



ДРЖАВЕН ЗАВОД ЗА РЕВИЗИЈА
ENTI SHTETËROR I REVIZIONIT
STATE AUDIT OFFICE

Final Audit Report Abstract

Key Entities Covered by the Audit Report

VMRO – DPMNE and Coalition “Obnova na Makedonija”,
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 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