



ДРЖАВЕН ЗАВОД ЗА РЕВИЗИЈА
ENTI SHTETËROR I REVIZIONIT
STATE AUDIT OFFICE

Final Audit Report Abstract

Key Entities Covered by the Audit Report

Democratic Party of Albanians, 2020 Early Parliamentary Elections Campaign

Audit Subject

Audit of the Total Financial Report on election campaign revenue and expenditure for the period 12.03.-02.12 2020, 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

- use of stamp of another legal entity;
- the transaction account was not closed, the unique tax number was not deleted and the Total Financial Report was not submitted to the competent authorities within the prescribed deadlines;
- lack of complete supporting documentation.

Audit Opinion*

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

Key Recommendations

- election campaign participant to have and to use its own stamp;
- to close transaction account was not closed, to delete unique tax number and to submit Total Financial Report to the competent authorities within prescribed deadlines;
- to provide complete supporting documentation on reported expenditures.

Key Systemic Weaknesses

- to review the Electoral Code on election campaign financing through regular operations account of the political party;
- to prescribe criteria for distribution of funds for paid political advertising from the Budget of RNM;
- to amend the Electoral Code to provide possibility for the MoF to adopt bylaw on the manner of keeping business books and preparing financial statements/ financial report on the election campaign.

Comments on Draft Audit Report

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Response on Draft Audit Report Comments

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*  unqualified  qualified  adverse  disclaimer of opinion