



ДРЖАВЕН ЗАВОД ЗА РЕВИЗИЈА  
ENTI SHTETËROR I REVIZIONIT  
STATE AUDIT OFFICE

## Final Audit Report Abstract

**Key Entities Covered by the Audit Report**  
Ministry of Justice

### Audit Subject

Audit of financial statements together with compliance audit on the Core budget account (631) for 2020

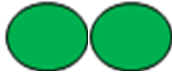
### Audit Objective

To obtain reasonable assurance about whether financial statements are free from material misstatement and whether reflected activities and financial transactions comply with legal regulations

### Key Conditions Identified

- incomplete supporting invoice documentation for payment of funds to one supplier as confirmation for realization of the obligations.

### Audit Opinion\*

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

### Key Recommendations

- to take on measures and activities for providing complete documentation for performed services as basis for recognizing and recording expenditure.

### Key Systemic Weaknesses

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### Comments on Draft Audit Report

We have received comments on the Draft Audit Report of the Authorized State Auditor.

### Response on Draft Audit Report Comments

We have received one comment on the Draft Audit Report, which was not accepted.

\*  unqualified  qualified  adverse  disclaimer of opinion