability.*



The role of the National Audit Office in Kosovo

The Auditor General of the Republic of Kosovo is the highest institution for economic and financial oversight in the country, and the National Audit Office is an independent body that assists the Auditor General in carrying out his or her duties and responsibilities. It has been Established in 2003.

Types of Audits:

- *Financial and Compliance Audits*
- *Compliance Audits*
- *Performance Audits, including Information Technology Audits*

The Impact of Digitalization on Public Auditing in Kosovo

Traditional	Digital
<i>Manual sampling</i>	<i>Full data analysis</i>
<i>Physical documents</i>	<i>Electronic documents</i>
<i>A less efficient process in terms of time</i>	<i>A time-efficient process</i>
<i>Limited-scope testing</i>	<i>Real-time data analysis</i>



Technology Adoption in the National Audit Office



The National Audit Office (NAO) has been using the SITA system for audit management. The implementation of this system began in 2020–2021



Microsoft Excel



The IDEA software for audit sampling



SQL

Results:

- ⚙️ Automation of processes and procedures
- ⚡ Time-efficient data analysis
- 🎯 Enhancement of audit quality and effectiveness

Key Skills for Future Auditors

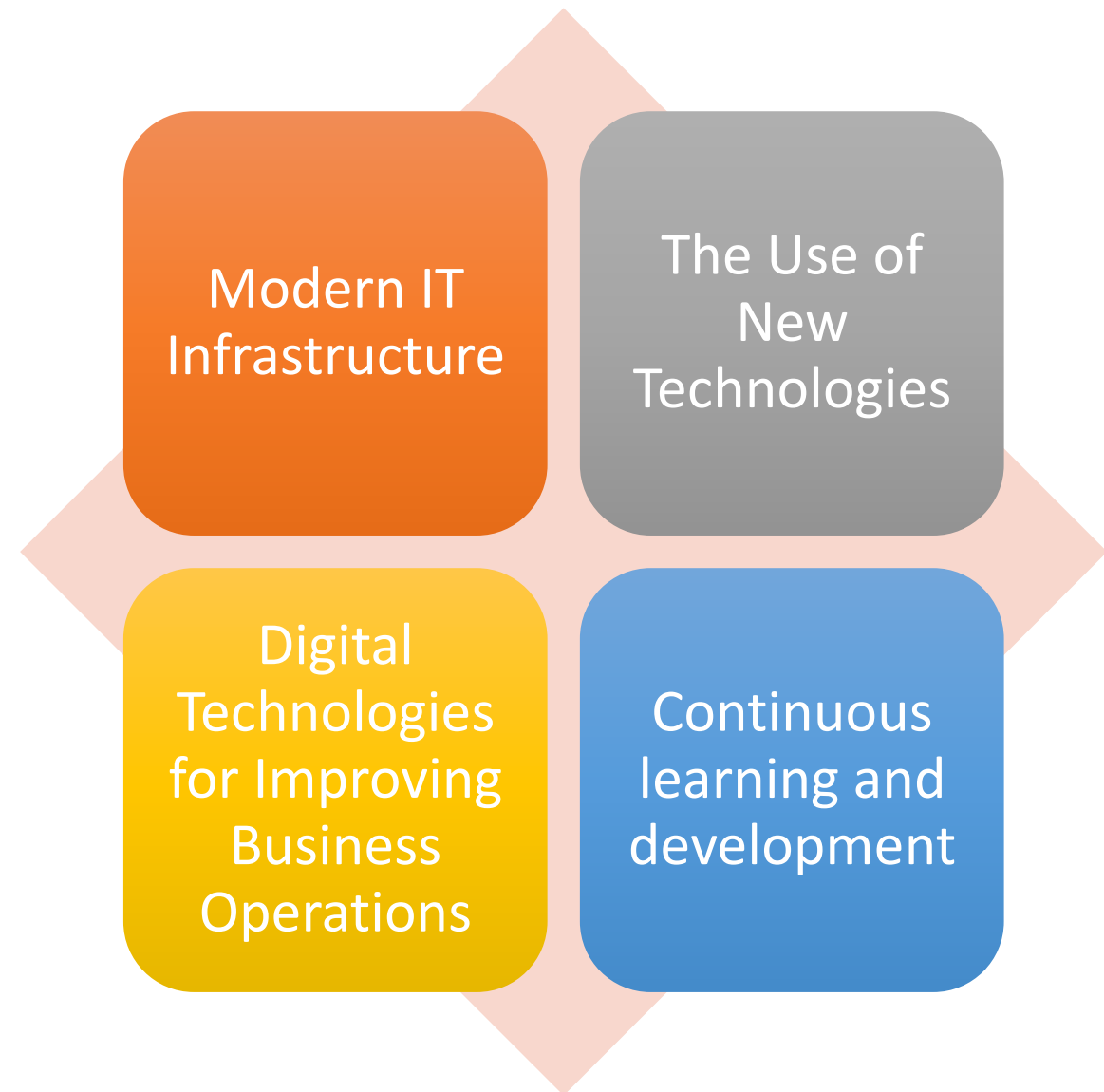
- ✓ Digital
 - ✓ Analytical
 - ✓ Adaptive
 - ✓ Ethical
 - ✓ Sustainability-oriented
-



