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Deficiencies in the quality and safety control system of cereals from import to the costumer

The control system for ensuring the quality and safety of cereals has not operated fully effectively at all stages of the supply chain, from import to the final customer. During the period 2020–2025, Albania imported an annual average of approximately 427,422 tons of various cereals. In terms of imported quantities, wheat intended for population consumption and maize used for animal feed accounted for the largest shares. Most imported cereals originated from countries outside the European Union, with Serbia ranking as the leading country of origin.

Given the importance of cereals and cereal-based products in the population's daily consumption, as well as the risks associated with the sector, the ALSAI, in accordance with its 2026 Audit Program, conducted a performance audit entitled "Quality Control, Storage and Importation of Cereals (Focused in Flour).

The audit assessed the effectiveness of the control system in ensuring the quality and safety of cereals and flour, as well as the processes related to their storage and importation, covering the period 2020–2025.

The audit focused on how the responsible institutions exercise control throughout the entire food supply chain, from imports at Border Inspection Posts, sample collection and laboratory testing, and on-site inspections of food business operators, to storage, processing, marketing and the final customer.

The main audited entities were the National Food Authority (NFA), its regional and laboratory structures, and the custom authorities, with particular emphasis on their respective roles in the inspection and customs clearance of imported food products.

At the conclusion of the audit, the ALSAI found that the current control system provides partial, but insufficient, assurance for the continuous, coordinated, traceable and risk-based monitoring of the quality and safety of cereals and flour throughout the entire food supply chain.

The identified deficiencies are not confined to a single stage of the supply chain but reflect interconnected weaknesses in border controls, laboratory testing and on-site inspections. Consequently, while the system has the capacity to respond to specific situations, it does not yet fully ensure a preventive, integrated and evidence-based approach.

The audit identified deficiencies in the planning and implementation of risk-based inspections, limited inspection coverage of licensed operators, inadequate documentation of inspection procedures, the absence of a complete audit trail, and limited human, technical, laboratory and financial resources. These deficiencies have affected the ability of the responsible institutions to identify, monitor and address the main risks associated with the cereals and flour sector in a timely manner.

Another significant concern relates to the absence of sector-specific manuals for cereals and flour, the use of generic inspection checklists, and the incomplete alignment of the national regulatory framework with the latest developments in the European Union acquis. These factors have contributed to insufficient standardization of control practices.

The Cereal Quality Control System

Albania has an established legal, institutional and procedural framework for the control of cereals and flour, along with designated authorities responsible for its implementation. However, the formal existence of this system has not yet fully translated into an integrated, effective, coordinated, preventive and risk-based control mechanism. Official controls are based on three main components: inspections at Border Inspection Posts, laboratory testing and on-site inspections. In practice, these components have not always operated as part of a single, interconnected system, resulting in gaps in traceability, information sharing, documentation of inspections and the use of evidence to support decision-making.



ON-SITE INSPECTIONS

Regarding on-site inspections, the audit found that inspection procedures have functioned primarily as formal and operational activities rather than as a comprehensive preventive tool for managing risks within the sector. Of the 478 inspections carried out in the cereals and flour sector during the period 2020–2025, a significant proportion were conducted outside the planned inspection schedule, indicating a predominantly reactive approach rather than consistent, planned and risk-based inspection coverage.

According to data provided by the National Food Authority (NFA), approximately 112 businesses operating in the cereals and flour sector were inspected during the period 2020–2025. However, of the 56 licensed food business operators in this sector, only 18 were found to have undergone inspections. Specifically, only 32% of these operators were covered by inspections, while the remaining 38 operators, representing approximately 68%, had never been inspected.

In the inspection procedures carried out by the NFA through the e-Inspection portal, NFA inspectors do not document their on-site inspection activities in accordance with the specific requirements of the inspection process and the Inspection Manual. In practice, NFA inspectors document only those inspections in which violations are identified and administrative measures are imposed.

According to inspection data for the cereals and flour sector, out of a total of 478 inspections conducted, only 113 inspections (23.6%) resulted in administrative measures and, consequently, were documented.

During this five-year period, the NFA identified only one case involving traceability deficiencies, four cases involving labelling irregularities, and no cases of mixing or adulteration of cereals or flour.

LABORATORY MONITORING

Regarding laboratory monitoring, the audit found that the existing capacities of the National Food Authority do not fully ensure the testing of all parameters necessary to assess the safety and quality of cereals and flour. The laboratory system presents shortcomings in terms of accreditation under the ISO/IEC 17025 standard, infrastructure, laboratory safety, equipment, reagents, analytical methods and the range of tests performed.

