



ДРЖАВЕН ЗАВОД ЗА РЕВИЗИЈА
ENTI SHTETËROR 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 (637) for 2020

Audit Objective

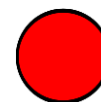
To obtain reasonable assurance about whether financial statements are free from material misstatement and whether reflected activities and financial transactions comply with legal regulations

Key Conditions Identified

- no specific criteria for evaluating requests for donations and sponsorships that do not provide assurance on the justification of allocated funds;
- not recorded land and part of the real estate owned by the municipality, investment buildings and other capital investments;
- irregularities in the implementation of public procurements.

Audit Opinion*

We issued adverse opinion on the reality and objectivity of financial statements, core budget account (637) for 2020 and adverse opinion on the compliance of financial transactions with legal regulations, guidelines and policies in place.



Key Recommendations

- to determine clear and precise criteria in the internal act for deciding upon requests for donations and sponsorships;
- to estimate the value of land and facilities with ownership documents and to record in the business books;
- to comply with legally prescribed deadlines for conducting public procurement and to apply appropriate procedures for procurement of goods, services or works.

Key Systemic Weaknesses

Non-compliance with legal regulations for financing sports activities in terms of defining and separating competencies of the municipalities of the City of Skopje, adopting separate program and financing the program from the municipality budget.

Comments on Draft Audit Report

No comments were received upon the Draft Audit Report.

Response on Draft Audit Report Comments

/

* unqualified qualified adverse disclaimer of opinion