



ДРЖАВЕН ЗАВОД ЗА РЕВИЗИЈА  
ENTI SHTETËROR I REVIZIONIT  
STATE AUDIT OFFICE

## Final Audit Report Abstract

### Key Entities Covered by the Audit Report

MORO – Workers’ Party, 2020 Early Parliamentary Elections Campaign

### Audit Subject

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

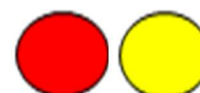
### Audit Objective

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

- election campaign account and unique tax number of the entity are not closed within the legal deadline;
- notification for received donations is not in full compliance with the legislation;
- lack of accounting records and business books for the transactions and activities in the election process.

### 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 close election campaign account and unique tax number within prescribed deadlines;
- to record and report on election campaign revenues and expenditures in orderly and timely manner.

### 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