



ДРЖАВЕН ЗАВОД ЗА РЕВИЗИЈА
ENTI SHËTETËROR I REVIZIONIT
STATE AUDIT OFFICE

Final Audit Report Abstract

Key Entities Covered by the Audit Report

Municipality of Kumanovo

Audit Subject

Audit of financial statements together with compliance audit on the account of revenue of subsidies budget (930) for 2020

Audit Objective

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

Key Conditions Identified

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Audit Opinion*



We expressed unqualified opinion on the reality and objectivity of financial statements and unqualified opinion on the compliance with legal regulations, guidelines and policies in place for 2020.

Key Recommendations

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Key Systemic Weaknesses

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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