



ДРЖАВЕН ЗАВОД ЗА РЕВИЗИЈА
ENTI SHTETËROR I REVIZIONIT
STATE AUDIT OFFICE

Final Audit Report Abstract

Key Entities Covered by the Audit Report

Political party Demokrati, 2020 Early Parliamentary Elections Campaign

Audit Subject

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

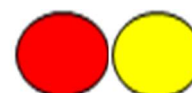
Audit Objective

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

- one mandatory report was not submitted to the competent institutions;
- the financial report does not contain revenue and expenditure from paid political advertising based on assignment agreements paid by the State Election Commission. The revenue and expenditure are not recorded in the accounting and on the account of the election campaign participant.

Audit Opinion*



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

Key Recommendations

- to finance election campaign exclusively from sources of funds provided by the Electoral Code; and
- to record services received in the election campaign paid for by a third party as election campaign donations.

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