

Study Visit to ALSAI by the Heads of the Legal Affairs and Anti-Fraud Department of the National Audit Office of the Republic of Kosovo

As part of efforts to strengthen mutual cooperation, a study visit by the heads of the Legal Affairs and Anti-Fraud Department of the National Audit Office of the Republic of Kosovo (ZKA) was held at the premises of the Albanian Supreme Audit Institution (ALSAI) on 4–5 November 2024.

On the first day of the visit, the Chairman of ALSAI, Mr. Arben Shehu welcomed the ZKA representatives. They were welcomed also, by the Director General, Ms. Marjola Llanaj and the heads of ALSAI's Legal Directorate.



The purpose of this two-day study visit was to exchange experiences and good practices regarding the process of referring cases involving criminal proceedings to the Prosecutor's Office. During the discussions, particular attention was given to the role of the Albanian Supreme Audit Institution (ALSAI) in preventing and identifying cases of abuse and criminal offences, as well as to ALSAI's responsibilities concerning the materials submitted to the Prosecutor's Office.

Special attention was paid to the role of the audit team in identifying cases that may be referred to the Prosecutor's Office, recommending the filing of a criminal complaint, or proposing a detailed technical and legal review of the relevant materials in accordance with the provisions of the Criminal Code.

The discussion then continued with the role of the Legal Directorate in preparing the materials to be submitted to the Prosecutor's Office and taking concrete actions in relation to such cases.

Another important issue addressed during the discussions concerned the summoning of auditors by criminal prosecution authorities and by the courts as persons having knowledge of the circumstances of a case.

At the conclusion of the meeting, the participants discussed the procedural rights of the Albanian Supreme Audit Institution (ALSAI) when acting as a complainant, as well as its cooperation with other institutions and the Prosecutor's Office in the fight against crime.