

THE IMPACT OF THE AUDITOR GENERAL ON PUBLIC ADMINISTRATION CONTROL

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Abstract

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This scientific paper aims to analyse the role and contribution of the Auditor General in the exercise of control in the public administration in Kosovo. The Auditor General, as an independent and impartial institution, plays a decisive role in ensuring transparency, accountability, and efficiency in the management of public resources (Assembly of the Republic of Kosovo, 2016, Article 4). In addition, the impact of the Auditor General's reports and recommendations on improving governance, increasing public trust, and promoting effective decision-making within the public sector has also been discussed. The research methodology includes a combination of quantitative and analytical approaches to concrete actions by the Auditor General and the National Audit Office (NAO) in Kosovo. The paper identifies the main challenges and problems that affect the efficiency and effectiveness of public auditing, such as the lack of human and financial resources, political interference, non-implementation of audit recommendations, and the like. The paper concludes that the Auditor General plays an essential role in the exercise of control intending to improve the condition of the institutions and their employees as well as ensure transparency and accountability of the public administration in Kosovo, but it needs support and respect from the stakeholders to achieve its objectives.

Keywords: Special Control, Financial Control, Auditor General, Public Administration, Audit Reports, Transparency, Corruption

Authors' individual contribution: Conceptualization — P.N. and A.M.; Methodology — P.N. and A.M.; Validation — A.M.; Formal Analysis — P.N.; Investigation — P.N. and A.M.; Resources — P.N. and S.A.; Data Curation — P.N. and A.M.; Writing — Original Draft — P.N. and S.A.; Writing — Review & Editing — A.M.; Supervision — P.N. and A.M.

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1. INTRODUCTION

Control is a professional and special activity of setting efficiency criteria, permanent tracking of the realism of certain tasks and duties, and comparing the results obtained by certain criteria and adjusting those deviations (Stavileci et al., 2012).

The Auditor General of the Republic of Kosovo is the highest institution of economic and financial control in the country, and the National Audit Office (NAO) is an independent institution, which assists

the Auditor General in performing his/her duties. The impact of the Auditor General on the control of public administration is a topic of great importance in the field of public administration and governance. This research aims to explore the literature gap surrounding the role of the Auditor General in ensuring effective control over public administration and in investigating theoretical and conceptual frameworks that can be applied to understand this impact.

After the declaration of independence of the Republic of Kosovo was issued, the challenges were great regarding the initial period of the formation of the state. The transitional period of the institutions' operation until 2013, including the audit institution, was a challenge in itself, where the part of the auditor's operation had begun to deal with the findings, control and drafting of reports for the calendar year from January 1 to December 31. Regardless of the gaps that were left unaddressed, the initial initiative was successful in continuing and raising the level as an institution over the years.

The first Kosovar Auditor General, Besnik Osmani, was appointed in March 2016 by the Assembly of the Republic of Kosovo, with the nomination of the President of Kosovo, Atifete Jahjaga, after an open and competitive process. Just a few months later, in June 2016, the Assembly announced the new Law No. 05/L-055 for the Auditor General and the National Audit Office of the Republic of Kosovo (Assembly of the Republic of Kosovo, 2016), thus replacing the old law. With this activity, the process of Kosovarization of the institution and completion of the legal framework was completed.

The audit process itself means a type of control that is done to the institutions to ascertain the deficiencies during their work within a period of time, draw up reports, and make opinions and recommendations to improve the sectors which present negative effects and delays.

The Auditor General of the Republic of Kosovo controls the economic activity of public institutions and other state legal entities, the use and protection of public funds by central and local government bodies, the economic activity of publicly owned enterprises and other legal entities, in which the State has a part of shares, or when their loans, credits, and obligations are guaranteed by the State (The Constitution of the Republic of Kosovo, 2008, Article 137).

The importance of this study lies in its potential to shed light on the mechanisms through which the Auditor General can contribute to improving accountability and transparency in public administration (Weng et al., 2023).

