

Auditors from ALSAI participate in the internship Programme at the European Court of Auditors (ECA)

For more than a decade, the cooperation between the Supreme Audit Institution of Albania (ALSAI) and the European Court of Auditors (ECA), through its training and internship programmes, has made a significant contribution to the professional development of ALSAI's auditors. This long-standing partnership has strengthened their capacity to apply European auditing standards, international best practices, and modern audit methodologies, while promoting knowledge exchange and supporting the continuous improvement of public sector auditing in line with European principles and standards.

Within the framework of this cooperation, a training programme was held at the European Court of Auditors (ECA) in Luxembourg from October 1, 2024 to February 28, 2025. ALSAI was represented by:

Ms. Blerta Hima, Head of the External Relations Unit;

Mr. Fatlum Dogjani, Auditor, Department for the Audit of Public Enterprises and Foreign Investments;

Mr. Erald Kojku, Auditor, Department for the Audit of Public Enterprises and Foreign Investments;

Ms. Mirela Vasil, Auditor, Department for the Audit of Central Government Institutions; and

Mr. Blerti Shehu, Auditor, Department for the Audit of Security Institutions and Public Property.

Throughout the programme, the participants were assigned to their respective European Court of Auditors (ECA) Chambers, where they gained practical experience by contributing to ongoing audit activities, familiarising themselves with the Court's methodologies and working practices, and further strengthening their professional competencies in accordance with European audit standards.



Blerta Hima
*Chamber I:
Sustainable Use
of Natural
Resources*



**Fatlum
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*Chamber II:
Cohesion,
Growth and
Inclusion
Investment*



Erald Kojku
*Chamber III:
External
Action,
Security and
Justice*



Mirela Vasil
*Chamber IV:
Market
Regulation and
a Competitive
Economy*



Blerti Shehu
*Chamber V:
Financing and
Administration
of the Union*

The professional training programme was designed to enhance the auditors' professional competencies and provide them with in-depth knowledge of the best practices and audit methodologies applied by the European Court of Auditors (ECA).

Its primary objectives included developing a comprehensive understanding of the ECA's audit processes, observing the Court's approach to ensuring financial transparency and accountability within the European Union, fostering professional relationships, and applying the knowledge and experience gained to further strengthen audit practices at the Supreme Audit Institution of Albania (ALSAI).

Throughout the programme, the auditors participated in audit planning and execution meetings, gaining first-hand insight into the ECA's audit strategies and methodologies. They also attended specialised training sessions covering key audit topics, including risk assessment, audit sampling, and other essential audit techniques.

In addition, the participants were integrated into ECA audit teams, where they collaborated on specific audit assignments to gain practical, hands-on experience. They also took part in knowledge-sharing sessions with ECA experts, focusing on topics such as performance auditing, financial auditing, compliance auditing, and the application of Artificial Intelligence (AI) in auditing, further enriching their technical expertise and exposure to innovative auditing practices, etc.

The key benefits of the training programme at the European Court of Auditors (ECA) included gaining in-depth knowledge of the Court's modern audit methodologies, improving risk assessment techniques, and strengthening participants' understanding of the importance of transparency and accountability in public financial management. The programme also reinforced the value of applying a well-organised, systematic, and structured audit methodology, highlighting its essential role in ensuring high-quality, consistent, and evidence-based audit processes.

This experience promotes the professional development of the participating auditors while strengthening international cooperation in the field of public sector auditing. It also facilitates the exchange of knowledge, best practices, and innovative audit approaches, thereby contributing to the continuous enhancement of audit quality and institutional capacity within the Supreme State Audit Institution of Albania (ALSAI).



The knowledge and skills acquired through the programme are expected to contribute to the continuous improvement of ALSAI's audit practices by integrating international best practices and strengthening institutional capacities. This ongoing investment in professional development supports the enhancement of audit quality, while reinforcing the institution's ability to uphold the principles of transparency, accountability, and sound public financial management in line with European and international auditing standards.