



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 for 2020 together with compliance audit, Funds account (737)

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

- not transferred right to permanent use of the building;
- not adjusted accounting and factual records;
- untimely recording of inventory in accounting records; and
- untimely recording of liabilities.

Audit Opinion*



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

Key Recommendations

- to register the building in the real estate cadastre and in the business books after obtaining permanent use of the real estate;
- to conduct an inventory ensuring adjustment of the accounting records with the factual assets and liabilities;
- to record transactions timely and chronologically in the business books at the moment of their occurrence.

Key Systemic Weaknesses

It is necessary to further amend the Public Procurement Law to limit the sales margin and provide services for servicing and spare parts at prices that correspond to the market prices so as to ensure proper application of the principle of economy, efficiency and effectiveness of the use of public funds.
Despite the legal obligation of the Ministry of Health to establish national system for financial and accounting operations in PHIs and central system for registration of working hours for the needs of PHIs, these systems are not operational.

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