



ДРЖАВЕН ЗАВОД ЗА РЕВИЗИЈА
ENTI SHËTETËROR I REVIZIONIT
STATE AUDIT OFFICE

ASSEMBLY OF THE REPUBLIC OF NORTH MACEDONIA

To: STATE AUDIT OFFICE

Subject: Conclusion on the Annual report

We would like to inform you that the Assembly of the Republic of North Macedonia at its Thirty-second Session held on 3 March 2021 reviewed the Annual Report on performed audits and operation of the State Audit Office for 2019 and based on the debate adopted the following

CONCLUSION

1. The Assembly of the Republic of North Macedonia reviewed and approved the Annual Report on performed audits and operation of the State Audit Office in 2019.
2. The Assembly concluded that in 2019 the State Audit Office focused its activities on the implementation of the Annual Work Program and prepared reports containing information and recommendations for improving financial management and responsible spending of public funds by audited entities.
3. The Assembly supports full implementation of the Twinning Project "Improvement of External Audit and Parliamentary Oversight", in particular the implementation of Component 3 aimed at strengthening cooperation between the State Audit Office and the Assembly of the Republic of North Macedonia for reviewing audit reports.
4. The Assembly positively assesses the State Audit Office activities for control of implementation of audit recommendations by audited entities, which contributes to ensuring higher degree of earmarked and legal spending of public funds.
5. In view of the fact that the State Audit Office has disclosed conditions with the financial, compliance and performance audits, the Assembly indicates that audited entities must act upon recommendations of the State Audit Office aimed at improving financial management and responsible spending of public funds. The State Audit Office must monitor the implementation of audit recommendations through separate audits.

6. The Assembly indicates that it is necessary to take measures and activities for preparation of amendments and supplements to the laws and bylaws where the audit has identified systemic weaknesses.
7. The Assembly positively evaluates the pilot projects for performance audit and encourages increase of their number in the coming years.
8. The conclusions to be submitted together with the Report of the Commission on Financing and Budget to the Government of the Republic of North Macedonia, the Ministry of Finance and the State Audit Office.