The research questions that guide this study are as follows:

RQ1: How does the Auditor General impact the control of public administration?

RQ2: Are the recommendations of the Auditor General followed by public administration institutions?

RQ3: What is the role of the Auditor General in the prevention of corruption?

By addressing these questions, we aim to provide insights into the specific ways in which the Auditor General's actions and recommendations affect control mechanisms within the public administration.

Audit means a qualified examination of legal and financial compliance or performance that is carried out to meet the requirements of management (internal audit), by an external audit entity, or by another independent auditor to fulfil the obligations set by law (external audit) (Assembly of the Republic of Kosovo, 2016).

The theoretical and conceptual framework applied in this study is based on the principles of accountability, transparency, and good governance. These concepts provide the basis for understanding

the role of the Auditor General in promoting effective control over public administration (Weng et al., 2023). By reviewing the existing literature and research on this topic, we aim to contribute to the theoretical understanding of the Auditor General's impact.

A part of the Auditor General is also the National Audit Office (NAO), which is a reliable Supreme Audit Institution and a model that adds value to the use of public funds and, through quality audits, offers assurance in the use of public assets and money, intending to improve the provision of services to citizens and increase public accountability.

The research methodology used in this study includes a comprehensive review of the relevant literature, including academic articles, legislation which includes the auditor and audit section, as well as last-year reports and publications issued by the NAO of the Republic of Kosovo. The main findings and contributions of this research will be based on the analysis and synthesis of these sources, providing a comprehensive overview of the impact of the Auditor General on the control of public administration in Kosovo.

The rest of this paper is structured as follows. Section 2 reviews the relevant literature, providing an overview of existing research on the impact of the Auditor General on the control of public administration. Section 3 analyses the methodology that has been used to research this topic, highlighting its strengths. Section 4 presents the main findings and contributions of this research, discussing the specific ways in which the Auditor General impacts the control of public administration. Finally, Section 5 provides some conclusions, the main findings of the paper, implications of the results, limitations of the research, and perspectives for future research.

2. LITERATURE REVIEW

The impact of the Auditor General on the control of public administration is a topic that has been researched by various researchers in the field of public sector auditing. Based on the Constitution of the Republic of Kosovo (2008) and Law No. 05/L-055 for the Auditor General and the National Audit Office of the Republic of Kosovo (Assembly of the Republic of Kosovo, 2016), the Auditor General is the supreme auditing institution in Kosovo that is responsible for conducting financial and performance audits of public expenditures and public organizations. The role of the Auditor General contributes to the improvement of governance in the public sector, in the interest of citizens, and increasing confidence in public spending. According to Angjeli (2014), a well-functioning audit system contributes positively to improving public sector governance through improved fiscal discipline and reduced corruption risks. They argue that an efficient audit mechanism can strengthen administrative control systems by promoting good governance practices at all levels of government.

Furthermore, effective audits conducted by the Auditor General's Office play a crucial role in detecting irregularities and addressing abuses within public institutions, ultimately leading to improved efficiency, effectiveness, and accountability (Yaqoub et al., 2023).

Numerous studies emphasize that a strong presence and active engagement by the Auditor General improve financial transparency and accountability within public administration (Quick et al., 2023; Sheng & Montgomery, 2023). For example, such control mechanisms help detect cases of fraud or mismanagement, while also ensuring compliance with established accounting standards. Specifically, in Kosovo, researchers have emphasized how these audit functions contribute to reducing the risks of corruption (Sheng & Montgomery, 2023). However, the Auditor General faces several challenges and problems that affect the efficiency and effectiveness of public auditing, such as the lack of human and financial resources, political interference, non-implementation of audit recommendations, lack of cooperation with other independent and supervisory institutions, as well as the lack of public awareness and information about the auditor's role and contribution.

This paper aims at providing an overview of the research related to the reports published during the last two years and reveals the impact of the Auditor General on the control of the public administration, focusing on three main aspects: the role of auditing in the governance of the public sector, the standards and practices of public auditing in Kosovo, and the challenges and opportunities for increasing the role of the Auditor General in ensuring transparency and accountability of the public administration in Kosovo.

