Society of Certified Accountants and Auditors of Kosovo - SCAAK

Ardiana Bunjaku

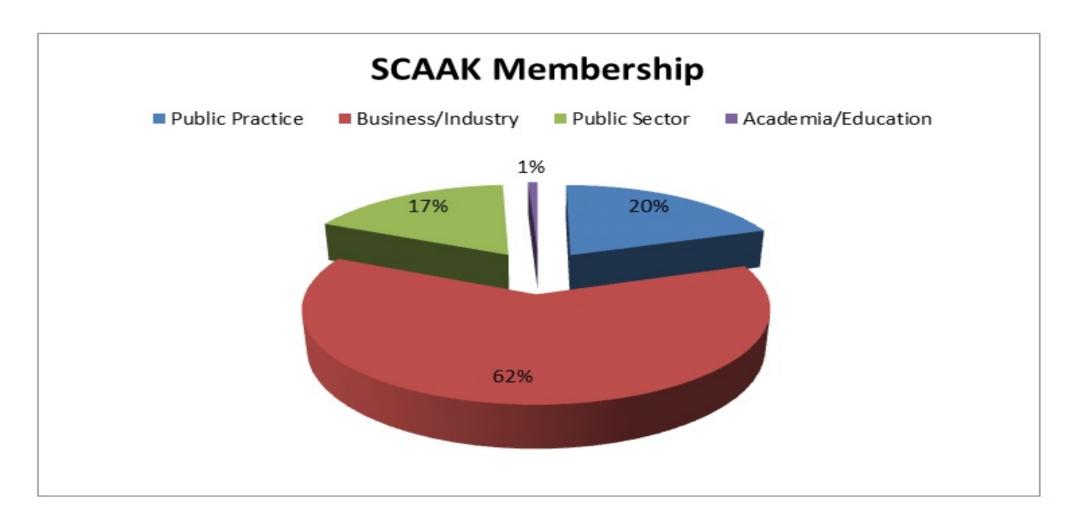
Executive Director

Support to the public sector towards increasing transparency, accountability and implementation of high quality standards



- Like many developing and transitional economies new PAOs have high % of members employed in public sector
- New Certification Programs for Accountants and Auditors in private and public sector, Insolvency practioners, PFM certification
- Partnered with Supreme Audit Institution and Ministry of Finance to build qualifications

Member Profile 2016



Public sector certification program



- Involvement with World Bank and CEF/CIPFA in developing public financial management certification
- 2008-Ministry of Finance gave exclusivity to SCAAK for PFM
- 2012 Developed tailored training and PFM Certification for municipalities suported by USAID
 - 2015 Joint certification program SCAAK CIPFA
 - 32 current SCAAK members achieved Chartered Public Finance Accountant designation





Certified Accounting Technician

P1 – Financial Accounting

P2 - Cost & Management Accounting

P3 – Accountant in Business

P4 - Kosovo Tax and Law

Public Sector Senior Auditor

S1 - Financial Management and Budgeting

S2 - Public Sector Financial Reporting

S3 - Public Finances and Information System

S4 - Strategic Planning and Policy Development

S5 - Governance, Risk and Control

S6 - The Audit Methodology

SAI - Public sector certification program



- Cooperation with Kosovo SAI from 2002
- Development of unique certification program for SAI auditors in cooperation with SCAAK
- Launched in 2015

ISSAI

..... stands for

International Standards of Supreme Audit Institutions

IPSAS

..... stands for

International Public Sector Accounting Standard

SAI - Public sector certification program



Public Sector Auditor (PSA)	Public Sector Senior Auditor (PSSA)	Certified Public Sector Auditor (CPSA)
M1. Financial ReportingM2. Planning and BudgetingM3. National Laws	M4. Procedures and Techniquesfor Public Sector ManagementM5. Governance, Risk and ControlM6. Audit Methodology I	M7. Audit Methodology II M8. Managing Finances

• 100 - received SCAAK Certified Public Sector Auditor designation





Looking Forward



- SCAAK must adapt and continue to innovate
- SCAAK will continue the cooperation with its partners
- Cooperation with donor community and partnerships are essential for PAO
- September 2017 SCAAK initiated firs Donor Coordination meeting on implementation of Kosovo PFM Strategy