



Monthly Newsletter

September 2026



EUROSAI published the report of the international parallel audit on “Preparedness of Governments for an Ageing Population”. ALSAI as part of it

The Presidency of the European Organisation of Supreme Audit Institutions (EUROSAI) published on 24 September 2026 the joint report of the parallel audit on “Governments’ Preparedness for Population Ageing” which included the participation of the Albanian Supreme Audit Institution (ALSAI).

The joint report reflects the observations and conclusions of national audits conducted by participating Supreme Audit Institutions regarding governments’ preparedness to respond to population ageing, focusing on four key areas of public policy: strategic planning and budgetary resources; healthcare provision for older people; well-being and quality of life after retirement; and the sustainability of pension systems.

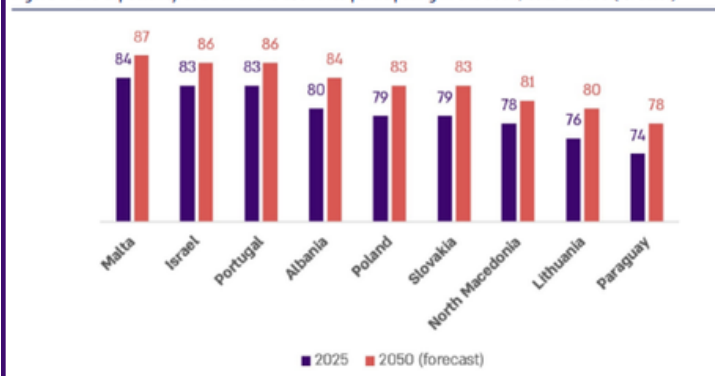
This international parallel audit was led by the Office of the State Comptroller and Ombudsman of Israel, with the participation of Albania’s Supreme Audit Institution, the National Audit Office of Lithuania, Malta’s National Audit Office, the State Audit Office of the Republic of North Macedonia, the Controller General of the Republic of Paraguay, the Supreme Audit Office of Poland, Portugal’s Court of Auditors and the Supreme Audit Office of the Slovak Republic. Austria’s Court of Audit and the Supreme Audit Office of the Czech Republic participated as observers.

The findings of the report convey a clear message: while many countries recognize the importance of preparing for population ageing, gaps often remain between declared policy and actual implementation. In the area of governmental plans and budgetary aspects, the report points to challenges such as fragmented strategies, insufficiently measurable objectives, unclear allocation of responsibility, limited inter-ministerial coordination and the absence of dedicated multi-year budgets. Without strong governance and budgetary anchoring, national plans may remain declarative rather than operational.

In the field of health, the report emphasizes the growing importance of community-based and home-based medical services for older persons. These services can serve as an alternative or complement to institutional and inpatient care, improve continuity of care, support quality of life and contribute to the efficiency of health systems.

The report also underlines that ageing well is not measured only by the extension of life, but also by the quality, dignity and meaning of later life. Well-being after retirement depends on autonomy, social connection, participation, employment opportunities, community belonging and the ability to address loneliness among older persons.

Figure 1: Life Expectancy at Birth in the Countries participating in the audit, 2025 & 2050 (forecast)¹



The findings show that although the participating countries acknowledge the importance of these issues, further efforts are needed to transform policy responsibility into effective, individualized solutions.

With regard to pension systems, the report highlights the central role of pensions in ensuring social security and economic stability. At the same time, population ageing places growing demographic, fiscal and actuarial pressure on pension systems. The findings point to the need for long-term reforms, automatic balancing mechanisms, early identification of risks and the use of international experience to strengthen pension sustainability while protecting the living standards of older persons.

The overall conclusion is that preparedness for population ageing requires a shift from fragmented and reactive measures to comprehensive, whole-of-government policy. Governments should establish clear national strategies, measurable goals, designated responsibilities, effective coordination mechanisms, reliable data, monitoring of outcomes and dedicated multi-year resources. At the same time, public policy must not focus only on systems and budgets. It must also safeguard the dignity, autonomy, rights, participation and quality of life of older persons.

Ageing is not a one-time challenge. It is a long-term transformation that requires continuous assessment of policy, implementation, budgeting and impact. SAIs have an important role in asking whether governments are acting in time, planning for the long term, allocating resources effectively and improving the lives of older citizens in practice.

