



Fourth Regional Audit Quality Ass

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INSTITUTE OF CERTIFIED ACCOUNTANTS OF ALBANIA

Building Capacity for Regional Growth

Export Readiness and Forensic Accounting

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Building Foundation for Service Exports

KEY GAPS IDENTIFIED

- Variation in practical work exposure among practitioners
- Uneven familiarity with complex international engagements
- Lack or limited knowledge in the foreign tax regulation
- Limited cross-border service delivery experience
- Need for clearer specialization pathways

PROJECT CONTRIBUTIONS

- New specialization programs developed
- Internal capacity strengthened for targeted training
- Guidance for regional collaboration frameworks
- Enhanced institutional readiness to promote Albania
 - 17 trainers – 40 hours
 - 45 CA and LA
 - Study trip

TARGET MARKETS: Western Balkans (primary) — legal and cultural similarities | EU jurisdictions with capacity constraints

WHY IT MATTERS

Strengthens the profession's role in addressing financial irregularities and supporting judicial processes.

Requires competencies beyond conventional internal control: investigative methods, evidence handling, and clear legal communication.

PROGRAM COMPONENTS

- Fraud schemes and typologies
- Investigative interviewing techniques
- Data analysis for detection
- Documentation standards
- Judicial report preparation

RECEPTION AND IMPACT

Well received by members as a natural extension of existing skills.

Strong interest from justice system and oversight professionals.

Institutional recognition process underway for formal professional profile.

Looking Ahead

Continue Specialization Development

Expand curriculum with case-based learning and practical simulations

Strengthen Institutional Partnerships

School of Magistrates, State Audit Institution, oversight bodies

Advance Regional Cooperation

Shared learning, joint training, and professional exchange with PAOs

The foundation is established.

Next stage: strategic implementation and sustained regional cooperation.