

TWINNING FINAL REPORT



EUROPEAN COMMISSION

TWINNING PROJECT FINAL REPORT

Project Title:

“Strengthening of external audit capacities”

Partners:

MS: Najwyższa Izba Kontroli (NIK) – Supreme Audit Office of Poland in consortium with the State Audit Office of Croatia (SAO)

BC: Supreme State Audit of Albania (ALSAI)

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LIST OF ABBREVIATIONS

Twinning Contract Number: AL 13 IB FI 01

ALSAI / HSC	Albanian Supreme State Audit
BC	Beneficiary Country
CFCU	Central Financing and Contracting Unit (Ministry of Finance of Albania)
CP	Counterpart
CL	Component Leader / Key Expert
EU	The European Union
EUD	Delegation of the European Union to Albania
HR	Human Resources
IDI	INTOSAI Development Initiative
INTOSAI	International Organisation of Supreme Audit Institutions
ISSAI	International Standards of Supreme Audit Institutions
MS	Member State
NGO	Non-government organisation
NIK	Najwyższa Izba Kontroli (Supreme Audit Office of Poland)
PL	Project Leader
PFM	Public Financial Management
RTA	Resident Twinning Adviser
SAI	Supreme Audit Institution
SAO	State Audit Office of Croatia
STE	Short Term Expert
WB	World Bank

Twining Contract Number: AL 13 IB FI 01

Section 1: Project data

Twinning Contract Number	IPA AL 13 IB FI 01
Project Title:	“Strengthening of external audit capacities”
Twinning Partners (MS and BC)	MS: NIK and SAO BC: ALSAI
Duration of the project:	28 months
MS Project Leader	Mr Wojciech Kutyla
BC Project Leader	Ms Luljeta Nano

Twinning Contract Number: AL 13 IB FI 01

Section 2: Content

2A – EXECUTIVE SUMMARY

Purpose of the project

The overall objective of this Twinning project was to contribute to the effective, efficient, transparent and accountable use of public funds, to meet the Government objectives. To reach this ambitious goal, the Twinning project intervened in terms of: revision of the way the Albanian public sector audit is organised, managed and conducted at ALSAI; continuation of the institutional reform of ALSAI aimed at enhancing its organisational and audit capacity, including human resources management, communications policies and audit work, in order to become an even more reliable institution to assess public sector accountability. The specific purpose of the project was the implementation of a modern system of Financial Management and Control (FMC) and financial inspection in public institutions of Albania.

The Twinning project was structured into three main components with the following contents:

Component 1: Improvement of legislative framework for audits, comprises i.a.:

Analysis of the ALSAI legal framework vis-à-vis the INTOSAI Lima and Mexico Declarations, other relevant international standards and EU Member States models; analysis of the provisions of the Constitution, ALSAI Law and other laws, which relate to matters of state audit from the point of view of completeness of regulation and mutual consistency of these acts and other provisions, which influence the legal position of ALSAI; analysis of current application of the law; development of recommendations on how to apply the provisions of the new ALSAI Law (practical guidelines for implementing the new Law in particular areas) together with a concept of a commentary to the new rules, which could be developed by the HSC; concept and ALSAI Activity program in order to effectively apply the provisions of the new law; development of the action plan to draft the by-laws to the new ALSAI Law; Analysis of legal regulations and practice of ALSAI relations with the Parliament; development of the draft guidelines for the institutionalisation of relations with Parliament; development of the program and measures for implementation of the draft guidelines for the institutionalisation of relations with the Parliament; analysis of the legal framework and current practice of ALSAI on follow up of audit recommendations; drafting a manual on tracking audit conclusions and recommendations.

Component 2: Development of audit methodologies and reporting capacities, comprises i.a.:

Review of the anti-corruption/fraud system in Albania and ALSAI achievements in the field of tackling corruption and fraud; training of anti-fraud and anti-corruption activity, including a whistle-blower system in ALSAI as a specific methodology for anti-fraud and anti-corruption; development of an audit manual related to issues of anti-fraud and anti-corruption and notifying law enforcement institutions about cases of fraud and corruption in public sphere; development and introduction of a risk based audit approach to compliance and financial audit strategic planning; assist in developing plans for the audit in 2017; assess two recent financial and compliance audits of government ministries, including responses to findings and recommendations, and identify aspects that need to be improved;

Twining Contract Number: AL 13 IB FI 01

develop supplementary technical guidance on four topics agreed with the Beneficiary; design and deliver relevant initial training; propose updates/revisions of the ALSAI Financial and Compliance Audit Manuals; conduct expert-supported financial and compliance audits (including one audit of externally financed programme or project), with ALSAI staff, at ministries and agencies/other public bodies; assist ALSAI in developing a methodology to establish procedural links between the annual audit of individual ministry financial statements and the review of the annual budget execution report; review and update of the ALSAI performance audit manual; development of training material and delivering training; development of ALSAI's IT Audit Manual; IT Audit module in standard training for ALSAI auditors; creating IT Audit Helpdesk; pilot IT Audit of one of typical IT systems in Albanian administration and enhancing knowledge management in IT Auditing; development of methodologies for quality control and quality assurance.

Component 3: Strengthening of ALSAI institutional capacity and improving impact of ALSAI audit results, comprises i.a.:

Change management planning; review of the ALSAI's current internal structure; risk-assessment of the revised internal structure and the functional responsibilities for each unit; job descriptions, lines of authority and responsibility; review of the ALSAI's current HR situation and defining HR policy content; draft of the HR policy and the related guidelines; implementation of the HR policy; Implementing schemes for managing and documenting the time of the audit work; review of the ALSAI's current procedures and practices for auditors' professional development; defining ALSAI auditors' desired competence and components of certifying procedure for auditors; developing procedures for continued training and management development; Sustainability Plan; review of the ALSAI's reports submitted to the Parliament and the Parliamentary Commission on Economy and Finance in terms of transparency and communication qualities and of the ALSAI respective guidance and practice as compared to the EU good practice; drafting the ALSAI content and style guide for audit reports (and respective quality control and assurance procedures); review of the current audit procedures related to ensuring transparency aimed at increasing public confidence in the institution; defining steps and measures to achieve transparency of audits and increase public confidence in the institution; review of the ALSAI's communication, defining goals, tasks and tools of the Communication Strategy of the ALSAI; Internal communication. Defining internal communication needs and development of the operational strategy; external communication; traditional media vs. modern media; revision of the press/media function; Glossary of audit terminology for the public administration in Albania.