"I trust that its findings and conclusions will assist governments, parliaments, policymakers and SAIs in preparing for a future in which longer lives are accompanied by better health, economic security, social participation and human dignity," emphasises the President of EUROSAl, Mr. Matanyahu Engelman, in the audit message.

The world is undergoing a profound demographic transition: populations are ageing in virtually every region as fertility declines and life expectancy rises. According to the United Nations (hereinafter, UN) population projections, the share of the global population aged 65 and over is expected to increase from 17% in 2024 to 33% in 2054 to 40% in 2100.

By the late 2070s, the number of persons at ages 65 years and higher globally is projected to reach 2.2 billion, surpassing the number of children (under age 18), while the number of persons aged 80 or older is projected to surpass the number of infants (1 year of age or less). This shift is increasingly concentrated in low and middle-income countries.

State	Average life expectancy		
	Total	Male	female
North Macedonia	75.3	73.1	77.6
Serbia	76	73.2	78.9
Kosovo	72.2	70.5	74.1
Albania	78.3	76	80.8
Croatia	78.9	76.6	81.1
BiH	77	74.5	79.6
Austria	81.3	79.1	83.6
Slovak Republic	77.8	74.9	80.8
Israel	83	81.5	84.5
Norway	83.2	81.5	85
Germany	81.1	78.8	83.3
EU avg	81.7	79.2	84.4

The World Health Organization (hereinafter, WHO) highlights that by 2050, around 80% of older people will be living in low- and middle-income countries, where systems may have less time and fiscal space to adapt.

Audit of ALSAI

Albania is currently facing a profound demographic transformation, characterized by sustained emigration, persistently low birth rates, and a steadily increasing proportion of elderly citizens. These trends have significantly altered the country's population structure and are generating wide-ranging pressures on the labour market, the sustainability of the pension system, and the growing demand for social and healthcare services. As a result, population ageing is emerging as a critical policy challenge with direct implications for the country's long-term economic and fiscal stability.

Against this backdrop, the ALSAI chose to participate in the audit topic *"Comprehensive Government Plans and Budgetary Aspects for an Ageing Population"*. The SAI identified the need to assess whether the government has established effective institutional structures, coordination mechanisms, and adequate resource allocations to address ageing in a coherent and strategic manner. Albania's population is facing a contraction in natural growth rates, which is a result of a decrease in the number of births and high emigration. Demographic data obtained from INSTAT and processed by the audit group show that in 2024 the lowest number of births was recorded since 1990. Specifically, in 2024, around 23,310 births were registered in our country, continuing a downward trend that has been occurring for several years. The natural increase in population has been on a downward trend for more than three decades. For example, in the last 10 years alone, we have seen a decrease in natural increase by approximately 88.3%, from 10,297 in 2015 to 1,208 in 2024.

According to the 2023 Census, the resident population in the Republic of Albania on September 18, 2023 was 2,402,113 inhabitants, marking a decrease of about 420 thousand people compared to the 2011 Census. This reduction in the number of inhabitants follows the continuous trend of demographic decline that has begun since the 1990s, mainly as result of emigration.

The audit revealed that Albania lacks a comprehensive, cross-sectoral plan addressing the phenomenon of population aging.

The ALSAI report can be consulted at the following link:
<https://klsh.org.al/raport-perfundimtar-auditimi-planet-gjithetperfshirese-te-qeverise-dhe-aspektet-buxhetore-per-nje-popullsi-ne-moshim/>

The full report EUROSAl can be found at this link:
<https://www.eurosai2024israel.gov.il/>

COOPERATION ALSAI-ASSEMBLY



Hearing Session of the Subcommittee on Public Sector Auditing on Urban Waste Management and Child Adoption Process

The Subcommittee on Public Sector Auditing held a hearing session on 22 September 2026 with representatives of the Albanian Supreme Audit Institution (ALSAI) to discuss two performance audit reports entitled “Compliance with Urban Waste Management Standards: An Ongoing Challenge in Reducing Environmental Pollution and Protecting Public Health” and “The Child Adoption Process and Safeguarding Children's Rights to Proper Care and Education”.

