Financial Management, Accounting & Controlling curricula development for capacity building of public administration

RESEARCH REPORT 1.3: ALBANIA

Teaching outcomes and harmonization of national strategies and EU directives in public administration

Contents

INTRODUCTION

This research report is written in the framework of the project Financial management, accounting and controlling in public administration (FINAC) under the EU programme ERASMUS +, subprogram *Capacity Building in Higher Education,* as a part of its Work package 1: Mapping & reporting about current capacities of public administration employees in Albania & Serbia. Project is implemented in Serbia and Albania and the project consortium involves 12 partners[1] (from Serbia, Albania and four EU countries). Coordinating institution of the FINAC project is University of Belgrade, Faculty of Organisational Sciences.

The central aim of "FINancial management, Accounting and Controlling for capacity building of public administration" (FINAC) project is to contribute to the higher quality of budgeting, money management, finance management, accounting and control, in Albanian and Serbian public administration. This aim will be achieved throughout meeting specific objectives: 1) Designing and developing three new master degree programmes in Serbia and two new master degree programmes in Albania in the field of financial management, accounting and controlling for capacity building of public administration in Albania and Serbia, 2) Provision of trainings at university centres/institutes for public administration employees in Serbia, 3) Modernization of one master degree programme in the field of public financial management in Serbia.

The project sets as a fundamental quality of future master and training programmes that they address and develop competencies that are in line with the ongoing national developments in public administration and, more specifically, in the field of financial management and control. These national developments, both in Albania and Serbia, are in many instances characterized by progressive harmonization with international standards of good practice, especially those which get significant attention within the process of accession in European Union. The pace and the quality of adopting and effective implementation of new practices of financial management and control and public administration in general largely depends on the level of capacities and competencies of public administration employees. Therefore, high quality education and training programs must acknowledge and address this element as well, so they can be tailor-made in both directions: national strategies and developments and current level of competencies of its civil servants. In this respect mapping current capacities of public administration employees in Albania and Serbia was seen as a crucial starting point for the Project in order

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[1] University of Belgrade (Project Coordinator); University of Kragujevac; State University of Novi Pazar, Belgrade Metropolitan University; Ministry of Public Administration and Local Government, Republic of Serbia; Centre for Education Policy, Belgrade; University of Shkodra "Luigj Gurakuqi"; European University of Tirana; University of Split; Universita degli studi "Gugliermo Marconi"; Masaryk University; Matej Bel University. More about the project - http://finac.org.rs/

FINAC
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Accounting & Controlling
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to get valid findings which will guide the development of new master programmes and in-service trainings so they are tailored to the real needs of public administration and its employees.

Within Working package 1 of FINAC project eight reports are envisaged as project deliverables based on agreed research exercise (four reports for Albania and four reports for Serbia):

- Report 1.1: Mapping of current level of knowledge of employees in public administration in the field of financial management, accounting and control;
- Report 1.2: Mapping of current qualification structure of public administration employees in financial management, accounting and control activities;
- Report 1.3: Teaching outcomes and harmonization of national strategies and EU directives in public administration;
- Report 1.4: Mapping of knowledge and expertise of trainers at the regional partner universities.

This report has three main focuses. The first focus, presented in the Chapter 1, deals with the main developments in public administration in Albania and the main challenges these processes bring to different aspects of public administration, particularly in respect to needed professional competencies of civil servants. The text will encompass those areas of public administration which are central to FINAC project - Financial management and control; Internal audit; Programme budgeting; Budget implementation; Accounting; and Public policy management. Chapter 2 presents the main findings of the research that was conducted in the framework of the project – the emphasis will be placed on the perceived needs for professional development of civil servants in the above described areas of public administration. In much more detail the overall research is presented in a separate research report (Research report 1.1: Albania. Mapping of current level of knowledge of employees in public administration in the field of financial management, accounting and control). Chapter 3 than connects these two sources of information – analysis of national developments and challenges in public administration and research findings on professional needs of civil servants – in order to provide recommendations for developing teaching outcomes and curricula for two new master programs in Albania in the field of financial management, accounting and controlling and provision of trainings for public administration employees.

This report is jointly written by the research team from European University of Tirana (Chapter 1 and Chapter 3) and research team from Centre for Education Policy, Belgrade (Chapter 1), a consortium partner responsible for the research design, organization and administration, data analysis and the writing of the reports. Overall coordination of the research process done in two countries was overseen and supported by the coordinating institution - Faculty of Organizational Sciences (University of Belgrade).

CHAPTER 1: Developments in public administration in Albania: Internal Audit and Financial Control

Current overall developments in public administration in Albania

Public administration reform has been continuously among the priorities of the Albanian government as a key instrument for improving the quality of services provided to citizens and businesses, and as a condition for the country's integration processes. It remains one of five key priorities, identified and formulated by the Albanian Government in the EU Integration Road Map of May, 2014.

Important steps were taken during 2013 - 2014 towards the consolidation[2] of the functioning of an efficient institutional network, as well as towards a stable and professional administration. The Albanian government approved in September 2009 the Cross-Cutting Public Administration Reform Strategy 2009-2013 (Republic of Albania, 2009), which aimed at building and strengthening the overall administrative capacity in Albania, through modernization of the Albanian public administration and strengthening of the key institutions. The same priorities were included also in the European Partnership document, in the National Strategy for Development and Integration 2007-2013 (Republic of Albania, 2008), and in the National Plan of the Albanian Government for the Implementation of the Stabilization and Association Agreement. However, the Cross-Cutting Public Administration Reform Strategy 2009 - 2013 focused only on the civil service, while leaving out of its scope other issues related to the control over the administration, transparency of decision-making, public information, etc.

Upon the expansion of the scope of the civil service law, human resource units of the involved institutions had started to implement new procedures. Therefore, a new strategy 2015-2020 (Republic of Albania, 2015) was adopted, addressing:

- ✓ Improvement of the services provided to citizens and businesses,
- ✓ Enhancement of the accountability of public officials;
- ✓ Delegation of decision making;
- ✓ Promotion of professionalism in the civil service and meritocracy in recruitment.