**Future-Ready Auditors
as Catalysts of Change**

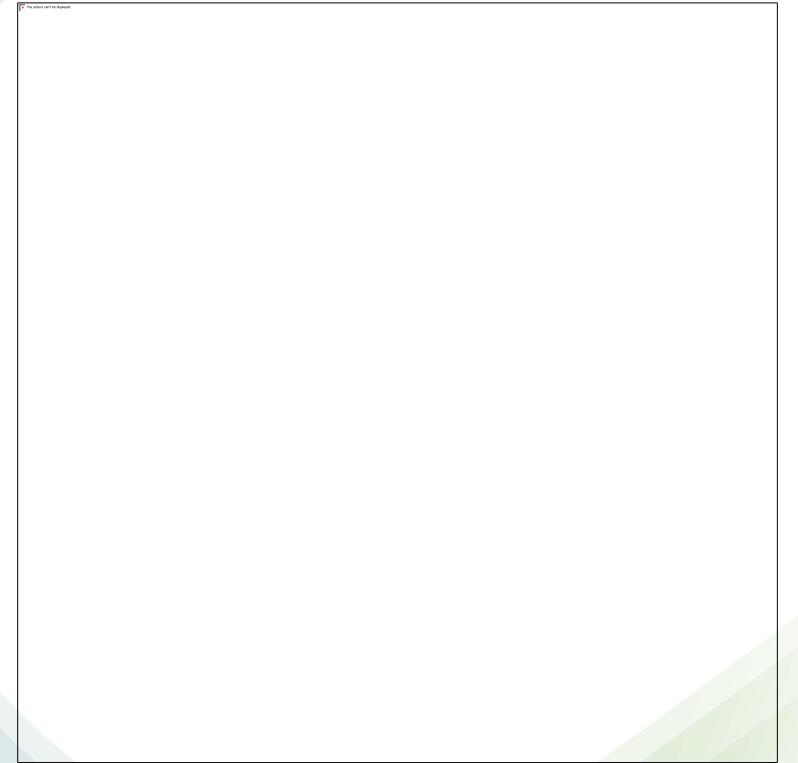
The National Audit Office (NAO) Information Technology Strategy 2025– 2027

IT Objectives



Continuous Education and Training

- *Continuous Lifelong Learning*
- *Professional Qualification Certifications*
- *Continuous Training in Technological Innovations*



As technology continuously evolves, auditors must continuously update their knowledge and skills.

The Future of Auditing: The Role of Data Analytics and Artificial Intelligence

 Big data analysis

 Detection of anomalies and potential risks

 Continuous real-time monitoring

 Decision-making support

Future Auditors Combine

 Audit +  Data Analytics +  Technology =
Enhanced Efficiency and Quality in Audit Processes