Mr. Ardian Myslimaj, Ms. Arminda Bushi, and Ms. Xhuljeta Çelaj attended the hearing to present the audit findings and recommendations. Ms. Xhuljeta Çelaj, Senior Auditor delivered a summary of the main findings of the audit conducted in 2024 in the municipalities of Shkodër, Durrës, Vlorë, and Korçë regarding urban waste management. The audit aimed to assess the measures taken to manage urban waste and analyze the impact of this process on public finances, the environment, and community health, among other aspects.

The audit concluded that urban waste management in the four municipalities is not integrated and has inadequacies in financial sustainability, planning, recycling, composting, and compliance with environmental standards. The highest risks were identified in Durrës in relation to municipal finances and in Vlorë regarding the impact on health and the environment. Ms. Çelaj then provided an update on the progress made in implementing the 10 recommendations issued to the audited entities.

The hearing continued with the review of the audit report on the child adoption process. Ms. Arminda Bushi, Senior Auditor presented the summary of the main audit findings. The audit focused on analyzing the child adoption process and assessing whether the legal framework, policies, and practices in place safeguard the best interests of the child in domestic and intercountry adoptions. The audit concluded that shortcomings in the legal framework, institutional structures, assessment of applicants, decision-making, monitoring of the attachment process and the post-adoption period, as well as oversight of foreign adoption agencies, have negatively affected the adoption process and have not fully safeguarded the best interests of the child.

Ms. Bushi then provided an update on the progress made in implementing the 17 recommendations issued to the institutions responsible for the child adoption process.

Following the presentation of the audit reports, ALSAI representatives answered questions from Members of Parliament. The Chair of the Subcommittee, Mr. Igli Cara, announced that a further hearing would be held with the relevant institutions, after which the necessary recommendations would be issued.

Training on “Effective Parliamentary Engagement”



On 2 October 2026, the ALSAI staff joined the training session organized by NDI Albania on “Effective Parliamentary Engagement”.

The session focused on mechanisms and practices that can enhance the impact of audit findings in Parliament through a more effective parliamentary scrutiny. The training was delivered by NDI expert Mr. Anthony Staddon, in collaboration with SIGMA/OECD representative Mr. Alastair Swarbrick.

During the training, participants discussed the selection of audits with a significant impact on public finances, ways to translate technical audit reports into clear and practical summaries for Members of Parliament, and the conduct of hearings in parliamentary committees.

Strengthening these skills aims to help translate audit findings and recommendations into concrete actions, enhancing accountability and transparency in the use of public funds. Institutional cooperation in following up on and implementing audit recommendations remains an important element in strengthening parliamentary oversight and sound public financial management.

The activity was held as part of the “From Audit to Action” project, funded by the Swiss State Secretariat for Economic Affairs (SECO), in cooperation with SIGMA (OECD/EU).



“Empowering Women in Leadership and Decision-Making Positions”

Within the framework of the Cooperation Agreement with the National Audit Office of Kosovo and the State Audit Office of the Republic of North Macedonia, the Albanian Supreme Audit Institution (ALSAI) conducted the performance audit “*Empowering Women in Leadership and Decision-Making Positions*”, aiming to assess the effectiveness of policies, measures, and institutional mechanisms designed to increase women's participation in political, public, and local decision-making.

The audit covered the period 2021–2025 and examined the role of the Ministry of Health and Social Protection (MoHSP) in developing, coordinating, and monitoring gender equality policies, as well as the role of the Central Election Commission (CEC) in ensuring compliance with gender quotas. It also assessed the involvement of the municipalities of Korçë, Pogradec, Divjakë, and Kurbin in implementing gender equality policies at the local level. At the central government level, the legal framework has improved, but institutional coordination, the collection of gender-disaggregated data, and monitoring of the National Strategy for Gender Equality have not yet reached the level required to measure actual progress.

Strategic measures to increase women's participation and leadership have been partially implemented, often without clear links to budgets, costs, and measurable indicators.

The audit revealed that the CEC's mechanism for monitoring gender quotas operates primarily during the electoral list registration phase but fails to sufficiently guarantee the maintenance of gender balance following the announcement of results and throughout the term of office. One of the issues identified concerns the coordinated resignations of women from municipal councils following the 2023 local elections, which have undermined the objective of gender representation.

