

# Final Audit Report Abstract

### Key Entities Covered by the Audit Report

Integra – Macedonian conservative party, 2020 Early Parliamentary Elections Campaign

#### Audit Subject

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

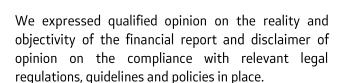
### **Audit Objective**

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**

- outstanding liabilities to suppliers for the election campaign;
- corrected financial report was submitted; and
- undeclared revenue from paid political advertising based on assignment agreements paid by the State Election Commission;

### Audit Opinion\*



# **Key Recommendations**

- to cover election campaign expenses exclusively from the election campaign account opened for that purpose;
- accurate and timely submitting of financial reports on conducted elections; and
- to observe deadlines for closing transaction account and to complete payment operations through bank account assignation.

### **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



unqualified



qualified



adverse



disclaimer of opinion