However, despite the good progress, evidences show that the politicization of public services, dominates the functioning of public administration at all levels of governance. While technical criteria and professional qualifications have been established for most senior level posts, evidence shows that key

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[2] Strategy on Public Administration reform, 2015-2020.

appointments continue to be vulnerable to manipulation through political influence. Weak analytical capacity and high turnover of staff in ministries and other executive institutions, continue to obstruct the effectiveness of public administration as well as to negatively affect staff's motivation.

The insufficient transparency and consultation with interested parties has been one of the most sensitive issues in the past. Regular declaration of true and comprehensive indicators was missing. The Department of Public Administration has a set of indicators, which it publishes in an annual report, but they are not complete. Results of evaluations and other data are rarely used to drive policy making processes, while little input from practitioners and civil society is required.

A flexible and effective approach to coordination is lacking, either at national level among key institutions or at regional and local level, among executive directories of different ministries and municipalities. In some service areas, operational and allocation decisions appear to remain at central level, although responsibility for resourcing has been devolved down. Despite the establishment of many regional/local coordination councils and/or committees, the delivery of sectoral services to citizens is poor.

Although decentralization of competences as a guiding principle has been adopted into the functioning of local government, the decentralization of functions delegated to regional and local level vary considerably between the different sectors, reducing the scope for shared use of scarce resources. In addition, the unfinished agenda of fiscal decentralization inhibits the local government to exercise its role as a duty bearer vis-a-vis citizens' needs.

While planning capacities are constantly strengthened at national level, the public administration at local level hardly can respond to that need. The lack of coordination as well as of technical capacities affects the speed at which legislation is adopted and the slow pace of regulatory follow-up at local level.

The need for a complex and comprehensive evaluation and monitoring mechanism is evident. There has been considerable investment in public service reform, but an effective and comprehensive performance management system is still not fully in place. This is probably due to the lack of clear quality standards in many areas and limited complaint mechanisms to address issues. The absence of a demand-driven, results-focused, client-oriented, professional organizational culture in the public service, backed by strong legislation and evidence based policy, also inhibits development of quality public services and creates a series of barriers to access.

In spite of significant improvements of service delivery procedures to the public, fragmented ways of providing services still prevail. Very often the concept of public service is ill understood. Rather than a duty bearer's institutional obligation, the public service is seen as a mechanism to generate income for personal use as well as to pay bribe.

According to EU Progress Report on Albania, 2016 (European Commission, 2016: 10), "Albania is **moderately prepared** with the reform of its public administration. **Some progress** was made on public administration reform, especially with more transparent recruitment procedures for civil servants. Steady

implementation of the public administration reform and public financial management reform strategies continued. In the coming year, Albania should in particular:

- further align the annual budget and the medium-term budget programme with one another and with the ongoing reform strategies and the priorities of the government;
- strengthen the capacity of human resources managers and selection committee members to further improve the recruitment process; and enable data exchange between the human resources management information system and the treasury;
- complete alignment of relevant sector legislation with the code of administrative procedures and adopt relevant by-laws to ensure its coherent implementation".

In the context of EU accession process, territorial reform offers an opportunity to strengthen capacities of public administration and increases its effectiveness. Combined with full decentralization of competences and resources, new division of territory paves the way for a more coordinated cross-sectoral approach at national and local level to provide inclusive and contemporary public services. A holistic approach at municipal level has the potential to bring increased benefits to an increased number of rights holders while making better use of available resources.

Internal audit and financial control in public administration in Albania

The main developments:
(1) Functioning of internal audit in the public sector.
(2) Performance of internal audit activities in the public sector.
(3) Reporting and implementing internal auditing recommendations in the public sector.

(1) The functioning of internal auditing (IA) in the public sector

1. The purpose, authority and responsibility of IA. The IA goal in public sector organizations is defined in the Law No.114/2015, "On IA in the Public Sector" and legislative framework for its implementation. In this law, the purpose and role of the internal audit is determined in accordance with the IA standards, approved by the order of the Minister of Finance, where: "The purpose of internal audit is to provide reasonable assurance to the head of the public entity, so independent and objective, as well as advice on improving the activity and effectiveness of the internal control system in the public sector unit".

IA's purpose is generally understood according to IA law and standards, but there are still managers of public organizations who do not understand the role and importance of this service, and there are managers who still misuse this service. Therefore, an important challenge in the future is the increase of audit capacities, in order for this service to become real value to the organization.

According to internal audit standards, the internal audit units should approve their audit charter, in which defines the organizational status, purpose, mission, objectives of work, accountability and responsibility of the internal audit unit (IAU). Public organizations based on the model of the audit charter set out in the

internal audit manual (approved by the Minister of Finance) have prepared and approved the audit charter in accordance with the activities of the public entity. The audit charter has defined the organizational status, purpose, mission, work objectives, accountability and responsibility of the internal audit unit. The main purpose set in the charter is *to support the head of the public units to achieve the objectives and in particular to make public governance more efficient and effective*. From the up to date data results: Many organizations (about 70%) have prepared their audit charter based on their activities.

Although IA units should include in their activities all areas of responsibility of the public entity they represent. It results that about 75% of IAUs include in their activity the entire activity of the public entity and about 87% of IAUs have their objectives in accordance with the objectives of the public entities in which they operate. *Still there are problems in setting clear objectives by the organization*.

According to internal audit standards independence and objectivity are essential elements of the audit activity. In carrying out the activities, the IAU generally *have organizational independence* (depend on and report to the highest level of management), while *the functioning independence should be greater in carrying out activities* based on IA standards and professional practice. There are still auditing practices that do not meet the established standards and professional practices of the field. In order to increase functional independence, *the role of IA service by the managers should be understood and assessed as an important tool in meeting the objectives and increasing IA's administrative capacity*.

2. Capacity building of the audit. There are currently 112 IAUs in the public sector, which employ 386 internal auditors. The auditors have a second level degree diploma respectively: in the economics of science 337 auditors, legal 37 auditors and 12 auditors in other fields according to the needs of the sector audited. Auditors have the basic knowledge gained from university studies and practical experience in accounting, finance, legislation but need to further develop knowledge in these areas in terms of improving the tools, techniques and audit tests.

Auditors conduct common compliance audit practices (laws, regulations, and contracts), as well as financial audits, but financial audits do not provide adequate assurance on the preparation and publication of financial statements and information, and better recognition is required of accounting standards and financial reporting.

Performance audits and IT audits have not yet become common practice of auditing, so auditors need to develop their knowledge in these types of auditing.

