



ДРЖАВЕН ЗАВОД ЗА РЕВИЗИЈА
ENTI SHTETËROR I REVIZIONIT
STATE AUDIT OFFICE

Final Audit Report Abstract

Key Entities Covered by the Audit Report

Court of Appeal Skopje

Audit Subject

Audit of financial statements together with compliance audit, core budget account 631 for 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

- not recording claims based on imposed lump sums from court decisions as costs in the proceedings

Audit Opinion*



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

Key Recommendations

- to set up complete, accurate and timely accounting records of uncollected receivables based on court lump sums and their presentation in the financial statements of the entity.

Key Systemic Weaknesses

Lack of act passed by the Supreme Court for regulating the amount and the manner of determining lump sums as costs in proceedings, which should be acted upon and decided by the judges.

Comments on Draft Audit Report

We have not received comments on the Draft Audit Report of the Authorized State Auditor.

Response on Draft Audit Report Comments

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*  unqualified  qualified  adverse  disclaimer of opinion