



ДРЖАВЕН ЗАВОД ЗА РЕВИЗИЈА
ENTI SHËTETËROR I REVIZIONIT
STATE AUDIT OFFICE

Final Audit Report Abstract

Key Entities Covered by the Audit Report

PE „Cistota i zelenilo“ Kumanovo

Audit Subject

Audit of financial statements together with compliance audit 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

- irregularities in calculation and payment of salaries of PE employees;
- liabilities to the Budget of the Municipality of Kumanovo amounting to 121.838.000 denars based on compensation for maintaining public cleanliness;
- irregularities in public procurement procedure.

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, guidelines and policies in place.

Key Systemic Weaknesses

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Key Recommendations

- to harmonize internal salary acts with valid legal regulations;
- to pay regularly the monthly fee for maintaining public cleanliness in the municipal budget;
- to make analysis of annual procurement needs for the Annual Public Procurement Plan.

Comments on Draft Audit Report

Comments on the Draft Audit Report were received from the authorized person of the PE no.17-49/4 from 17.02.2022.

Response on Draft Audit Report Comments

The comments were reviewed and partially accepted after providing additional evidence.

*  unqualified  qualified  adverse  disclaimer of opinion