



ДРЖАВЕН ЗАВОД ЗА РЕВИЗИЈА
ENTI SHËTETËROR I REVIZIONIT
STATE AUDIT OFFICE

Final Audit Report Abstract

Key Entities Covered by the Audit Report

Municipality of Kumanovo

Audit Subject

Audit of financial statements together with compliance audit of the Core budget account (637) for 2020

Audit Objective

To obtain reasonable assurance about whether financial statements are free from material misstatement, and whether activities and financial transactions contained in the financial statements are in accordance with the legislation.

Key Conditions Identified

- The municipality does not supervise the work of the private partner as per PPP agreement for modernization of public lighting;
- Foundation for Culture and Sports does not comply with the contractual obligations concerning its competencies of public interest in the field of culture;
- Irregularities in the implementation of public procurements.

Audit Opinion*

We expressed qualified opinion on the reality and objectivity of financial statements and qualified opinion on the compliance with legal regulations, guidelines and policies in place for 2020.

Key Recommendations

- to supervise regularly fulfillment of obligations of the private partner in line with the contract;
- to reconsider the need of delegating the competencies of public interest in the field of culture to the Foundation for Culture and Sports;
- to carry out assessment of the value of procurement of works in accordance with the quantities of the positions in the bill of quantities.

Key Systemic Weaknesses

/

Comments on Draft Audit Report

We have not received comments on the Draft Audit Report

Response on Draft Audit Report Comments

/

*  unqualified  qualified  adverse  disclaimer of opinion