



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 (637) 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

- internal audit unit in the Ministry is not functioning;
- lack of complete inventory of the office furniture procured for the needs of the Basic Criminal Court;
- payment of funds not fully in line with the contract; and
- lack of activities for obtaining documentation on the right of use real estate for some of the regional units of the Ministry.



Audit Opinion*

We expressed qualified 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 for staffing and functioning of the internal audit unit;
- to make an inventory of office furniture procured for the Basic Criminal Court, to adjust the accounting records with the factual situation and to sign agreement for handing over the furniture; and
- to obtain documents and to regulate user rights for the facilities of the regional offices.

Key Systemic Weaknesses

- provisions of the annual agreement for regulation of mutual rights and obligations between the Ministry and the Office for General and Common Works do not cover mediation services, and
- the Law on Financing of Political Parties does not determine the timeframe for receiving data from the competent institutions for adoption of Decision and the payment of funds by the Ministry.

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

Of seven comments, two were accepted, one comment was partially accepted, one comment was an explanation of the state of affairs, one was information of measures taken, while the last two were comments on the ascertained state of affairs and were not accepted.

*  unqualified  qualified  adverse  disclaimer of opinion