



ДРЖАВЕН ЗАВОД ЗА РЕВИЗИЈА
ENTI SHËTETËROR I REVIZIONIT
STATE AUDIT OFFICE

Final Audit Report Abstract

Key Entities Covered by the Audit Report

Municipality of Aerodrom

Audit Subject

Audit of financial statements together with compliance audit on the core budget account (630) for 2020

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

- weaknesses in the implementation of the budgeting process;
- uncollected revenues from communal tax on using parking space for motor vehicles on municipality territory where the parking lots are managed by PE "City Parking – Skopje";
- irregularities in the manner and procedure of granting use of business premises, urban equipment and sports facilities.

Audit Opinion*

We issued qualified opinion on the reality and objectivity of financial statements, core budget account (630) for 2020 and qualified opinion on the compliance of financial transactions with legal regulations, guidelines and policies in place.



Key Recommendations

- to give authorizations (general or special) to one or more managers who are hierarchically directly subordinated to the mayor;
- to sign agreement with PE "City Parking - Skopje" for regulating the rights and obligations in accordance with the Law on Communal Fees;
- to harmonize contracts for granting use of items owned by the municipality with the laws and bylaws.

Key Systemic Weaknesses

Weaknesses in the Law on Communal Fees in tariff numbers 9 and 10 on the communal tax for use of streets and roads and maintenance of public lighting. Weaknesses in the Law on Property Tax for harmonization of the real estate register of municipalities with the register of the Agency for Real Estate Cadaster of RNM.

Comments on Draft Audit Report

No comments were received upon the Draft Audit Report.

Response on Draft Audit Report Comments

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*  unqualified  qualified  adverse  disclaimer of opinion