



ДРЖАВЕН ЗАВОД ЗА РЕВИЗИЈА
ENTI SHTETËROR I REVIZIONIT
STATE AUDIT OFFICE

Final Audit Report Abstract

Key Entities Covered by the Audit Report

PHI University Institute for Positron Emission Tomography

Audit Subject

Audit of financial statements together with compliance audit for 2020, own revenue account (531)

Audit Objective

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

Key Conditions Identified

- incomplete presentation of the surplus revenue realized in the previous year.

Audit Opinion*



We expressed qualified opinion on the reality and objectivity of financial statements and unqualified opinion on the compliance of financial transactions with the relevant legal regulations for 2020.

Key Recommendations

- to record realized surplus revenue at an appropriate revenue position.

Key Systemic Weaknesses

/

Comments on Draft Audit Report

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

Response on Draft Audit Report Comments

/

*  unqualified  qualified  adverse  disclaimer of opinion