DRAFT-IDEA

Tirana, December 14, 2011. Submitted to the Financial and Economic Commission of the Albanian Assembly by Dr. Bujar LESKAJ, nominee by the President of the Republic Prof. Dr. Bamir Topi, with Decree No. 7163, dated 17 November, 2011 as the Chairman of the Supreme Audit Institution.

ALSAI – The highest institution of the economic and financial control.

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Introduction

Resolution of the Parliament dated 02.06.2011 assessed the State Supreme Audit as an institution, with has achieved the objectives of audit activities, extending it to a larger number of subjects and activities, that has increased the quality and effectiveness of performed audits, thus improving the audit on the implementation of legislation (p.1, Resolution).

At the same line with this assessment, I believe we all agree that today’s challenges are much more demanding and place ALSAI in front of a great test. Financial and budgetary discipline of public administration has become an absolute priority in the world today. ALSAI in its role of the highest institution of economic and financial control, especially of performance audit of public administration and finance, carries a distinct responsibility for the management of public property and state budget execution, throughout an audit of effective and efficient use of resources.

Deepening the ALSAI reform is very necessary in the light of recommendations of Assembly’s Resolution dated 02.06.2011 for ALSAI’s work improvements, which require a wide use of contemporary audit methodologies, the increase of quality, and consolidation of cooperation with other state structures, as well as with the judiciary.

Based on the recommendations of Assembly’s Resolution, on the objectives of ALSAI Development Strategies 2009-2012, on the objectives of Strategy and Action Plan Anti-Corruption 2008-2013 of Berisha’s government, as well as in the demands of the latest Resolution of the INTOSAI Congress on November
I submit the following ideas in the form of a draft-idea for the main directions of the further ALSAI reform, in quality of nominee, for Chairman of ALSAI.

1. Contemporary vision for ALSAI, on the basis of the best practices of EU countries and strict adherence to international audit standards of INTOSAI.

ALSAI will format its work, by organizing it according to principles of INTOSAI declarations of Mexico (2007) and Johannesburg (2010), according to best practices of homologue institutions in advanced countries of EU, and based entirely on the constitutional and legal framework of the country.

In its work, ALSAI can and should reflect the five key principles of a good governance; transparency, accountability, efficiency, participation and coherence in action. In order to accomplish this, ALSAI can and should perform strongly the international audit standards, as well as the latest Declarations adopted by INTOSAI in its two congresses, in Mexico 2007 and South Africa 2010, deepening also the content of Lima Declaration of 1977.

The Mexico Declaration consolidated the eight principles of SAIs independence as follows;

1. The existence of an appropriate and effective constitutional/statutory/legal framework and its de facto implementation.
2. The independence of SAI leaders and members, including the security of residence and the legal immunity in carrying out their normal duties.
3. A sufficiently long term and full freedom in performing the SAI functions.
4. Unlimited access to information.
5. The right and duty to report on their work.
6. Freedom to decide on the content and timing of audit reports and to publish and distribute them.
7. Existence of effective mechanisms that follow SAI recommendations.
8. Financial, managerial/administrative autonomy and appropriate availability of material, monetary and human resources.

ALSAI must show professionalism and integrity in respect of these basic international standards. It should be deepened, especially in implementing the requirements of Section 163 of the Constitution and the Third Principle of the Mexico Declaration which requires that SAI be empowered to audit:

- the use of public money, sources or assets from a holder or their beneficiaries, regardless of their legal nature;
- collection of revenues that should go to government or other public institutions;
- legality and regularity of the accounts of government or other public institutions;
- quality of management and financial reporting; as well as the
- use of resources in an economic way, the government or other public institutions efficiency and effectiveness.

