

Workshop on Performance Audit between ALSAI auditors and experts from the Norwegian SAI

2 - 4 July 2024

From 2–4 July 2024, a workshop was held at the premises of the Albanian Supreme Audit Institution (ALSAI) between auditors from ALSAI's Performance Audit Department and four experts from the Norwegian SAI: Ms Guri Andrea Lowrie, Ms Florina Zagragja, Mr Bjørn Martin Ørvim, and Mr Torkel Grahm-Haga.

ALSAI was represented at the workshop by several auditors, divided according to the performance audit topics they were working on, as follows:

1. For the performance audit entitled “Quality of Bathing Waters”, the audit team was represented by Aulent Guri, Head of the Audit Team, and team members Arminda Bushi, Eva Kushta, and Vjola Kojani.
2. For the performance audit entitled “Psycho-Social Services in the Pre-University Education System”, the audit team was represented by Klarenc Xhaferaj, Head of the Audit Team, and team members Megi Kurushi, Xhulieta Çelaj, Jorida Zhegu, Arjeta Çoku, and Brisilda Hyka.

The workshop was held within the framework of cooperation between ALSAI and the Norwegian SAI, with the aim of supporting the audit teams throughout all stages of the performance audit process, including audit planning, the audit study phase, preparation of the audit program, audit design, visual presentation of data, and report writing, based on the practices of the Norwegian SAI.



The Director of the Performance Audit Department, Mr Alfred Zylfi, in his welcoming remarks, thanked the representatives of the Norwegian SAI for their participation in the workshop and emphasized the importance of this cooperation in further developing ALSAI's performance audit processes.

The meeting was also addressed by representatives of the Norwegian SAI, who expressed their readiness to support the audit teams by sharing the practices and approaches they apply in conducting performance audits.

The workshop- which lasted three days, focused on three key elements:

- The use of clear and concise language in performance auditing;
- Data visualization in performance audits;
- The formulation of high-quality recommendations

Following the presentation of the audit teams and the objectives and purpose of the audit by each team, the workshop continued with individual work by each audit team on their respective audit topics.



Regarding the audit entitled “Psycho-Social Services in the Pre-University Education System”, the Norwegian SAI experts, Mr Torkel Grahm-Haga and Ms Florina Zagragja, who will continue to follow the progress of this audit, were briefed on the work carried out to date through a presentation covering the audit work completed at this stage, the legal and regulatory framework, the responsible institutions and their respective roles, the risks identified so far in the provision of psycho-social services, the numerical data collected during this period, and other relevant aspects. The discussion then focused on the different stages of the audit, the methodology required for data collection, working papers, and related matters, with particular attention given to the planning and design of the study phase, based on the practices of the Norwegian SAI.

It was subsequently agreed that the audit team should prepare a plan preceding the study phase, which should include:

- the current status of psycho-social services in Albania;
- the relevant authorities and their respective roles;
- the data and the methodology for processing them.

This plan should be prepared and submitted to the Norwegian SAI counterparts by the end of July 2024. Its implementation will then proceed accordingly.



Regarding the audit entitled “Quality of Bathing Waters,” the Norwegian SAI experts, Mr. Guri, Andrea Lowrie and Mr Bjørn, Martin Ørvim, who will continue to follow the progress of this audit, were briefed on the work carried out to date, the legal and regulatory framework, the responsible institutions and their respective roles, the risks identified so far, the organization of the system for managing and monitoring the quality of waters discharged into the sea in Albania, the relevant authorities and their roles, as well as the data and the methodology used for processing them.

The discussion then continued with the different stages of the audit, the methodology required for data collection, working papers, and other related matters. Particular attention was given to the planning and design of the study phase, based on the practices of the Norwegian SAI.

The audit team should prepare a preliminary study plan preceding the study phase, which should include:

- The audit focus;
- The audit objectives and issues to be examined (accompanied by the relevant audit questions);
- Sources of audit criteria;
- Information on data collection;
- Organization and resources;
- The timeline.



This plan should be prepared and submitted to the Norwegian SAI counterparts by the end of July 2024. Its implementation will then proceed accordingly.

On the final day of the workshop, the representatives of the Norwegian SAI delivered a presentation to both audit teams on the importance of drafting recommendations, with particular emphasis on their clarity, level of detail, and follow-up on their implementation.

In addition, the workshop included discussions on the timeline for the progress of the two ongoing audits, which will be finalized following the submission of suggestions by the Norwegian SAI experts.