



ДРЖАВЕН ЗАВОД ЗА РЕВИЗИЈА  
ENTI SHËTETËROR 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, Funds account (737)

### 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

- lack of operational procedures and lack of internal control system;
- not adjusted accounting with factual assets and liabilities;
- inconsistencies and insufficient control in the procurement of goods and services;
- inconsistencies in the manner of outsourcing;
- not secured sufficient competition and inconsistencies in the implementation of some public procurements.

### 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, adopt, harmonize and implement internal acts and procedures for regulating the operational processes in the Clinic;
- to determine factual assets and liabilities and to adjust with the accounting records;
- to provide control for confirmation of receipt of delivered goods, services and works;
- to perform outsourcing independently and within the obtained consent;
- to ensure competition, proportionality and cost-effective use of funds in the implementation of public procurement procedures and implementation of contracts in line with agreed conditions and selected bid.

### Emphasis of Matter

The Clinic premises are insufficient for its operation and property rights are not resolved.

### Key Systemic Weaknesses

Despite the existence of a legal obligation of the Ministry of Health to establish a National system for material-financial and accounting operations in PHIs and a Central system for registration of working hours for the needs of PHIs, these systems are not operational.

### Comments on Draft Audit Report

We have not received comments upon the Draft Audit Report of the Authorized State Auditor no 17-172/7 from

### Response on Draft Audit Report Comments

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\* unqualified qualified adverse disclaimer of opinion