Society of Certified Accountants and Auditors of Kosovo - SCAAk

Ardiana Bunjaku
Executive Director
Support to the public sector towards increasing transparency, accountability and implementation of high quality standards

• Like many developing and transitional economies - new PAOs have high % of members employed in public sector

• New Certification Programs for Accountants and Auditors in private and public sector, Insolvency practitioners, PFM certification

• Partnered with Supreme Audit Institution and Ministry of Finance to build qualifications
Member Profile 2016

SCAAK Membership

- Public Practice: 17%
- Business/Industry: 62%
- Public Sector: 1%
- Academia/Education: 20%
Public sector certification program

- Involvement with World Bank and CEF/CIPFA in developing public financial management certification
- 2008 - Ministry of Finance gave exclusivity to SCAAK for PFM
- 2012 – Developed tailored training and PFM Certification for municipalities supported by USAID
  - 2015 - Joint certification program SCAAK – CIPFA
  - 32 current SCAAK members achieved Chartered Public Finance Accountant designation
### Public sector certification program

#### Certified Accounting Technician

- **P1** – Financial Accounting
- **P2** – Cost & Management Accounting
- **P3** – Accountant in Business
- **P4** – Kosovo Tax and Law

#### Public Sector Senior Auditor

- **S1** - Financial Management and Budgeting
- **S2** - Public Sector Financial Reporting
- **S3** - Public Finances and Information System
- **S4** - Strategic Planning and Policy Development
- **S5** - Governance, Risk and Control
- **S6** - The Audit Methodology
SAI - Public sector certification program

- Cooperation with Kosovo SAI from 2002
- Development of unique certification program for SAI auditors in cooperation with SCAAK
- Launched in 2015

**ISSAI**
International Standards of Supreme Audit Institutions

**IPSAS**
International Public Sector Accounting Standard
<table>
<thead>
<tr>
<th>Public Sector Auditor (PSA)</th>
<th>Public Sector Senior Auditor (PSSA)</th>
<th>Certified Public Sector Auditor (CPSA)</th>
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<tbody>
<tr>
<td>M2. Planning and Budgeting</td>
<td>M5. Governance, Risk and Control</td>
<td>M8. Managing Finances</td>
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100 - received SCAAK Certified Public Sector Auditor designation
Looking Forward

- SCAAK must adapt and continue to innovate
- SCAAK will continue the cooperation with its partners
- Cooperation with donor community and partnerships are essential for PAO
- September 2017 SCAAK initiated firsts Donor Coordination meeting on implementation of Kosovo PFM Strategy