



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 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 the relevant legal regulations.

### Key Conditions Identified

- lack of work procedures and system of internal controls;
- incomplete inventory of assets and liabilities;
- transfer of equipment and removal of worn out and unusable equipment without adhering to legal procedures;
- lack of title deeds and proof of ownership for some of the facilities/buildings;
- unrecorded heating oil in the amount of 900.000 denars in the accounting and supply records
- inconsistencies in the implementation of some public procurements for laboratory supplies.

### Key Recommendations

- to set up controls and prepare work procedures for the key processes in the Health Center;
- to perform complete inventory and to submit inventory report timely to the responsible person;
- to deal with obsolete and unusable equipment in accordance with legal procedures;
- to obtain proof of ownership and title deeds for some of the facilities/buildings;
- to record the receipt and consumption of heating oil in the accounting and supply records;
- to ensure competition in the implementation of public procurement procedures for laboratory supplies.

### 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 Systemic Weaknesses

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 no. 17-173/7 from 13.12.2021.

### Response on Draft Audit Report Comments

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\* unqualified qualified adverse disclaimer of opinion