Public sector auditors should also recognize the functioning of public administration and administrative procedures as well as exchange of experiences through pilot audits inside or outside the country where different practical experiences are gained.

As in many countries that went from the centralized economy to the market economy, there is still the concept of *using audit activities in the role of "punishment"* (punish of people who make mistakes), and *do not guarantee the security of the functioning of internal control systems and the advising of*

management to make these systems effective in meeting the organization's objectives that add value to the organization.

(2) Performance of audit activities

According to internal audit standards the audit activity planning is based on the risk analysis. Internal audit units' activity in public sector organizations is based on the design and implementation of the strategic and annual audit plan, on the basis of which the engagement program is prepared. Although these plans are prepared on the basis of risk analysis, only 58% of IAUs base the audit plan on the risk assessment of the activity of the public entity.

In the programming phase of the activities *risk management is still a problem* (identification, evaluation and risk management).

Assessing the risks that affect the achievement of the organization's objectives and identifying areas/systems where insufficient internal controls are established remains the main challenge of programming and carrying out auditing activities. Also, identification of fraud and determination of responsibilities in the organization is a another area where IA activity should improve.

Problems also arise in the phase of realizing the audit plan, as many organizations find major changes between plan and implementation for different types of audit that are influenced by factors such as: *management requirements for unplanned audits, changes in valuation the risk for specific areas, planning on non-based real resources of IAU's, overlapping of audit engagements, performance that does not meet the requirements of the IA during the audit process.*

In the preparation of working papers and ensuring the quality of audit activity, functioning of the internal control system is the main objective of IA activity.

From audits of different organizations, there are still shortcomings in financial management and control systems, respectively in: *updating listing of job processes, audit trail, risk register, ongoing audit of various operations transactions.*

Systems where deficiencies and inadequate internal or non-existent internal controls are identified, are: *the human resource management system; public procurement system and contract management; system of programming and budget implementation; technology and information system; payment system; asset management system; privatization, sale, leasing system.*

In order to carry out an efficient audit, auditors should recognize and apply the tools, techniques and tests for each type of audit they perform, in particular*, sample evaluation and sample selection techniques, so that auditors are oriented to those systems and areas that make up risk to the organization.*

Internal quality assurance is a continuous process of audit work to ensure the implementation of IA standards. This process in many audit units is still realized with deficiencies or not realized at all, therefore

periodic self-assessment should be performed and reported as part of the process, ensuring oversight of internal audit engagements at all stages of the activity.

(3) Reporting and implementation of the recommendations of IAUs

According to internal audit standards, audit report should be: objective, clear, accurate, concise and timely.

The practice of communicating audit results and recommendations to senior management, although in recent years has made progress, still has problems both in the preparation of reports and in the recommendations given.

It is noted that about 80% of IAU prepare and submit audit report in accordance with standard requirements, but audit engagement files do not contain all working papers. It is also found that only about 60% of IAUs prepare and archive permanent audit files.

External quality assurance (by DH/IA, SAI etc.) requires more attention, to increase the effectiveness of this activity and to guarantee the implementation of standards and professional practices.

According to internal audit standards, recommendations in an audit report are prepared to help the organization achieve efficient and effective governance in relation to its objectives. A number of recommendations do not address the problems found during the audit process, but are general recommendations that do not add value to the organization, while not specific.

Leaving the recommendations and agreeing with the management requires *improvement in terms of communication, implementation of realization phases and determining time limits between auditors and audited units*.

When performing financial audits, recommendations of a financial nature should be *divided with recommendations for improving internal control systems*, focusing on the assessment of financial systems and the determination of the cause of the negative finding.

Financial management and control

Control environment – more focus on preparing and monitoring action plans is needed as well as awareness in delegation of tasks.

Risk management – there is progress in preparing risk registers, but the full risk management system is yet to be developed.

Control activities – books of business processes and audit trails are not common practices in the public institutions and Information Technology (IT) systems development is needed in order to improve the preventive control activities.

Information and Communication – systematic performance reporting according to hierarchy is needed in order to meet the objectives, as an important element of managerial accountability.

Monitoring – higher quality and objectivity is needed.

Some areas where the internal control system should be improved are: Clarify management's responsibility for an organization's internal control; outline the purpose of internal control; ensure the reliability of the organization's accounting records; share specific procedures for good internal control as it relates to the most vulnerable assets (i.e., cash and inventory); discuss internal controls in small organizations (both the issues and solutions); discuss the "fraud triangle" and how it relates to internal control.

CHAPTER 2: Research findings

About the research

One of the first FINAC project activities was preparation and organization of the research that would map the current level of knowledge of employees in public administration in the following fields: Financial management and control; Internal audit; Programme budgeting; Budget implementation; Accounting; and Policy management process. This was understood as an important starting point for the Project to get valid findings which will guide the development of new master programmes and in-service trainings so they are tailored to the real needs of public administration and its employees.

This research was designed as a mixed-method research. Quantitative segment had a form of an on-line survey – participants were provided with a link to an on-line questionnaire presented in Albanian language. Qualitative part, in its data gathering segment, was done in a form of semi-structured interviews. The complete questionnaires and interview guides can be found in *Research report 1.1: Albania. Mapping of current level of knowledge of employees in public administration in the field of financial management, accounting and control*.

In on-line questionnaires, for each item (specific work practice) participants were asked to assess to what extent do they need further professional development in order to perform each of the practices more effectively. They could mark one of the provided answers: High level of need; Moderate level of need; Low level of need; No need at all; and the last answer option was This is not relevant for my job position. At the same time participants were asked to state whether they take part in each of the practices listed[3] (whether they actually perform it, organize it or manage/supervise it). Here, they could mark one of the following answers: Yes, to a greater extent; Yes, to a lesser extent; No; and This is not relevant for my job. The purpose of this question was to assess how often different practices in targeted areas (e.g. financial management and control, programme budgeting) are being exercised.

On-line questionnaires were created using Qualtrics platform (www.qualtrics.com). In Albania, the survey commenced on April 7th when the research team from the European University of Tirana sent invitation letters with links to on-line questionnaires to contact points in participating institutions. The second call for participation was sent on May 10th 2017. Data collection lasted until mid June 2017.

