



ДРЖАВЕН ЗАВОД ЗА РЕВИЗИЈА
ENTI SHËTETËROR I REVIZIONIT
STATE AUDIT OFFICE

Final Audit Report Abstract

Key Entities Covered by the Audit Report

Public broadcasting company "Macedonian Radio and Television Skopje"

Audit Subject

Audit of financial statements together with compliance audit

Audit Objective

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

Key Shortcomings

- not adopted strategic, planning and program documents and bylaws;
- imprecise provisions in the systematization act for some requirements and description of work tasks, and inconsistent acts for salary calculation with the legal provisions;
- lack of internal audit unit;
- incomplete inventory of assets and liabilities;
- not established monitoring of measures taken for collection of receivables from more than five years ago;
- irregularities in planning and awarding public procurement contracts and implementation thereof.

Audit Opinion*

We expressed qualified opinion on the reality and objectivity of financial statements and qualified opinion on the compliance of financial transactions with the legal regulations.

Key Systemic Weaknesses

/

Key Recommendations

- to adopt strategic, planning and program documents and bylaws;
- to specify the requirements and to adjust description of tasks in the systematization act with the competences and activities performed, as well as to harmonize salary calculation acts with the legal regulations;
- to set up an internal audit unit;
- to conduct complete inventory of assets and liabilities and to adjust accounting with actual standing;
- to update records for tracking receivables and to take timely legal action for unpaid receivables from clients; and
- to improve planning and implementing PP procedures, as well as to specify provisions in PP contracts for realization of the procurement and for the payment.

Comments on Draft Audit Report

We received comments on the Draft Audit Report by the authorized person of PBC MRT no. 19-985/3 from 30 May 2022.

Response on Draft Audit Report Comments

Most of the comments are notifications of measures taken, explanation of the reasons behind shortcomings, one comment was partially accepted, and one was not accepted due to lack of submitted evidence.

*  unqualified  qualified  adverse  disclaimer of opinion