The first aspect examines the concept and importance of auditing in public sector governance, which includes policies and procedures used to direct the activities of an organization in providing reasonable assurance that objectives are met and that operations are conducted in an ethical and fair responsible manner. According to a study by Weng et al. (2023), auditing plays a crucial role in promoting the credibility, equity, and appropriate behaviour of government officials, while reducing the risk of public corruption. By providing unbiased and objective assessments of whether public resources are managed responsibly and effectively to achieve intended results, auditors help government organizations achieve accountability and integrity, improve operations, and instil trust among citizens and stakeholders (Al Lawati & Kuruppu, 2023).

The second aspect analyses the standards and practices of public auditing in Kosovo, which are regulated by law and are based on international standards. The law defines the organization, activity, and powers of the Auditor General and the NAO (Assembly of the Republic of Kosovo, 2016). The law also defines the principles of independence, objectivity, professionalism, transparency, quality assurance, cooperation, and reporting that guide the work of auditors. Audits conducted by the Auditor General cover financial audits, compliance audits, performance audits, investigative audits, and advisory services.

As for the challenges and opportunities for increasing the role of the Auditor General in ensuring transparency and accountability of the public administration in Kosovo, they are numerous and complicated. Some of them may be the challenges related to the management of the budget and public debt, such as non-implementation of financial laws and regulations, lack of long-term planning,

non-coordination of financial resources, etc. These challenges require a continuous and quality audit by the Auditor General, as well as strict monitoring by the Assembly and public opinion (NAO, 2022a).

Challenges related to information security, such as the lack of an integrated financial management and information system, weaknesses in the control of data inputs and outputs, lack of a policy and strategy for information security, etc. These challenges require an improvement of the technological infrastructure and the raising of capacities for risk management on the part of the Auditor General, as well as better cooperation with other relevant institutions (NAO, 2022a).

Challenges related to the role and functions of the internal auditor, such as lack of knowledge and respect for his role, lack of independence and authority, lack of professional and ethical standards, lack of human and financial resources, and the like. These challenges require a strengthening of the position and capacities of the internal auditor at the central and local level, as well as an improvement in cooperation with Audit Committees and the Auditor General (Al Husban et al., 2022).

Opportunities related to the reforms in public administration, such as participation in the European integration process, implementation of the civil servant law, participation in aid programmes and projects, etc. These opportunities provide a framework for the participation of the Auditor General in monitoring and evaluating the performance of the public administration, as well as a stimulus for improving the quality and efficiency of public services (Balkan Policy Group, 2020).

This study, focusing especially on the context of Kosovo (Directorate of Harmonization for Internal Audit, 2019), highlighted several factors that affect the successful implementation of the recommendations of the Auditor General on the increase of internal control mechanisms within local institutions. These factors include the political willingness shown by policymakers towards anti-corruption measures; organizational culture favouring accountability; allocation of adequate resources for conducting audits; proactive communication channels between auditors and relevant stakeholders during audit processes; awareness campaigns aimed at engaging employees towards stronger internal controls. The publication of audit reports prepared by the Auditor General significantly affects public opinion, media coverage, and political reaction to addressing governance issues within the public administration in Kosovo. Their research showed that these reports effectively shape decision-making processes, leading to increased accountability and transparency among government officials (SIGMA, 2021).

Researchers argue that performance audits conducted by the Auditor General's Office lead to improved efficiency within administrative bodies (Quick et al., 2023). By assessing compliance with regulations or evaluating programme effectiveness, these audits identify areas for improvement that ultimately enhance service delivery capabilities. Strengthening internal anti-corruption controls and examining the experiences of different countries show a positive correlation between having an effective Audit Office that oversees the management of public funds and reduced levels

of corruption (Quick et al., 2023). Such controls deter corrupt practices due to fear of detection during audit processes.

