



ДРЖАВЕН ЗАВОД ЗА РЕВИЗИЈА  
ENTI SHTETËROR I REVIZIONIT  
STATE AUDIT OFFICE

## Final Audit Report Abstract

### Key Entities Covered by the Audit Report

SDSM, 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

The participant in the Election Campaign did not submit the Total Financial Report on election campaign revenue and expenditure – election campaign financial report, to the Assembly of RNM.

### Audit Opinion\*



We expressed unqualified opinion on the reality and objectivity of the financial report and unqualified 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 all prescribed financial reports to the State Election Commission, SAO, State Commission for Prevention of Corruption and the Assembly of RNM, and for local elections also to the Municipality Council and the Council of the City of Skopje.

### 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