



ДРЖАВЕН ЗАВОД ЗА РЕВИЗИЈА  
ENTI SHTETËROR I REVIZIONIT  
STATE AUDIT OFFICE

## Final Audit Report Abstract

### Key Entities Covered by the Audit Report

Court of Appeal Skopje

### Audit Subject

Audit of financial statements together with compliance audit, core budget account 603 for 2020

### Audit Objective

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

### Key Conditions Identified

- not fully implemented written internal procedures on regular and complete accounting control;
- not recorded liabilities for the reporting period, i.e. for the period of their occurrence; and
- not complete inventory of liabilities.

### 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.

### Key Recommendations

- full implementation of internal procedures for unimpeded functioning of the internal control system;
- regular and timely recording of liabilities toward suppliers; and
- full application of the rules for performing inventory of liabilities by the inventory commission to determine the legal basis, origin, age structure and reasons for outstanding liabilities.

### Key Systemic Weaknesses

Different regulation of the manner of calculation of salary supplement for work experience with the provisions of the Law on Salaries of Judges and the Law on Judicial Service.

### Comments on Draft Audit Report

We have not received comments on the Draft Audit Report of the Authorized State Auditor.

### Response on Draft Audit Report Comments

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\* unqualified qualified adverse disclaimer of opinion