Achievements

The project's overall objective and purpose have been reached. All mandatory results of the components and activities were achieved at a highly satisfactory level. The management and technical capacities of ALSAI have been strengthened to plan and carry out audits in line with EU and INTOSAI standards and methodologies. The results under the components contribute and will further contribute to improve the accountability for the use of public funds in the Albanian public administration.

Within Component 1, a profound analysis covering ALSAI's legal framework and organisational structure was provided and recommendations were given in this regard. Recommendations on how to apply the provisions of the new ALSAI Law (practical guidelines for implementing the new Law in particular areas) together with a concept of a commentary to

Twining Contract Number: AL 13 IB FI 01

the new rules the organisational structure were provided. The ALSAI Internal Regulation on Audit Procedures has been revised in accordance with amendments of the new ALSAI Law and new audit approach for financial, performance and compliance audit, as recommended by the project. The legal regulations and the practice of the ALSAI relations with the were analysed and draft guidelines for the institutionalisation of relations with Parliament were developed, as well as a programme and measures for implementation of these draft guidelines. A seminar on the relations between SAI and Parliament (with participation of Albanian MPs) was held. A resolution was adopted in the previous term of the Parliament recommending the establishment of the standing subcommittee dealing with ALSAI audit work. In the current term of the Parliament this intention has been upheld (orally) by the Speaker of the Parliament and further steps are expected to be taken.

The legal framework and current practice of ALSAI on follow-up of audit recommendations were analysed and a manual on tracking audit conclusions and recommendations was drafted, as well as a concept of the IT system for tracking the conclusions and recommendations of ALSAI audits developed. In the next step a register of audit recommendations and notifications was drafted.

Within Component 2 the anti-corruption/fraud system in Albania and ALSAI achievements in the field of tackling corruption and fraud were reviewed. A relevant training on anti-fraud and anti-corruption activity, including a whistle-blower system in ALSAI as a specific methodology for anti-fraud and anti-corruption was held for ALSAI staff. An audit manual related to issues of anti-fraud and anti-corruption and notifying law enforcement institutions about cases of fraud and corruption in the public sphere, including main steps and good practice, was drafted. A study visit to Poland was held to get ALSAI staff familiar with the Polish anti-corruption and anti-fraud system and practice. A risk-based audit approach to compliance and financial audit strategic planning was developed and applied in developing ALSAI annual audit plans for 2017 and 2018. Two of ALSAI financial and compliance audits were reviewed and aspects that needed to be improved were identified, and supplementary technical guidance on those four topics agreed with ALSAI was developed, as well as respective training was designed and delivered. Updates/revisions of the ALSAI Financial and Compliance Audit Manuals were proposed. Three expert-supported financial/compliance audits have been conducted. The project experts also assisted ALSAI in developing a methodology to establish procedural links between the annual audit of individual ministry financial statements and the review of the annual budget execution report. A study visit to Poland was held dedicated to the European Court of Auditors work (the main lecturer and interlocutor was the former (recent) Polish member of the Court). In performance audit area, the ALSAI performance audit manual was reviewed and update was proposed. Relevant performance audit training material was developed and training delivered. As many as 4 pilot performance audits were carried out with assistance of MS experts. A study visit dedicated to performance audit was held at the Dutch SAI. In the area of IT audit, the ALSAI IT Audit Manual was developed, the IT Audit module in standard training for ALSAI auditors was developed, IT Audit Helpdesk was designed and established, finally a pilot IT Audit of one of typical IT systems in Albanian administration was carried out, with a lot of attention being also given to knowledge management in IT Auditing. For the use in different audit types, methodologies for quality control and assurance were developed and a respective study visit to the Croatian SAI was held. Last but not least, an Albanian-English Glossary of Audit Terms was developed and published on the ALSAI website meant to be a future reference for both ALSAI and the Albanian public administration in general.

Within Component 3 ALSAI approach to and practice of change management planning were reviewed and recommendations proposed. The ALSAI internal structure was re-

Twinning Contract Number: AL 13 IB FI 01

viewed and improved to a large extent in line with the project's recommendations. Pro- found risk-assessment of the revised internal structure and the functional responsibilities for each unit were carried out. Such HRM tools as job descriptions, lines of authority and responsibility were analysed and respective draft documents developed. ALSAI's overall HR situation was analysed in detail and HR policy content was first proposed and later HR policy and related guidelines were drafted and implemented. A study visit to Poland dedi- cated to the HRM approach, legislation and practice was held. Schemes for managing and documenting the time of the audit work were drafted. ALSAI procedures and practices for auditors' professional development were reviewed. ALSAI auditors' desired competence and components of certifying procedure for auditors were defined and procedures for con- tinued training and management development were also developed. ALSAI reports submit- ted to the Parliament and the Parliamentary Commission on Economy and Finance were reviewed in terms of transparency and communication qualities and of the ALSAI respec- tive guidance and practice as compared to the EU good practice. ALSAI content and style guide for audit reports (and respective quality control and assurance procedures) was drafted. ALSAI audit procedures related to ensuring transparency aimed at increasing pub- lic confidence in the institution were reviewed and steps and measures to achieve better transparency of audits and increase public confidence in the institution were defined. AL- SAI communication policy was reviewed and goals, tasks and tools of the Communication Strategy were defined. A comprehensive ALSAI communication strategy (covering external and internal communication areas) was developed and adopted. Recommendations were provided related to external communication, as regards traditional media and mod- ern media and a revision of the press/media function was also proposed. A comprehensive glossary of audit terms was developed. A study visit to Poland was held in the area of the Polish SAI's communication policies and practice. Finally, a comprehensive Sustainability Plan was developed aiming at long-term up-keeping of the project's products and out- comes.

Impact on ALSAI

This Twinning project can be considered as a success. The project has a high impact on ALSAI in the fields of organisational structure, strategic and annual planning process, re- porting, relations with the Parliament, meeting the expectations of the main stakeholders, improvement and development of financial, compliance, performance and IT audit func- tions, as well as in the field of organisational culture (change management, internal com- munication) and HR management.

The recommendations provided within the project's activities of the three components have been implemented to a large extent. They were all brought to the attention of the AL- SAI Chairman who established a working team for the monitoring of the implementation of the project's implementation. Further implementation and actions are planned to ensure the sustainability of the outcomes of the project.

