How the SAI has contributed to a less fragile situation and state building

Increasing the impact of audit recommendations (SAI Kosovo)

By Mr. Besnik Osmani, Auditor General of Kosovo

Despite its fragile and challenging environment, the Kosovo National Audit Office (KNAO), continuously drafts, submits and publishes audit reports. In 2016, we submitted reports containing 1314 recommendations. Regardless of the high esteem KNAO enjoys in Kosovar society, consistent audit recommendation implementation has been lacking. In 2017, only around 25% where fully implemented, 35% partially and the rest have not been addressed.

To improve audit recommendation implementation and increase KNAO’s relevance for the life of Kosovo’s citizens, we have acted in many ways. Together with the Parliament of Kosovo we initiated the development of a national plan that foresees concrete and well-coordinated measures of public financial management improvement. Also, we engaged with other stakeholders and with donors in the working group on Public Finance Management Reform Strategy, pushing for increased accountability of public institutions. To make audit recommendations publicly available in an easy-to-understand format, we are currently developing an audit recommendation database. There, civil society, journalists and the wider public will be able to track in how far audited entities implement the recommendations they received. Together with donors we are working on capacity development projects that provide more funds to those entities that consistently implement audit recommendations. This provides audited institutions with a tangible incentive to implement.

This year, the Swiss Cooperation Office in Kosovo already applied the latter approach in its project Decentralization and Municipal Support – DEMOS. Through the project, Kosovar municipalities receive assistance in implementing audit recommendations and are rewarded for successful implementation. Like this, KNAO is contributing to improved financial management and better service delivery for citizens on the local level. This shows that SAIs and donors can effectively join forces to overcome fragile situations.

For performance audit reports, KNAO has started to make public presentations to the wide range of stakeholders such as audited entities, civil society and media. We believe this will lead to greater implementation of the recommendations, and awareness of the general public of our audit work.

We have also seen the Parliamentary Committee for Oversight of Public Finances taken important actions to ensure the impact of audit recommendations. The Committee usually calls the respective Heads of the audited Institutions to public hearings. Performance audit reports are discussed together with regularity audit reports. In order to increase the impact of performance audit recommendations, Heads of audited Institutions are called also to report to other Parliamentary Committees that covers the area which was audited.

We in KNAO believe that for a SAI to accomplish its mission and reach its desired impact in a challenging situation, it is necessary to employ a variety of tools and techniques and bring on board all key stakeholders.