



POLICY PAPER

Media Role in Turning Audit Findings into Public Accountability in Albania

Reports of the Supreme State Audit as a source of information for journalists: Challenges, Issues and Ways to Improve



Tirana, September 2026

Who This Paper Is Intended For

This policy paper is intended to support journalists and media outlets covering the activities of SAI, public finances, and the work of Parliament and its committees. It is also meant for civil society organizations and donors that fund accountability and investigative journalism programs, and it should be useful to the SSA in its own work.

The document draws on analytical work carried out on several audit reports covering different areas of public administration, training materials for journalists developed as part of the same project, editorial practices documented in Annex C, and a review of the practices of European and international institutions.

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Executive Summary

The Supreme State Audit (SAI) is an important state institution that regularly publishes reports containing information on public finances that no Albanian media outlet could produce on its own. This information comes with verified and quantified documentation, identified public entities, and clear legal references. This document was prepared in response to experience showing that this information often remains unused, and that even when it is used, it is usually not used as it should be. The analytical work carried out under this project indicates that the main challenge with SAI reports often has little to do with the technical quality of the audits. Their findings are specific, measurable and documented, and their recommendations are equally well directed and carry deadlines. The fundamental problem lies in the chain that connects the findings to the impact and change that are of interest to the public. KLSH reports are prepared for an institutional audience, are usually published late, and are presented in a format that is hard for non-specialist readers to absorb. Meanwhile, newsrooms have neither the time, the technical capacity, nor the support needed to bridge that gap. The practical consequence of this problem is an unsatisfactory yet persistent equilibrium. The SAI observes that the findings in its reports do not receive the attention they deserve. The media find the SAI reports difficult to read. Audited public institutions benefit from both: a finding that goes unread carries no cost, and without public scrutiny or cost, there is little incentive for implementation and reform to bring about change. The high rate of formal acceptance of SAI recommendations, coupled with significantly lower implementation rates, is the numerical expression of this unproductive equilibrium for society and, at the same time, an indicator that is rarely reported.

Five Key Observations

First, the technical quality of the audit is not the system's weak spot. Its follow-up and communication prove to be.

Second, the audit report is a product prepared for an institutional audience and consumed by a different one, with no intermediate adaptation.

Third, media coverage takes place mostly at the moment of publication and seldom returns to the decisive phase: whether the recommendation is implemented or not. Exceptions exist, but they remain the isolated practice of a few specialized newsrooms.

Fourth, disciplinary authority that stays within the audited entity's own hierarchy neutralizes individual responsibility as a matter of structure, not coincidence.

Fifth, public exposure is not an alternative to punitive measures. It is the only functional substitute where those measures are not applied.

This document identifies four groups of challenges as follows, at the source, in the media, in the accountability architecture, and among the public. It examines the problems most often encountered in the reports it reviewed and proposes a set of recommendations, allocated by responsibility. The recommendations have been drafted with the criterion of feasibility in mind: most of them do not require legal changes, but administrative decisions and modest reallocations of resources. The few that do require normative action are identified separately and set out together in section 4.3.

Annex A examines the experience of European and international institutions that have addressed the same issue using a range of different approaches and draws out the lessons that are relevant to the Albanian context. Annex B proposes a model summary page. Annex C documents practical examples

from Albanian media reporting, each directly linked to a recommendation in Chapter 4, ensuring that the proposals do not remain at the level of analysis.

1. Context: A rich source of information in a weak media market

As the country's supreme audit institution, the Supreme State Audit (SAI) holds a unique position in the information that reaches the Albanian public. Unlike other sources of information, however, the SAI is not driven by interests beyond the public interest: it has no political agenda, does not seek clicks, and does not compete for attention in the media market. As a constitutional body, the SAI produces findings verified through an internationally standardized methodology and publishes them no matter whom they affect. For a relatively small media market, with limited funding resources and with ownership often linked to economic interests, this flow of information often turns out to be almost the only structured source of data on the quality of the administration of public funds.

Making use of this information is complicated further by the fact that audit reports are written for the audited entities, Parliament and, in some cases, prosecuting authorities. The language, structure and length of the reports reflect precisely this primary audience. Journalists are secondary users of a product that was never designed for them, which is why they so often skip it.

1.1 Value: Why this source of information matters more than others

The value of SAI audit reports for journalism lies in four key features that are rarely found together. First, they can be verified. The findings rest on documents and methodology, not on statements. So, a case built on them is much harder to dispute and carries far less legal risk for the newsroom.

