



ДРЖАВЕН ЗАВОД ЗА РЕВИЗИЈА  
ENTI SHTETËROR I REVIZIONIT  
STATE AUDIT OFFICE

## Final Audit Report Abstract

**Key Entities Covered by the Audit Report**  
Turkish National Unity Movement (DNET)

**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

Non-application of the accounting principle of modified occurrence of business changes/ transactions, inconsistencies in financial statements from past years, as well as incomplete inventory of assets, liabilities and sources of funds.

### Audit Opinion\*

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

### Key Recommendations

To record business changes in accordance with the accounting principle of modified occurrence of business changes and transactions. To adjust amounts presented in the business books with the amounts presented in the financial statements.  
To carry out complete inventory and adjustment of assets, liabilities and sources of funds on 31 December.

### 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 received comments on the Draft Report of the Authorized State Auditor. One comment was assessed as unacceptable and the other comment was assessed as an explanation of ascertained state of affairs.

### Response on Draft Audit Report Comments

The response to the comments is attached to the Final Audit Report.

\*  unqualified  qualified  adverse  disclaimer of opinion