In order to continue the strengthening of ALSAI, enhancement of cooperation with the Par- liament is crucial and the Parliament's initiative in that respect is more than welcome. Fur- thermore, the institution may face a challenge when a new Chair is appointed when the current term expires at the end of 2018.

2B – BACKGROUND

Starting point

As an EU candidate country, Albania must meet a number of conditions among which, as specified in Chapter 32 of the EU acquis, shall adopt a modern system of public internal financial control (PIFC). The system required by the EU aims to give reasonable assurance that transactions comply with the principles of sound financial management, transparency, efficiency, effectiveness and economy, as well as with relevant legislation and budget descriptions.

The project has been intended to assure a successful implementation of FMC system in public institutions, especially in local government institutions and some main central ones, with a result of spending public money not only in accordance with relevant laws and regulations, as traditionally made, but to achieve value for money.

In the years preceding the project ALSAI entered the path of quick modernisation. Pressure was put on improving the training function and HR development, as well as on assuring state-of-the-art compliance, financial, performance and IT audit functions. ALSAI also embarked on an ambitious policy seeking international support as a means of strengthening the institution and its capacity, of which this project has been one of the most significant and comprehensive parts.

Shortly before the project started, the new organic law on ALSAI was passed by the Albanian parliament, which provided for ALSAI's required independence and also put it legally in the context of INTOSAI standards. This provided an obvious starting and reference point for the project's activities.

Objectives

Project objective: to contribute to the effective, efficient, transparent and accountable use of public funds, to meet the Government objectives.

Project purpose: the implementation of a modern system of Financial Management and Control (FMC) and financial inspection in public institutions of Albania.

Indicators of achievement	Achievement
1. Number of guidelines prepared for implementing the new legislation	Accomplished
2. An assessment of the legal framework vis-à-vis EU models	Accomplished
3. An assessment of the legal framework vis-à-vis the INTOSAI Declarations.	Accomplished
4. Recognized (or tailored) qualification scheme in place	Accomplished
5. Staff appraisal system which is consistent across the office, based on objective criteria and which motivates and rewards good performers.	Accomplished

Twinning Contract Number: AL 13 IB FI 01

6. Separate core groups of staff with the skills required to undertake financial and performance audits to international auditing standards (30 and 12 staff respectively)	Accomplished
7. 10 staff members across Audit departments able to undertake Computer-assisted audit techniques, with at least 2 competent to train others	Accomplished
8. HSC undertakes audits covering a broad range of topics and institutions and provides the Parliament with quality reports and advice	Accomplished
9. Audit staff members aware of their role and responsibilities with respect to fraud and corruption	Accomplished
10. Overall strategy and internal guidance on the role of SAI in the fight against fraud and corruption	Accomplished
11. Feedback from Parliament's Commission on Economy and Finance members and audited bodies on impact and usefulness of audit	Accomplished

Twining Contract Number: AL 13 IB FI 01

2C – IMPLEMENTATION PROCESS

Developments outside the project

Key policy developments and parallel or related projects

Cooperation with the Parliament of Albania

During the implementation period of the Twinning project, steps were undertaken aimed at strengthening cooperation between the Albanian Parliament and ALSAI, thus increasing the impact of ALSAI's activities.

A resolution was adopted by the Parliament expressing the will to establish a standing subcommittee dealing with ALSAI audit work. Further steps are expected to be taken by the Parliament.

Parallel or related projects

European Commission

ALSAI has been subject of the on-going Twinning project implemented currently in Albania in the area of corruption prevention and eradication, implemented by the Austrian-German consortium. Both projects cooperated in the relevant area and shared its results to provide coordination and synergy and avoid overlapping.

USAID

In the years 2017-18 USAID implemented in Albania an extensive project related to increasing transparency in the Albanian health care sector. ALSAI was one of the main stakeholders of the project. It carried out a pilot performance audit in the area with assistance of American partners. Both projects cooperated in the relevant area and shared its results to provide coordination and synergy and avoid overlapping.

World Bank

The World Bank completed a project related to the public procurement audit manual in the period of the project's implementation. Both projects cooperated in the relevant area and shared its results to provide coordination and synergy and avoid overlapping.

Twinning Contract Number: AL 13 IB FI 01

Project assumptions

All assumptions made were met. Their detailed overview including evaluation is the following:

Activity	Assumptions	Evaluation
Activity 1.1.1. An analysis of the HSC legal framework vis-à-vis the INTOSAI Lima and Mexico Declarations, other relevant international standards and EU Member States models. An analysis of the provisions of the Constitution, HSC Law and other laws, which relate to matters of state audit from the point of view of completeness of regulation and mutual consistency of these acts and other provisions, which influence the legal position of HSC. Analysis of current application of the law	<ul style="list-style-type: none"> ▪ HSC allocates the sufficient institutional and human resources to co-operate with STEs ▪ Documents translated in sufficient quality and on time ▪ Intense cooperation of the HSC staff with STEs in order to create synergy and accentuate the impact of project's deliverables ▪ State Budget funding ensured for HSC's continued institution building and maintaining achieved structures, capacities and newly trained staff ▪ Implementation of the project to further pursue HSC reforming path based on its own (already built) capacities ▪ Full commitment of the HSC staff to ensure viability and continuity of the project 	All assumptions met
Activity 1.1.2. Development of recommendations on how to apply the provisions of the new HSC Law (practical guidelines for implementing the new Law in particular areas) together with a concept of a commentary to the new rules, which could be developed by the HSC. The concept and HSC Activity program in order to effectively apply the provisions of new Law. Development of the action plan to draft the by-laws to the new HSC Law	<ul style="list-style-type: none"> ▪ HSC allocates the sufficient institutional and human resources to co-operate with STEs ▪ Documents translated in sufficient quality and on time ▪ Intense cooperation of the HSC staff with STEs in order to create synergy and accentuate the impact of project's deliverables ▪ State Budget funding ensured for HSC's continued institution building and maintaining achieved structures, capacities and newly trained staff ▪ Implementation of the project to further pursue HSC reforming path based on its own (already built) capacities ▪ Full commitment of the HSC staff to ensure viability and continuity of the project 	All assumptions met
Activity 1.1.3. Revision of the Internal Regulation in accordance with amendments of the HSC Law and new audit approach for financial, performance and compliance audit	<ul style="list-style-type: none"> ▪ HSC allocates the sufficient institutional and human resources to co-operate with STEs ▪ Documents translated in sufficient quality and on time ▪ Intense cooperation of the HSC staff with STEs in order to create synergy and accentuate the impact of project's deliverables ▪ State Budget funding ensured for HSC's continued institution building and maintaining achieved structures, capacities and newly trained staff ▪ Implementation of the project to further pursue HSC reforming path based on its own (already built) capacities ▪ Full commitment of the HSC staff to ensure viability and continuity of the project 	All assumptions met
Activity 1.2.1. An analysis of legal regulations and the practice of the HSC relations with the Parliament. Development of the draft guidelines for the institutionalisation of relations with Parliament. Development of the program and measures for implementation of the draft guidelines for the institutionalisation of relations with Parliament	<ul style="list-style-type: none"> ▪ HSC allocates the sufficient institutional and human resources to co-operate with STEs ▪ Documents translated in sufficient quality and on time ▪ Intense cooperation of the HSC staff with STEs in order to create synergy and accentuate the impact of project's deliverables ▪ State Budget funding ensured for HSC's continued institution building and maintaining achieved structures, capacities and newly trained staff ▪ Implementation of the project to further pursue HSC reforming path based on its own (already 	All assumptions met

