



ДРЖАВЕН ЗАВОД ЗА РЕВИЗИЈА
ENTI SHËTETËROR I REVIZIONIT
STATE AUDIT OFFICE

Final Audit Report Abstract

Key Entities Covered by the Audit Report

Alliance of Albanians

Audit Subject

Audit of financial statements together with compliance audit

Audit Objective

To obtain reasonable assurance about whether financial statements are free from material misstatement, and whether activities, financial transactions and information contained in the financial statements comply with legal regulations

Key Conditions Identified

- no accounting records in place consistent with the principle of modified occurrence of business changes and transactions;
- recording business changes and transactions is not based on complete documentation;
- funds were paid as a donation for the Presidential Election Campaign.

Audit Opinion*



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

Key Recommendations

- to set up records in accordance with the accounting principle of modified occurrence of business changes and transactions;
- to record business changes and transactions based on complete documentation;
- to use the funds for achieving the goals of the political party defined in accordance with law, statute and other acts of the party.

Key Systemic Weaknesses

To reconsider the legal provision on financing election campaign with funds from the regular account. To clarify financing of the election process with donations from a political party with regard to single and total limit of funds. To amend bylaws that regulate the accounting of non-profit organizations and the manner of payment and recording membership fee as a source of funding.

Comments on Draft Audit Report

We have not received comments on the Draft Audit Report.

Response on Draft Audit Report Comments

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* unqualified qualified adverse disclaimer of opinion