



ДРЖАВЕН ЗАВОД ЗА РЕВИЗИЈА
ENTI SHETËROR I REVIZIONIT
STATE AUDIT OFFICE

Final Audit Report Abstract

Key Entities Covered by the Audit Report

Employment Agency of the Republic of North Macedonia

Audit Subject

Audit of financial statements together with compliance audit

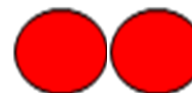
Audit Objective

To obtain reasonable assurance about whether financial statements are free from material misstatement, and whether activities and financial transactions and information contained in the financial statements are in accordance with the legislation.

Key Conditions Identified

- noncompliant records' data with the accounting records on: fixed assets, inventory, monetary compensation and active measures;
- obligations taken without public procurement procedures for amounts above the allowed threshold;
- noncompliant collective agreement with current legislation;
- incomplete and inaccurate realized income.

Audit Opinion*



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

Key Recommendations

- to harmonize records;
- to implement public procurement procedures in accordance with Public Procurement Law;
- to harmonize the collective agreement with legislation for calculation of salaries;
- to cooperate with other institutions for complete and accurate realization of income from employment contributions.

Key Systemic Weaknesses

- to amend the Law on employment and insurance in case of unemployment for further regulation of the provisions for preparation, competent institution and the period for adoption of operational plan for active employment programs and measures.

Comments on Draft Audit Report

We have received comments on the Draft Audit Report-two were partially accepted, two were accepted with additional evidence and two were not accepted because it is information that we had in mind while conducting the audit.

Response on Draft Audit Report Comments

Partially accepted and accepted comments were appropriately disclosed in the Final Report of the authorized state auditor.

*



unqualified



qualified



adverse



disclaimer of opinion