At the local level, the commitment of municipalities to implementing gender equality policies was found to be uneven. The municipalities of Korçë, Pogradec, and Divjakë have developed Local Gender Equality Plans for 2025–2030, while the Municipality of Kurbin has not yet established such a plan.

RECOMMENDATIONS

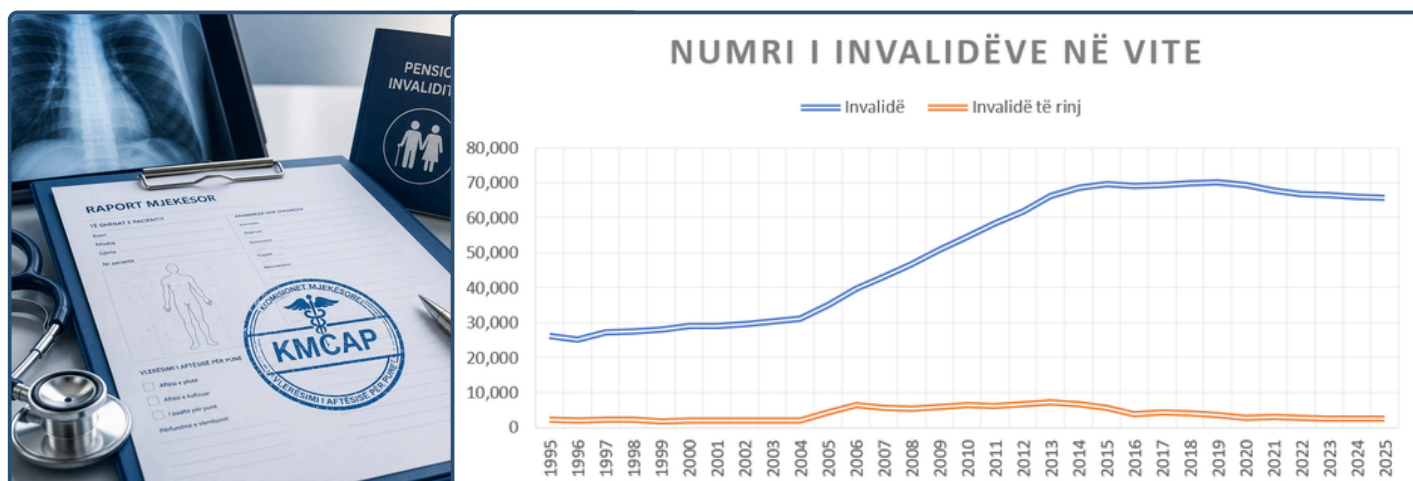
To improve the situation, ALSAI recommended:

- Strengthening the coordinating and monitoring role of the Ministry of Health and Social Protection (MoHSP), establishing an integrated system of gender-related data, assessing the implementation of the National Strategy for Gender Equality, and linking strategic measures to budgets and measurable indicators.
- For the Central Election Commission (CEC), the recommendations focused on strengthening the monitoring of gender quotas following changes to electoral lists and mandates, addressing the issue of coordinated resignations, and appointing a gender equality coordinator.
- At the local level, the recommendations aim to strengthen gender equality mechanisms, develop a Local Action Plan in the Municipality of Kurbin, establish records on women's participation in decision-making, increase women's representation in leadership positions, document public consultations, and integrate gender-responsive budgeting into the Medium-Term Budget Programme and annual budgets.

Even in municipalities where these plans have been approved, implementation remains at an early stage, and local mechanisms have not yet been fully established. Women's representation in municipal councils generally exceeds the minimum legal quota in some municipalities, but this is not always accompanied by an assessment of their actual influence on decision-making.

Women continue to be underrepresented in senior management positions and in the leadership of administrative units. Furthermore, public consultations and gender-responsive budgeting are not consistently or fully documented and implemented.

