



ДРЖАВЕН ЗАВОД ЗА РЕВИЗИЈА  
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STATE AUDIT OFFICE

## Final Audit Report Abstract

### Key Entities Covered by the Audit Report

Office for General and Common Work of the Government (OCWG) of RNM

### Audit Subject

Compliance Audit on the Inventory of Assets and Liabilities of OCWG

### Audit Objective

- Inventory in OCWG is conducted in accordance with the existing legislation
- Determining the factual situation with the inventory and compliance of data in the accounting records with the factual situation and determining the reasons for identified differences with the inventory
- Financial statements are in line with the legislation and realistically present the situation
- The responsible person accepts and implements the audit recommendations

### Key Conditions Identified

- lack of internal records of real estate used by OCWG;
- not established unit for internal registration of real estate
- registered real estate without value that cannot be entered in the business books
- identified differences in the quantities and the procured amount, receivables and liabilities

### Audit Opinion\*

The inventory of assets, receivables and liabilities in OCWG is incomplete and in certain segments is not in line with the legislation

### Key Recommendations

- to take on activities for setting up internal records of real estate, and to submit proposals to the Government of RNM to obtain guidelines for regulating the legal status of the real estate
- to take on activities for determining the property and equipment located in other countries
- to provide explanation on the reasons behind the shortages, surpluses and differences in claims and liabilities towards suppliers

### Key Systemic Weaknesses

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### Comments on Draft Audit Report

We have received comments on the Draft Report by the Director of the Office on 17 November 2021, ref. no. 13-199/13

### Response on Draft Audit Report Comments

The comments were reviewed and some are not accepted because they do not provide new that would have an impact on ascertained state of affairs; some comments are partially or fully accepted to clarify the text; and some comments refer to measures taken and are disclosed in the Final Audit Report.

\* unqualified qualified adverse disclaimer of opinion