Second, they are quantified. Audits express problems in monetary terms, which gives reporters what they most often lack: solid figures they can defend.

The third is clear identification of the entity concerned and, in most cases, of who held functional responsibility within it.

Fourth, they are continuous. The same institutions are audited regularly, which makes it possible to build time series, compare results over time and spot repeated problems. This is where the reports are most valuable.

Limitations to understand up front

SAI has no mandate over the private sector, even where a private company benefits from public contracts. Only the public side of the transaction is audited.

A recommendation is not a binding order. Failure to implement it is documented and reported as such, but it does not automatically lead to a penalty.

Identifying an irregularity is not the same as establishing a criminal offense. Moving from one to the other takes a separate procedure and a higher standard of proof.

An audit covers a defined period. The institution's present situation may have changed since then, and that needs to be checked independently of the audit report.

1.2 The audit cycle and the point where information stops being useful to journalists

If we examine a finding from the moment the SAI establishes it to the point where it is communicated to the public, the loss of value occurs at identifiable points, the great majority of which can be corrected. The table below summarizes the process and shows where it breaks down.

Stage	What happens	Where value is lost
Audit	Findings are documented and quantified, with responsibility clearly identified The findings are turned into a long document in administrative and legal language	Almost nowhere. Technical quality is the system's strength The key finding is embedded within the procedural material; the report generally does not show which specific issues matter most.
Report drafting		The news has gone cold, and the format makes it hard to search, compare and process the data
Publication	The finished report is posted on the official website, often with a long delay	Stories are picked by headline, not by how much the finding matters Context, cause, and consequence are missing, and the finding is left as a figure with little to connect it to anything
Media pick-up	A press release, or a journalist happens to find the case	Non-implementation, which matters to the public, is generally under-covered
Reporting	A short news item, often a rewrite of the press release	
Follow-up	A second story on whether recommendations were implemented is rare	

The last stage is especially important. To date, the media have generally covered a report once, at publication, and has not come back to it. But audit findings are only half the story. The other half, whether the recommendations were implemented, whether anyone was held accountable and whether the value was recovered, comes months or years later and is generally ignored by the media. The exceptions are few. They come from specialized newsrooms that have made follow-up part of their routine, and some of them are documented in Annex C. This shortcoming represents the most important weakness and, at the same time, the easiest to correct: it does not require additional resources, but only editorial scheduling.

1.3 The European context and why this is not just an internal institutional matter

The effectiveness of the SAI as the country's supreme audit institution, and the functioning of accountability mechanisms, are direct assessment criteria in Albania's EU accession process, particularly under the chapter on financial control (Chapter 32). The assessment in the accession process does not stop at whether the institution exists or how good its methodology is. It reaches well beyond that, to how its recommendations are followed up and how Parliament handles them.

This means the gap between formally accepting recommendations and actually carrying them out is not just an internal administrative matter. This is exactly the kind of gap between form and substance that the EU's regular assessment reports identify as a structural weakness, and one that cannot be addressed through the adoption of new laws alone. For this reason, the recommendations in this document are doubly valuable: they help improve internal accountability and, at the same time,

address an external requirement that cannot be avoided during Albania's European integration process.

2. Key Challenges

This section addresses the challenges where there is room to intervene and improve, organized by the actors concerned rather than by importance.

2.1 At the source: A document written for a narrow and specific audience

Audit reports are built on the logic of proof: every finding is backed by legal references, supporting documents and the response of the audited entity. The result is a bulky document in which a finding involving hundreds of millions in economic damage typically sits at the same visual level as, say, a formal slip in an accounting entry. For the auditor, this equal treatment is a matter of methodological correctness since no finding can be given priority over another. For the outside reader, it is a barrier. They lack the tools to judge which findings matter and which do not, so they usually go by the largest figure that catches their eye as they read.

The format makes things even harder. When reports are published as scanned or locked files, searching them, extracting data, and comparing figures automatically is difficult at best and often impossible. Because time series are not published as open data, every analyst is forced to rebuild the database on their own, an entry cost that most media newsrooms cannot afford. The paradox is clear: the more closed the format, the smaller the number of people who can use the information, even though it is formally public.

Third, a significant problem is the time frame involved. The gap between the audited period and the publication turns a finding from news into history. When the information arrives months after the fact, the officials involved have often left office, the decision has already taken effect, the contract has been carried out, and the question "who is accountable?" no longer has anyone to answer it. But the delay is not neutral: it shifts value away from the public interest and toward the audited entity.