Audit on the “Effectiveness of regional KEMP commissions in processing medical files”



The fit to work assessment process within the disability pension scheme is only partially effective, as it does not consistently guarantee rapid, standardized, and barrier-free access. The performance audit conclusion on "Effectiveness of regional medical assessment commissions (KEMP) in processing medical files," aimed to evaluate the effectiveness of the regulatory framework, institutional organization, and functioning of the structures responsible for medical assessment and disability pension processing at the Social Insurance Institute (ISSH). In 2025, the total number of disability pension beneficiaries stood at 65,606. Circulatory system diseases ranked first (approximately 16,500 cases), followed by diseases of the central nervous system and sensory organs, as well as traumatic injuries. Of the total, approximately 96% were beneficiaries due to general illnesses, while 4% qualified due to workplace accidents or occupational diseases. Expenditure for the disability scheme amounted to 15,182,835,000 ALL.

The audit revealed that the regulatory framework for the disability scheme provides the basis for the system's operation but has not been updated to reflect recent legal, institutional, technological, and methodological changes. The medical criteria used to assess work capacity have not undergone periodic review and updating processes, are not publicly accessible, and lack formalized mechanisms to align them with contemporary developments in the field of functional fit work assessment. Furthermore, there is a lack of coordination and referral mechanisms between the contributory disability pension scheme and non-contributory social assistance schemes, thereby prolonging the processing time for individuals who do not meet the contribution requirements for social insurance benefits.

The system faces challenges regarding human and organizational capacity, as regional and local structures of the Social Insurance Institute (ISSH) struggle to secure specialists in medical assessment and disability pension administration. In some cases, commissions continue to operate with members who have exceeded their term limits or retirement age, while the process of

renewing the composition of higher-level commissions has not found a sustainable solution.

In addition to these issues, some regional structures lack the necessary infrastructure for managing documentation and conducting the medical assessment process under standardized conditions.

The assessment process continues to rely primarily on the traditional physical evaluation model, while opportunities for remote assessment remain limited and lack standardization. Although the regulatory framework allows for remote assessment via videoconferencing in specific cases, detailed administrative and technical procedures for organizing, documenting, and managing this process are lacking.

Applications for disability pensions are submitted via the "e-Albania" platform, without dedicated in-person mechanisms to inform and guide citizens; this creates additional difficulties for a category of beneficiaries who often face serious health challenges and require assistance during the application process.

Deficiencies were also identified regarding the standardization and documentation of the decision-making process. The documentation of meetings, management of medical files, the reexamination process, and supporting documentation are not handled in a fully consistent manner, thereby limiting process traceability and the transparency of the basis for decision-making. In some instances, key documentation elements are missing, while re-evaluation procedures are not always applied in a standardized way.

An analysis of performance indicators shows that, during the audit period, improvements were recorded regarding the average processing time for disability pensions and a reduction in cases processed beyond statutory deadlines.

However, significant disparities persist among regional offices regarding case processing times, adherence to procedural deadlines, and other performance indicators. Consequently, some beneficiaries face delays in accessing disability pensions and related income, directly impacting the economic and social well-being of individuals in immediate need.

“Assessing the Relevance of Public Policies”: Morocco hosts the Annual Meeting of the INTOSAI Group

On 15–16 September 2026, the annual meeting of the INTOSAI Working Group on Evaluation of Public Policies and Programs (WGEPPP) was held in Rabat, under the theme “Assessing the Relevance of Public Policies”.

The meeting brought together representatives of Supreme Audit Institutions, as well as WGEPPP members and observers, who discussed an issue of particular relevance to audit activities: whether the objectives of public policies, programs and strategies continue to respond to society’s needs and priorities in a constantly evolving economic and social environment.

The Albanian Supreme Audit Institution was represented by Ms. Valbona Gaxha, Ms. Joniada Gocaj and Ms. Arminda Bushi. As an INTOSAI body, WGEPPP promotes the development and improvement of practices for evaluating public policies and programs through cooperation among member institutions and the exchange of methodologies and good practices. In this regard, one of the key reference documents is INTOSAI GUID 9020 – “Evaluation of Public Policies”, which addresses the principles and methodological approaches underpinning this process.

The discussions focused on the distinction between achieving the results of a policy and assessing whether its objectives remain appropriate to the current needs of society. Participants highlighted the importance of examining not only whether policy objectives have been achieved effectively and efficiently, but also whether they continue to address the problems and priorities for which the policy was originally designed.