Even IMF in its Code of Good Practices, on Fiscal Transparency in 2007, requires that managerial roles and policies of the public sector be clear and known by the public. “Public finances and policies should also be subject to control by a national audit structure, independent of the executive” (Section 4.3.1 of the Code)

On the other hand, The Johannesburg Accords (known also as the South Africa Declaration on Supreme Audit International Standards) of INTOSAI Congress in November 2010, are of the same importance for ALSAI, because they focus on values and benefits of SAIs, as well as in today’s challenges. INTOSAI has adopted in this congress a strategic plan 2011-2016 with six priorities;

1. “Ensure independence of SAIs.
2. Implement the improved international standards adopted at the Congress of 2010.
3. Strengthen the SAI’s capacity building.
4. Demonstrate the value and benefits of SAI.

5. Further the fight against corruption.

6. Enhance INTOSAI communication (among member states)” (South Africa Declaration, November 2010)

These priorities, I believe that can and should be part of ALSAI strategic plans for 2012-2018.

ALSAI should improve the methodology of its work towards the realization of an audit method based increasingly in risk assessment, which would increase efficiency and save resources actually spent in traditional audits. ALSAI should focus in the qualification and specialization of its auditors (specialization according to the audit type and sector) improve training and establish a system of continuous education in the workplace.

Requirements of the Organic Budget Law and the Law on Management of Budgetary System at the Republic of Albania, as well as other laws which meet the administration procedures of state property and financial reporting, will better focus ALSAI’s work in the assessment of the administration way and the use of resources.

Considering, as you the effort and work of ALSAI so far, in implementing its strategic development plan 2009-2012, I would like to emphasize that the request contained therein for further legal arrangements for the security of the Chairman of ALSAI, with the reasoning that is not protected enough, does not stand. In my view, I think that the constitutional and legal framework is very appropriate and protective for the Chairman’s activity.

In the context of increased focus in the fight against corruption and in respect of public sensibility and expectations, one of my first actions will be the request for submitting the immunity as the Chairman of ALSAI.

The unattained objectives of the ALSAI’s Strategic Plan 2009-2012, will be carried to the new ALSAI’s Development Plan 2012-2015, which will be build on the advantages of the latest resolutions of INTOSAI in Mexico and South Africa, by conducting the Eighth Priority of the 12 Recommendations of the European
Commission to Albania, contained in the EC Progress Report of 2011 to intensify the fight against corruption, according to which “is required to show an effective implementation of the anti-corruption strategy and action plan” (EC Progress Report for Albania 2011, p.28).

On the other hand, the EU Stabilization and Association Agreement, raises the task “The cooperation between Pairs will be focused on priority fields related to Community legislation in the fields of public internal financial control (PIFC) and the system of external audit in Albania, in accordance with standards and methodologies accepted worldwide as well as with the best practices of EU” (Article 90 of MSA). On this regard the ALSAI will strengthen more the cooperation and interaction with EU institutions and important partners as SIGMA, aiming to fully benefit from their support in order to completely adapt the ALSAI activity with the required standards by EU for a supreme audit institution. We will aim the strengthen of cooperation with SIGMA, aiming that through assistance processes and Peer Review, could be supported the strategic development of ALSAI following the best practices of EU countries.

The ALSAI Development Strategy 2012-2015 will be a product of a wide cooperation and discussion with you, members of the Assembly, with all the stakeholders, and above all, the result of a public discussion, with its publication as a draft on the ALSAI’s website and in all social networks.

Intensifying the use of modern methods of information technology will be one of the basic instruments to increase the performance of ALSAI’s work and facilitate the cross-audits of financial transactions.

2. Deepening the ALSAI mission in the fight against corruption and misuse of public property administration.

ALSAI in the recent years has tried to give its contribution to the detection and identification of corruption and abuse in many state controlled institutions. However, we are all aware that this has not always been successful, as because of the institution’s weakness, and for other reasons. In this regard, there remains much to be done.
ALSAI’s deterrent function against corruption and abuse, through risk analysis and audits based on this analysis, as well as the performance audit, were often not satisfying. At the conditions where our economy is developed nowadays, amid strong pressure from crisis and economic difficulties of the neighbor countries, the deterrent mission against corruption and abuses to the state economy takes a significant role, given the large amount of damage caused by financial fraud and corruption, as well as the focus given to the fight against corruption today.

