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PLACE **European University of Tirana |  
Tirana | Albania**



**FINAC**

FINancial management,  
Accounting & Controlling  
in public administration

## **Financial Management, Accounting & Controlling curricula development for capacity building of public administration**

**Trainings of public administration officials by UET staff on  
audit and public policy on 20<sup>th</sup> and 21<sup>st</sup> November 2018 at the  
premises of European University of Tirana**

**WP5**



**FINAC**  
FINancial management,  
Accounting & Controlling  
in public administration



Co-funded by the  
Erasmus+ Programme  
of the European Union

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## Approach to WP5 Trainings of Public Administration by European University of Tirana

Organisation of two sets of trainings based on the needs identified in the need assessment conducted in WP1:

- Two day trainings organised by the lecturers of UET engaged in FINAC Project on auditing and public policy
- Four-day trainings organised by an external expert on IT auditing and Performance Management & Audit with the collaboration of the Department of Public Administration, Council of Ministers.

### First Set of Trainings: Auditing and Public Policy

Prof. Hysen Muceku and Prof. Arlinda Ymeraj, coordinated by Mrs Kebjana Haka and overseen by Dr. Blerjana Bino, organised a two-day training on auditing and public policy at the premises of the European University of Tirana, Innovation Lab, on 20<sup>th</sup> and 21<sup>st</sup> November 2018.

A notification for the training and its agenda was made via email and telephone to the Ministry of Finances and Economics and subordinated institutions such as the Institute of Social Security.

In addition to participants from public administration, young lecturers from UET also participated in the training in order to enhance their competences on auditing and public policy.

### Training Day 1



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Date: 20<sup>th</sup> November 2018

Venue: Innovation Lab, European University of Tirana

Lecturers: Prof. Hysen Muceku & Prof. Arlinda Ymeraj

The participants heard initially from Kebjana Haka regarding **Erasmus+ project FINAC**, scholarships for public administration and other activities related to the project.

The first module by Prof. Muceku was on **auditing of performance in public institutions** and internal control. Until now, public sector professionals have been more interested in the volume of financial resources allocated to a policy or project, rather than concrete results achieved thanks to these means. Now, budget discussions include not only the means but also the efficiency of spending and the outcomes in relation to the objectives and criteria for each programme. By entering in a logical assessment of the performance, seeking to improve the efficiency of public spending and directing management to predefined results, public institutions undertake to review their culture, their functioning ways and working methods (Reports of WP1 Findings for Albania, 2017). The training covered advanced theoretical, methodological and applied aspects of Public Performance Auditing (PPA), in most cases directly applied through case studies. The programme enabled professionals to develop their PPA competences, mainly through the development of procedural and analytical skills and the acquisition of specific knowledge on PPA.

The first module of Prof. Ymeraj focused on **design of public policies**, particularly financial policies, based on evidences. The module provided participants with an understanding of the contemporary issues of making public policies and managing the public sector, from designing public interventions to financing infrastructure development. The module helped to enhance the capacities of participants on development of the capacity to make decisions on the design of public policy and delivery of public services.

## Training Day 2

Date: 21<sup>st</sup> November 2018



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Venue: Innovation Lab, European University of Tirana

Lecturers: Prof. Hysen Muceku & Prof. Arlinda Ymeraj

The second module of Prof. Hysen Muceku focused on **risk management in case of auditing operations** in public institutions. The aim here was to update participants with knowledge on Risk Assessment lexicon of threats, vulnerabilities and risks that are core to launching an effective program. It also provided them with information on how to implement a repeatable process that can be used to demonstrate that Risk Management Program will withstand the test of time. In addition it covered the documentation process for conducting Internal Audit assignments, elements to be included in the working papers and how findings are reflected in the audit report.

The second module of Prof. Arlinda Ymeraj focused on **Monitoring and Evaluation of Public Policy**. The module covered a modern approach to Monitoring and Evaluation of Public Policy such as results-based monitoring and evaluation. Participants explored the variety of tools and techniques used to measure policy project progress and to report outcomes to the appropriate internal and external stakeholders—including donors, funders, supervisors, or the population being served.

**Certificates of participation** were then distributed to all participants.



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