The conceptual, institutional and methodological aspects of this approach were also addressed through presentations by the SAIs of India and Morocco, while the United States Government Accountability Office (GAO) focused on communication with government, parliament and stakeholders.



The meeting continued with workshops presenting practical cases from audits conducted by the SAIs of Morocco, Madagascar, Thailand, Algeria and the Maldives. These cases provided a practical basis for discussions on the selection of audit criteria, the use of evidence, the involvement of stakeholders and end users, and the formulation of findings and recommendations supported by sound analysis, with a view to safeguarding institutional independence, objectivity and impartiality. In conclusion, it was emphasized that a useful and professional evaluation should be based on sufficient and appropriate evidence, clear methodologies, and well-defined criteria. At the same time, the results should be presented in an objective, clear, and balanced manner, while respecting institutional mandates and competences, particularly when the audit addresses issues related to the objectives and choices of public policies.

XI EUROSAI – OLACEFS Joint Conference

“Main trends in Citizen Participation and Civil Society Engagement in the work of Supreme Audit Institutions”

ALSAI joined the XI Joint Conference of the European Organization of Supreme Audit Institutions (EUROSAI) and the Organization of Latin American and Caribbean Supreme Audit Institutions (OLACEFS), themed “Main trends in citizen participation and civil society engagement in the work of Supreme Audit Institutions.” The conference was held in Lisbon from September 23 to 25, 2026 hosted by the Portuguese Court of Accounts, with representatives from 32 Supreme Audit Institution (SAI) delegations. Discussions focused on strengthening cooperation and enhancing the operations of Supreme Audit Institutions to better serve citizens.

Representatives from several SAI’s shared their experiences and practices regarding citizen involvement in the audit process—ranging from communication and topic selection to audit planning and execution, and through to the formulation of recommendations and the monitoring of their implementation. The conference’s key message was the importance of citizen engagement and cooperation with civil society organizations in the work of SAI.

The conference concluded that Supreme Audit Institutions must remain independent, objective, rigorous, and technically sound, while simultaneously strengthening their capacities to listen, understand, and communicate.

ALSAI was represented at the event by the Secretary General, Ms. Valbona Gaxha; the Director of the Legal Directorate, Ms. Mirela Kolli; and Ms. Anila Alcani, Head of the Protocol and Archive Sector.





Regional conference “On Preventing Corruption and Assessing Risks in the Western Balkans”

On September 30 – October 1, 2026 it was held in Skopje, the Regional Conference “*On Preventing Corruption and Assessing Corruption Risks in the Western Balkans*”- a joint initiative of the State Audit Office of the Republic of North Macedonia and the Chartered Institute of Public Finance and Accountancy (CIPFA).

The conference was attended by representatives from institutions responsible for corruption prevention and public procurement agencies from countries across the region, as well as representatives from Supreme Audit Institutions, including those of Albania, Bosnia and Herzegovina, Serbia, and Montenegro.

The panel discussions during the conference's second working session, focused on three key topics: corruption risk assessment within the audit process; strengthening cooperation among Supreme Audit Institutions, anti-corruption bodies, and public procurement agencies; and European Union requirements regarding the implementation of international standards and the importance of regional cooperation.

In this context, panel participants exchanged experiences and practices regarding the role of public audit in identifying risks and strengthening transparency, integrity, and accountability in the public sector; the representative of ALSAI emphasized the importance of risk assessment within the audit process to identify areas most exposed to risk and to orient audits toward the prevention of issues.

Regarding inter-institutional cooperation, it was highlighted that public audit contributes to corruption prevention by identifying internal control weaknesses, shortcomings in financial management, and high-risk processes. Special attention was paid to public procurement - a key area for auditing - as well as the need for information exchange and communication among responsible institutions, while respecting the mandate and independence of each.

ALSAI was represented at this conference by Mr. Ardian Myslimaj, Mr. Agron Halili, and Mr. Henri Axxhushi.