These limitations are particularly significant, as some of the main risks associated with cereals and flour, such as mycotoxins, heavy metals, pesticide residues and other contaminants, cannot be identified through visual inspections or documentary checks alone, but require specialized and reliable analytical testing.

According to information provided by the NFA, during the period 2020–2025, regional laboratories conducted analyses of cereals and cereal-based products, primarily physicochemical and phytosanitary tests, focusing on quality parameters such as moisture content, acidity, ash content, gluten content, porosity and phytosanitary impurities. Of the 4,893 bread and flour samples analyzed in the laboratories of the NFA, only 12 samples were found to be non-compliant, mainly due to the presence of insects, larvae, parasites and phytosanitary impurities, as well as excessive moisture and acidity levels.

In many cases, laboratory tests could not be performed due to shortages of reagents, malfunctioning equipment or the absence of necessary equipment. As a result, frequent interruptions were identified and, in some cases, microbiological testing could not be carried out at all. The audit team identified a significant gap between legal requirements, updates to the regulatory framework and the actual laboratory capacities available for monitoring and testing mycotoxins in cereals.

The national regulatory framework and cereal monitoring system do not ensure comprehensive testing for the main contaminants affecting food safety. Cereal testing does not fully cover several critical contamination parameters, including heavy metals (such as nickel) and the mycotoxins T-2, HT-2 and others, which are not tested for in any laboratory in Albania.

Furthermore, the latest European Union regulatory updates concerning maximum permitted levels of certain contaminants and specific categories of cereal-based products have not been fully incorporated into the national regulatory framework.

BORDER CONTROL

Regarding the import and control processes at Border Inspection Posts (BIPs), it was found that existing mechanisms exhibit deficiencies in process traceability, information exchange, the standardization of verifications, infrastructure, and technical capacity. Documentary checks are primarily conducted using paper-based methods rather than an integrated electronic system-a system that would enable the comprehensive management of import procedures and facilitate real-time connectivity between the NFA, BIPs, regional structures, and custom authorities. The absence of such a mechanism complicates the tracking of a consignment from its entry at the border to its final destination-particularly in cases requiring the batch to be held, sampled, or monitored while awaiting laboratory results, or when tracking a product within an operator's warehouse. Furthermore, procedures for cross-verifying accompanying certificates, customs documents, import declarations, laboratory results, and the physical characteristics of a batch are not fully standardized. Inspectors possess only minimal tools for sample collection and lack adequate equipment for measuring physical parameters such as humidity and temperature. These deficiencies limit the ability of border control to act as a preventive filter against high-risk products before they enter the internal market.



ALSAI–SIGMA, working meetings on the Review of the Compliance Audit Manual

As part of the reviewing process for the Compliance Audit Manual, working meetings with SIGMA representatives Mr. Alastair Swarbrick and Ms. Lelde Dimante, were held at ALSAI's premises from September 30th to October 1st 2026. In the meetings attended members of the working group established to review the Manual, as well as heads of audit departments.

The working group responsible for reviewing the Manual, including auditors with broad experience in compliance auditing, reviewed and discussed in detail, the suggestions put forward by SIGMA experts regarding the aspects of the Manual that require revision.

The discussions focused on strengthening the practical and guidance-oriented nature of the Manual, as well as updating its provisions in line with the requirements of international standards throughout the planning, execution, documentation, and reporting stages of compliance audits.

In conclusion, it was agreed to maintain ongoing communication and coordination with SIGMA representatives throughout the revision process, with the aim of including the issues identified into the revised version of the Manual.

This cooperation with SIGMA reinforces ALSAI's commitment to the continuous improvement of audit methodology, enhancing the quality of audit work, and ensuring the effective implementation of international standards in practice.

ALSAI, part of the CEF and CIPFA Certification Programme on "Public Sector Asset Management"

From 12 to 16 October 2026, it was held in Ljubljana, the "Asset Management Certification" program, organized by the Center of Excellence in Finance (CEF), in cooperation with the Chartered Institute of Public Finance and Accountancy (CIPFA) and international and regional experts.

This program is implemented as part of the "Empowered Accountants and Auditors for Accountable Public Sector (EAPS)" initiative, with a focus on sustainable public sector asset management. It aims to integrate international standards and best practices with the specific contexts of Southeastern and Eastern European countries, contributing in the improvement of management and utilization of public assets.