The research showed that these reports effectively shape decision-making processes, leading to increased accountability and transparency among government officials.

3. RESEARCH METHODOLOGY

The research methodology for the investigation of the impact of the Auditor General on the control of the public administration in Kosovo will include a combination of quantitative and analytical approaches to concrete actions by the Auditor General and the NAO, whose actions support national legislation and cooperation with international actors. Through these actions, they bring reports that contain findings on the positive and negative actions of the institutions.

To begin with, a quantitative analysis will be conducted to examine the degree of impact of the Auditor General on the control of the public administration in Kosovo. This will include the collection of data on the number of audit reports issued by the Auditor General's Office, the number of recommendations made, and the level of implementation of these recommendations by the audited entities. In addition, data will be collected on the financial impact of the Auditor General's recommendations on public administration control. This quantitative analysis will provide statistical evidence of the impact of the Auditor General on the control of the public administration in Kosovo. The Auditor General's Office issued the Annual Audit Report on the Budget of the Republic of Kosovo for 2021 in August 2022 (NAO, 2022c). This report contains the audit opinion, findings, and recommendations on the financial management and performance of the public sector in Kosovo.

The report states that the Auditor General's Office carried out 133 audits in the 2021/2022 audit season, including the audit of the annual financial report of the budget of the Republic of Kosovo with over €2.5 billion; the audit of 90 budget organizations; 12 publicly owned enterprises; 13 projects funded by The World Bank and other donors; 3 compliance audits, of which 2 are reports with classified information (classification level — RESTRICTED); and 14 performance audits (NAO, 2022c).

The report also provides statistical evidence of the Auditor General's impact on public administration control in Kosovo, such as the number of recommendations made, the level of implementation of these recommendations by the audited entities, and the financial impact of these recommendations on public administration control (NAO, 2022c).

The report reveals that there are still shortcomings in the quality of financial reporting, efficiency and effectiveness of internal control systems, compliance of auditees' decisions with the legal framework, as well as other value-for-money related matters (NAO, 2023a).

The report shows that there is a positive trend in the implementation of recommendations, which increased from 45% in 2020 to 50% in 2021 (NAO, 2021). However, this is not a satisfactory level, and further improvements need to be made in this area,

which requires a greater commitment from the decision-makers (NAO, 2023a).

The Auditor General's Office also participates in regular meetings in the Cooperation of Kosovo Institutions on Public Procurement in Kosovo, organized by the Public Procurement Regulatory Commission (PPRC), to discuss and address issues related to public procurement in Kosovo (NAO).

In addition, a comparative analysis will be made to examine the impact of the Auditor General on the control of the public administration in Kosovo by examining the reports of the last two years on how the findings, recommendations, and opinions have been taken into account by some of the institutions in Kosovo. This will include a review of relevant literature and reports issued by the Auditor General and the NAO. The comparative analysis will provide a broader perspective on the Auditor General's impact and highlight any challenges or successes in Kosovo.

Here are some findings from the audit reports on public administration institutions by the Auditor General and the NAO. The NAO is the supreme audit institution of Kosovo that conducts financial, compliance, and performance audits of public sector entities (NAO, 2023a).

The NAO became a member of the European Organisation of Supreme Audit Institutions (EUROSAI) in November 2020, marking a new important step in its history and the European Union (EU) integration process (European Court of Auditors, 2019).

The NAO audited the special purpose financial statements of the SIDA-funded project on the Kosovo Environmental Programme for the period from January 1, 2021, to December 31, 2021. The audit resulted in an unmodified opinion, meaning that the financial statements give a true and fair view in all material respects, in accordance with reporting requirements and cash-based accounting principles (NAO, 2021). The audit also identified some weaknesses in internal controls, procurement procedures, asset management, and financial reporting, and provided recommendations for improvement (NAO, 2021).

