



ДРЖАВЕН ЗАВОД ЗА РЕВИЗИЈА
ENTI SHTETËROR I REVIZIONIT
STATE AUDIT OFFICE

Final Audit Report Abstract

Key Entities Covered by the Audit Report

PHI University Clinic of Cardiology - Skopje

Audit Subject

Audit of financial statements together with compliance audit, own revenue account (531)

Audit Objective

To obtain reasonable assurance about whether financial statements are free from material misstatement and whether activities, financial transactions and information reflected in the financial statements comply with the relevant legal regulations.

Key Conditions Identified

- not determined age structure and lack of activities for handling and collection of receivables;
- due to inconsistencies and insufficient control in the procurement of goods and services, the reality of paid funds cannot be confirmed;
- inconsistencies in the payment of fees of foreign lecturers in accordance with the Program for prevention of cardiovascular diseases in 2020.

Audit Opinion*



Disclaimer of opinion on the reality and objectivity of financial statements and qualified opinion on the compliance of financial transactions with the relevant legal regulations for 2020.

Key Recommendations

- to prepare detailed analysis of the age structure of receivables originating from previous years and to give proposal to the Management Board of the Clinic on the manner of acting and collecting claims;
- Establishing a way of monitoring and confirming the presence of foreign educators at the Clinic in order to pay the fees in accordance with the agreements.

Key Systemic Weaknesses

The audit calls attention to the manner of implementation of the Cardiovascular Disease Prevention Program and points to the Ministry of Health to reconsider the need for continuation of the Program with the same scope and in the same manner.

Comments on Draft Audit Report

We have not received comments upon the Draft Audit Report of the Authorized State Auditor no 17-172/8 from 13.12.2021.

Response on Draft Audit Report Comments

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* unqualified qualified adverse disclaimer of opinion