Qualitative part of data gathering was done in the form of semi-structured interviews. Its purpose was to go more in depth of the investigated phenomena. The aim was to capture the perceived purpose and personal meanings that civil servants attach to emerging approaches in public administration – all areas

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[3] Except in a questionnaire that was administered to internal auditors.

that were subject to investigation in the survey were present as topics in interviews, as well: financial management and control, internal audit, programme budgeting, budget implementation, accounting, and public policy management. The focus of interviews was placed on perceptions of these processes in whole and their specific elements in terms of 1) its effectiveness, 2) biggest challenges, and 3) competencies of civil servants needed to be improved in order to be more effective in the tasks in the given area. Interviews were carried out in May and June 2017.

Research was focused on central level of public administration, i.e. civil servants working in public administration organizations. More specific division of target sample of civil servants was influenced by the chosen topics for investigation. Three main sub-samples were defined: general managers[4], financial departments' staff (heads of units and subordinate staff), and internal auditors. Accordingly, there was three different versions of on-line questionnaires consisting of a different combination of topics covered, corresponding to the responsibilities of a given type of job.

The sample encompassed four types of public administration authorities: ministries, integrated authorities within ministries, special organizations, and Government's services (offices). The sampling for the survey was non-probability - overall approach was to cover the broad range of central public institutions and to include the relevant personal in the research (list of contacted institutions can be found in Research report 1.1: Albania). The realized sample of civil servants can not be considered as representative for the given populations, so the findings should be understood as indications of certain patterns and with limited generalizability. However, qualitative part of the research strongly validated many of the findings of the quantitative survey, thus providing an argument that survey findings are to be regarded as valid. Table 1 presents realized sample in the survey.

Table 1. Realized survey sample

Sub-sample	Number of respondents in on-line survey	Number of interviewees
General managers	46	4
Finance departments' staff	27	6
Internal auditors	98	8

In relation to data gathering via interviews, a sample of 18 civil came from 10 different ministries and one Prime Minister office: Ministry of Finance; Ministry of Economic Development, Entrepreneurship and Tourism; Ministry of Education and Sports; Ministry of Justice; Ministry of Health; Ministry of Social Welfare and Youth; Ministry of Urban Development; Ministry of Transport and Infrastructure; Ministry of Energy; Ministry of Defence; and INSTAT, Prime Minister Office.

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[4] By managers here we understand those individuals who are responsible for meeting organizational objectives in a specific functional area or line of business, disregarding their position in command hierarchy (raging from, for instance in a ministry, assistant minister to a manager of the smallest organizational unit).

Results

Financial management and control

Research results show that **general managers** are engaging to a greater extent in those financial management and control activities that might be seen as elements of human resource management. However, when practices which are more closely connected to the control environment, risk management, control activities, and system monitoring and assessment are concerned, general managers tend to be less involved. Moreover, they tend to express a view that these practices are not relevant for their job position. This is especially high in the segment of performing control activities, but present in the area of risk management as well. In some instances, this is more logical – when practices are more of a financial nature. However, elements and activities of financial management and control are to be present throughout the organization and each member of organization has its role in it, but especially those occupying managing positions.

In relation to perceived needs for further professional development, for the majority of practices more than 50% of general managers stated that they have high or moderate level of need for further professional development in order to perform those practices more effectively. For a number of practices this percentage went as high as 60 to 70% or higher. Practices for which general managers have highest need for professional development are in the areas of: 1) human resource management (Reviewing training needs, promotions, and performances of employees and Supervising the employees and providing them with the support they need to perform key tasks), 2) regulating control environment (Preparing detailed descriptions for business processes, including documentation flow, steps in decision-making process, deadlines for job completion and Establishing clear policies on authorizations and approvals of certain activities and transactions in writing), 3) risk management (Identifying financial risks and Developing and supplementing risk register), 4) control activities (performing preventive, detective, directive and corrective controls, and Assuring that controls that should minimize the risk are in place and functioning efficiently), 5) dealing with data and other organizational assets (Safeguarding and protecting assets and information from loss, theft, unauthorized or improper use, and Ensuring that the procedures for access to data and records in place and applied), and 6) information and communication system (Developing information and communication system that will provide employees with clear and precise directives and instructions on their role and responsibilities concerning financial management and control and Using of the documentation and documentation flow system that includes rules for registration, preparation, flow, use and filing of documents).

Managers of finance departments claimed that they take part to a greater extent in a number of practices of financial management and control. In the areas of risk management and control activities there is a striking difference between general managers and managers of finance departments. For almost all practices in these areas of financial management and control there were no managers of finance departments who said that these are not relevant for their job position. On contrary, for many of the practices more than 50% of managers stated that they are dealing with the issue to a greater extent. In over 70% of cases this was stated for the following practices: Identifying financial risks, Assessing the risks in terms of their impact and probability, Ensuring that financial and other information required for

accounting and financial reporting purposes are kept in compliance with the law on the budget and other relevant regulations, Ensuring that the procedures for access to data and records in place and applied, Safeguarding and protecting assets and information from loss, theft, unauthorized or improper use, and Establishing and applying of a reporting system.

In part of control environment in terms of perceived needs for professional development, most prominent needs were for activities that finance managers actually perform the most. The practices for which they expressed the highest level of need for further training are: Establishing clear policies on authorizations and approvals of certain activities and transactions in writing, Using of the documentation and documentation flow system that includes rules for registration, preparation, flow, use and filing of documents, and Documenting all business processes and transactions required for preparing appropriate audit trails. There were several practices for which there was a significant percentage of respondents claiming that there is no need at all for further professional development. Namely, those are: Segregating duties among the employees, Determining clear lines of reporting, Supervising the employees and providing them with the support they need to perform key tasks, and Ensuring that employees are made familiar with the code of conduct.

On the other hand, finance managers expressed less need for professional development in risk management and control activities then general managers. For most practices, one third of finance managers stated that they have high/moderate need for professional development in listed practices. However, they often selected response *Low level of need,* and, to a lesser amount, stated that there is no need at all for training in these domains. Only for few practices they expressed high need for further training: Using risk management form, Contingency planning, and Identifying financial risks.

Interviews conducted with civil servants indicated that financial management and control is understood to be of paramount importance. The process has been well defined and managed by central institutions based in the Ministry of Finance. In terms of improving control environment in public administration organizations it was emphasized that what needs to be strengthen is providing information and update to all civil servants about planned and ongoing reforms and new regulations. Moreover, more focus is needed while preparing and monitoring of realization of action plans, as well as more attention to important issue of adequate delegation of tasks.

