



ДРЖАВЕН ЗАВОД ЗА РЕВИЗИЈА
ENTI SHËTETËROR I REVIZIONIT
STATE AUDIT OFFICE

Final Audit Report Abstract

Key Entities Covered by the Audit Report

Permanent Macedonian Radical Unification TMRO,
2020 Early Local Elections for Mayor of municipalities of
Shtip and Plasnica

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

Payment operations with assignment were not
realized through the transaction account of the
participant in the election campaign.
The Total Financial Report does not disclose revenue
and expenditure based on paid political advertising.

Audit Opinion*



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

Key Recommendations

To perform payment operations with assignment
through the transaction account.
To disclose revenue and expenditure based on paid
political advertising in the Total Financial Report.

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