International conference “Transparency and Accountability in Defense Expenditure”

On 10–11 September 2026, the ALSAI's representatives participated in the International Conference “*Transparency and Accountability in Defense Expenditure*”, organized by the International Board of Auditors for NATO (IBAN) and the Romanian Court of Accounts in Bucharest. The event brought together representatives from the Supreme Audit Institutions (SAIs) of NATO and European Union Member States, as well as Ukraine and the Republic of Moldova, alongside representatives from IBAN, the European Court of Auditors (ECA), the Organization for Economic Co-operation and Development (OECD), and the INTOSAI Development Initiative (IDI).

The conference focused on the exchange of experiences and best practices related to auditing in the defense and security sectors. These practices were addressed within an international context characterized by increasing its expenditure, the development of major investment programs and the need to strike an appropriate balance between transparency, public accountability, and the protection of classified information.

During the conference, participants highlighted the importance of managing defense resources in a responsible and transparent manner, as countries continue to increase investment in this sector, which has become a priority for the security and protection of their citizens. Striking an appropriate balance between the sustainability of public finances and these strategic investments represents one of the key challenges of economic governance.



SAI have a responsibility to closely monitor how this balance is achieved, ensuring that budgetary discipline remains a tool for stability rather than an obstacle to our collective security. The need for accountability in the management of public resources was also emphasized, particularly as defense expenditure continues to increase, guided by the principle: “Security cannot be synonymous with a lack of accountability.”

The international conference addressed the types of audits conducted in the defense sector, audit methodologies relevant to the fields of defense and security, as well as cooperation between IBAN and the SAI of NATO Member States. The conference provided valuable and relevant insights for ALSAI's engagement in regional and international cooperation, as well as for promoting transparency and accountability within the public administration in the area of defense expenditure.

IT AUDIT AND CYBERSECURITY

It was held in Skopje the workshop on cybersecurity “Basic Audit of Active Directory Domain Services”



The workshop “Basic Audit of Active Directory Domain Services” took place in Skopje from September 28 to October 1, 2026. The event was organized within the framework of the Balkan Information Technology Audit Program. The program aims to strengthen the capacities of Supreme Audit Institutions in the region regarding the auditing of information technology systems, cybersecurity frameworks, and digital public services. It also seeks to foster regional cooperation and establish a group of regional IT audit experts. Another objective is to enhance digital transparency and resilience against cyber risks in the public sector.

Participants shared practical experiences and methodologies by presenting specific IT audit cases. Active Directory is the service that organizes and manages users, computers, and other resources within institutional networks; it controls access to specific data and systems. Consequently, familiarity with it is essential for any IT auditor.

Participants were introduced to the fundamental principles of Active Directory and the associated security risks. They also learned about the new security features in the 2025 version of Microsoft Active Directory Domain Services.

The workshop included hands-on practice in extracting and analyzing data via PowerShell commands using a specially prepared VMware image, as well as the use of auditing tools based on CIS standards to compare findings against international best practices.



19TH MEETING OF THE EUROSAI WORKING GROUP ON INFORMATION TECHNOLOGY

The State Audit Office of Hungary organized the 19th Annual Meeting of the EUROSAI Working Group on Information Technology (EUROSAI ITWG) held in Budapest on 8–9 September 2026.

The international event focused on cybersecurity, an issue of particular importance in the context of an increasingly complex geopolitical environment and the rapid development of technologies. Around 60 representatives from 22 countries attended the meeting, while approximately 200 additional participants as ALSAI, attended online.

During the working sessions, participants analyzed the cyber threats faced by the public administration systems and discussed the tools, approaches, and solutions that public sector institutions can use to strengthen their resilience to digital risks.

One of the main topics of the professional programme was the digitalization of public administration. Discussions addressed the opportunities and challenges associated with the digital transformation process, as well as best practices in this field, with particular emphasis on enhancing the efficiency, resilience, and security of public institutions' operations.

Thank you for reading!

© All rights reserved by the ALSAI

 	www.klsh.org.al E-mail: klsh@klsh.org.al info@klsh.org.al	  	Kontrolli i Lartë i Shtetit klsh_org_al (KLSH) Albanian Supreme Audit Institution
	“Abdi Toptani” Street, No.1 Tirana		Public Reception Hours: Monday – Thursday: 08:00 – 16:30 Friday: 08:00 – 14:00