Twining Contract Number: AL 13 IB FI 01

	<ul style="list-style-type: none"> ▪ built) capacities ▪ Full commitment of the HSC staff to ensure viability and continuity of the project 	
Activity 1.2.2. Seminar on the relations between SAI and Parliament	<ul style="list-style-type: none"> ▪ HSC allocates the sufficient institutional and human resources to co-operate with STEs ▪ Documents translated in sufficient quality and on time ▪ Intense cooperation of the HSC staff with STEs in order to create synergy and accentuate the impact of project's deliverables ▪ State Budget funding ensured for HSC's continued institution building and maintaining achieved structures, capacities and newly trained staff ▪ Implementation of the project to further pursue HSC reforming path based on its own (already built) capacities ▪ Full commitment of the HSC staff to ensure viability and continuity of the project ▪ Presence of representatives of Parliament and their willingness to participate actively in the seminar 	All assumptions met
Activity 1.2.3. Analysis of the legal framework and current practice of ALSAI on follow up of audit recommendations. Drafting a manual on tracking audit conclusions and recommendations. Development of a concept of the IT system for tracking the conclusions and recommendations of the ALSAI audit	<ul style="list-style-type: none"> ▪ ALSAI allocates the sufficient institutional and human resources to co-operate with STEs ▪ Documents translated in sufficient quality and on time ▪ Availability of IT-experts ▪ Intense cooperation of the ALSAI staff with STEs in order to create synergy and accentuate the impact of project's deliverables ▪ State Budget funding ensured for ALSAI's continued institution building and maintaining achieved structures, capacities and newly trained staff ▪ Implementation of the project to further pursue ALSAI reforming path based on its own (already built) capacities ▪ Full commitment of the ALSAI staff to ensure viability and continuity of the project 	All assumptions met
Activity 2.1.1.: Review of the anti-corruption/fraud system in Albania and HSC achievements in the field of tackling corruption and fraud	<ul style="list-style-type: none"> ▪ HSC allocates the sufficient institutional and human resources to co-operate with STEs ▪ Intense cooperation of the HSC staff with STEs in order to create synergy and accentuate the impact of project's deliverables ▪ The HSC senior management is committed and receptive to change ▪ Relevant documents and tools are provided, as well as translated in sufficient quality and in time 	All assumptions met
Activity 2.1.2.: Training of anti-fraud and anti-corruption activity, including a whistle-blower system in HSC as a specific methodology for anti-fraud and anti-corruption	<ul style="list-style-type: none"> • HSC senior management committed and receptive to change • Relevant documents and tools are provided, as well as translated in sufficient quality and in time • Ability and willingness of staff to participate actively in training • Selection of HSC future trainers among HSC staff that are capable of transferring knowledge and skills to others • Ability of participants to train other staff timely after attending courses • 	All assumptions met
Activity 2.1.3.: Development of an audit manual related to issues of anti-fraud and anti-corruption and notifying law enforcement institutions about	<ul style="list-style-type: none"> • HSC senior management committed and receptive to change • • Relevant documents and tools are provided, 	All assumptions met

Twining Contract Number: AL 13 IB FI 01

cases of fraudulent and corruption in public sphere, including main steps and good practice	<ul style="list-style-type: none"> as well as translated in sufficient quality and in time 	
Activity 2.1.4: Study Visit to Poland	<ul style="list-style-type: none"> HSC staff have sufficient time to engage with project activity Resources ensures to cover costs of travel of participants 	All assumptions met
Activity 2.2.1: Development and introduction of a risk based audit approach to compliance and financial audit strategic planning	<ul style="list-style-type: none"> Appropriate selection and attendance of HSC audit planning personnel and its readiness to participate in this project's activity Access to and availability of required HSC information and documentation in English If required, interpretation to English of the proceedings of this activity Availability of premises and required administrative and technical support Undisturbed funding of this project activity Stability in the composition of the group of experts 	All assumptions met
Activity 2.2.2: Assist in developing plans for the audit in 2017	<ul style="list-style-type: none"> Appropriate selection and attendance of HSC audit planning personnel and its readiness to participate in this project's activity Access to and availability of required HSC information and documentation in English If required, interpretation to English of the proceedings of this activity Availability of premises and required administrative and technical support Undisturbed funding of this project activity Stability in the composition of the group of experts 	All assumptions met
Activity 2.2.3: Assess two most recent financial and compliance audits of government ministries, including responses to findings and recommendations, and identify aspects that need to be improved	<ul style="list-style-type: none"> Appropriate selection and attendance of HSC compliance and financial audit personnel and its readiness to participate in the peer review Access to and availability of reviewed audits' planning, conduct and reporting documentation If required, interpretation to English of the proceedings of this activity Availability of premises and required administrative and technical support Undisturbed funding of this project activity Stability in the composition of the group of experts 	All assumptions met
Activity 2.2.4: Develop supplementary technical guidance on four topics to be agreed with the beneficiary (HSC)	<ul style="list-style-type: none"> Appropriate selection and attendance of HSC financial audit personnel and its readiness to participate in the discussion If required, interpretation to English of the proceedings of this activity Availability of premises and required administrative and technical support Undisturbed funding of this project activity Stability in the composition of the group of experts 	All assumptions met
Activity 2.2.5: Design and deliver initial training	<ul style="list-style-type: none"> Appropriate selection and attendance of HSC financial audit personnel and its readiness to participate in the training Access to and availability of HSC audit background materials to produce case studies and examples of audit work to be used in the course of training If required, interpretation to English of the proceedings of this activity Availability of premises and required administrative and technical support Undisturbed funding of this project activity 	All assumptions met

