



Fourth Regional Audit Quality Assurance Forum

# Progressing Reforms in Audit Oversight

9-10 December 2025, Tirana, Albania



# Increasing the expertise of magistrates

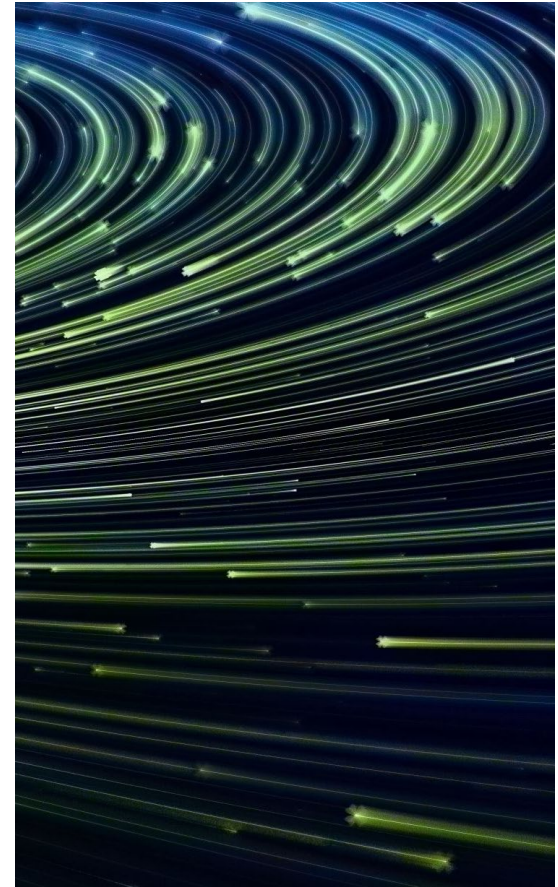
**Structured and practical approach**

**Training-of-Trainers and customized materials**

**Interpretation of financial statements**

**Evaluation of audit evidence**

**Internal controls and red flags**





# Current challenges in financial matters

**Technical nature of financial standards**

**Volume of documentation**

**Quality of expertise**

**Asymmetry between financial and legal systems**





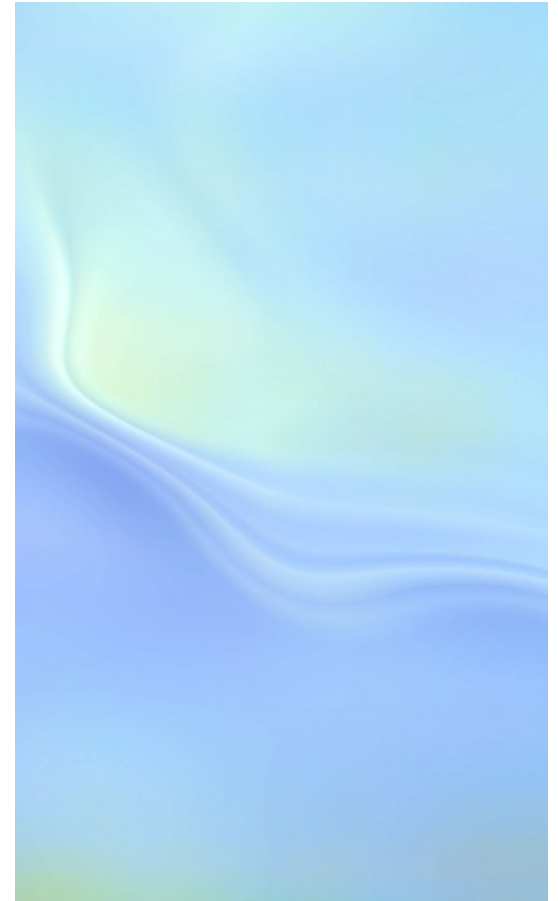
# The Role of the Magistrates' School

**Adapting materials to practice**

**Creating its own group of trainers**

**Integration into annual programs**

**Collaboration with financial institutions**





## **PARTICIPANTS' FEEDBACK**

**Increasing the meaning of financial evidence**

**More critical analysis of expertise**

**Better use of probing questions**

# Forensic Accounting – The Role

- Fraud detection
- Cash flow reconstruction
- Identification of hidden transactions
- Support for investigations and decision-making





# Integration into judicial processes

**Standardization of  
expertise**

**Joint training of  
magistrates and experts**

**Increasing internal  
competencies**





# Summary

**Magistrates have increased their ability to interpret financial evidence.**

**Forensic accounting supports more accurate decision-making and more efficient investigations.**

**The Magistrates' School ensures sustainability through internal trainers.**

**Stronger standards for economic expertise are needed.**