



ДРЖАВЕН ЗАВОД ЗА РЕВИЗИЈА
ENTI SHËTETËROR I REVIZIONIT
STATE AUDIT OFFICE

Final Audit Report Abstract

Key Entities Covered by the Audit Report

Faculty of Information Sciences and Computer Engineering Skopje

Audit Subject

Audit of financial statements for 2019, together with compliance audit
Self-financing activities budget account (788)

Audit Objective

To obtain reasonable assurance about whether financial statements are free from material misstatement and whether reflected activities and financial transactions comply with legal regulations.

Key Conditions Identified

- weaknesses in payment of per diems for business trips abroad;
- not presented outstanding claims for co-payments and tuition fees; and
- inventory of receivables and payables is not performed in line with the Rulebook on accounting of budgets and budget users.

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 prepare Decision for business trips abroad and to calculate and pay per diems in accordance with provisions of the Decree;
- to conduct inventory of receivables and payables in accordance with legal provisions; and
- to connect the separate system/software with the accounting system.

Key Systemic Weaknesses

Not established National Council for Higher Education and Scientific Research and not proposed Decree on standards and criteria for financing higher education to the Government of RNM.

Comments on Draft Audit Report

The responsible person of the audited entity did not submit any comments upon the Draft Audit Report within the legal deadline.

Response on Draft Audit Report Comments

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* unqualified qualified adverse disclaimer of opinion