Twining Contract Number: AL 13 IB FI 01

	<ul style="list-style-type: none"> • Stability in the composition of the group of experts 	
Activity 2.2.6: Propose updates/revisions of the HSC Financial and Compliance Audit Manual	<ul style="list-style-type: none"> • Appropriate selection and attendance of HSC compliance and financial audit personnel and its readiness to participate in the presentations of assessments, proposals, and discussions • Access to and availability of the HSC Financial and Compliance Audit Manual, and other background materials as required • If required, interpretation to English of the proceedings of this activity • Availability of premises and required administrative and technical support • Undisturbed funding of this project activity • Stability in the composition of the group of experts 	All assumptions met
Activity 2.2.7: Conduct three expert-supported financial and compliance audits (including one audit of externally financed programme or project), with HSC staff, at ministries and agencies/other public bodies	<ul style="list-style-type: none"> • Appropriate selection and attendance of HSC compliance and financial audit personnel and its readiness to participate in the expert-supported audits • Access to and availability of HSC audit planning documentation • If required, interpretation to English of the proceedings of this activity • Availability of premises and required administrative and technical support • Undisturbed funding of this project activity • Stability in the composition of the group of experts 	All assumptions met
Activity 2.2.8: Assist HSC in developing a methodology to establish procedural links between the annual audit of individual ministry financial statements and the review of the annual budget execution report	<ul style="list-style-type: none"> • Appropriate selection and attendance of HSC financial audit personnel and its readiness to participate in the presentations and discussions • Access to and availability of the Albanian financial audit and accounting framework, examples of financial and budget execution statements, and other background materials as required • If required, interpretation to English of the proceedings of this activity • Availability of premises and required administrative and technical support • Undisturbed funding of this project activity • Stability in the composition of the group of experts 	All assumptions met
Activity 2.2.9 Study visit to the European Court of Auditors		n/a
Activity 2.3.1: Review and update of a performance audit manual	<ul style="list-style-type: none"> • Access to information about the performance audit universe in Albania • Access to ALSAI previous performance auditing documents • Selected SAO staff involved in annual audit planning available to work on implementing activity 	All assumptions met
Activity 2.3.2: Development of training material and delivering training	<ul style="list-style-type: none"> • Access to information about the performance audit universe in Albania • Access to ALSAI previous training documents • Selected ALSAI staff involved in annual audit planning available to work on implementing activity 	All assumptions met
Activity 2.3.3.: Pilot audits	<ul style="list-style-type: none"> • Access to ALSAI previous performance audit reports • Selected SAO staff involved in pilot performance audits available to work on implementing activity 	All assumptions met
Activity 2.3.4 Study visit to the Supreme Audit		n/a

Twining Contract Number: AL 13 IB FI 01

Institution of a third Member State		
Activity 2.4.1 Development of HSC's IT Audit Manual	<ul style="list-style-type: none"> • Good cooperation and exchange of information with a core group of HSC IT auditors and auditors interested in gaining adding IT audit skills. • Good command of IT Audit Handbook in the group. 	All assumptions met
Activity 2.4.2 IT Audit module in standard training for HSC auditors	<ul style="list-style-type: none"> • Close cooperation with HSC training division and IT audit team. • Well defined training needs in the area of IT training for the diverse group of HSC auditors (as defined in the <i>Intervention logic</i>). • Approval of using the IDI IT Audit Handbook as basis for the HSC Audit Handbook 	All assumptions met
Activity 2.4.3 Creating IT Audit Helpdesk	<ul style="list-style-type: none"> • Close cooperation with the HSC management on level of the whole organisation and directorates and departments. • Possibility to modify job descriptions of employees of the 'First and second line'. 	All assumptions met
Activity 2.4.4 Pilot IT Audit of one of typical IT systems in Albanian administration and enhancing knowledge management in IT Auditing	<ul style="list-style-type: none"> • Access to the HSC IT audits' reports and working papers. • Well motivated group of the HSC auditors ready to work on risk analysis with use of the EUROSAT IT Working Group 'E-government control space' tool, and to perform the IT audit. • Topic, calendar and content of the audit agreed by the HSC auditors and SMEs. • Approval by the HSC management to the topic, calendar, content and resources necessary to conduct the audit. • Analytical team of the HSC experts ready to collaborate at the implementation of a new methodology to the SAI's audit approach. • The HSC management's approval to the modification of the audit approach. 	All assumptions met
Activity 2.5.1.: Development of methodologies for quality control and quality assurance	<ul style="list-style-type: none"> • Access to ALSAI existing quality control and quality assurance system and related documents • selected ALSAI staff involved in quality assurance and quality control available to work on implementing activity (including management level) 	All assumptions met
Activity 2.5.2.: Study visit to the MS SAO (The SAO Croatia)	<ul style="list-style-type: none"> • Selected ALSAI staff involved in quality assurance and quality control available to effectuate study visit 	All assumptions met
Activity 3.1.1 Change management	<ul style="list-style-type: none"> • HSC senior management committed and receptive to change • Intense cooperation of the HSC staff with STEs in order to create synergy and accentuate the impact of project's deliverables • State Budget funding ensured for HSC's continued institution building and maintaining achieved structures, capacities and newly trained staff • Full commitment of the HSC staff to ensure viability and continuity of the project 	All assumptions met
Activity 3.1.2 Review of the HSC's current internal structure	<ul style="list-style-type: none"> • HSC senior management committed and receptive to change • Intense cooperation of the HSC managers with STEs in order to create synergy and accentuate the impact of project's deliverables • Full commitment of the HSC staff to ensure viability and continuity of the project • Documents translated in sufficient quality and 	All assumptions met