The fight without compromise against corruption is also added by the principle No.5 (Further the fight against corruption) of Johannesburg Declaration of INTOSAI 2010, also the Recommendation Nr.8 of the European Commission for Albania’s integration. This effort has priority even in the most developed and democratic countries of Europe. Thus, according to the UK NAO: “Our work with the fight against financial fraud, allows us to prepare a unique perspective on reducing the cost of corruption to the UK economy. Our assessment to the cost of corruption and financial fraud, is amounted to 30 billion pound per year. We encourage the spread of best practices and a wider understanding of risks of this phenomena on the economy, as a way of working to reduce the damage brought by this phenomena” (NAO, Publication “Good practices in tackling corruption and financial fraud”, p. 4, 2008).

The International Conference of Anti-Corruption, held in South Africa 12 years ago (October 1999), laid the groundwork to an efficient approximation of the preventive work of SAIs against corruption and abuses. At its core document, titled “The Role of SAIs in the Fight Against Corruption” is stated that: SAIs agreed that it is very difficult to discover the many forms of corruption, being that the State loss and damage does not appear necessary in the account registers or in the financial statements of the audited entity. However, statistical indicators show a relation between various indicators of public finances and the perceived level of corruption. Therefore, the SAIs agree that the laws and regulations, along with the proper audit, can prevent and reduce the financial fraud and corruption. Examples of sectors, highly exposed towards corruption are:

- collection of taxes and other sources of revenues;
-tenders, procurement, and contract management;
-concessions, permits and licenses;
-recruitment of personnel administration
-customs and
-the privatization process (“The role of Supreme Audit Institutions in the Fight Against Corruption”, p.4, 1999).

ALSAI should deepen its risk analysis in the financial audit of the above sectors, by strengthening and combining its fighting role against corruption with the deterrent role, which it should exercise vigorously.

Magnus Borge, Director of the INTOSAI Development Initiative and publisher of the above document, in June 2008 stated that: “the central role of SAIs in fight against corruption, is the promotion of sound financial management and the encouragement of strong mechanisms of internal audit in the public structures.

In particular, strong systems of financial management, based on the effective financial reporting and in the publication of any deviation have a halting effect at those who attempt to commit corruption”.

According to the International Conference of Anti-Corruption in South Africa, “SAIs follow some practices in the identification of target areas of corruption and abuses, from the review of audit work last year, on systematic assessments of programs, projects or institution’s weaknesses, based on the history of past abuse, from managerial weakness or media denunciations. These two approaches, represent different concepts of risk management. In the first approach, programs, projects and institutions are listed with low, medium and high risk to define an audit plan. This allows the SAIs to allocate resources at the vulnerable program or institution, by also building additional audit procedures, if necessary. Almost always, audits on high risk entities have identified significant corruptive and abusive activity.

The second approach, concentrates more on sectors and activity areas, than in institutions and specific governmental and state projects. It becomes the basis of a target strategy, for that sector which is a strong threat to public resources, to reduce
or eliminate this threat” (Magnus Borge, “The Role of SAIs in the Fight Against Corruption”, summary documents of the International Conference of Anti-Corruption in South Africa, p.16, 1999).

I believe that these approaches have a current value for the ALSAI activity, and should become the main focus for ALSAI’s staff. The fight against corruption and its deterrent role towards corruptive and abusive actions of state property will be central policies and actions in the Development Strategy 2012-2015, following the current strategy 2009-2012, by improving the audit methodology.

From now on, any bad positioning of Albania in the ranking of countries in the fight against corruption from Transparency International Organization will be considered as a result of poor work of ALSAI.

3. Turning attention to the performance audit, parallel to the financial audit consolidation.

So far, in the ALSAI’s work has prevailed the financial audit, focusing in the audit of financial statements and financial discipline, without considering efficiency, effectiveness and economic results indicators of the state institution, subject to audit.