Auditing and Sustainability



Role of Auditing

Supports efficient use of public resources



ESG in Auditing

Environmental • Social • Governance factors



Digital Auditing

Technology • Data analysis • Paperless processes



Transparency & Accountability

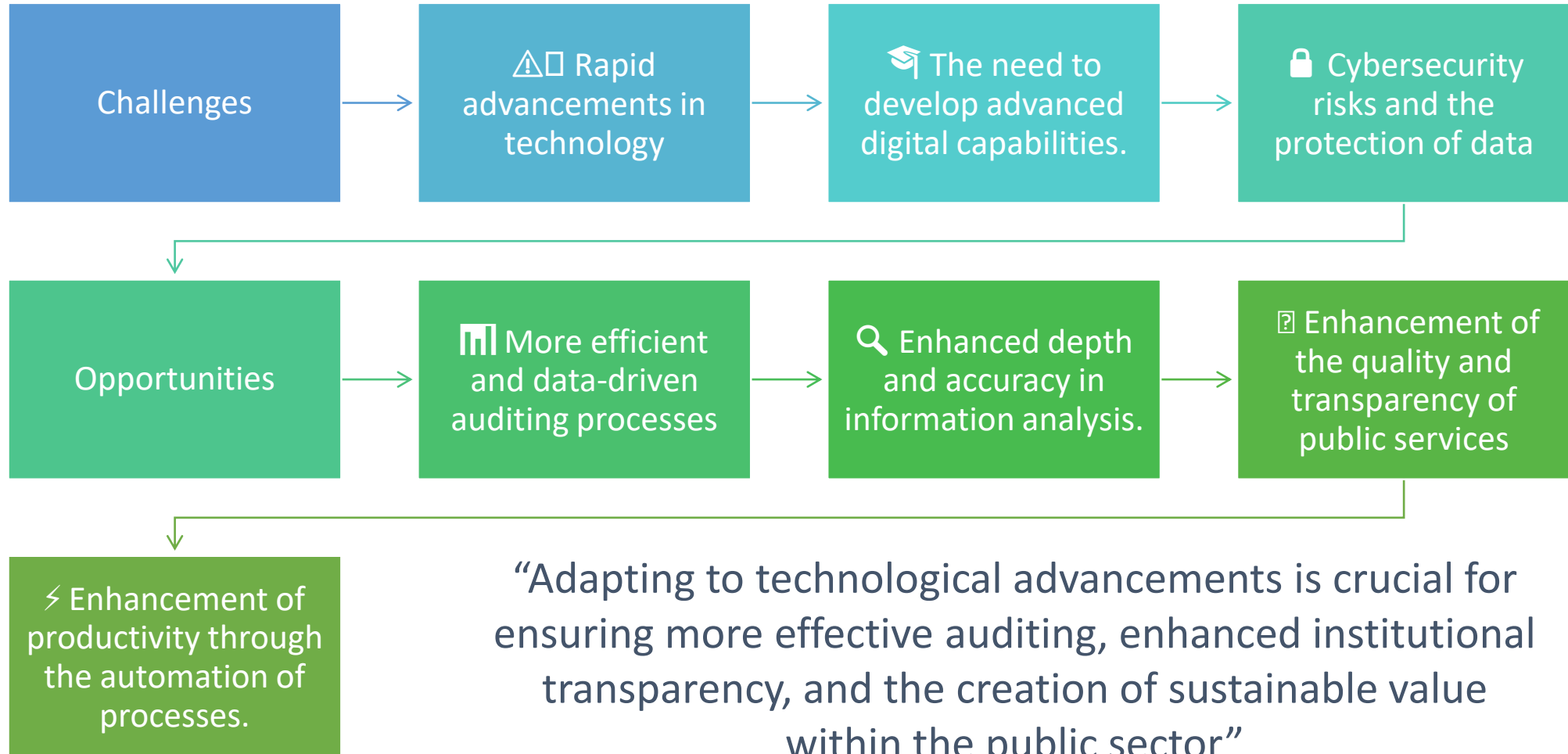
More accurate and open reporting



Sustainable Development

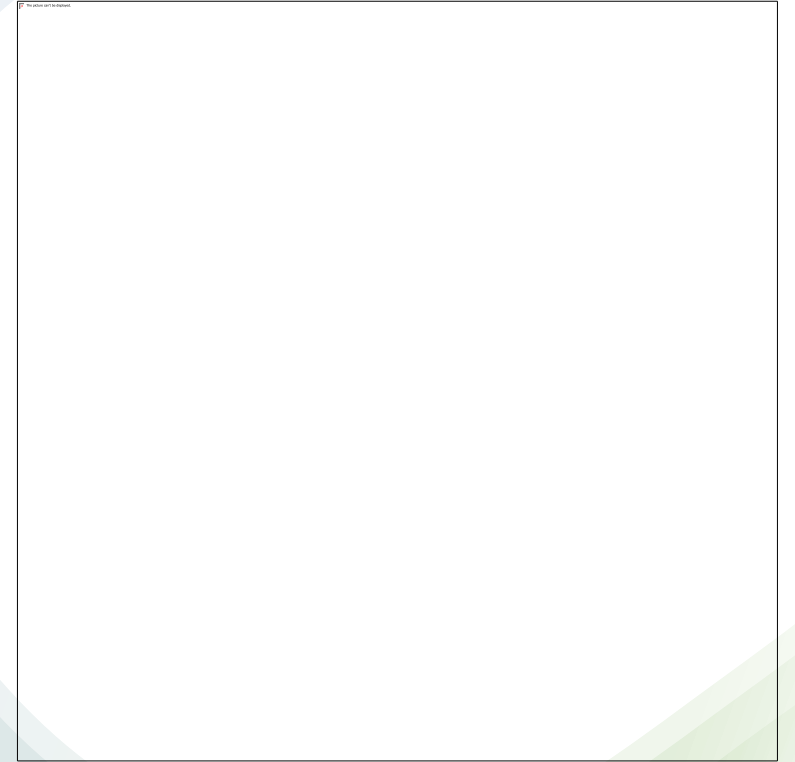
Supports long-term and effective decision-making

Challenges and Opportunities



Conclusions

- ✓ *Digitalization is reshaping auditing practices in the public sector.*
- ✓ *Technologies such as SITA, IDEA, and SQL have increased the efficiency of audits.*
- ✓ *Future auditors must combine auditing knowledge with digital and analytical skills.*
- ✓ *The NAO is taking important steps through its 2025–2027 IT Strategy.*
- ✓ *Auditors will be a key factor in building more transparent, efficient, and sustainable institutions.*





*“By embracing technology
and prioritizing
sustainability, Auditors
become catalysts for positive
change, enhancing public
services and improving
citizens’ well-being”*

***Thank you for your
attention!***
Any questions or discussion?