Twinning Contract Number: AL 13 IB FI 01

	on time	
Activity 3.1.3 Risk-assessment of the revised internal structure and the functional responsibilities for each unit	<ul style="list-style-type: none"> • HSC senior management committed and receptive to change • Intense cooperation of the HSC managers with STEs in order to create synergy and accentuate the impact of project's deliverables • Full commitment of the HSC staff to ensure viability and continuity of the project 	All assumptions met
Activity 3.1.4 Job descriptions, lines of authority and responsibility	<ul style="list-style-type: none"> • Intense cooperation of the HSC managers with STEs in order to create synergy and accentuate the impact of project's deliverables • Documents translated in sufficient quality and on time • Full commitment of the HSC staff to ensure viability and continuity of the project 	All assumptions met
Activity 3.1.5 Review of the HSC's current HR situation and defining HR policy content	<ul style="list-style-type: none"> • HSC senior management committed and receptive to change • Intense cooperation of the HSC staff with STEs in order to create synergy and accentuate the impact of project's deliverables • State Budget funding ensured for HSC's continued institution building and maintaining achieved structures, capacities and newly trained staff • Documents translated in sufficient quality and on time • Full commitment of the HSC staff to ensure viability and continuity of the project 	All assumptions met
Activity 3.1.6 Study visit to Poland (Human Resources Management in the Polish SAI and across the public administration)	<ul style="list-style-type: none"> • HSC senior management committed and receptive to change • Intense cooperation of the HSC staff with STEs in order to create synergy and accentuate the impact of project's deliverables • Full commitment of the HSC staff to ensure viability and continuity of the project 	All assumptions met
Activity 3.1.7 Draft of the HR policy and the related guidelines	<ul style="list-style-type: none"> • HSC senior management committed and receptive to change • Intense cooperation of the HSC staff with STEs in order to create synergy and accentuate the impact of project's deliverables • State Budget funding ensured for HSC's continued institution building and maintaining achieved structures, capacities and newly trained staff • Full commitment of the HSC staff to ensure viability and continuity of the project 	All assumptions met
Activity 3.1.8 Implementation of the HR policy	<ul style="list-style-type: none"> • HSC senior management committed and receptive to change • Intense cooperation of the HSC staff with STEs in order to create synergy and accentuate the impact of project's deliverables • State Budget funding ensured for HSC's continued institution building and maintaining achieved structures, capacities and newly trained staff • Full commitment of the HSC staff to ensure viability and continuity of the project 	All assumptions met
Activity 3.1.9 Implementing schemes for managing and documenting the time of the audit work	<ul style="list-style-type: none"> • HSC senior management committed and receptive to change • Intense cooperation of the HSC staff with STEs in order to create synergy and accentuate the impact of project's deliverables 	All assumptions met

Twining Contract Number: AL 13 IB FI 01

	<ul style="list-style-type: none"> • State Budget funding ensured for HSC's continued institution building and maintaining achieved structures, capacities and newly trained staff • Documents translated in sufficient quality and on time • Full commitment of the HSC staff to ensure viability and continuity of the project • 	
Activity 3.1.10 Review of the HSC's current procedures and practices for auditors' professional development	<ul style="list-style-type: none"> • HSC senior management committed and receptive to change • Intense cooperation of the HSC staff with STEs in order to create synergy and accentuate the impact of project's deliverables • State Budget funding ensured for HSC's continued institution building and maintaining achieved structures, capacities and newly trained staff • Documents translated in sufficient quality and on time • Full commitment of the HSC staff to ensure viability and continuity of the project 	All assumptions met
Activity 3.1.11 Defining HSC auditors' desired competence and components of certifying procedure for auditors	<ul style="list-style-type: none"> • HSC senior management committed and receptive to change • Intense cooperation of the HSC staff with STEs in order to create synergy and accentuate the impact of project's deliverables • State Budget funding ensured for HSC's continued institution building and maintaining achieved structures, capacities and newly trained staff • Full commitment of the HSC staff to ensure viability and continuity of the project 	All assumptions met
Activity 3.1.12 Developing procedures for continued training and management development	<ul style="list-style-type: none"> • HSC senior management committed and receptive to change • Intense cooperation of the HSC staff with STEs in order to create synergy and accentuate the impact of project's deliverables • State Budget funding ensured for HSC's continued institution building and maintaining achieved structures, capacities and newly trained staff • Full commitment of the HSC staff to ensure viability and continuity of the project 	All assumptions met
Activity 3.1.13. Sustainability Plan	<ul style="list-style-type: none"> • ALSAI management committed and receptive to the implementation of project recommendations • ALSAI management committed to ensure involvement of its staff in the process of the implementation of the sustainability plan • Intense cooperation with ALSAI staff while drafting the sustainability plan and its time-frame 	All assumptions met
Activity 3.2.1 Review of the HSC's reports submitted to the Parliament and the Parliamentarian Commission on Economy and Finance in terms of transparency and communication qualities and of the HSC respective guidance and practice as compared to the EU good practice	<ul style="list-style-type: none"> • HSC senior management committed and receptive to change • Intense cooperation of the HSC staff with STEs in order to create synergy and accentuate the impact of project's deliverables • State Budget funding ensured for HSC's continued institution building and maintaining achieved structures, capacities and newly trained staff • Full commitment of the HSC staff to ensure 	All assumptions met

Twining Contract Number: AL 13 IB FI 01

	<ul style="list-style-type: none"> viability and continuity of the project Documents translated in sufficient quality and on time 	
<p>Activity 3.2.2 Drafting the HSC content and style guide for audit reports (and respective quality control and assurance procedures)</p>	<ul style="list-style-type: none"> HSC senior management committed and receptive to change Intense cooperation of the HSC staff with STEs in order to create synergy and accentuate the impact of project's deliverables State Budget funding ensured for HSC's continued institution building and maintaining achieved structures, capacities and newly trained staff Full commitment of the HSC staff to ensure viability and continuity of the project 	All assumptions met
<p>Activity 3.2.3 Review of the current audit procedures related to ensuring transparency aimed at increasing public confidence in the institution</p>	<ul style="list-style-type: none"> HSC senior management committed and receptive to change Intense cooperation of the HSC staff with STEs in order to create synergy and accentuate the impact of project's deliverables State Budget funding ensured for HSC's continued institution building and maintaining achieved structures, capacities and newly trained staff Full commitment of the HSC staff to ensure viability and continuity of the project Documents translated in sufficient quality and on time 	All assumptions met
<p>Activity 3.2.4 Defining steps and measures to achieve transparency of audits and increase public confidence in the institution</p>	<ul style="list-style-type: none"> HSC senior management committed and receptive to change Intense cooperation of the HSC staff with STEs in order to create synergy and accentuate the impact of project's deliverables State Budget funding ensured for HSC's continued institution building and maintaining achieved structures, capacities and newly trained staff Full commitment of the HSC staff to ensure viability and continuity of the project 	All assumptions met
<p>Activity 3.2.5 Review of the HSC's communication Defining goals, tasks and tools of the Communication Strategy of the HSC</p>	<ul style="list-style-type: none"> Selected SAO staff involved in communication available to work on implementing activity Access to previously used Communication Strategy Documents translated in sufficient quality and on time Full commitment of the HSC staff to ensure viability and continuity of the project 	All assumptions met
<p>Activity 3.2.6 Internal communication. Defining internal communication needs and development of the operational strategy.</p>	<ul style="list-style-type: none"> Access to communication tools currently used at SAI Participation includes communication-team leaders Selection of key personnel among communication staff that is capable of transferring knowledge and skills to others Full commitment of the HSC staff to ensure viability and continuity of the project 	All assumptions met
<p>Activity 3.2.7 External communication. Traditional media vs. modern media. Revision of the press/media function.</p>	<ul style="list-style-type: none"> Participation includes communication-team leaders and SAI leaders Full commitment of the HSC staff to ensure viability and continuity of the project HSC senior management committed and receptive to change Selected SAI staff involved in strategic and annual audit planning, specialists in communication available to work on implementing this activity Access to external communication tools cur- 	All assumptions met