According to INTOSAI, the performance audit is defined as:

“(a) the audit of economic use of resources in the administrative activity, in conformity with sound administrative principles and practices and appropriate management policies;

(b) the effective audit of human and financial resources use and other resources, including the information systems examination, performance indicators and monitoring system;

(c) the audit of efficient performance in relation with the objectives fulfillment of the audited entity as well as the actual audit of activities impact, compared to the aimed impact” (INTOSAI, “Implementation Manual for the Performance Audit”, p. f. 3, 2004).

With reference to the British experience, “the performance measurement is the meaning of what we get for the money we spend. The employee or performance
The auditor must provide help to government institution’s colleagues he audits, to direct them in:

- developing performance frameworks and indicators
- the improvement of data quality
- tracking performance and report to Board members and the public
- using performance measures to improve or incentives performance
- link performance to resources allocation decisions

According to Mr. Amyas Morse, Comptroller and Auditor General of UK NAO, “Measuring government performance is vital. It shows whether the taxpayer is getting value for money and lets government learn from experience and improve performance. Any new performance metrics need to be clear, measurable and directly related to the resources used to deliver them” (from Mr. Morse’s speech on 14 July 2010 to the House of Lords).

Measuring performance of the audited institutions might get transformed into the ALSAI advantage, parallel to the prevention of corruption and abuses. The differentiation of duties, in the near future, could bring to the auditors specialization in the performance audit, where prevails the reformative, orientator and consulting role. If the administrative activities have been made economically, the audit aims to evaluate if they are compatible with the sound administrative principles and practices and in compliance with the economic policies of management. Effective audit, aims to assess the effective use of financial resources and others; including the information systems examination, evaluation of performance indicators and monitoring systems and procedures to be followed by the audited entities to correct the detected deficiencies.

Efficient audit, aims to assess the performance efficiency linked to the targeted objectives of the audited entities as well as the actual impact of activities compared to the predicted effect.
Performance audit is not a regular one (thus, to be carried-out by standard determined procedures) and finalized with a formal opinion. Its roots have no relation with the audit of private entities. It is considered an independent examination, which is not done on repeating basis. Originally, this type of audit, is wider and exposed to judgments and interpretations. It has at disposal numerous choice approaches to investigate and evaluate and on the other hand it requires a large variety of knowledge, matched up to the traditional audit.

Dissimilarly, the performance audit is useful to measure the public accountability, meaning that responsible persons for the government programs implementation or ruling ministries have the responsibility to guide them effectively and efficiently.

Performance audit it’s a way to effectuate control and get information on conducting methods as well as different government activities results from main activists, including: taxpayers, the Parliament, executive directors, citizens, civil society and media.

Performance audit acts to give response to answers as: Do we get the best service from the money spent? Is it possible to spend money better or wisely?

Performance audit is tightly linked to good governance. The main criteria of good governance is exactly the fact that all public services (or government programs), should be subject to audit.

ALSAI stands in front of a strong challenge, to direct its activity to performance audit, because it serves to assess the public accountability. Focusing on performance audit will be one of the main pillars of the new Strategic Plan of ALSAI, 2012-2015. The performance audit manual, will be implemented not just as a procedure, but as a thinking and acting philosophy from the ALSAI staff. It considers that audit is not a goal itself, but a preventing instrument to the corruption and abuse of state property, a corrective and consulting instrument to the audited entity. Jointly with the internal auditors of state institutions, based on law No. 9720 date. 23.04.2007 “For the Internal Audit in Public Sector”, and public financial inspectors of the Ministry of Finance, based on law No. 10294 date. 01.07.2010 “For the Public Financial Inspection”, the ALSAI will coordinate the financial audit activity, in order not to have unnecessary duplications, focusing itself to the financial audit and much more to the performance audit.
4. Implementation of synergy policies and actions with the other state structures of the same field, as for example the Anti-Corruption Department to the Council of Ministers, the Audit General Directorate and Directorate of Public Financial Inspectorate to the Ministry of Finance, especially the General Prosecutor’s Office, safeguarding the ALSAI independence as the highest institution of economic and financial control. The experience has shown that ALSAI has lost the efficiency of proper interpositions in cases of acting alone, or when conceived its activity as apart from the other similar institutions. Has come time to cooperate in concrete and intensively with state structures in charge of similar duties with part of ALSAI’s tasks, as the Department of Fight against Corruption in the Council of Ministers, Audit General Directorate and Directorate of Public Financial Inspectorate in the Ministry of Finance, or any other which follows the ALSAI’s proposals as the General Prosecutor’s Office as the main central institution of State Prosecution.

