



ДРЖАВЕН ЗАВОД ЗА РЕВИЗИЈА
ENTI SHËTETËROR I REVIZIONIT
STATE AUDIT OFFICE

Final Audit Report Abstract

Key Entities Covered by the Audit Report

Political party Social Democratic Union, 2020 Early Parliamentary Elections Campaign

Audit Subject

Audit of the Total Financial Report on election campaign revenue and expenditure, together with compliance audit

Audit Objective

To obtain reasonable assurance about whether the financial report is free from material misstatements, and whether activities, financial transactions and information contained in the financial report comply with legal regulations

Key Conditions Identified

- legally prescribed reports have not been submitted to the competent institutions, and outstanding liabilities to suppliers for the election campaign from the election account;
- the prescribed form of the Total Financial Report is not properly filled in;
- the financial report does not present revenues of paid political advertising, paid by the State Election Commission based on assignment agreements.

Audit Opinion*



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

Key Recommendations

- to submit prescribed reports to the competent institutions and to cover election campaign expenditure exclusively from the election campaign account;
- accurate and complete preparation of the Total Financial Report;
- to realize payment operations with assignment through the transaction account.

Key Systemic Weaknesses

To review/revise regulation on:

- financing elections with Budget funds earmarked for regular operation;
- unpaid liabilities of the election account; and
- representation on social media.

Comments on Draft Audit Report

No comments were received on the Draft Report of the Authorized State Auditor.

Response on Draft Audit Report Comments

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unqualified



qualified



adverse



disclaimer of opinion