



ДРЖАВЕН ЗАВОД ЗА РЕВИЗИЈА
ENTI SHTETËROR I REVIZIONIT
STATE AUDIT OFFICE

Final Audit Report Abstract

Key Entities Covered by the Audit Report

PE „Pazarishta“ Kumanovo

Audit Subject

Audit of financial statements together with compliance audit 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

- irregularities in calculation and payment of salaries of PE employees;
- inadequate implementation of procedure and conditions for leasing business premises;
- discrepancy between material and accounting records of tangible assets..

Audit Opinion*

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

Key Systemic Weaknesses

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Key Recommendations

- to harmonize internal salary acts with valid legal regulations;
- to determine precise criteria for leasing stall and point of sale;
- to adjust material with accounting records of the tangible assets.

Comments on Draft Audit Report

No comments were received on the Draft Audit Report of the certified state auditor.

Response on Draft Audit Report Comments

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*  unqualified  qualified  adverse  disclaimer of opinion