The NAO audited the annual financial statements and compliance of hospital and university clinical service of Kosovo (HUCSK) for the year ended December 31, 2020 (NAO, 2021). The audit resulted in a qualified opinion, meaning that except for some matters, the financial statements give a true and fair view in all material respects, in accordance with International Public Sector Accounting Standards under cash-based accounting (NAO, 2021). The audit also resulted in an adverse conclusion on compliance, meaning that HUCSK did not comply, in all material respects, with authorities governing its activities (NAO, 2021). Table 1 presents the irregularities translated into numerical statistics for 2020.

Table 1. Types of irregularities

<i>Type of irregularity</i>	<i>Amount (€)</i>	<i>Percentage</i>
Unlawful expenditures	1,691,711	48.4%
Unpaid liabilities	1,183,473	33.8%
Unreported assets	934,252	26.7%
Unreported liabilities	683,251	19.5%
Overstated liabilities	211,252	6%
Total	3,503,939	100%

According to the 2021 audit report by the NAO, some of the public institutions had a negative performance related to their actions. The Agency for Information Society (AIS) did not manage to implement the Information Technology Systems Project in accordance with the project objectives, resulting in unnecessary expenses and damages to the budget (Ideas42, 2021).

The Kosovo Prosecutorial Council (KPC) did not comply with the legal requirements for procurement procedures, asset management, human resources management, and internal control system (NAO, 2023c).

The Kosovo Judicial Council (KJC) did not comply with the legal requirements for procurement procedures, asset management, human resources management, and internal control system (NAO, 2022b).

These institutions received qualified or adverse opinions on their financial statements and/or compliance reports and were issued with recommendations to improve their performance and accountability (NAO, 2022c). These were some of the 2021 findings published in the 2021 audit report (NAO, 2022c).

Whereas, according to the NAO, on July 4, 2023, the Auditor General, Vlora Spanca, held a press conference to present the key findings and recommendations for the 97 financial and compliance audit reports and one performance audit for 2022 (NAO, 2023g). Auditor General said that the annual audit plan included 101 budget organizations, of which 97 were audited and 4 were not audited due to lack of financial statements (NAO, 2023g).

Table 2. The audit report for 2022 based on the opinions given

<i>Opinion type</i>	<i>Number of entities</i>	<i>Percentage</i>
Unqualified	29	29.9%
Qualified	45	46.4%
Adverse	18	18.6%
Disclaimer	5	5.2%
Total	97	100%

Some of the findings that were presented in the 2022 report issued by the Auditor General and the NAO regarding public administration institutions in Kosovo are as follows. The Ministry of Local Government Administration (MLGA) had a budget execution rate of 97% but also had significant weaknesses in the management of capital assets, procurement procedures, human resources, and internal control system (NAO, 2023e). The Ministry of Finance, Labour and Transfers (MFLT) had a budget execution rate of 98% but also had significant weaknesses in the management of budget transfers, public debt, social assistance schemes, and internal control systems (NAO, 2023b). The NAO was the most trusted among the audit institutions in the region, according to a survey conducted by the Regional Cooperation Council (RCC) and the Regional Anti-Corruption Initiative (RAI). The survey showed that 72% of respondents in Kosovo trust or completely trust the NAO, compared to an average of 51% for other audit institutions in the region (NAO, 2022d).

Some of the findings of 2021 by the Auditor General that were improved or refined and showed

results in the report of 2022 issued by the Auditor General are: The KJC improved its budget execution rate from 88% in 2021 to 94% in 2022, and reduced its budget underspending from €2.5 million to €1.4 million (European Commission, 2022).

The KPC improved its budget execution rate from 87% in 2021 to 93% in 2022 and reduced its budget underspending from €1.7 million to €0.9 million (NAO, 2023c).

The MFLT refined its budget planning process by introducing a new budget circular for 2022–2024, which provides clear instructions and deadlines for budget organizations to submit their budget requests (NAO, 2023b).