Interviewees highlighted that risk assessment is done by each ministry and that it is a rather new process that needs to be developed further. Some line ministries have risk registers, but some have not developed them yet. It seems that the update of the risk registers varies across ministries. In that sense, main areas where further professional development is needed are competencies for risk assessment and risk management in general. More specifically, trainings are needed for development and update of risk registers and adequate procedures how to proceed when risk is downgraded or upgraded.

In terms of exercising control activities, digitalization of certain processes is seen as a way to make communication more effectively. Interviewees suggest that keeping books of business processes and audit trails are not common practices in the public institutions and Information Technology (IT) systems

development is needed in order to improve the preventive control activities. This would certainly pose important requirements for professional development of civil servants.

Information and communication as one of the elements of COSO framework were also addressed in interviews. Main areas for further development are seen in using best practices of certain line ministries for improvement in other ministries and institutions. There is also a need to improve inter-ministerial communication lines and using IT to develop an Information Management System for ministries to communicate mutually.

Programme budgeting
Programme budgeting was also a topic for which questions were posed both to general managers and finance managers, but other employees of finance departments were also included. As in previous section, results for general managers will be presented first, then followed by results for managers and employees of finance departments.

Results show that many **general managers** do not engage in or even do not see programme budgeting practices as relevant for their job. However, a lot of them express high/moderate level of need for professional development in programme budgeting. For almost all practices more than 50% of general managers who understand them as a regular part of their work, expressed that they have high or moderate need for additional training. For a number of practices, these percentages were rather high - more than 70% stated that they have high/moderate level of need for further training in Developing budget programme structure, Defining programme objectives with reference to SMART criteria, Analysing how the achievement of the objectives can most appropriately and practically be measured, Defining indicators measuring the quality of services provided, Defining efficiency indicators, Analysing the measures implemented, funds spent, and results achieved over the course of the previous fiscal year and drawing the implications for the future, Reporting the achieved values through the use of selected indicators, Allocating costs of using goods and services across programmes, programme activities, and projects, Defining of unit cost for provided services, and Establishing the indirect costs.

Results for **employees in finance departments** in the area of programme budgeting are somewhat different then those observed for general managers. The biggest difference can be seen in the percentages of respondents who stated that the programme budgeting practices are not relevant for their job position - these answers were less often found in finance departments.

For all the programme budgeting practices at least 40% of respondents from finance departments (who see them as part of their job) stated that they have high or moderate level of need for professional development. However, only as an exception was there a practice with more than 60% of respondents claiming high/moderate level of need for professional development. In that sense, programme budgeting was less a priority than practices in financial management and control. Following practices from programme budgeting were found to be of highest priority: Defining the purpose of a programme, programme activity, or project; Establishing performance indicators which ensure information on the effectiveness and efficiency of programmes, programme activities and projects, Establishing the direct

costs, Incorporating EU pre-accession assistance (IPA) funds into programme budget, Prioritising expenditures and outflows for the forthcoming programme activities or project, and Defining of unit cost for provided services.

Programme budgeting in Albania is in the process of development and in this respect, interviews indicate that main area of development is introducing new methodology of designing programme budgets. In terms of professional development main challenge is sustainability of skills gained and transfer of knowledge to colleagues. This is partly due to high workforce mobility in public administration, hence there is little sustainability when it comes to trainings and professional development. Another important issue in the area of establishing objectives in programme budgets is the fact that inter-sectorial policies require inter-sectorial processes and communication and objectives and therefore development of competences in this regard is required. In the area of establishing performance indicators, main challenge is seen in terms of its specification and operationalization. Moreover, process of further digitalization in public administration is seen to be instrumental in this respect. In the are of monitoring and reporting the achieved values through the use of selected indicators, findings form interviews indicate that systematic performance reporting, in accordance with established hierarchy, is needed in order to accomplish the objectives, as an important element of managerial accountability.

Budget implementation and accounting
Respondents from finance departments, expectedly, frequently stated that they are involved in all the practices of budget implementation, often to a greater extent. In terms of perceived needs for professional development in listed practices, a range of 38% to 64% of respondents stated that they have high/moderate level of such needs. Among the practices which were most often mentioned as those needed to be developed more are: Planning budget implementation on a daily and monthly basis, Managing budget appropriations and quotas, Assuring the accuracy of budget classification (economic, organizational, functional, etc.), Preparation of reports on budget implementation, and Assuring adequacy of submitted documentation for incurrence of liabilities (decision, resolution, contract, estimate, account, etc.)

Results show that all the practices related to accounting practices and production of financial statements are part of regular work of employees of finance departments, and in most of the cases they are taking part in these practices to a greater extent. For all the practices, from 40% to 62% of staff of finance departments stated that they have high or moderate level of need for professional development in order to perform those practices more effectively. In the area of managing accounting - those accounting practices that are dominantly of analytical character and are aimed for informing organizational management - in most of the cases, finance department staff stated that these practices are part of their work, i.e. they are involved in their implementation. This might be seen as surprising, as some of those practices do represent analytical work which is often underused in public administration (practices like cost-benefit analysis and cost-efficiency analysis, ration analysis, trend analysis). Needs for professional development in this field were less prominent - for all practices claims of high/moderate level of needs ranged from 33% to 55%. The highest level of development need was found for the following practices:

Performing trend analysis, Performing cost-benefit analysis and cost-efficiency analysis, and Analysing of financial statements of indirect budget users.

Significant percentages of respondents from finance departments stated that practices within the framework of financial management of European Union and co-financing funds are not relevant for their job position (percentages ranging from 42% to 50%) or that they are not involved in them (5% to 22%). This signals that finance departments are not participating in any substantial manner in implementing financial management of EU and co/financing funds. However, it seems that those who think that this is relevant for their job are aware of the need to improve their competencies in this area. Two thirds of respondents expressed moderate need for professional development in following practices: Planning European Union and co-financing funds, Managing flow and transfer of European Union and co-financing funds, and Managing funds of national co-financing (under the management of financial assistance of the European Union). Half of respondents voiced that they have high/moderate need for development for: Requesting funds from the European Commission National Authorizing Officer, Transferring funds to contractors / grant beneficiaries, Suspending payments, Reallocating of funds (all under the rules of management of financial assistance of the European Union).

