



ДРЖАВЕН ЗАВОД ЗА РЕВИЗИЈА
ENTI SHËTETËROR I REVIZIONIT
STATE AUDIT OFFICE

Final Audit Report Abstract

Key Entities Covered by the Audit Report

Bureau for Development of Education
Core budget account (637)

Audit Subject

Audit of financial statements together with compliance audit

Audit Objective

To obtain reasonable assurance about whether financial statements are free from material misstatement, and whether activities, financial transactions and information contained in the financial statements comply with legal regulations

Key Conditions Identified

- not established information system and database of the education system in the country;
- the scientific-professional magazine "Educational Reflections" is not published since 2012;
- the right to use and dispose of all facilities of the Bureau is not regulated;
- inventory of assets, receivables and liabilities is not fully executed in accordance with the legal acts.

Audit Opinion*



We expressed qualified opinion on the reality and objectivity of financial statements for 2019, and qualified opinion on the compliance of activities, financial transactions and information with legal regulations, guidelines and policies in place.

Key Recommendations

- to set up information system with database in the field of education;
- to obtain documents of ownership /use for facilities used by the Bureau;
- to carry out complete inventory procedures.

Key Systemic Weaknesses

Finalizing regulations in relation to the contents of the information system and use and exchange of information between the institutions for an integrated approach to providing data on the education system.

Comments on Draft Audit Report

No comments have been received on the Draft Audit Report.

Response on Draft Audit Report Comments

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* unqualified qualified adverse disclaimer of opinion