During the program, key topics addressed included the governance and organizational framework of asset management, the importance of clearly defining institutional responsibilities and fostering cooperation among different organizational structures, as well as the organization of services responsible for the management of public property.

Particular attention was paid to CIPFA approaches in developing asset management documentation, including policies, strategies and action plans, in alignment with institutional goals, priorities, and objectives.

The program also covered methodologies for analyzing asset-related issues, as well as approaches to assessing assets at both general and detailed levels, with the aim of identifying opportunities to improve their management.



Another important topic addressed during the program was asset performance management, the assessment of the social value generated by public assets, and the use of information systems for data collection, management, and reporting. In this context, the importance of establishing and maintaining comprehensive and accurate public sector asset registers was emphasized as an essential element in enhancing transparency, accountability, and effectiveness in public property management. The program also covered the principles of recognition, measurement, and financial reporting of public sector assets in accordance with the International Public Sector Accounting Standards (IPSAS).

The ALSAI was represented at the program by the auditor Klaudio Halili, who is part of the State Budget Audit Department.

Strengthening cooperation within the Network of SAIs of EU candidate countries



On 15-16 October 2026, SIGMA in co-operation with the State Audit Office of North Macedonia and Swedish National Audit Office hosted the meeting of the Heads of Supreme Audit Institutions (SAIs) from the Network of EU Candidate and Potential Candidate Countries, together with participants from the EUROSAI Development Activities (EDA) Project Group.

The event provided an opportunity to exchange experiences and discuss common challenges, while also adopting the Network Work Plan 2027-2028 and presenting planned activities under the EDA project.

Participants explored several strategic topics of importance to SAIs, including leadership for audit impact, safeguarding institutional independence, and strengthening audit capacities in relation to public investment projects and EU-related reforms.

Contributions from the Swedish National Audit Office, the INTOSAI Development Initiative (IDI), SIGMA and participating SAIs stimulated rich discussions on how SAIs can enhance their effectiveness, resilience and impact in an increasingly complex governance environment.

During the meeting, the Heads of SAIs shared practical experiences, challenges and good practices from their respective institutions by highlighting the value of peer learning and regional cooperation in supporting SAIs to address evolving audit challenges and contribute to stronger accountability and public governance.

The meeting reinforced the commitment of Network members and EDA participants to continued collaboration, knowledge sharing and capacity development, helping SAIs deliver high-quality audits and strengthen public sector accountability across the region.

Annual Meeting of the Contact Committee of EU Supreme Audit Institutions (SAIs)



On October 13–14, 2026, the French Court of Accounts (Cour des Comptes) hosted the annual meeting of the Contact Committee, themed: “The Green Transition: A Necessity for Strengthening the EU’s Economy and Strategic Autonomy.” The Supreme Audit Institution of Albania was represented at the event by Ms. Xhesila Nano and Ms. Laura Lila, who joined representatives from various Supreme Audit Institutions, as well as European and international experts, to discuss the challenges and prospects of the green transition.

The meeting addressed issues of strategic importance to the European Union, including the energy transition, the circular economy, agriculture, forestry, and water management. Furthermore, discussions focused on the role of Supreme Audit Institutions in evaluating public policies, ensuring the effective use of funds, and promoting best practices in support of environmental and climate-related objectives. A significant part of the program was dedicated to the exchange of experiences among participating institutions and the presentation of concrete audit practices that contribute to improving governance, accountability, and the effectiveness of public interventions in the field of the green transition. This activity highlighted the importance of inter-institutional cooperation and knowledge sharing in strengthening the role of public audit in supporting sustainable development and the strategic objectives of the European Union.

Study visit in the framework of UNDP Regional Project “Smart Finance for Accountable Local Governance”

From 7 to 9 October 2026, it was held in Bratislava, the study visit in the framework of the UNDP regional project where ALSAI is taking part, “Smart Finance for Accountable Local Governance”. The event brought together more than 50 representatives from Slovakia, Albania, Bosnia and Herzegovina, Moldova, Montenegro, North Macedonia and Serbia.

Participants were introduced to the mechanisms and practices employed by the Slovak Republic to oversee and prevent irregularities, and explored opportunities to adapt and implement relevant experiences and best practices at both national and local levels.

Some of the key topics addressed during the study visit included performance auditing and the auditing of the Sustainable Development Goals (SDGs), with a particular focus on local government and municipal waste management; the use of data and digital tools in the audit process; as well as oversight and ensuring integrity in public procurement.



