



ДРЖАВЕН ЗАВОД ЗА РЕВИЗИЈА  
ENTI SHTETËROR I REVIZIONIT  
STATE AUDIT OFFICE

## Final Audit Report Abstract

### Key Entities Covered by the Audit Report

Constitutional Court of the Republic of North Macedonia

### Audit Subject

Audit of financial statements together with compliance audit

### Audit Objective

To obtain reasonable assurance about whether financial statements are free from material misstatement, and whether activities, financial transactions and information contained in the financial statements comply with legal regulations.

### Key Conditions Identified

- not adopted Work Program and schedule of the Constitutional Court;
- not established internal audit;
- weaknesses in the inventory of assets and liabilities;
- not established accounting records on procurement and use of materials.
- some procurements of goods and services were not carried out in accordance with provisions of the Public Procurement Law.

### Audit Opinion\*



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

### Key Recommendations

- to adopt Work Program and schedule of the Constitutional Court;
- to carry out complete inventory in line with regulations;
- to keep accounting records for materials; and
- to carry out procurement of goods and services in accordance with provisions of the Public Procurement Law.

### Key Systemic Weaknesses

State administration bodies in cooperation with the competent ministry to initiate amendments to the legal acts on determining criteria for calculation of salary of technical and support staff.

### Comments on Draft Audit Report

We received comments i.e. information on taken and planned activities to overcome ascertained state of affairs.

### Response on Draft Audit Report Comments

The comments on activities taken upon audit recommendations are disclosed in the Final Audit Report.

\* unqualified qualified adverse disclaimer of opinion