



ДРЖАВЕН ЗАВОД ЗА РЕВИЗИЈА
ENTI SHTETËROR I REVIZIONIT
STATE AUDIT OFFICE

Final Audit Report Abstract

Key Entities Covered by the Audit Report

Integra – Macedonian conservative party, 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

- outstanding liabilities to suppliers for the election campaign;
- corrected financial report was submitted; and
- undeclared revenue from paid political advertising based on assignment agreements paid by the State Election Commission;

Audit Opinion*



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

Key Recommendations

- to cover election campaign expenses exclusively from the election campaign account opened for that purpose;
- accurate and timely submitting of financial reports on conducted elections; and
- to observe deadlines for closing transaction account and to complete payment operations through bank account assignment.

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