Twining Contract Number: AL 13 IB FI 01

	rently used at SAI	
Activity 3.2.8 Study visit to Poland (communications policy) External communication. Media as the transmitter of information. Non-media environment.	<ul style="list-style-type: none"> • Full commitment of the HSC staff to ensure viability and continuity of the project • Intense cooperation of the HSC staff with STEs in order to create synergy and accentuate the impact of project's deliverables 	All assumptions met
Activity 3.2.9 Glossary of audit terminology for the public administration in Albania	<ul style="list-style-type: none"> ▪ ALSAI staff committed and available to work on the glossary 	All assumptions met

No external problems threatening the smooth implementation of the project appeared.

Project developments

The working conditions for the implementation of the Twinning project were very good. The cooperation between the MS and BC partners was very fruitful. Especially, the support and commitment of the ALSAI Chairman, the ALSAI Secretary General (who was also the BC Project Leader) and the Directors General, was very helpful. The middle management level and the ALSAI staff involved in the project were very enthusiastic and engaged in the project.

The Twinning office provided good working conditions and was well equipped at the beginning of the project. The ALSAI conference rooms were used for meetings and presentations.

Project key data

The implementation period started on 16 March 2016 and ended on 13 July 2018 and comprised 51 Activities.

The project was jointly led by the MS Project leader, the Junior MS Project Leader and the BC Project Leader.

The three components of the project were equipped with three Component Key Experts, additionally due to its complexity Component 2 was sub-divided into five Subcomponents, each with its own Key Expert. Components 1 and 3 were implemented by the Polish SAI, while Component 2 jointly by the Polish and Croatian SAI (Subcomponents 2.1, 2.2 and 2.4 were implemented by the Polish SAIs, and Subcomponents 2.3 and 2.5 were implemented by the Croatian SAI). In Subcomponent 2.4 apart from Polish experts, Estonian and Portuguese experts took part, and in Subcomponent 2.3 apart from Croatian experts, Dutch experts were also involved.

The RTA had a BC Counterpart for the whole implementation period of the project. The RTA cooperated with Administrative Assistants for most of the implementation period, and with a Language Assistant in the initial part of the project. The Administrative and Language Assistants to the RTA were selected after a tender procedure.

Twining Contract Number: AL 13 IB FI 01
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A total number of 62 STEs from the Polish, Croatian, Dutch, Estonian and Portuguese SAIs implemented 93 missions for the Components 1, 2 and 3 with over 1000 mission days in total.

Project management and key outcomes of the project

Nine Steering Committees Meetings took place during the implementation period. Permanent members of the Steering Committee were: the MS PL, the Junior MS PL, the BC PL, the RTA, the Counterpart of the RTA, ALSAI implementation officer assigned for the project, representatives of the CFCU, EUD and in most cases Ministry of the European Integration (later Ministry of Foreign Affairs).

Besides the Steering Committee Meetings, regular meetings took place between the RTA and her BC Counterpart and Implementation Officer, as well as between the RTA and the BC Project Leader.

Furthermore, regular meetings between the MS PL and ALSAI Chairman were held to communicate the improvements achieved and steps still to be made and to discuss the implementation of the outcome of the activities.

RTA met on regular basis with the Project's Manager at the EUD to communicate the improvements achieved and steps still to be made and to discuss the implementation of the outcome of the activities.

Compared to the original plan, 2 additional activities (3.1.13 and 3.2.9) were implemented, as provided for in Addendum no. 1, and one of the Activities (2.4.1) was significantly extended in terms of the number of mission days.

A Sustainability Plan for the Project was developed as the last product of the project. The project was evaluated during the implementation period by an external evaluator who produced a report submitted to the CFCU.

No internal problems threatening the implementation of the project appeared.

Project visibility

The visibility of the project was ensured mainly through arrangements made during the opening and closing ceremonies of the project by press communiques, booklets describing projects achievements, invitations to Parliament members and other officials, and distributing gadgets commemorating the Project. Additionally, the Project activities were reported on ALSAI website. The project was also promoted at an event organised by the EUD for the promotion of its activities.

All materials published within the Twinning project (mission reports, invitations, agendas, diplomas, slides, business cards) were always printed bearing the EU flag, and usually also the Twinning logo.

During two visits of the President of the Polish SAI, Mr Krzysztof Kwiatkowski, meetings were held with the President of Albania, Chairman of the Parliament, Chair of the Constitutional Court, Prosecutor General, local authorities in Elbasan and Vlora, professors of a

Twining Contract Number: AL 13 IB FI 01
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university in Durres and other officials. Participants of the meetings received information about the goals and progress of the Twinning project, thus engaging high-level public official.

RTA met on regular basis with her fellow RTAs/project leaders of other twinning and TA projects implemented in Albania, as well as took part in three meetings with representatives of the USAID, and two meetings with the coordinator of the World Bank project mentioned earlier in this report.

One of the project's key experts was interviewed by one of the Albanian TV channels during the implementation of the project, and the MS PL and RTA both were interviewed by English-language press in Albania at the end of the project.

Visibility contributed to awareness raising for the Twinning project and its objectives and to the creation of sustainability of the achieved results.

