



ДРЖАВЕН ЗАВОД ЗА РЕВИЗИЈА
ENTI SHTETËROR I REVIZIONIT
STATE AUDIT OFFICE

Final Audit Report Abstract

Key Entities Covered by the Audit Report

Turkish National Unity Movement (DNET), 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

- the election campaign participant has provided EDB from the competent body, without indication "for election campaign";
- the election campaign financial report and the report with template for received donations on the transaction account are not prepared in line with the legally prescribed forms;
- lack of Register of donations for the election campaign.

Audit Opinion*



We expressed unqualified 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 providing EDB, it is obligatory to indicate "for election campaign", as well as to provide and use stamp with the same indication for the needs of the election campaign;
- financial reports to be prepared in the form in accordance with legislation and to keep register of donations.

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 received comments on the Draft Report of the Authorized State Auditor, and the comment was assessed as unacceptable.

Response on Draft Audit Report Comments

The response to the comments is attached to the Final Audit Report.

*  unqualified  qualified  adverse  disclaimer of opinion