

## **Transparency and accountability are clear indicators of the proper functioning of democracy**

In this interview, we talk to Dorel Balliu from Albania. He works at the Supreme Audit Institution of Albania (ALSAI) and is a Ph.D. candidate in Public Management and Governance at Tor Vergata University in Rome. In his work, he is responsible for the supervision of public finances by conducting performance, compliance, and technical audits of Albanian public institutions.



*Source: Dorel Balliu*

**So Dorel, you work in the Albanian Supreme Audit Institution. Can you tell us how you chose that career path?**

I have always been enthusiastic about working in the intersection between law and the public sector. After earning two Master's degrees in Law at the University of Rome "Sapienza" and some work experience in an Italian law firm, I decided to come back to and contribute to my country. I participated in a public competition and got selected for a position in ALSAI.

**Could you explain why auditing is important and what is its relation to democracy and law?**

I think auditing, and especially public external auditing, contributes directly to the better functioning of democracy. It advances transparency and accountability which are clear indicators of the proper functioning of democratic institutions. As a country with serious issues of democracy and corruption, public external audit in Albania (but also Bulgaria) plays a

fundamental role as a guardian of state finances and promoter of anti-corruption. By reporting to the Parliament of Albania, we serve our citizens who have a rightful claim to assurance that funds of the state budget are being spent legally, wisely, and pursuant to the principles of sound financial management.

**In Bulgaria, the National Audit Office is responsible for the parties' accounts - both their annual and election financial reports. Is this the same in Albania? Do you think this is good practice?**

In Albania, the Supreme Audit Institution is not mandated to audit political parties' financial accounts. This is a responsibility given to the Central Election Commission. This is part also of constitutional provisions which do not extend the SAI's mandate to audit political parties. I think it's a choice of the national legal system to either give power to the SAI or another independent

institution to perform audits on parties' financial accounts. In the EU, i.e., most of the Member States, the Supreme Audit Institutions do not audit political parties. However, there are [several countries in which they are allowed to do it](#). I believe that no matter who audits the political parties, the most important thing is that the entity is independent of the government.

**What are the main challenges in terms of reporting income and expenditures in Albania that you want to find a solution to?**

I think among the main challenges in our everyday work is the rate of implementation of our recommendations. At the end of each audit, we issue an audit report containing several recommendations for the auditees. These recommendations have a low rate of implementation due to the nature of the audit itself - there is no "punitive law" for entities that do not implement our recommendations. Nevertheless, the pressure from the Parliament or the media sometimes is so big that the auditees do implement and take the corrective actions we have recommended.



*Source:Dorel Balliu*

**Could you tell us about a positive story related to your work?**

The most positive stories during our work are the ones in which our voices are heard and the citizens' demands for transparency are ensured. There have been many examples in which, after our reports, the audited institutions or even reforms have become more effective, efficient, and economic. ALSAI has also transferred cases to the prosecution for alleged abuse of power or abuse in tenders procedures done by public officials.

**You are currently working on a Ph.D. in Public Management & Governance - can you tell us more about the topic you work on?**

My Ph.D. is related to the work I'm currently doing. We audit public finances and administration daily. My research project focuses on "Public finance management and accountability during times of emergencies. The case of Italy". I chose this topic in 2021 when we were still in the middle of the pandemic and when state finances and performance were crucial to how the governments responded to the 2020 health and economic crisis by adopting investment and fiscal policy initiatives to re-launch the socio-economic fabric of the nation.