



ДРЖАВЕН ЗАВОД ЗА РЕВИЗИЈА
ENTI SHETËROR I REVIZIONIT
STATE AUDIT OFFICE

Final Audit Report Abstract

Key Entities Covered by the Audit Report

Ministry of Interior

Audit Subject

Audit of financial statements together with compliance audit on the Core budget account (631) for 2020

Audit Objective

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

Key Shortcomings

- Department of Internal Affairs, Skopje, has submitted Reports on issued forms and license plates to the Unit for Financial Affairs as of 31.12.2018, therefore the supplies of forms and license plates in the financial statements have not been reduced on time;
- Revenue from issuing passports, identity cards, driver's licenses, traffic permits, license plates and other forms is not recorded on the basis of which it is generated.

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 legal regulations, guidelines and policies in place.

Key Systemic Weaknesses

Inconsistency of legal acts that regulate the right to severance paid to the employee upon retirement.

Key Recommendations

- to set up analytical records of revenue on the basis of which it is realized,
- to set up control mechanism for monitoring payments made and issued forms and to carry out periodic adjustment.

Response on Draft Audit Report Comments

The comment was reviewed and it was determined that it is information on activities taken to overcome identified shortcomings in the draft audit report.

Comments on Draft Audit Report

Comments on the Draft Audit Report were received by the authorized person from the Ministry.

*  unqualified  qualified  adverse  disclaimer of opinion