Lastly, institutional communication tends to be stiff and formal. The press release simply repeats the structure of the report on a smaller scale, with no hierarchy and no translation of the technical language. It meets the obligation to inform, but it does not serve its purpose: it never tells readers why they should care.

The Problem

SAI meets its transparency obligation in the legal sense: its documents are public. But legal transparency and practical accessibility are two different things. A document that anyone can technically read but that no one actually does read, does not create real accountability.

2.2 In the media: Limited capacity and other influencing factors

Covering an audit takes a working knowledge of public finance, procurement procedures, and administrative law. This combination is rare in the Albanian media, where sector-specific specialization is a luxury few outlets can afford. A journalist who works on one story may be assigned to something completely different the next day, and the expertise they build up along the way never really accumulates. The financial side matters just as much. A story built on an audit report means days of work, contact with the institution, extra verification, and consultation with experts. The traffic it brings is modest compared with the content that gets produced in the same amount of time. Without dedicated

funding, editors are pushed to turn such stories down, which is a rational choice given the constraints of the newsrooms they work in.

There is also another dimension that is no less important to mention. In a market where media ownership is intertwined with interests that often secure public contracts, audit findings are not always welcomed. What is reported and what is left out is not always determined by journalistic value. Of course, this is not a matter of training, but it needs to be addressed because it affects the effectiveness of every other measure.

The result is two typical approaches, opposite in form but identical in effect. The first is reproduction: the press release is published almost word for word, with no context and no fact-checking, which turns the newsroom into a relay. The second is dramatization: the biggest figure is pulled out of context and presented as proven theft, when the report is describing administrative irregularities. The first has no impact; the second has the wrong impact and, when the audited institution can easily disprove it on technical grounds, it undermines the credibility of the source itself - a cost that is ultimately borne by the audit, not the media.

2.3 In the accountability system

This category is not a challenge that better communication can solve. Audit recommendations are formally accepted to a significant extent because acceptance comes at no cost: it is a written act that is not followed by automatic verification. Implementation is what actually costs something. It means revisiting decisions, returning money, and sometimes admitting a mistake publicly, so it happens far less often. The discrepancy between these two standards is the most reliable indicator of the actual state of accountability.

On individual responsibility, the problem is structural: disciplinary decisions stay within the same chain of command that the measure applies to. The audited institution decides whether to discipline itself. The outcome is predictable and needs no cultural explanation; it is simply a logical consequence of how responsibilities have been divided. Any discussion of the “culture of accountability” that does not address this division misses the core of the problem.

Where identified irregularities result in identifiable private beneficiaries and no one is held personally accountable, non-implementation stops being a mere administrative weakness and starts to look more like protecting the outcome. This remains a hypothesis, not an audit finding, and it should be handled carefully in reporting, but it follows naturally from how rarely the recommended disciplinary measures are actually carried out.

For journalists, this has a direct practical consequence: the strongest case is usually not what the reports find, but the failure to act on those findings. A recommendation that shows up unchanged year after year is not a sign of slow reform. It is a decision not to act.

2.4 For the public: figures without context

On its own, the monetary value of an irregularity, does not tell us much. The public often lacks the reference points to judge whether a sum is large or small, and has no way to connect it to their own experience. Unless the figures are translated into opportunity cost (what service was not delivered, what investment was not made, how many patients or students are affected), findings expressed in figures tend to stay administrative abstractions and are quickly forgotten.

At the same time, when irregularities keep being exposed with no visible consequences, the result is not a reaction but passive acceptance. The public “learns” that a finding changes nothing and stops

asking questions. At this point, transparency creates undermining the very reason for publishing the reports.

cynicism instead of pressure, thereby

3. Problems in reporting

Below is a summary of some of the main errors encountered in media reporting on the audit reports prepared by the SAI, based on an analysis of several specific reports. In general, these mistakes are not random. They stem from the challenges covered in the previous section, and they keep recurring in media coverage because newsrooms have no functioning editorial mechanism to catch them. The table lists them in order of practical importance, and each one is addressed in the recommendations in the next section.