2D – ACHIEVEMENT OF MANDATORY RESULTS

All mandatory results of the Twinning project have been achieved.
The overview of mandatory results achievement is presented in a table in Annex 1.

Unexpected results of the project

Compared to the original plan, 2 additional activities (3.1.13 and 3.2.9) were implemented, as provided for in Addendum no. 1, and one of the Activities (2.4.1) was significantly extended in terms of the number of mission days.

A Sustainability Plan for the Project was developed as the last product of the project.
The project was evaluated during the implementation period by an external evaluator who produced a report submitted to the EUD.

2E - IMPACT

Highly satisfactory and satisfactory results achieved during particular Activities and in the Project as a whole. ALSAI is well-established as a strong and independent SAI. Its working methods and approaches to auditing have been improved through the recommendations and actions within the Twinning project. ALSAI currently has increased capacity to plan and execute audits in a professional manner according to existing international standards. Its reports provide the Parliament and other stakeholders with necessary means for sufficient control over public funds.

Within Component 1 legislative framework for audits has been improved, especially through improved internal regulation on audit procedures, now in place.

Apart from that a profound analysis of the ALSAI legal framework vis-à-vis the INTOSAI Lima and Mexico Declarations was developed. The application of the new ALSAI law was analysed and it was recommended on how to apply its provisions. A program was developed how to effectively apply the provisions as well as an action plan to draft the by-laws to the new ALSAI Law.

The legal regulations and practice of ALSAI relations with the Parliament were analysed and draft guidelines for the institutionalisation of relations with Parliament developed, as well as a program and measures for implementation of the a/m guidelines. A seminar on this topic was organised with participation of MPs.

The legal framework and current practice of ALSAI on follow up of audit recommendations was analysed and a manual on tracking audit conclusions and recommendations and respective register were proposed.

Within Component 2 ALSAI audit methodologies and reporting capacities were further developed and improved.

The anti-corruption/fraud system in Albania and ALSAI achievements in the field of tackling corruption and fraud were analysed. Training of anti-fraud and anti-corruption activity, including a whistle-blower system in ALSAI as a specific methodology for anti-fraud and anti-corruption were held. A draft audit manual related to issues of anti-fraud and anti-

corruption and notifying law enforcement institutions about cases of fraud and corruption in public sphere was developed.

A risk based audit approach to compliance and financial audit strategic planning was developed and applied when developing plans for the audit in 2017 and 2018.

ALSAI financial and compliance audit was subject to review. Supplementary technical guidance on four topics agreed with the Beneficiary as in need of improvement was developed. Relevant initial training was designed and delivered. Updates/revisions for the ALSAI Financial and Compliance Audit Manuals were proposed. Three expert-supported financial/compliance audits were carried out. ALSAI staff were assisted in developing a methodology to establish procedural links between the annual audit of individual ministry financial statements and the review of the annual budget execution report.

A review of the ALSAI performance audit manual was carried out a detailed proposal for its update was presented. Relevant training material was developed and raining delivered. Four pilot performance audits were carried out.

ALSAI's IT Audit Manual was developed, as well as an IT Audit module in standard training for ALSAI auditors. IT Audit Helpdesk was established. One pilot IT Audit was carried out.

Methodologies for quality control and quality assurance for all ALSAI audits were developed.

Within Component 3 ALSAI institutional capacity was strengthened and impact of ALSAI audit results was improved.

ALSAI approach and culture of change management were reviewed at the initial stage of the project.

ALSAI's internal structure was revised and risk-assessment of the revised internal structure and the functional responsibilities for each unit were provided.

HRM tools such as job descriptions, lines of authority and responsibility were reviewed and improvements were proposed. ALSAI's HR situation was analysed and draft HR policy and the related guidelines were proposed.

Schemes for managing and documenting the time of the audit work were proposed.

Procedures and practices for auditors' professional development were reviewed and ALSAI auditors' desired competence and components of certifying procedure for auditors were defined.

Procedures for continued training and management development were developed.

ALSAI's reports submitted to the Parliament were reviewed in terms of transparency and communication A content and style guide for audit reports was drafted (and respective quality control and assurance procedures). Review of the current audit procedures related to ensuring transparency aimed at increasing public confidence in the institution was car-

Twining Contract Number: AL 13 IB FI 01

ried out and steps and measures to achieve transparency of audits and to increase public confidence in the institution were proposed.

ALSAI internal communication and external communication were revised, and ALSAI Communication Strategy was developed and adopted.

Albanian-English Glossary of audit terminology for the public administration in Albania was developed and published.

To secure the impact of the project in the years to comprehensive a Sustainability Plan was developed, meant as a management tool for both the ALSAI management and a reference point for the EU when revisiting the project's impact.

2 F - FOLLOW-UP AND SUSTAINABILITY

ALSAI is expected to use the results and recommendations of the Project by applying the Sustainability Plan. The project has been very comprehensive and referred to most areas of ALSAI activity, both in terms of audit methodology and delivery, as well as in terms of management, communication and organisational culture. The Plan should be revisited on regular basis by ALSAI in order not to lose the project's achievements in the years to come.

2G - CONCLUSIONS

Overall Assessment

The Project has been successfully implemented by achieving its objectives, purpose and mandatory results in an effective, efficient, and economic manner. Supportive factor for the success of the Project was very good organisation of all Project Activities on the part of BC management staff, high level administrative and technical support, and excellent, co-operative approach of all ALSAI staff, starting from the Chairman, who gave his full support to the Project. An extra value were two added activities mentioned earlier.

2H – RECOMMENDATIONS: lessons learned

The Twinning project has been huge in terms of the number of activities and missions, ALSAI units and staff involved in missions but also between them and especially after them when implementing the project's recommendations and products. The project's size and scope required of all the parties involved a lot of self-discipline and dedication. In our opinion we succeeded to organise it in a pretty well-balanced manner. Undoubtedly one of the key factors contributing to the project's success was the sustainability of the involved audit and other KLSH staff.

2I – ANNEXES

- Annex 1: Overview of mandatory results achieved
- Annex 2: Table of expenditures
- Annex 3: Mission reports (CD)

Section 3: Expenditures

Provided in a separate table (Annex 2)
(developed by the MS and not responsibility of the BC)

Twinning Contract Number: AL 13 IB FI 01

For the administration of the Member State
MS Project Leader Wojciech Kutyla

signature

date

For the administration of the BC
BC Project Leader Luljeta Nano

signature

date

Twinning Contract Number: AL 13 IB FI 01