



ДРЖАВЕН ЗАВОД ЗА РЕВИЗИЈА  
ENTI SHTETËROR I REVIZIONIT  
STATE AUDIT OFFICE

## Final Audit Report Abstract

### Key Entities Covered by the Audit Report

University "St Kliment Ohridski", Bitola

### Audit Subject

Audit of financial statements for 2020, together with compliance audit on the budget account for self-financing activities (788-14)

### Audit Objective

To obtain reasonable assurance about whether financial statements are free from material misstatement and whether reflected activities and financial transactions comply with legal regulations

### Key Conditions Identified

- not adopted foreseen internal general acts and not harmonized existing internal acts with the provisions of the new University Statute and the Law on higher education.

### Audit Opinion\*



We expressed unqualified opinion on the reality and objectivity of financial statements for 2019, and qualified opinion on the compliance of activities, financial transactions and information with legal regulations, guidelines and policies in place.

### Key Recommendations

- to take on activities to adopt internal acts that are harmonized with the Statute and the legislation.

### Key Systemic Weaknesses

Untimely formation of bodies - National Council for Higher Education and Scientific Research, Agency for Quality in Higher Education with two collective bodies: Accreditation Board and Evaluation Board; not establishing University Council; as well as untimely adoption / approval of statutes and other general acts of the University

### Comments on Draft Audit Report

No comments were received on the Draft Report of the Authorized State Auditor, but we received a letter from the Rector of the University "St. Kliment Ohridski", Bitola with confirmation of/consent for the identified shortcomings no. 14-163/14 from 07.12.2021.

### Response on Draft Audit Report Comments

Response was not prepared because identified shortcomings were confirmed by the University "St. Kliment Ohridski", Bitola.

\*  unqualified  qualified  adverse  disclaimer of opinion