Mistake	Main cause	Consequence
Mixing up a formal irregularity with economic damage Figures without a denominator	The report treats the two at the same level, and the journalist has no way to tell them apart The amount is taken from the summary without reference to the institution's budget Audit terminology is read as if it were the language of punishment	The headline does not hold up, and the audited institution gains ground by explaining the technical distinction Readers cannot tell whether the sum is big or small, so the finding triggers no reaction It creates a false expectation that someone will automatically be punished
Confusing recommendations with punitive measures Covering the report only on the day it is published		
	There is no editorial routine for following up	The decisive phase, whether the recommendations are implemented or not, goes unreported
Leaving out the subject's response Premature personalization (naming names too early)	Publication deadlines and no direct contact with the institution Pressure to identify a culprit or someone to blame	The case becomes contestable and ethically incomplete Legal risk and a shift of focus from the systemic flaw to the individual The media becomes a relay channel with no added value
Reproducing the official press release	It costs nothing	Incorrect figures or legal references that damage the entire case
Unchecked use of automated tools	The volume of documentation and information, combined with tight deadlines	

Given all of the above, one important asymmetry is worth noting. Under-reporting, meaning a bland story that makes no impact, costs the media little but costs the public interest a great deal. On the other hand, overreporting comes at an immediate and visible cost to the media, as the story is quickly followed by a rebuttal. This asymmetry in how audit-based cases are managed also explains why the first behavior prevails: media outlets tend to optimize for their own risk, which does not necessarily line up with the public interest.

4. Recommendations

Based on the experience of analysing SAI reports, discussions with journalists and experts (including the roundtables and training sessions that Faktoje has conducted with journalists), as well as the discussion roundtable organised on this topic, the recommendations arising from the above analysis are summarised below for each stakeholder in the field and, within each group, are ranked according to the relationship between the impact and the cost of implementation. Those that call for legal changes are presented separately in section 4.3, because they work on a different timeline and require not just administrative action but also the political will to pass them.

Where Albanian newsroom practice offers a concrete illustration of a recommendation, the reference appears in parentheses and the case is covered in Appendix C. This separation is deliberate: the recommendation rests on the analysis, while the case shows that it can be done under the current conditions of the Albanian media market.

4.1 For SAI

The main goal is to make the public product usable without compromising its rigor. None of the measures below require changing the audit methodology or the standards SAI currently rely on; all of them concern the stage after a finding is made.

1. A single, standardized, mandatory summary page for every report, setting out why the audit was carried out, what was found, what it costs Albanian taxpayers, what is recommended, and by when. This is standard practice among peer institutions with effective communication and has the lowest implementation cost of all the measures proposed in this document. The proposed model is in Appendix B.
2. A clear, explicit ranking of findings. A clear, explicit hierarchy of findings. Classify them by severity (economic damage, systemic risk, formal irregularity) so that readers do not have to make this judgment themselves, often inaccurately. This measure simply shows the hierarchy that the auditor already has clearly in mind.
3. Publication in open, searchable formats. A searchable text document as the minimum standard, with the quantitative data on findings and recommendation status in formats that can be processed. This significantly reduces the barriers to access for journalists, civil society, and researchers.
4. A public register of recommendation status. One up-to-date database showing the institution, the deadline, and the current status of each recommendation: implemented, partially implemented, or not implemented. This is the tool that shifts the cost of non-implementation from the administrative sphere to the reputational and political one.
5. A shorter time lag. Publish the main findings as soon as possible after the audit ends, even while final procedures are still under way. The informational value of a finding fades quickly; even one month of delay costs more than a summary page that is not yet perfect.
6. Dedicated communication capacity. A small professional unit with visualization and editing skills, tasked with producing summaries, interactive infographics, and explanatory materials, not just formal announcements, or official emails. This is the intervention with the highest resource cost, but it is also what makes the rest possible.
7. A structured channel for the media. Briefing sessions before publication, with room for technical questions, and a clearly identified contact person for questions about methodology. This reduces both under-reporting and misreporting, and lowers the risk of a finding being distorted.

8. A readable annual report on implementation. A single, indicator-based document showing where the system has moved and where it has not, designed to help the media and the public rather than serve as a procedural formality.

A Risk to Be Managed

Making communication simpler must not mean making judgment simpler. SAI retains its authority precisely because it does not dramatize what its reports find. A summary should be clear, not sensational. Once it starts competing with the media for impact, the source loses what makes it distinctive, and once its perceived neutrality is gone, there is no getting it back.

4.2 For media outlets and journalists

The goal is to move from reporting the event to reporting the process. This change is more a matter of editorial practice than of resources, which puts it within reach even of small outlets. Each recommendation points to the corresponding practical case in Appendix C.

