



ДРЖАВЕН ЗАВОД ЗА РЕВИЗИЈА  
ENTI SHTETËROR I REVIZIONIT  
STATE AUDIT OFFICE

## Final Audit Report Abstract

### Key Entities Covered by the Audit Report

Political party VMRO Democratic Party for Macedonian National Unity (VMRO – DPMNE)

### 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 reflected activities and transactions comply with legal regulations.

### Key Conditions Identified

Ban for temporary disposal of part of the political party property with a procedure initiated in 2018, which affects the estimated value of part of the real property presented in the Balance Sheet. In the business books for 2019, value of the property has increased for the calculated revaluation.

### Audit Opinion\*



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

### Key Recommendations

- responsible persons to take measures and activities for correct registration of the real property, following the completion of the procedure before competent authorities.

### 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 not received comments on the Draft Audit Report by the responsible persons of the entity.

### Response on Draft Audit Report Comments

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\* unqualified qualified adverse disclaimer of opinion