



ДРЖАВЕН ЗАВОД ЗА РЕВИЗИЈА
ENTI SHTETËROR I REVIZIONIT
STATE AUDIT OFFICE

Final Audit Report Abstract

Key Entities Covered by the Audit Report

Ministry of Interior

Audit Subject

Audit of financial statements together with compliance audit on the Core budget account (637) 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

- the Ministry has 513 buildings, of which 45 have title deeds as ownership document, and for 53 buildings legalization procedures that started in 2013 are underway;
- Inventory of assets and liabilities has not been carried out in accordance with the Rulebook on the accounting of budgets and budget beneficiaries;
- Irregularities in the implementation of public procurement.

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, guidelines and policies in place.

Key Systemic Weaknesses

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Key Recommendations

- to continue activities for obtaining title deeds for all fixed assets owned or used by the Ministry;
- to carry out inventory of assets and liabilities in line with the legal regulations.

Response on Draft Audit Report Comments

The comments were reviewed and it was determined that three of them are information on activities taken to overcome identified shortcomings in the draft audit report, one comment was accepted and one comment was rejected.

Comments on Draft Audit Report

Comments on the Draft Audit Report were received by the authorized person from the Ministry.

*  unqualified  qualified  adverse  disclaimer of opinion