1. Mandatory follow-up throughout the cycle. Every report on a finding should create an editorial obligation to follow up once the recommendation deadline has passed. This is the most cost-effective intervention in the entire document: it requires no additional resources, only scheduling and discipline. (Case C.1)
2. Minimal, sustainable specialization. At least one journalist per newsroom with ongoing expertise in public finance and public procurement. Where that is not possible, cross-newsroom consortia or partnerships with analytical organizations that have the skills and capacity. (Case C.2)
3. Public interest test for deciding whether to invest time. A quick assessment that answers a few questions: does the finding affect a public service, how large is the amount relative to the institution's budget, is it a recurring problem, and can anyone be held accountable. This keeps newsrooms from wasting time on formal irregularities. (Case C.3)
4. A standard for citation and context. Cite the finding precisely, by page and paragraph, draw a clear line between irregularity and damage, give a denominator for every figure, and always include the audited party's position. (Case C.4)
5. Translating the figure into opportunity cost. What could that sum have funded in the same sector? This is the step that turns a number into information, and information into public reaction. (Case C.5)
6. Careful use of analytical and AI tools. They are all useful for navigating lengthy documents, initial structuring, and text comparison, but are still unacceptable as the sole source. Every figure and every legal reference must be checked against the original document before publication. (Case C.6)
7. Structured newsroom archiving. Keep reports, key figures, and recommendations in a searchable form within the newsroom, so that knowledge is retained and does not disappear when journalists move on. (Case C.7)

4.3 For the Assembly and Parliamentary Committees

These measures entail changes to the regulatory framework and are therefore more difficult to implement. They are also the only ones that get at the root cause and can bring real change, while the measures above only improve the flow of information.

1. Automatic consequences for non-implementation and non-reporting. Introducing an administrative sanction for failure to meet reporting deadlines, automatically triggered when the deadline passes and not dependent on the decision of the audited institution.
2. Ending the audited entity's exclusive authority over disciplinary action. For measures affecting senior management, authority should pass to a body outside the chain of command affected by the audit, with binding deadlines and public reporting on the status.
3. Structured, public parliamentary review of findings. Regular public hearings with the heads of institutions that have low implementation rates, held on a fixed calendar. This creates institutional pressure and ready-made material for the media at once, and the two effects reinforce each other. (Case C.8)
4. A consolidated annual report on implementation, debated in plenary. One public document summarizing the implementation rate by institution and by type of measure, with an obligation to discuss it publicly. (Case C.9)
5. A mechanism for immediate suspension of contested decisions. When an audit finds that an act was issued in breach of the law, suspending its effects should not depend on the will of the body that issued it, and the suspension should be open to review in court. (Case C.10)

4.4 For civil society and donors

The role of civil society and donors is supportive: to bridge the gap between the technical capacity of auditing and the media's narrative capacity, a gap that neither actor is likely to cover well on its own.

1. Dedicated funding for ongoing coverage, not one-off pieces. A grant that pays for one article produces one article. A grant that pays for a staff position for a year builds a skill that lasts. (Case C.11)
2. An independent index of recommendation implementation. A regularly published benchmark that makes implementation rates comparable across years and institutions, and gives the media a ready-made indicator for periodic reporting.
3. Specialized, repeated training. Programs that combine reading the report, the legal framework, verification, and ethical standards, built around exercises on real material rather than just introductory lectures. (Case C.11)
4. Technical support. A standing pool of experts journalists can consult quickly on how to interpret findings. This is one of the most frequently cited obstacles, and one of the easiest to remove. (Case C.12)
5. Turning findings into reusable visuals. Charts, maps, and time series under open licenses that media outlets can use as they are, without needing in-house design capacity.

5. Implementation and monitoring

The table below lists the measures by proposed timeframe and shows how their impact will be verified.

Timeframe	Key measures	How to verify
Short term (0-6 months)	Summary page; searchable formats; editorial follow-up calendar; a media contact person Public status register; communication unit; newsroom specialization;	Share of reports that come with a summary; number of follow-up articles on earlier recommendations Whether the register exists and is kept up to date; number of journalists with sustained sector coverage
Medium term (6-18 months)	independent implementation index Legal changes on disciplinary measures; structured parliamentary review	A narrowing gap between formal acceptance of recommendations and actual implementation
Long term (18+ months)		

The main indicator for monitoring implementation is a single one, and it appears in the last row: the gap between the rate at which recommendations are accepted and the rate at which they are actually carried out. It sums up both the progress of the reforms and the success of SAI's work. If this gap does not narrow in time, everything else (the summaries, the portals, the trainings) will have improved the shape without changing the substance. That is exactly the problem this document intends to solve.

6. Conclusions

Albania's public audit system produces information of good professional and technical quality. The problem, as far as journalism is concerned, is that this information is poorly transmitted. It travels from an institution that writes in the language of its state function, to media outlets that lack the means to fully grasp it and the time to adapt it, to a public with no tools to judge it, and it ends up with the audited public bodies, which often prefer the comfort of non-implementation because it costs them nothing.

