



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 on the expenditure of subsidies budget account (937) 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

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Audit Opinion*



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

Key Recommendations

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Key Systemic Weaknesses

- number of professional firefighters in the territorial firefighting unit (TFFU) under the established legal minimum;
- unclear and imprecise regulation of collection of other revenues intended for financing TFFU in relation to supervision and control;
- funds received by the municipalities as earmarked subsidies are insufficient for payment of salaries of professional firefighters, and the absence of precise legal provisions for defining the salary amount creates difficulties for application thereof.

Comments on Draft Audit Report

We have not received comments on the Draft Audit Report

Response on Draft Audit Report Comments

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* unqualified qualified adverse disclaimer of opinion