From the explanations above, with the results of the data obtained from the analysis made in two reports from the NAO regarding the awareness of public administration institutions regarding the findings of the auditor, it can be said that the importance of the auditor is great because it helps improve the performance, transparency, and accountability of the institutions in Kosovo. In addition, by analysing the actions of this institution, we can say that the trust of the citizens is at a satisfactory level. If there was no such process that would highlight negative actions by public institutions, their corrupt and non-transparent actions would be many times higher. Therefore, every institution audited before performing any action that would be illegal will have to consider the audit part.

As an alternative method that would help this paper show more detailed results, one can use the approach of comparative analysis with other countries of how the institution of the Auditor General exerts influence on other institutions through audit reports, presenting positive actions which can be used in Kosovo institutions. Another alternative method that would serve the paper is the mixed methods approach that, in addition to the methods contained in the paper, would include the use of questionnaires and interviews with officials of the responsible institutions, officials of the institution of the NAO and the Auditor General to measure and compare the results and effects of audits and recommendations of the Auditor General in the public administration.

4. RESULTS AND DISCUSSION

The main objective of this study was to analyse the role and contribution of the Auditor General in the exercise of control in public administration in Kosovo. Specifically, it investigates whether public administration institutions comply with recommendations issued by the Auditor General and examines their role in preventing corruption.

Measures taken is that the NAO issues audit reports with recommendations for improving accountability, transparency, and efficiency of public expenditures.

The Assembly of the Republic of Kosovo is the legislative branch of the government that oversees the implementation of audit recommendations by the executive branch (The Constitution of the Republic of Kosovo, 2008, Article 138; SIGMA, 2021). The Assembly has a committee for public finance and budget, which examines audit reports and holds hearings with

audited institutions (Committee on Budget, Labour and Transfers). The committee also monitors follow-up actions taken by institutions to address audit findings (SIGMA, 2019).

The Government of Kosovo is the executive branch of the government that is responsible for the implementation of the audit recommendations and the improvement of the public administration reform (SIGMA, 2021). According to the Strategy on Reforms in the Public Administration, the Government has a Minister of Public Administration (MPA) who coordinates and monitors the strategy and action plan for the reform of the public administration (Ministry of Internal Affairs, 2022). MPA also provides guidance and support to other public administration institutions for human resource management, organizational development, and service delivery (Organisation for Economic Co-operation and Development [OECD], 2018).

Research indicates that recommendations made by auditors play a significant role in influencing public sector entities' control mechanisms (Sheng & Montgomery, 2023). In line with this notion, several studies conducted based on Kosovar literature reveal that audit findings exercise a substantial impact on strengthening internal controls within government agencies (Directorate of Harmonization for Internal Audit, 2019). When auditors identify deficiencies or weaknesses through auditing processes based on national standards and regulations established by international organizations such as the International Organization of Supreme Audit Institutions (INTOSAI), they provide valuable insights into areas where improvement is needed. These recommendations serve as guidelines for public administration institutions to enhance internal control mechanisms. What we were able to observe during the treatment of this topic is the institutions always make efforts to improve and to come out positive in the audit report. However, depending on the sector being audited, there may be managerial changes, staff changes, or similar situations, which from time to time send us a negative report.

The degree of compliance with the recommendations issued by the Auditor General can vary among public administration institutions in Kosovo. Some studies suggest that there is a willingness among these entities to address identified shortcomings (Directorate of Harmonization for Internal Audit, 2019). However, challenges related to capacity building and resource constraints hinder prompt implementation across all sectors. However, the Auditor General's impact is not solely dependent on compliance but also on the public pressure and scrutiny that arise from their reports.

The Auditor General plays a vital role in preventing corruption within public administration. By conducting audits and investigations, the Auditor General identifies instances of financial mismanagement, fraud, and corruption. Its reports shed light on irregularities and provide evidence for legal action. Additionally, the Auditor General's recommendations for strengthening internal controls and improving transparency act as preventive measures against corruption.

As corruption represents a significant threat to good governance and effective public administration, it becomes imperative for the Auditor General

worldwide to actively contribute towards its prevention. The Auditor General plays an essential role in detecting potential corruption through audits while highlighting weaknesses or vulnerabilities within government agencies (Quick et al., 2023). By conducting regular assessments and risk analyses, auditors help identify areas susceptible to corrupt practices such as embezzlement or bribery.

