



ДРЖАВЕН ЗАВОД ЗА РЕВИЗИЈА
ENTI SHTETËROR I REVIZIONIT
STATE AUDIT OFFICE

Final Audit Report Abstract

Key Entities Covered by the Audit Report

People's Party of the Roma, 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 political party did not submit reports provided for in Article 84 - b of the Electoral Code, as follows:

- Report on revenue and expenditure of election campaign account from the day of its opening until the end of the first election round;
- Report on received donations on the transaction account for election campaign financing on the eleventh day of the election campaign; and
- Report on received donations on the transaction account for election campaign financing one day after the completion of the election campaign.

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 because the legal representative did not present the business books to the audit team and thus limited the scope of the audit.



Key Recommendations

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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