Managing public policy
Questions about managing public policy were administered only to general managers. Results show that to a large extent general managers are preforming different ways of situation/problem analysis. Most often they said that they are to a greater extent involved in: Performing systematic analysis of problems in respective area, including examination of cause and effect relationships, Assessing the legal framework in the respective area, and Analysing key issues and associated risks based on facts and information collected from existing studies, analyses, and reports. Interestingly, exactly those practices that were somewhat less often mentioned as being part of their job, got the highest priority for professional development (64-77% of respondents expressed high or moderate need): Analysing the impact of obligations assumed in the accession to the EU and in other ratified international treaties in the relevant policy area, Performing comparative analyses of problems/solutions for similar issues in other countries, Identifying key stakeholders and performing stakeholder analysis, and Identifying assumptions/external factors that have the potential to influence (or even determine) the success of a project, but lie outside the direct control of public authority. Moreover, for each of the practices listed in this part of the questionnaire at least 50% of respondents stated that they have high or moderate level of need for further training.

Results of qualitative part of the research indicates that in previous years a lot has changed in terms of policy framework and respective legislation and that there is a general sense of improvement in the area, but further professional development is needed for increased productivity of civil servants.

In terms of establishing policy objectives and performance indicators, monitoring and evaluation framework and conducting elements of ex-ante policy impact analysis, results show significantly more presence of the answer *This is not relevant for my job* (ranging from 22% to 48. Here, for those practices in which general managers are involved to a greater extent they also most frequently stated that they

have high or moderate need for further improvement: Establishing framework for monitoring and evaluating policy implementation and its results, Defining the method for assessing achieved results, or the method for evaluating the efficiency of policy document implementation. In general, for almost all practices in these segments of managing public policy, roughly between 40 to 55% of respondents (out of those who see them as relevant part for their job) stated high or moderate needs for professional development. Looking at this finding from a different angle, this also means that 45 to 60% of respondents feel that they have low or no need at all to further develop in these areas.

Interviews show that although rules for developing new policies are clearly set and that Council of Ministers monitors and sets new policies, as a challenge remains assuring adequate inputs from each civil servant that works directly on the issue addresses by the policy. It was emphasized that there is a need for more training in how to successfully develop policy objectives, which at the same time are founded on previous experience and knowledge that had been accumulated in public administration. Moreover, it was emphasized a need for better communication and cooperation between different units within a given ministry and between different ministries. This is also important finding both from the perspective of organizational development and personal professional development. Interviews also indicated that procedures for policy impact analysis are recently established and that main areas where further development is needed is quality assurance of these procedures and assuring independence and objectivity of the analysis. In that sense, involvement of independent research centres is seen as instrumental.

The final area of public policy management that was investigated dealt mainly with assessing different policy options and analysing policy implementation aspects. Practices for which general managers most frequently claimed that they are involved to a greater extent are: Examining legal, organizational, managerial, and institutional aspects of the considered policy options' effects, Consulting relevant public administration and state bodies, including civil society organizations and scientific and research organizations, and Monitoring the realization of set objectives for each of the defined performance indicator. For two practices significant percentages of respondents stated that they are not relevant for their job position: Considering the "optimistic" and "pessimistic" scenario of a given policy option's outcome (48%) and Employing quantitative techniques such as the cost-benefit analysis and cost-efficiency analysis (39%).

For all practices in this set of practices at least 50% of respondents (out of those who see them as relevant for their job) claimed that they have high or moderate need for professional development. Most pronounced such results are found for these practices: Examining legal, organizational, managerial, and institutional aspects of the considered policy options' effects Considering the "optimistic" and "pessimistic" scenario of a given policy option's outcome Employing quantitative techniques such as the cost-benefit analysis and cost-efficiency analysis and Consulting relevant public administration and state bodies, including civil society organizations and scientific and research organizations (ranging from 66 to 77%).

The analysis of interviews showed that among most important challenges in managing public policy are those connected to policy implementation and its monitoring. It was stressed that there is a need for more harmonization between policy principles, strategies, laws and practices of policy implementation. Furthermore, although there are developments in the field of policy monitoring and policy impact evaluation, there is a need for development of skills of civil servants to monitor the results of a given policy (in cooperation with research institutions since it can not be done by ministerial staff only). In relation to participation of stakeholders and target groups about a new policy, there was an opinion that this matter is more than sufficiently addressed in many trainings for public administration. Civil servants need to be trained on how to communicate with stakeholders and how to incorporate this knowledge in an effective way into new policies. In this respect, maybe the biggest challenge is ensuring independence from vested political interests.

Internal audit
Questionnaire covering internal audit was administered only to internal auditors in public administration organizations. In contrast to other questionnaires, this one asked only for perception of professional development needs for varying internal audit practices.

Results show that, in general, internal auditors are frequently of opinion that they need further professional development - on average, this is more frequent than with other investigated subsamples. Only as exception there is an internal audit practice for which less than 50% of auditors feel they have high/moderate level of need for professional development. By rule, these percentages are considerably higher. Most notably, internal auditors express the need for professional development in performing performance audit (81% of high/moderate need), performing information system audit (90%), and performing audit of programs and projects funded by the European Union (90%). Aside these highest development priorities, here is also a list of practices for which more than 70% of auditors stated high/moderate level of need for professional development:

- Establishing risk-based plan to determine the priorities of the internal audit activity, consistent with the organisation's goals
- Assess whether the information technology governance of the organisation supports the organisation's strategies and objectives
- Assessing whether significant risks are identified and assessed
- Assessing whether appropriate risk responses are selected that align risks with the organisation's risk appetite
- Evaluating risk exposures relating to achievement of the organisation's strategic objectives; relating to reliability and integrity of financial and operational information
- Evaluating the potential for the occurrence of fraud and how the organisation manages fraud risk.
- Evaluating the adequacy and effectiveness of controls in responding to risks regarding: the achievement of the organisation's strategic objectives, reliability and integrity of financial and operational information, effectiveness and efficiency of operations and programmes,
- Conducting a preliminary assessment of the risks relevant to the activity under review

- Working with management to develop appropriate evaluation criteria for evaluating governance, risk management and controls
- Reviewing of the public procurement procedures
- Reviewing whether activities of central departments with responsibility for human resource management are adequately devised, assigned and carried out
- Reviewing whether there are adequate procedures for monitoring, improving and rewarding performance in the organisation.
- Utilizing observation and enquiry techniques

Qualitative part of this survey comprised interviews with internal auditors aiming to go more in depth in certain internal audit issues in Albania. First finding is that financial audit is the most developed type of audit in Albanian public administration. However, it has to be understood that financial audit focuses on finances and also on systems. It is necessary, as interviewees suggest, to provide detailed and specific recommendations and to distinguish between recommendations about financial transactions and recommendations about the overall performance of financial systems. Furthermore, what is needed is to focus audit on the causes of problems identified and to provide recommendations for those identified causes as well. In that respect, it was advised to place emphasis on skills development towards identification of root causes of malpractices or financial issues, Experiences from financial audit could be used as a best practice for other areas to be auditing given that financial auditing is, as already noted, well developed.

