



ДРЖАВЕН ЗАВОД ЗА РЕВИЗИЈА  
ENTI SHTETËROR I REVIZIONIT  
STATE AUDIT OFFICE

## Final Audit Report Abstract

### Key Entities Covered by the Audit Report

Edinstvena Makedonija, 2020 Election Campaign, I, II, III, IV, V, VI and VII Election Unit

### Audit Subject

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

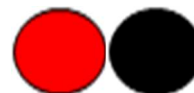
### Audit Objective

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

- funds were transferred from the political party account to the election campaign account; and
- free of charge services for using premises are not recorded and presented as donation in services in the total financial report and in the register of donations.

### Audit Opinion \*



We expressed adverse opinion on the reality and objectivity of the financial report and disclaimer of opinion on the compliance of financial transactions 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 received services paid for by a third party as 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