The intervention proposed in this document does not require rethinking the institutions. It aims to get SAI to accept communication as part of its mandate rather than a supplementary activity, to get the media to treat accountability as a process rather than a one-day event, and to get the Assembly to attach to non-implementation a consequence that does not depend on the will of the party that is supposed to implement. None of this is technically difficult, but all of it carries political responsibility, which is itself one of this document's key findings.

The cases in Appendix C support this conclusion in practical terms. They show that the great majority of the recommendations are achievable under the specific conditions of the Albanian context.

Annex A. Appendix A. International Experience in Audit Communication

Supreme audit institutions in established democracies have encountered similar challenges in their own experience: highly valuable technical products that do not adequately reach the public. The solutions they have found differ depending on each country's legal tradition and resources, but they converge on a few shared principles. This appendix summarizes those principles and, at the end, picks out what can realistically be transferred.

A.1 United Kingdom: National Audit Office

The NAO is widely regarded as the benchmark for audit communication. Its core feature is a one-page visual summary that accompanies every report: the problem, the cost to the taxpayer, the main finding, and the recommendations, set out in plain language with graphics. The page is mandatory and standardized, so readers always know where to look.

The NAO also produces short videos and content tailored for social media, and it publishes its data in open formats so that journalists and civil society can carry out their own analysis. The least visible but most important element is its institutional link with Parliament's Public Accounts Committee: NAO reports are routinely examined in public hearings, which create media events on a set calendar. Journalists do not have to dig for the story, because it is produced on a date known in advance.

A.2 Sweden — Riksrevisionen

The Swedish contribution is more conceptual than technological. Riksrevisionen has made it a practice to build one clear, recognizable central message for every performance audit: a single statement, backed by figures, that sums up what is not working and what it costs. It comes close to being a ready-made newspaper headline without being sensational.

What makes this practice significant is that it needs no extra resources, only editorial discipline at the drafting stage. That makes the Swedish approach one of the easiest to adopt where budgets are tight.

A.3 United States: Government Accountability Office

The GAO has standardized a mandatory highlights page at the front of every report, built around three fixed questions: why the audit was done, what was found, and what is recommended. Standardization is the key. When the format is identical from one report to the next, readers get used to it and the reports can be compared easily.

The GAO also systematically tracks the status of its recommendations and publishes it, along with an estimate of the financial savings that came from implementing them. This turns follow-up from a procedural obligation into an argument for the institution itself: the audit body shows how much return the public gets on the money invested in it.

A.4 European Union: European Court of Auditors

The ECA has invested in summaries of its special reports with professional infographics, and in a communication unit with dedicated staff. For the Albanian context, though, the most useful lesson is not this investment but its multilingual communication setup and the clear split between the technical document and the communication product: two separate documents for different audiences, which sit side by side without undermining each other.

The ECA also makes an important methodological point: a communication summary does not dilute the rigor of the underlying report, because it does not replace it. This difference challenges the most common criticism of simplification, that it comes at the expense of accuracy.

A.5 Portugal and Digitalization

Several supreme audit institutions, Portugal's among them, have built public portals where findings and the status of recommendations can be searched and filtered by institution, year, and type of measure. The value for journalists is immediate: what used to mean reading dozens of documents is now a single database query.

This is the closest match to the public status register proposed in section 4.1, and it shows that such a register is technically doable even with modest resources.

A.6 What Is Actually Transferable

The experiences above differ widely in what they cost to implement. The table below sorts them by the criterion that matters in practice: how many resources they need and how quickly they deliver results.

Practice	Cost to implement	Expected impact
Standardized summary page	Low: an editorial decision, no extra staff	High and immediate; changes how the media approaches the document
Central narrative for every performance audit	Low: a matter of drafting discipline	High; makes the finding usable as it is
Publication in open formats	Low to medium: a technical process issue	
	Medium: needs a system and ongoing maintenance Medium to high: permanent staff	High for civil society and analysts; an indirect effect on the media
Public register of recommendation status		Very high; the only tool that makes non-implementation costly
Dedicated communication unit		High, but depends on the quality of the staff and on editorial independence
Scheduled parliamentary review		Very high; creates predictable media events
	Low in resources, high in political will	Moderate; reaches a new audience but does not replace reporting
Video and social media content	Medium: requires production skills	

The practices with the biggest impact are not the ones that cost the most. The summary page, the central narrative, open formats, and scheduled parliamentary review all require very few resources. What is holding them back is not budget but institutional priority, and that is a problem solved by making decisions, not by finding more money.

