



ДРЖАВЕН ЗАВОД ЗА РЕВИЗИЈА
ENTI SHËTETËROR I REVIZIONIT
STATE AUDIT OFFICE

Final Audit Report Abstract

Key Entities Covered by the Audit Report

National Opera and Ballet

Audit Subject

Audit of financial statements together with compliance audit on the donation budget account (785) for 2020

Audit Objective

To obtain reasonable assurance about whether financial statements are free from material misstatement

Key Conditions Identified

- payment of royalties to persons who do not fulfill the purpose set out in the grant agreements.

Audit Opinion*

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

Key Recommendations

- managing and governing bodies of the NI National Opera and Ballet need to take measures and activities for earmarked use of funds from received donations.

Key Systemic Weaknesses

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Comments on Draft Audit Report

Comments on the Draft Audit Report have been received by the director of the institution.

Response on Draft Audit Report Comments

The comments were not accepted because they did not present additional evidence that would change the ascertained state of affairs.

*  unqualified  qualified  adverse  disclaimer of opinion