

Block I of the Performance Audit Programme organized by SNAO of Sweden in Sarajevo

1–4 April 2025

From 1 to 4 April 2025, the I Block of the Performance Audit Training Programme was held in Sarajevo, organized by the Swedish National Audit Office (SNAO). The programme aims to provide structured training designed to strengthen professional capacity and foster a regional network of performance auditors, in line with the International Standards of Supreme Audit Institutions (ISSAIs).

The training brought together teams of young auditors from the Supreme Audit Institutions of Albania, Kosovo, Serbia, Bosnia and Herzegovina, North Macedonia, Moldova, Georgia, and Ukraine.

ALSAI is part of the programme with the performance audit on “Community Care for the Elderly and the Decentralization of Service Delivery.” The audit team is represented by performance auditors Annavanessa Hoxhaj and Lorena Liçi.



The training focused on the fundamentals of performance auditing, covering its core principles, methodology, and the key distinctions between performance auditing, financial auditing, and compliance auditing. Participants exchanged views on the application of public sector auditing standards and discussed the different objectives, approaches, and methodologies that distinguish performance audits from financial and compliance audits, thereby strengthening their understanding of the role each audit type plays in promoting accountability and good governance.

The programme continued with sessions on the Theory of Change and Intervention Logic, two fundamental concepts for problem analysis and the design of performance audits. Discussions focused on the relationship between these concepts and the importance of addressing societal issues within the context of performance auditing.

Participants then explored the 3Es—Effectiveness, Efficiency, and Economy—together with the input–output model. Through a series of practical exercises, auditors strengthened their understanding of how these concepts can be applied in performance audit engagements. The training also introduced the problem tree analysis methodology, with audit teams developing problem trees for their selected audit topics by identifying the underlying causes and potential consequences of the performance issues they will examine.

The programme concluded with sessions on formulating audit questions and audit criteria, during which participants completed practical exercises and reflected on whether the learning objectives and expectations of the first training block had been achieved.

The remaining modules of the training programme will be delivered online from 28 to 30 April 2025, followed by the next in-person session in Skopje from 23 to 27 June 2025. During the interim

period, participating audit teams will work on their assigned tasks and continuously update the programme's dedicated online learning platform as they further develop their audit projects.