



ДРЖАВЕН ЗАВОД ЗА РЕВИЗИЈА
ENTI SHETËTOR I REVIZIONIT
STATE AUDIT OFFICE

Final Audit Report Abstract

Key Entities Covered by the Audit Report

Agency for Audio and Audiovisual Media Services

Audit Subject

Audit of financial statements together with compliance audit 2020

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

- inadequate application of legal provisions regulating the right to salary; and
- incomplete inventory of assets, receivables and liabilities in line with the procedures provided by laws and bylaws.

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 pay salary to employees in accordance with legal regulations, whereby the basic salary will be determined exclusively on the basis of the job requirements;
- to complete the inventory procedures in accordance with the legal acts.

Key Systemic Weaknesses

- to clarify and harmonize legislation regarding employment procedure, manner of employment and status of Agency employees;
- need of legal solution for the use of financial resources from section MF - Functions of the state as a financial plan for fulfilling legal obligations related to the election process.

Comments on Draft Audit Report

Comments on the Draft Report were received from the Agency informing that there are no remarks on the Draft Report, and informing about initiated activities in line with the audit recommendations.

Response on Draft Audit Report Comments

The response to the comments is enclosed with the Final Audit Report.

*  unqualified  qualified  adverse  disclaimer of opinion