



ДРЖАВЕН ЗАВОД ЗА РЕВИЗИЈА
ENTI SHËTETËROR I REVIZIONIT
STATE AUDIT OFFICE

Final Audit Report Abstract

Key Entities Covered by the Audit Report

Ministry of Justice - Administration for Execution of Sanctions

Audit Subject

Audit of financial statements together with compliance audit on the Budget account of loans (786) for 2020

Audit Objective

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

Key Conditions Identified

/

Audit Opinion*



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

Key Recommendations

/

Key Systemic Weaknesses

Investments for the facilities in KPD Kumanovo and KPD-VPD Tetovo have been completed and the procedures for handing over the right of ownership to the institutions are underway, i.e. issuance of approvals for use and title deeds by the competent institutions in RNM.

Comments on Draft Audit Report

No comments have been received on the Draft Report of the authorized state auditor.

Response on Draft Audit Report Comments

/

* unqualified qualified adverse disclaimer of opinion