Annex B. Summary Page Template

The structure below is designed as a mandatory standard for every published audit report. It does not replace the report or compromises its rigor; it is a starting point for outside readers. It should never run longer than one page.

Element	Content	Limit
Why the audit was done	Why the entity was chosen: an identified risk, high financial value, complaints, a request from parliament The institution, the period, the total value of the funds under review, the type of audit	2-3 sentences
What was audited	Ranked by severity, each with its monetary value where there is one	Data box
The three main findings	The value of the damage or irregularity, also shown as a percentage of the institution's budget Translated into opportunity cost: the service, investment, or capacity that never happened	3 points, 2 sentences each
What it costs	The main recommendations, with whom is responsible and by when	1 sentence + 1 highlighted figure
What it means for citizens	If the entity has been audited before: how many were carried out and how many were not	2 sentences
What is recommended	A link to the full report and the relevant pages for each finding	3-5 short points
Status of previous recommendations		1 sentence + indicator
Where to find the full details		Reference

The Element Not to Forget

The second-to-last row, the status of previous recommendations, is what turns the summary from an informational document into an accountability tool. It places the new finding in a series and makes repetition visible, and repetition is the most valuable information for the public.

Section C.13 shows how this template works in practice, using a specific case reported in the Albanian media.

Annex C. Case Studies from Media Reporting in Albania

Many of the recommendations are already being followed, partially and unsystematically, by outlets that cover audit reports regularly. This appendix documents specific cases Faktoje.al has worked on, arranged by the recommendation each one illustrates, with a twofold purpose: to show that implementation is possible under the current conditions of the Albanian media market, and to give other outlets working models they can verify for themselves. From this perspective, they are presented as illustrative practices, rather than as a comparative assessment of Albanian media.

C.1 Following the Full Cycle of a Recommendation

Recommendation 4.2.1 requires every report on a finding to be followed up after the recommendation deadline has expired. The reporting on the recurring problem in the oncology service shows this can be done: the new finding is not treated as a standalone event but is set against earlier findings and recommendations that have not changed. The extra cost is negligible; all it takes is planning the editorial calendar.

<https://faktoje.al/raporti-i-ri-i-klsh-se-dhe-skandali-i-perseritur-ne-onkologjik/>

C.2 Specialization as a Safeguard Against Misinterpretation

Recommendation 4.2.2 calls for a basic knowledge of public finance within the newsroom. The case of the reporting on pensions paid after death shows the flip side: without that knowledge, an audit finding was misread and circulated in a distorted form. The case illustrates the first mistake in the table in Chapter 3, and it shows that the cost of lacking specialization is not just missing coverage but misinformation.

<https://faktoje.al/11-mije-pensione-pas-vdekjes-si-u-keqinterpretua-raporti-i-klsh-se/>

C.3 The Public-Interest Test in Practice

Recommendation 4.2.3 proposes a quick filter before committing time to full coverage. The reporting on hospital waste management in Durrës is an example of a finding that passes the test on every criterion: it affects a public service directly, involves a considerable sum of money, and has one more element of major public importance, the classification of information as a trade secret. Cases like this call for further investigation, not just surface-level coverage.

<https://faktoje.al/mbetjet-e-spitalit-te-durresit-shkeljet-ne-menaxhim-te-zbuluara-nga-klsh-te-ruajtura-nen-sekretin-tr-egtar/>

C.4 Citation Standards and the Audited Entity's Position

Recommendation 4.2.4 calls for precise citation, a clear line between irregularity and damage, and the inclusion of the audited party's position. The reporting on the Investment Corporation's management of state property meets all three conditions: the analysis clearly separates the regulatory gap from the potential damage, and it includes the entity's response as recorded in the SIA's report. This format makes the reporting difficult to dispute.

<https://faktoje.al/korporata-e-investimeve-menaxhimi-i-pronave-shteterore-nisi-pa-rregullore-dhe-kontroll-publik/>

C.5 Translating the Figure into Opportunity Cost

Recommendation 4.2.5 calls for expressing a sum in terms of what was not delivered. The reporting on the consequences of a financial decision by the municipality of Vlora illustrates this approach even though it does not start from an audit report: figures that mean nothing to readers in raw form are turned into tangible consequences, such as a kindergarten, a park, and missing road signage. The method can be applied directly to reporting on SAI's findings.

