



ДРЖАВЕН ЗАВОД ЗА РЕВИЗИЈА
ENTI SHËTETËROR I REVIZIONIT
STATE AUDIT OFFICE

Final Audit Report Abstract

Key Entities Covered by the Audit Report

City of Skopje

Audit Subject

Audit of financial statements together with compliance audit on the account of budget expenditures from subsidies (937) for 2021

Audit Objective

To obtain reasonable assurance about whether financial statements are free from material misstatement, and whether activities and financial transactions contained in the financial statements are in accordance with the legislation.

Key Shortcomings

- the obligations taken from the previous year are not planned in annual programs;
- irregularities in the implementation of public procurement

Audit Opinion*

We expressed unqualified opinion on the reality and objectivity of financial statements (account of budget expenditures from subsidies (937) for 2021) and unqualified opinion on the compliance with legal regulations, guidelines and policies in place.



Key Recommendations

- to plan undertaken obligations from the previous year and to pay funds in line with the programs for the budget year for which they are foreseen;
- to implement procedures for procurement of goods, services or works in a manner that will ensure competition between economic operators and rational use of budget funds.

Key Systemic Weaknesses

- number of professional firefighters in the territorial firefighting unit (TFFU) under the established legal minimum;
- unclear and imprecise regulation of collection of other revenues intended for financing TFFU;
- funds received by the municipalities as earmarked subsidies are insufficient for payment of salaries of professional firefighters, and the absence of precise legal provisions for defining the salary amount creates difficulties for application thereof.

Comments on Draft Audit Report

Comments on the Draft Audit Report no. 17-49/4 from 17 February 2022 were received by the Secretary of the City of Skopje.

Response on Draft Audit Report Comments

The comments have been considered but not accepted because they did not provide additional evidence that would have affected the findings in the report.

*  unqualified  qualified  adverse  disclaimer of opinion