



ДРЖАВЕН ЗАВОД ЗА РЕВИЗИЈА  
ENTI SHTETËROR 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 self-financing activities budget account (787) 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

- there is only financial and no material records of food products purchased for the needs of resorts in Ohrid, Krani and Ponikva;
- purchases of food and beverages in the Ministry's resorts were made without public procurement procedures in accordance with the Law on Public Procurement and without signing contracts.

### 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 legal regulations, guidelines and policies in place.

### Key Systemic Weaknesses

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### Key Recommendations

- to develop, adopt and implement accounting policies in the valuation and recording of supplies;
- to purchase food and beverages in Ministry's resorts in accordance with the legal regulations.

### Response on Draft Audit Report Comments

The comment on the Draft Audit Report is information on activities taken to overcome identified shortcomings in the draft audit report.

### Comments on Draft Audit Report

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

\*  unqualified  qualified  adverse  disclaimer of opinion