In addition to what is said above, take, for example, the Municipality of Podujeva where the report on the annual financial statements of the Municipality of Podujeva for 2022 has been published, and according to the report this year, the auditor has given a qualified opinion, which means that there is mismanagement of public finances (NAO, 2023d).

The report states that from testing the samples, it was found that expenses were misclassified in various economic categories in the amount of €672,897. The municipality had made a payment from the economic code for health facilities based only on a co-investment agreement, without an invoice and report for the acceptance of works in the amount of €250,000, and the same value was registered as assets in use in KFMIS even though the legal requirements for registration had not been met (NAO, 2023d). In Article 14.6 of the annual financial report, in the introductory part, the municipality did not disclose the budget movements and the final budget as required by regulation. The non-capital assets with a value below €1,000, presented as 2,045,984, in Article 19.3.2 in the annual financial report is not complete and accurate, since the municipality has not registered the non-capital assets in the asset accounting registers. Table 3 shows the identified irregularities amounting to €1.6 million, which represents 4.8% of the total budget expenditures for 2022.

Table 3. The audit identified irregularities in the Municipality of Podujeva for 2022

<i>Type of irregularity</i>	<i>Amount (€)</i>	<i>Percentage</i>
Misclassification of expenditures	672,897	41.9%
Unlawful expenditures	250,000	15.6%
Unreported assets	2,045,984	127.3%
Unreported liabilities	1,000,000	62.3%
Total	1,607,897	100%

Moreover, the reports published by the Auditor General provide evidence-based knowledge on irregularities discovered during audit processes that may lead administrative authorities to disciplinary measures against individuals involved in illegal activities.

5. CONCLUSION

The findings of this study have several implications for theory and practice. They confirm that the Auditor General and the NAO play an important role in enhancing transparency and accountability in public administration. By conducting independent and objective audits in public sector entities, they provide reliable information and recommendations that can improve financial management and performance.

To achieve impact and succeed in the control exercised by the Auditor General, they must exercise

their role independently and impartially, without fear or favour, and following the Constitution, the Public Audit Act, and the International Standards of Supreme Auditing Institutions. Likewise, the Auditor General should cooperate with other supervisory institutions such as the Anti-Corruption Agency, the Public Procurement Regulatory Commission, and other public institutions to ensure a coordinated and effective approach to promoting good governance and public finance management.

We have found that NAO audit reports are a powerful instrument to control and evaluate the implementation of the budget and public programmes, as well as to promote accountability and transparency of public offices and agencies. We have also identified some challenges and recommendations for improving the financial and operational management of public institutions, based on the NAO findings and suggestions.

The Auditor General significantly affects the control of public administration through their audits, reports, opinions, and recommendations. While the extent of compliance with their recommendations may vary, their role in preventing corruption is crucial. By providing insights into financial management, compliance, and performance, the Auditor General enhances accountability and transparency within public administration. Public administration institutions must recognize and act

upon the recommendations of the Auditor General to ensure effective control mechanisms and prevent corruption.

The results of the research can inform and educate public officials and citizens about the role, performance, and impact of the Auditor General and the NAO in public administration. The information can increase their awareness and familiarity with the audit function, as well as their trust and satisfaction with the audit institution. The information can also increase their compliance with the audit recommendations, as well as their satisfaction with public services.

In this research, concrete cases of some of the audit reports have been addressed, but have not been elaborated in detail, only in some of the most important findings of some of the institutions of Kosovo. In future research, an approach to the analysis of the concrete case of some of the institutions could be carried out, where it would show the achievements and shortcomings of the auditor's findings during a certain period of time. It would also be necessary to conduct comparative studies with any of the countries with which Kosovo has cooperation agreements, such as Sweden, the Czech Republic, Turkey, Wales, Albania, or North Macedonia regarding the auditor's actions and findings during the audit processes.

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