As far as compliance audit is concerned, it seems that established methodology is functional. Main areas for development would concentrate on raising awareness of directors/line managers/senior management about the value of auditing and the paramount importance of keeping this function independent.

Performance audit is seen as a major challenge which deserves further development (especially when financial audit practices are well functioning). More inclusive stance is expected from Internal Auditing Directory of the Ministry of Finance towards auditing other processes, rather just financial issues and transactions. In this light can be seen a plan that by 2020, 70% of auditing must be performance auditing. Therefore, a clear massage is that much more needs to be done to train internal auditors in this regard.

Information system audit and auditing programs and projects funded by EU are still in the piloting phases in Albania, i.e. new methodologies are being implemented. It should be noted that Central financial management unit of the Ministry of finance is in charge of auditing IPA projects. In relation to information system auditing, digitalization process in public administration requires intensive capacity development for auditing all types of information systems. In that respect, internal auditors should be trained in IT systems, but there is an idea that some IT experts in public administration should be also trained in auditing, so to combine expertise for better auditing.

Another topic for interviews with internal auditors was usage of different audit tests and techniques. General conclusion is that there is an established methodology and procedures set. Nevertheless, there is a need for adoption of new auditing techniques and developing the existing ones (like interviewing), as reported by some of the interviewed internal auditors.

Finally, internal auditors were asked to give their opinions about reporting and communicating the results and recommendation of internal audit to senior management and subsequent follow up (monitoring of progress). It seems that a lot of progress has been made when it comes to communication of results and recommendation. However, there are a few areas where further development is needed. Firstly, training on how to analyse causes of problems and how to draw conclusions and recommendations for these problems that are specific and to the point (provide specific, not general recommendations). Moreover, there is a need to improve the language of reporting – it needs to be simple, clear and precise. But, in the end as one interviewee nicely said 'auditing is not a task force, it is a service. It is up to the senior management to take actions'.

CHAPTER 3: Recommendations for new curricula

Financial management – new curricula

In depth desk research analysis of EU Progress Report on Albania, 2016 (Republic of Albania, 2016) argues that Albania has the necessary legal and institutional set-up for a good **policy-making system**. However, alignment between the strategic documents and the medium-term budget programme is still insufficient and cost-analysis needs to be further developed. Implementation of all strategies requires continuous monitoring and reporting focused on results.

In addition, policy and legislative development is not yet sufficiently **inclusive and evidence-based**. Impact assessment methodology needs to be adopted to ensure better quality of regulatory and fiscal impact assessments and their systematic implementation. Horizontal procedures for *acquis* alignment are in place and the tables of concordance are compulsory, but the impact of alignment is not properly analysed and implementation costs are not always duly forecasted. Institutional capacity for policy coordination, review and monitoring needs to be further strengthened.

These results are in fully alignment with the findings of the research conducted within FINAC project.

As far as "Financial management and control" results are concerned, new curricula has to reinforce principles of managerial accountability, which is the responsibility of all managers in organizations from the public sector to implement the principles of sound financial management in using the public funds. Therefore, it has to **deal with:**

- ✓ control environment,
- ✓ risk management,
- ✓ monitoring and control,
- ✓ system monitoring and evaluation,

As such, the new curricula may include:

- ✓ Government Finance, how public finance is raised and expenditure is controlled.
- ✓ Financial monitoring and reporting,
- ✓ Budget management,
- ✓ Value for Money,
- ✓ Accountancy based business simulation.
- ✓ Risk management and internal controls.

- ✓ Revenue management,
- ✓ Investment appraisal and the financial elements of business cases
- ✓ Expenditure management,
- ✓ Contract management.
- ✓ The importance and role of audit in relation to financial and operational management
- ✓ Effective communication of financial information.
- ✓ Budget monitoring and reporting
- ✓ Integrated Monitoring and Evaluation System Performance Indicators

Regarding "**Budget implementation and accounting", the results of the analysis clearly require that public administration is qualified in the following directions:**

- ✓ Planning budget implementation,
- ✓ Managing budget appropriations and quotas,
- ✓ Assuring the accuracy of budget classification (economic, organizational, functional, etc.),
- ✓ Preparation of reports on budget implementation,
- ✓ Assuring adequacy of submitted documentation for incurrence of liabilities (decision, resolution, contract, estimate, account.

Therefore, the new curricula may cover:

- ✓ New Public Management' and Financial Management
- ✓ Budget Coverage, Classification and Structure
- ✓ Costs (Costing Systems, Cost-Volume-Profit Model, Managing Costs, Price-Based Costing
- ✓ Accounting and Budgeting: National Level
- ✓ Approaches to Public Accounting and Budgeting
- ✓ The Macroeconomic, Fiscal framework and the Medium-Term Expenditure Framework
- ✓ Accounting and Budgeting: Sub-National Level
- ✓ Budget Execution
- ✓ Budgeting and Performance: Output and Input Budgets

With regard to **"Managing public policy" , the results demonstrate the weaknesses of public administration in the following**:
- ✓ Establishment of policy objectives and performance indicators,
- ✓ Setting up monitoring and evaluation framework ,
- ✓ Conduction of ex-ante policy impact analysis,
- ✓ Establishment of evidence based monitoring and evaluation of policy implementation.

