



ДРЖАВЕН ЗАВОД ЗА РЕВИЗИЈА  
ENTI SHËTETËROR I REVIZIONIT  
STATE AUDIT OFFICE

## Final Audit Report Abstract

### Key Entities Covered by the Audit Report

SDSM and Coalition MOZEME, 2020 Early Parliamentary Elections Campaign

### Audit Subject

Audit of the Total Financial Report on election campaign revenue and expenditure, together with compliance audit

### Audit Objective

To obtain reasonable assurance about whether the financial report is free from material misstatements, and whether activities, financial transactions and information contained in the financial report comply with legal regulations

### Key Conditions Identified

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### Audit Opinion\*



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

### Key Recommendations

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### Key Systemic Weaknesses

To review/revise regulation on:

- financing elections with Budget funds earmarked for regular operation;
- unpaid liabilities of the election account; and
- representation on social media.

### Comments on Draft Audit Report

We have not received comments on the Draft Report of the Authorized State Auditor.

### Response on Draft Audit Report Comments

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\*  unqualified  qualified  adverse  disclaimer of opinion