



ДРЖАВЕН ЗАВОД ЗА РЕВИЗИЈА  
ENTI SHTETËROR I REVIZIONIT  
STATE AUDIT OFFICE

## Final Audit Report Abstract

### Key Entities Covered by the Audit Report

Coalition "The future in our hands", 2020 Early Local Elections for Mayor of Shtip, Political party Democrats Skopje and Macedonian United Reform Organization - Workers' Party.

### 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

Not all prescribed reports have been submitted to all competent institutions.  
Payment operations with assignment were not realized through the transaction account of the participant in the election campaign.

### 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

When organizing elections in the future, competent bodies of political parties should prepare and submit all prescribed reports and register of donations, as well as to ensure consistent application of provisions of the Electoral Code concerning realization of payment operations with assignment through the transaction account of the participant in the election campaign.

### 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