



ДРЖАВЕН ЗАВОД ЗА РЕВИЗИЈА
ENTI SHTETËROR I REVIZIONIT
STATE AUDIT OFFICE

Final Audit Report Abstract

Key Entities Covered by the Audit Report

Alliance of Albanians

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

Transfer of funds from the regular operations account provided from RNM Budget to the early elections' campaign account, which is not permitted as a source of funding according to the law.

Recording part of the business changes and transactions without providing complete documentation.

Audit Opinion*



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

Key Recommendations

To take measures and activities for obtaining supporting documentation as attachment to invoices from suppliers, and to record business changes and transactions in the business books based on complete documentation.

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 Report of the Authorized State Auditor.

Response on Draft Audit Report Comments

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* unqualified qualified adverse disclaimer of opinion