



ДРЖАВЕН ЗАВОД ЗА РЕВИЗИЈА
ENTI SHËTETËROR I REVIZIONIT
STATE AUDIT OFFICE

Final Audit Report Abstract

Key Entities Covered by the Audit Report

Political party Levica, 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

- unrecorded revenues and expenditures of paid political advertising, paid by the State Election Commission based on assignment agreements;
- financing election campaign with public funds i.e. from the Budget of RNM;
- Total Financial Report is not prepared in accordance with the prescribed form.

Audit Opinion*



We expressed adverse 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 settle assignment and other liabilities through payment operations and transaction accounts;
- to finance election campaign exclusively from sources of funds provided by the Electoral Code;
- to prepare financial statements in accordance with legislation.

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

Received comments refer to all three identified conditions, two of which are explanations and one is information on activities taken.

Response on Draft Audit Report Comments

Two comments were not accepted and one comment referring to activities taken is duly disclosed in the Final Report of the authorized State Auditor.

*  unqualified  qualified  adverse  disclaimer of opinion