



ДРЖАВЕН ЗАВОД ЗА РЕВИЗИЈА
ENTI SHËTETËROR I REVIZIONIT
STATE AUDIT OFFICE

Final Audit Report Abstract

Key Entities Covered by the Audit Report

Political party "Tvoja partija Skopje", 2020 Early Parliamentary Elections Campaign

Audit Subject

Audit of the Total Financial Report on election campaign revenue and expenditure for the period 28.05.-10.08 2020, 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

- lack of Register of donations for the election campaign and lack of financial statements prescribed with the Electoral Code;
- signed service contract for the election process with validity period longer than the election process and without specified purpose;
- lack of complete supporting documentation on reported expenditures.

Audit Opinion*



We expressed qualified 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 set up Register on donations for the election campaign and to prepare all financial statements prescribed with the Electoral Code;
- service contracts for the election process to have validity period no longer than the election process and with specified purpose;
- to provide complete supporting documentation on reported expenditures.

Key Systemic Weaknesses

- to review the Electoral Code on election campaign financing through regular operations account of the political party;
- to prescribe criteria for distribution of funds for paid political advertising from the Budget of RNM;
- to amend the Electoral Code to provide possibility for the MoF to adopt bylaw on the manner of keeping business books and preparing financial statements/ financial report on the election campaign.

Comments on Draft Audit Report

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Response on Draft Audit Report Comments

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* unqualified qualified adverse disclaimer of opinion