



ДРЖАВЕН ЗАВОД ЗА РЕВИЗИЈА  
ENTI SHTETËROR I REVIZIONIT  
STATE AUDIT OFFICE

## Final Audit Report Abstract

### Key Entities Covered by the Audit Report

State Labor Inspectorate

### 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 activities, financial transactions and information comply with legal regulations

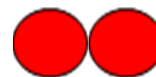
### Key Conditions Identified

- lack of written procedures for the internal control system in the procurement and payment process;
- non-performance of work tasks by employees in line with scope and manner determined by systematization acts;
- PP procedures are conducted only by outsourced person, some PP procurements are done without PP procedure, and PP Law provisions are incompletely applied;
- untimely recording in accounting books of newly acquired assets and weaknesses in performing the inventory.

### Key Recommendations

- to prepare written procedures for movement of financial documentation and verification of accounting documents for performed procurement of goods and services;
- to start performing work tasks in line with the scope and manner determined by systematization acts;
- to implement PP procedures with participation of all members of PP commission and to implement PP procedures in line with PP Law.

### Audit Opinion\*



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

### Key Systemic Weaknesses

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### Comments on Draft Audit Report

Comments on the Draft Audit Report were received by the Acting Director of the State Labor Inspectorate.

### Response on Draft Audit Report Comments

The comment on item 3.2.2 line 3 was examined and not accepted.

\* unqualified qualified adverse disclaimer of opinion