



ДРЖАВЕН ЗАВОД ЗА РЕВИЗИЈА  
ENTI SHËTETËROR I REVIZIONIT  
STATE AUDIT OFFICE

## Final Audit Report Abstract

### Key Entities Covered by the Audit Report

Faculty of Information Sciences and Computer Engineering Skopje

### Audit Subject

Audit of financial statements for 2019, together with compliance audit  
Core budget account (788)

### Audit Objective

To obtain reasonable assurance about whether financial statements are free from material misstatement and whether reflected activities and financial transactions comply with legal regulations

### Key Conditions Identified

- inventory of assets and liabilities is not performed in line with legal regulations;
- software and software licenses are not recorded on intangible assets account;
- no records are kept on procurement and use of office and other materials.

### Audit Opinion\*



We expressed qualified opinion on the reality and objectivity of financial statements for 2019, and qualified opinion on the compliance of activities, financial transactions and information with legal regulations, guidelines and policies in place.

### Key Recommendations

- to carry out inventory in line with laws and bylaws to ensure harmonization of accounting with factual situation ;
- to record intangible assets (software and software licenses); and
- to take on activities for setting up accounting records of performed procurements and allocated office and other materials.

### Key Systemic Weaknesses

- establishing National Council for Higher Education and Scientific Research to monitor the development and promotion of quality in higher education;
- realization of salary and salary allowances based on internal act of the higher education institution; and
- adoption of acts at the level of the University Service.

### Comments on Draft Audit Report

The responsible person of the audited entity did not submit any comments upon the Draft Audit Report within the legal deadline.

### Response on Draft Audit Report Comments

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\*



unqualified



qualified



adverse



disclaimer of opinion