The Anti-Corruption Strategy 2008-2013 of the Albanian government requires a stronger cooperation with main institutions fighting the corruption, based on common and institutionalized commitments and specifically: “Exchanging informations not just among law implementation agencies, but every state body having a role and responsibility in preventing and fighting corruption, aiming the exchange of information not just as part of legal and institutional responsibility obligation, but on functional basis, pro-active and faster periodicity”. (p. 16, Inter-sectorial preventing Strategy of Fight against Corruption and Transparent Governance 2008-2013).

Must be emphasized that ALSAI’s independence is not at risk while interacting proper policies and activities with the up-mentioned institutions, contrariwise enhance its efficiency and effectiveness in the execution of constitutional obligations.

I will propose the immediate realization of an institutional collaboration through Memorandums of Cooperation with the mentioned four structures. The legal basis already exists for it, for example, Art.26 of law No. 9720 date. 23.04.2007 “For the Internal Audit in the Public Sector”, requires expressively the cooperation with ALSAI as well as Art.8, p. “d” of law No. 10294 date. 01.07.2010 “For the Public Financial Inspection”.

In these agreements, beside the exchange of information, if it will be judged worthy, might be planned interventions and common audits (especially for the first three structures), in order to enhance audit efficiency and effectiveness. Such approach is practical in the most developed countries of the EU, members of INTOSAI (ex. UK NAO for the prevention of corruption and financial fraud cooperates with the National Authority of Financial Fraud Prevention and British Audit Commission. The same cooperation exists among the Bundesrechnungshof, the supreme audit institution in Germany with the regional German Courts).

It is necessary, a special cooperation with the General Prosecutor’s Office, considering the rare cases of consideration for the recommendations and notifications of ALSAI. An agreement, memorandum of cooperation with this institution, will lead to the intensification of knowledge between the institutions, as well as the better understanding of one another’s profiles and increase of cooperation and communication links. The absence of information and communication, often has taken to cooperation failures in the efforts done. Whether there is any draft or agreement with the General Prosecutor’s Office, it will be a concrete and intense act of cooperation in the near future. If not, this agreement will be one of the first steps to be undertaken.

On the other side, the results of audits carried out from teams in common with the institutions mentioned, or supervised or confirmed from parallel institutions experts, are welcomed even though the burden is greater in the public and deliver a strong message of common commitment in the fight against corruption and abuses with the state property administration.

5. Intensification of consultations with the Parliament’s Economy and Finance Commission, for the strategic approaches of ALSAI 2011-2018, in order to enhance quality of services to the Parliament, as a constitutional obligation.

Under way of articles 162 and 164 of the Constitution and tasks deriving from the Parliament resolution for the consolidation of cooperation with the Parliament, in improving legal acts, especially the Law for the State Supreme Audit Institution, in improving administration of monetary and material values and enhancing the implementation of recommendations rate of ALSAI, this institution will organize and activate all the time a meeting and consulting calendar with Parliament
representatives, specifically with members of the Commission. Based on your experience as lawmakers and professionals, in the future ALSAI will address to your occurrence for ideas and suggestions with regard the designing and implementation of the Strategic Development Plan 2012-2015. This plan, in appraisal of the Strategic Plan 2009-2012 with regard the improvement of legal framework, audit methodology, enhance of human resources and administrative support, including IT, will focus further on in the latest INTOSAI-s congresses recommendations, which I think are not very well known (considering the representation in the ALSAI webpage). By implementing the constitutional obligation, ALSAI will serve as the number one and reliable structure. in informing the Parliament for the administration of state property, as for the parliamentary majority and opposition, by means of reports and meetings and consultations with members of Parliament, especially of your Commission. The constitutional and legal notification, will extend effectively and professionally even toward the public.