An important part of the study visit was dedicated to the presentation of MuMap, an innovative web-based application developed by the Supreme Audit Institution of the Slovak Republic for audit planning and risk assessment. This application enables the systematic use of data to identify high-risk areas and direct audit resources towards areas where the need for intervention is greatest.

The project contributes to strengthening institutional capacities for the transparent, accountable, and efficient management of public resources. The Albanian Supreme Audit Institution was represented at the study visit by auditors Artan Vokshi and Artur Cengu from the Department of Local Self-Government and Public Property Audit.

Workshop on “Digitalisation of Society and the Role of SAIs”

From 29 September to 1 October 2026, it was held in the Hague, the workshop on “Digitalization of Society and the Role of SAIs” organized by the Netherlands Court of Audit as part of the Constituency Program, with the participation of representatives from Western Balkan countries.

During the workshop, participants discussed the digitalisation process in Western Balkan countries, drawing on economic studies and comparisons with key indicators used by the European Union. Particular attention was paid to the role of Supreme Audit Institutions (SAIs) in supporting societal development through digitalisation, as well as opportunities to contribute to the improvement of digital public policies and services.

The program included presentations by experts in the field, thematic discussions, case studies, and exchanges of experiences among the participating countries. The main topics addressed included developments in artificial intelligence and digital transformation, cybersecurity, technological dependence on specific manufacturers or countries, the development of large-scale technological systems, and the challenges associated with the use of emerging technologies. Discussions also focused on the role SAIs can play in addressing these challenges, contributing to a secure, effective, and sustainable digitalisation process.

The attendance in this event provided an opportunity to enhance professional knowledge and gain insights into different practices and approaches to auditing digitalisation processes. In this context, the importance of directing audit activities towards assessing not only



compliance in the use of public funds, but also the effectiveness, security, and sustainability of investments in technology and digital services was highlighted.

At the conclusion of the event, the need for Supreme Audit Institutions to play an active role in overseeing digital transformation was emphasised, through the identification of risks, assessment of outcomes, and provision of recommendations that support innovation and the improvement of public services.

For the Albanian Supreme Audit Institution, the experiences and knowledge gained provide a valuable reference for the further development of audit approaches in the field of digitalisation, with the aim of enhancing transparency, accountability, and added value for Parliament and citizens.

The Albanian Supreme Audit Institution was represented at this workshop by Ms. Joniada Goçaj, Mr Rigels Guzi, and Ms Alketa Çobo.

“The truth beyond figures”, from audit findings to public accountability for citizens

As part of the project “The Truth Beyond Figures”, “Faktoje” organization held a roundtable discussion on 6 October 2026, focusing on how the audit findings of the Albanian Supreme Audit Institution (ALSAI) can be transformed into accessible, easy-to-understand information and concrete accountability mechanisms for citizens.

During the event, it was presented the policy paper “From Audit Findings to Public Accountability through the Role of the Media in Albania”. This document examines the role of the media in communicating audit findings to the public and monitoring the implementation of recommendations following the publication of audit reports.

The discussions focused on the findings and recommendations addressed to the ALSAI, the Albanian Parliament, the media, journalists, and civil society, with the aim of strengthening cooperation among these stakeholders, monitoring the implementation of audit recommendations, and enhancing accountability in the use of public funds. The roundtable brought together representatives of the diplomatic corps, ALSAI, public institutions, Members of Parliament, experts, journalists and other stakeholders.

Ms. Klodiana Kapo, Executive Director of “Faktoje”, emphasized the importance of bringing audit reports into public debate, highlighting that such reports should not circulate exclusively within institutions.

The Ambassador of the Kingdom of the Netherlands, Ms. Marleen Monster, whose country supports the “The Truth Beyond Figures” project, highlighted the need for interpretation and communication of data, effectively to the public, stating:



“Figures do not speak for themselves; someone needs to read them, explain them, and turn them into challenging questions.”

Representing the ALSAI, Mrs. Xhuljeta Çelaj, senior auditor, spoke about cooperation with the Albanian Parliament and relations with the media, emphasizing the importance of accurately and professionally citing audit reports and preserving the context in which audit findings are presented.

The key message of the roundtable was clear: An audit does not end with the publication of its report. Audit findings become meaningful to citizens when figures are transformed into clear and accessible information, recommendations are followed up, and institutional accountability becomes measurable.

The initiative aims to enhance the public impact of auditing by translating audit findings into understandable and useful information for citizens, while also encouraging reforms in public policies.

MESSAGES OF SOLIDARITY





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