



ДРЖАВЕН ЗАВОД ЗА РЕВИЗИЈА
ENTI SHËTETËROR I REVIZIONIT
STATE AUDIT OFFICE

Final Audit Report Abstract

Key Entities Covered by the Audit Report

State Student Dormitory "Tome Stefanovski-Senik",
Skopje (Core budget account)

Audit Subject

Audit of financial statements together with compliance
audit

Audit Objective

To obtain reasonable assurance about whether financial statements are free from
material misstatements

Key Conditions Identified

- inadequate application of legal regulations on the manner of calculation and payment of salary and salary allowances;
- incomplete inventory of assets and liabilities;
- irregularities in the application of the normative on preparing food for dormitory users

Audit Opinion*

We expressed adverse opinion on the reality and objectivity of financial statements and the result of the financial activities, and adverse opinion on the compliance of financial transactions with legal regulations, guidelines and policies in place in 2019.

Key Recommendations

- to regulate the value of salary points in accordance with existing legal acts;
- to carry out complete inventory of assets and liabilities in accordance with the provisions for RNM Budget beneficiaries;
- to prepare and serve food in accordance with the normative and daily menus.

Key Systemic Weaknesses

To harmonize provisions of the Law on Student Standard and the Law on Secondary Education with provisions of the Law on Student Standard concerning accommodation of students/pupils, saving funds and normal functioning of student dormitories.

Comments on Draft Audit Report

We have received comments on the Draft Audit Report from the former director of the Student Dormitory no. 16-382/7 on 25 March 2021.

We have received comments on the Draft Audit Report from the responsible person of the Student Dormitory no. 16-382/8 on 1 April 2021.

Response on Draft Audit Report Comments

We have reviewed the comments and accepted one comment due to additional evidence provided. The other comments are explanation on the reasons behind the ascertained weaknesses and are not accepted due to lack of additional evidence.

*  unqualified  qualified  adverse  disclaimer of opinion