



ДРЖАВЕН ЗАВОД ЗА РЕВИЗИЈА
ENTI SHTETËROR I REVIZIONIT
STATE AUDIT OFFICE

Final Audit Report Abstract

Key Entities Covered by the Audit Report

Democratic Union for Integration (DUI), 2020 Early Local Elections for Mayor of municipalities of Shtip and Plasnica

Audit Subject

Audit of the Total Financial Report on election campaign revenue and expenditure, together with compliance audit

Audit Objective

To obtain reasonable assurance about whether the financial report is free from material misstatements, and whether activities, financial transactions and information contained in the financial report comply with legal regulations

Key Conditions Identified

Some payment operations with assignment were not realized through the transaction account of the participant in the election campaign.

Audit Opinion*



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

Key Recommendations

The competent bodies of the political party to prepare and submit to the competent bodies all prescribed financial reports within the legal deadline and to perform payment operations with assignment through the transaction account.

Key Systemic Weaknesses

To review/revise regulation on:

- financing elections with Budget funds earmarked for regular operation;
- unpaid liabilities of the election account; and
- representation on social media.

Comments on Draft Audit Report

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

Response on Draft Audit Report Comments

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* unqualified qualified adverse disclaimer of opinion