6. Intensive cooperation with university experts and academics of public finance audit and accounting organizations and other fields of economy.

Based on art.5 of ALSAI’s basic law, which formulates that the institution, might contract contemporary experts. ALSAI, in front of challenges needs to gather the best expertise on this field, strengthening the links and even by institutionalizing with accountant’s organizations, experts and public finance professors in the main universities of the country as well as academics on the field. ALSAI might have relations and organize consultations on its activity with IEKA and other professional organizations. It doesn’t mean to underestimate the institution’s expertise itself, but it will be in the interest of increasing the professionalism of ALSAI’s staff, to face efficiently important audits, specially performance ones. The cooperation might be multifunctional, by inviting experts as lecturers in the ALSAI’s staff training, by involving them in the audit teams or in performance audits of specific economy sectors, with high risk as well as for the staff’s testing. The expertise gained from them, has value as an independent and high professional level opinion.
This method is recommended by IMF in its Best Practices Code on Fiscal Transparency (p.4.3.4 page 4), where it’s said “independent experts should be invited to evaluate fiscal previsions…..”

The new challenges, make it indispensable the enhancement of ALSAI’s audit capacities. We are all aware, that their professional level is not the appropriate, regardless of efforts done, since 1992.

7. Increasing the cooperation with international organizations as INTOSAI and EUROSAI, with the EC delegation institutions, SIGMA, with the EU supreme audit institutions, regional SAI’s and especially with the Auditor’s General Office of Kosovo. The Johannesburg Declaration (2010) of INTOSAI has attended to a special point of it (point 6), the cooperation among Supreme Audit Institutions in member countries. It is appreciated so far, the cooperation with the UK NAO and the Netherlands Court of Accounts in preparing the strategic plans. This cooperation must be continued and intensified in exchange information visits and/or trainings by experts of these SAI-s or EU developed countries, or EUROSAI’s Training committee, may be organized for the ALSAI’s staff.

Contacts and cooperation possibilities will be increased with IDI of INTOSAI and EUROSAI structures, mostly in the fight against corruption. Will be considered the possibility to cooperate with ECA, which supervise the external audit of EU countries, especially to increase the level of performance auditors. The Court has the power to audit each person or organization using EU funds, including the national authorities in the EU member countries, other EU institutions and even other countries outside the EU, but do benefit from EU funds. In accordance with Vitor Caldeira, President of ECA, “the Court carries out audits, through which it assesses the collection and spending of EU funds. The Court, examines whether financial operations have been regularly recorded and disclosed, legally and according to the rules and if they are managed to assure the economic use of funds, their efficiency and effectiveness. The Court promotes accountability and transparency by assisting the EP and EC in overseeing EU budget implementation. The Court brings added value to EU financial management through its reports and opinions…..the Court is well recognized for its integrity, impartiality, professionalism, its efficiency and the quality of its audits and opinions….the entry into force of the Lisbon Treaty, reaffirmed the Court’s mandate and status as a
central EU institution”. (from the welcome speech on the website of the Court, 2010)

ECA parallel to its reports of financial control, gives opinions with the regard EU financial legislation and EU action in fighting corruption and financial fraud, cooperating with the European Office of Financial anti-Crime.