As such, the new curricula may include:

- ✓ Understanding governance: Actors, Institutions, Policies;
- ✓ Governance and Decision-making in and between Public Institutions;

- ✓ Understanding Organisations / Organisational Forms;
- ✓ European Union Governance;
- ✓ Strategic and Performance Management;
- ✓ Human Resource Management;
- ✓ Fiscal Rules and Budgeting;
- ✓ Public Sector Budgeting and Accounting;
- ✓ Power & Influence: Leadership in Action;
- ✓ Leadership and Management
- ✓ Intersectoral Management

Internal audit and financial control suggestions for curricula development

For Public Internal Financial Control (PIFC) that includes financial management and control as well as internal audit, curricula should include subjects that create basic knowledge, and subjects that create supplemental knowledge**.**

The goal of curricula is to identify and clarify the necessity of internal control and internal auditing in an organization to achieve accountability and transparency in financial matters.

Based on the findings from questionnaires, interviews and developments in Albania's public administration, the development of the new curricula should be based on the following directions:

I Basic courses

*1. Organizational Governance, Risk and Ethics***.** *Learning objectives*: Understand the concept of organizational governance, risk and ethics: Meaning of governance, Government in the public sector; Main principles of governance; Governance Codes; Understand basic organizational dynamics and be aware of selected country specific governance principles and frameworks; Evaluating risk exposures relating to achievement of the organisation's strategic objectives and relating to reliability and integrity of financial and operational information; Nature of risk (risk understanding), occurrence opportunities and risk impacts, relationship between risks and objectives, types of risks in public sector organizations; Risk Management Model (risk identification, risk assessment, risk desire, risk monitoring and reporting); Risk Management in the organization and related components by COSO Model; Evaluating the potential for the occurrence of fraud and how the organisation manages fraud risk; Understand the steps to develop business ethics programs and policies, and the role of internal control and internal auditing.

2. Basic legislation on the activity of public organizations. *Learning objectives*: Basic Constitutional Principles and Legal Persons; Legal Action, meaning of contract under civil law; Commercial Law and Administrative Law; Administrative act and Administrative procedures; State administration and labor relations regulation; Financial Law and Science on Finance; Taxes as a fundamental financial instrument of the state; Public Procurement, Concessions and Auctions.

*3. **Public Accounting, Accounting Standards and Financial Reporting.*** *Learning objectives*: Public institutions, public accounting and budgeting process in the public sector; The principles and organization of public accounting, Treasury and its functions, Accounting records and operation of accounts, Consolidation of financial statements and balance sheet analysis, Taxation and its role in the state budget, recognition and implementation of accounting standards and financial reporting.

This subject can be divided into two parts, respectively: (1) Public Accounting, (2) Accounting Standards and Financial Reporting.

*4. **IT Systems.*** *Learning objectives*: Identify and describe basic computerized information systems concepts; Identify and describe general and application controls found in computerized accounting systems and the methods used to assess risk for these controls; Identify, describe and assess systems development and documentation controls, and how they impact computerized accounting systems; Understand system security controls and the impact of these controls on the overall reliability of computerized accounting information systems; Basic understanding of the information system implementation decision and process; Develop a basic understanding of internet and e-business environments (including e-commerce, EDI, web-trust, etc. ; Develop a basic understanding of databases and their impact on their organization, as well as their implications for internal auditors; Identify the auditor's objectives in performing an audit of a computerized information system; Identify the techniques available to help the auditor test computer program.

5. Fraud and Forensics. *Learning objectives*: Understand the definition of fraud, including fraud within the organization and fraud against the organization; Use the IPPF (International Professional Practices Framework) and other guidance documents to understand the internal auditor's responsibilities related to fraud detection, investigation and prevention; Identify common fraud schemes and indicators; Understand and learn how to identify potential fraudulent situations.

*6. **Internal control.*** *Learning objectives*: Meaning of Control, its components and types, the meaning and role of internal control; Types of controls; The main control models that are placed in the organization; The role of the audit in providing the security of the functioning of internal controls; Standards of internal control, Principles, Objectives and Limitations; Controls in practice, transaction and asset control.

Control of IT systems as *general controls* and *application controls*. *General controls* that include: IT management; separation of IT duties; developing systems; physical security and access online on hardware, software, and data; support planning and contingency in case of emergencies and contingencies; and hardware controls. *Application controls* that include Input control, Processing control and Output control.

*7. **Principles of Internal Auditing***. *Learning objectives*: Understand the definition of internal auditing and the purpose of internal auditing; Understand the use of the International Professional Practices Framework (IPPF) and be able to apply it in any given situation; Understand and be able to apply the internal audit process during an engagement as well as write a report on the outcome; Understand the

various organizational governance systems, the selected business applications such as enterprise risk management (ERM), internal control identification, design and evaluation; Understand how ethics and fraud issues reflect on an organization.

II Supplemental courses

1. Advanced Risk Management. Understand what organizational governance entails, with specific reference to risk management as a part of it to mitigate the key risks of the organization; Understand what risk management maturity is, how it can be measured, and how the maturity level can affect the activities to be performed by various role-players; Understand the role of internal auditing as assurance provider on risk management; Understand the risk management process and how the outcome of it can be used by internal auditors in their activities

2. Advanced Internal Auditing. *Learning objectives*: Understand the definition of Corporate Governance, the roles of various groups (Board, Board Committees, Executive Management, Internal Audit, and External Auditors), limitations and failures in governance, and an overview of existing governance codes and regulations; Understand the macro level risk assessment process, capture and analyze risk factors inputs, and communication of audit plan with the Audit Committee; Understand the Enterprise Risk Management process, the role of internal audit within the process, and method of assessing the ERM program; Understand the origin and commonalities of the various internal control frameworks and application within auditing and value-added activities; Understand how environmental issue impacts the quality process certification reflects on an organization.

3. IT Auditing. *Learning objectives*: Understand and identify key information technology risks and how to mitigate those risks; Understand and develop a control checklist and key audit steps related to technology risks; Understand and apply applicable IIA and ISACA standards; Understand the process for auditing application controls; Understand risks in an e-business environment; Understand how to adapt audit coverage to areas of advanced and emerging technologies.

4 Developing and Managing an Internal Audit Function. *Course Description:* This course provides a foundation for the establishment and management of an internal audit function. Topics that could be in this course include: Understand the fundamentals of establishing an internal audit department; Learn how to identify the criteria necessary internal audit staff; Understand the importance of the CAE role in the organization.

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