

ALSAI representatives participate in the “Advanced Training on Performance Auditing”

From 17 to 19 September 2024, the Swedish National Audit Office (SNAO) organized the “Advanced Training on Performance Auditing” in Ankara, Turkey, for members of the Joint Working Group on Audit Activities (JWGAA). JWGAA was established in 2002 with the aim of contributing and supporting cooperation among Supreme Audit Institutions (SAIs). As Co-Chair of JWGAA, SNAO provides support for the activities of SAIs in the Balkan region.



During the 2020–2024 period, under the auspices of JWGAA, SNAO organized two rounds of the Performance Audit Training Program for inexperienced auditors, resulting in 37 trained and certified performance auditors. In addition to these basic training programs, the network of SAIs identified a need for advanced performance audit training for more experienced auditors and staff with methodological responsibilities. Consequently, advanced performance audit training was included in the JWGAA Work Plan for 2024 and 2025.

International performance auditing standards emphasize that audit recommendations should be well-founded, add value, and address the causes of problems and/or weaknesses, while avoiding general or self-evident statements, as stipulated in ISSAI 300 (40). A deeper analysis of cause-and-effect relationships, including an examination of why and how problems occurred, provides a stronger basis for developing effective audit recommendations. Such recommendations should target and address the root causes of identified problems, rather than merely stating that the problems exist.



ALSAI was represented at this training by Chief Auditors from the Performance Audit Department, Mr. Aulent Guri, Mr Klarenc Xhaferraj and Ms Valdete Berisha. In addition to ALSAI, the event was attended by representatives of the SAIs of Kosovo, North Macedonia, Montenegro, Georgia, Bosnia and Herzegovina and Turkey, the host country.

The training was facilitated by three highly experienced auditors from the Swedish National Audit Office (SNAO). Over the three days, lectures covered a range of topics, including the presentation and comparison of academic research and auditing, audit questions, audit criteria, and common issues encountered in audit reports. Each lecture was followed by discussions, during which participants shared experiences from previous audits and exchanged knowledge and good practices.

The main focus of the training was to conduct a deeper analysis of the causes and underlying reasons behind the problems identified as audit findings, rather than merely identifying and reporting the problems themselves.

The discussions, practical examples and exchange of experiences among colleagues from the participating SAIs proved particularly valuable, as all participants had extensive professional experience, including numerous audits and many years of work in the audit sector, particularly in performance auditing.

At the conclusion of the training, participants discussed the possibility of continuing similar meetings and training activities in the future, involving other auditors as well, with the aim of further broadening the exchange of knowledge, experience and good practices.