



ДРЖАВЕН ЗАВОД ЗА РЕВИЗИЈА
ENTI SHËTETËROR I REVIZIONIT
STATE AUDIT OFFICE

Final Audit Report Abstract

Key Entities Covered by the Audit Report

Political party BESA Movement Skopje

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 activities and financial transactions comply with legal regulations.

Key Shortcomings

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Audit Opinion*



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

Key Recommendations

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Key Systemic Weaknesses

To review the legal provision on financing election campaign with funds from the regular account; to clarify the part on financing the election process with donations from a political party in relation to single and total limits of funds; to amend and supplement bylaws that regulate the accounting of non-profit organizations and to regulate payment method, payment and registration of membership fees as a source of funding.

Comments on Draft Audit Report

We have not received comments on the Draft Audit Report.

Response on Draft Audit Report Comments

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* unqualified qualified adverse disclaimer of opinion