



ДРЖАВЕН ЗАВОД ЗА РЕВИЗИЈА
ENTI SHËTETËROR I REVIZIONIT
STATE AUDIT OFFICE

Final Audit Report Abstract

Key Entities Covered by the Audit Report

Ministry of Justice - Administration for Execution of Sanctions

Audit Subject

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

Audit Objective

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

Key Conditions Identified

- not functioning internal audit and no internal audit performed, and
- prisoners and persons in detention are not insured.

Key Recommendations

- to recruit staff and internal audit to start functioning, and
- to calculate regularly and in coordination with the competent authorities to pay contributions for compulsory health insurance and contributions based on disability and bodily injury for persons serving prison sentence and sentence in correctional facility.

Comments on Draft Audit Report

No comments have been received on the Draft Audit Report of the authorized state auditor.

Audit Opinion*



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

Key Systemic Weaknesses

Electronic links and the system for monitoring and implementation of detention measure in RNM are not yet active. Competent institutions in cooperation with the Administration need to take measures and activities to enable unimpeded operation of the electronic surveillance equipment, for providing efficient system of electronic surveillance for execution of the house arrest measure on the entire territory of RNM.

Response on Draft Audit Report Comments

/

* unqualified qualified adverse disclaimer of opinion