<https://faktoje.al/nje-kopsht-park-dhe-sinjalistike-e-munguar-pasojat-e-nje-vendimi-financiar-nga-bashkia-e-vlores/>

C.6 Analytical Tools and Their Limits

Recommendation 4.2.6 accepts that analytical and AI tools are useful for finding your way through lengthy documents, but prevents them from being used as the sole source. The reporting on pollution in the Artificial Lake follows exactly this line: the tool is used for orientation and an initial structure, while human verification and the original document remain the fixed foundation of the reporting.

<https://faktoje.al/studimi-alarmant-ligeni-artificial-i-semure-ndotje-nga-tete-drejtme/>

C.7 Archiving as Newsroom Capital

Recommendation 4.2.7 calls for structured storage of findings, so that knowledge does not disappear when journalists move on. The reporting on dismissals and administrative violations at the Durrës hospital during the pandemic comes out of exactly this kind of process: each new finding, including those obtained through information requests, is added to an existing base instead of starting from scratch.

<https://faktoje.al/ne-kulmin-e-pandemise-largime-nga-puna-dhe-shkelje-administrative-cfare-u-gjet-ne-spitalin-e-dur-resit/>

C.8 A Technical Finding in the Political Process

Recommendation 4.3.3 proposes a scheduled parliamentary review that the media can use. The reporting on the cadastre audit shows the intended effect: a technical document, placed in the context of public debate, gives citizens direct information about the violations found and the amount of damage identified.

<https://faktoje.al/kadastra-nen-lupen-e-klsh-shkelje-dhe-968-milione-leke-dem/>

C.9 The Annual Report as a Predictable Event

Recommendation 4.3.4 calls for a consolidated annual report on implementation, debated in public. The coverage of SAI's annual report presentation to the Assembly shows what this format offers the media: a date known well in advance, with aggregated data on the number of audits and criminal referrals, gives journalists ready-made material without needing any investigative resources.

<https://faktoje.al/kreu-i-klsh-prezanton-raportin-ne-parlament-159-audite-dhe-13-kallezime-penale/>

C.10 Contested Decisions and Their Continuing Consequences

Recommendation 4.3.5 proposes a mechanism for immediate suspension of contested acts. The reporting on the IPARD grants and the court fight over the return of funds illustrates the need: when contested decisions keep having effects until a court rules, time works against the public interest and in favor of whoever benefits from the delay.

<https://faktoje.al/duan-te-me-blllokojne-grantet-e-ipard-perfundojne-ne-gjykate-beteja-per-kthimin-e-fondeve/>

C.11 Ongoing Funding and Specialized Training

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C.11 Ongoing Funding and Specialized Training

Recommendations 4.4.1 and 4.4.3 call for funding that builds lasting capacity and training based on real material. The project "Truths Beyond Numbers," run by Faktoje with support from the MATRA program, addresses both: it aims to strengthen the skills of journalists and journalism students in reading SAI reports, and to help them understand how these reports can drive better policy in sectors that directly affect the public. The difference from a typical grant is clear: it funds a skill, not a one-off product.

C.12 Technical Support as an In-House Practice

Recommendation 4.4.4 proposes a team of experts that journalists can consult quickly. This practice already works as part of newsroom routine when verifying complex findings, and it shows that the obstacle is not a lack of expertise but the lack of an institutionalized channel that makes it available to every newsroom, not just those that have built their own contacts.

C.13 Applying the Appendix B Model to a Specific Case

The table below shows what the summary page proposed in Appendix B would look like if it were applied to an audit report the media has already covered, in this case the cadastre audit discussed in C.8 and supported by Faktoje. The aim is to show that the model does not require any information the audit does not already produce: every field can be filled with material that is already in the report.

Appendix B field	Source within the audit report
Why the audit was done	The scope and purpose of the audit, as set out in the introduction to the report.
What was audited	The entity, the period audited, and the value of the funds under review
The three main findings	The findings with the largest damage or the greatest systemic risk, picked from the full list
What it costs	The total damage identified, compared with the institution's annual budget
What it means for citizens	Translating the amount into the service or investment that never happened. This is the only item that takes extra editorial work
What is recommended	The main recommendations, with the responsible party and the deadline, taken from the relevant section
Status of previous recommendations	A comparison with the previous audit of the same entity, where there is one
Where to find the full details	A page reference for each finding mentioned



This policy document was drafted as part of the “Truth Beyond Numbers” initiative, implemented by Faktoje with support from the MATRA program of the Embassy of the Kingdom of the Netherlands.

The views expressed in these writings belong to the authors and do not necessarily reflect the views of the Kingdom of the Netherlands.

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