



ДРЖАВЕН ЗАВОД ЗА РЕВИЗИЈА
ENTI SHËTETËROR I REVIZIONIT
STATE AUDIT OFFICE

Final Audit Report Abstract

Key Entities Covered by the Audit Report

PHI Health Center "Dr. Haim Abravanel" Bitola

Audit Subject

Audit of financial statements together with compliance audit, 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 the relevant legal regulations.

Key Conditions Identified

- allowance for separate living was paid to trainees when specialist internship was terminated;
- irregularities in cash operations and issuance of fiscal bills for performed healthcare services;
- procured heating oil in the amount of 1.618.000 denars is not recorded in accounting and supply records;
- lack of complete records of equipment that is given for use when signing lease agreement;
- inconsistencies in the implementation of public procurements.

Key Recommendations

- to set up controls for cash operations and issuance of fiscal bills for every healthcare service provided;
- full compensation of unjustified allowances paid to trainees;
- to complete the accounting and supply records with the receipt and consumption of heating oil;
- to prepare minutes for precise definition of the area of leased space and the equipment given for use;
- to ensure competition, proportionality and economical use of funds in the implementation of public procurement procedures.

Audit Opinion*



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

Emphasis of Matter

The Health Center has uncollected receivables from the Ministry on performed healthcare services under health care programs in the amount of 8.309.000 denars.

Comments on Draft Audit Report

We have received comments upon one point in the Draft Audit Report of the Authorized State Auditor.

Response on Draft Audit Report Comments

Comments were reviewed and not accepted because they do not provide additional evidence that would affect the ascertained state of affairs.

*



unqualified



qualified



adverse



disclaimer of opinion