



ДРЖАВЕН ЗАВОД ЗА РЕВИЗИЈА  
ENTI SHTETËROR I REVIZIONIT  
STATE AUDIT OFFICE

## Final Audit Report Abstract

### Key Entities Covered by the Audit Report

Civic Democratic Union, 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

The Total Financial Report on the election campaign presents revenue and expenditure from paid political advertising based on assignment agreements with the State Election Commission, but the transactions were not carried out through the election campaign account.

### Audit Opinion\*



We expressed unqualified 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 carry out payment operations with assignation during election campaign through the election campaign account.

### 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