



ДРЖАВЕН ЗАВОД ЗА РЕВИЗИЈА
ENTI SHËTETËROR I REVIZIONIT
STATE AUDIT OFFICE

Final Audit Report Abstract

Key Entities Covered by the Audit Report

Alliance of Albanians and Alternativa, 2020 Early Parliamentary Elections

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

We found out that funds were transferred from the regular operations account of the political party to the election campaign account. In the report on received donations, these funds were presented as donations from a political party.

Audit Opinion*



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

Key Recommendations

-to finance election campaign exclusively with sources of financing provided by the Electoral Code; and
- in the reports on received donations to present funds received as donations from individuals and legal entities.

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

We have not received comments 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