



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
Self-financing activities budget account (787)

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

Cash inventory was not performed, and value adjustment of the accounting with the actual balance of assets, receivables and liabilities and sources of funds expressed on the account of self-financing activities at the end of the year was not done.

Audit Opinion*



We expressed qualified opinion on the reality and objectivity of financial statements, and unqualified opinion on the compliance with legal regulations, guidelines and policies in place.

Key Recommendations

Future inventory must include all assets available to the Bureau and value adjustment of the accounting with the actual balance of assets must be performed.

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