In the region, ALSAI, will further on develop the regional contacts with homologue structures and intensify the relations with the General’s Auditor Office of Kosovo (so far, in the ALSAI’s website there is displayed only one visit of this Office’s delegation, on march 2008), by giving and exchanging experiences and trainings in common. I do think that beside gaining experience from the most developed EU SAI’s and the region’s SAI’s, we have a lot to cooperate with the new supreme audit structure of Kosovo.

8. Human resources development in ALSAI, as required by INTOSAI standards (Mexico resolution 2007 and South Africa 2010) and in compliance with challenges to fight corruption effectively. The Resolution of Central and Eastern SAI’s Presidents, and ECA during the Prague meeting in October 1999, in its seventh recommendation formulates: “SAI’s, must assure that their human and financial resources are used efficiently to enable an efficient execution of their mandate. As a reason, SAI’s necessitate to develop and institutionalize their policies and measures to guarantee for SAI to be organized for producing audit work and professional efficient reports of high quality”.

Quality and professionalism will be key words of each staff member of ALSAI, after integrity and independence. The auditor would not follow the cliché of fine-applier or fuss-declarations, unfortunately a phenomena encountered constantly in the past. The most important thing, ALSAI will not follow assumptive abuse “findings”. Every employee will be assessed on correct and clear criteria of integrity and professionalism, on respect of law requirements No. 8549 date 11.11.1999 ”For the Civil servant status”, law 9131 date 08.09.2003 “For the Ethic rules in Public Administration” and law No. 9367, date 07.04.2005 “For the prevention of Conflict of Interests in the Execution of Public Functions”.

It will be actualized the new job prescription for everyone, based on INTOSAI standards for the SAI’s employees, according to the last Mexico Declarations 2007
and Johannesburg 2010, aiming to assure auditors of high moral and professional integrity, depending only to the Constitution, the law and ALSAI’s Code of Ethics.

In cooperation with the Economy Faculty at the University of Tirana and other universities in the country, the ALSAI will organize an annual conference to bring the most advanced opinion in the area of financial and performance audit, based on the actual experiences as well, promoting the most skilled specialists.

Based on article 20 of ALSAI’s Basic Law, for auditors training, all the auditors will be trained in continuity to fulfill their tasks professionally and find themselves in the respect of ethic standards and INTOSAI standards.

9. Improvement of transparency in relation to the public, through a vast partnership with the media and NPO-s fighting corruption. In accordance with Magnus Borge, Director of IDI, the fighting and preventing role of SAI’s to corruption, enhances much more by cooperating effectively with the media. “SAI’s can play a large role in the fight against corruption, by communicating and making public the corruption risks and corruptive cases, whenever identified. This role includes raising awareness of public opinion to the importance of transparency and accountability of records, producing valuable and timely audit reports, accessible to the public”. (SAI’s role in the fight against corruption, booklet, common booklet of INTOSAI and Transparency International, 2008). Borge, notes as well that some SAI’s have established relations with the media, to declare in public, cases of financial fraud and corruption.

This approach might be at the focus of the ALSAI’s everyday work with the media and NPO-s fighting corruption. The ALSAI needs to gain access in public and for this, it is necessary to:

a) completely transform the webpage, creating links with other state structures fighting corruption and NPO-s of the field;

b) provide information, periodically to the electronic and written media, interested in the good management of public property;

c) cooperate as a partner in the publication of professional magazines in this area, by contributing with essays, commentaries from the most active members of its staff;
d) increase access to ALSAI’s bulletins for the main public opinion actors such are the media, analysts and NPO’s committed against corruption and/or interested to cooperate.

ALSAI has as a primary need for a complete investment, meaning that the public, should fully understand its mission and activities as well as the improvement of the present image. To make this possible, it will be prepared a communication strategy 2012-2015, aiming to raise the access and for the public, to fully understand the ALSAI’s role and mission in fighting corruption and misuse of state property, as well as its oriented and repairing role in the performance of the audited entities. This strategy will be equipped with a concrete action plan 2012-2015, enabling round informing tables and consultations with NPO-s fighting corruption and/or interested to cooperate, as well as the media.