



ДРЖАВЕН ЗАВОД ЗА РЕВИЗИЈА  
ENTI SHTETËROR I REVIZIONIT  
STATE AUDIT OFFICE

## Final Audit Report Abstract

### Key Entities Covered by the Audit Report

City of Skopje

### Audit Subject

Audit of financial statements together with compliance audit on the core budget account (637) for 2021

### 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

- incomplete and improper inventory and non-acceptance of the inventory by the responsible person;
- unfounded payments based on copyright contracts, co-production services, promotion of campaigns and media coverage in the election process;
- irregularities in the implementation of public procurements.

### Key Recommendations

- to conduct inventory of assets and liabilities in accordance with the legal provisions;
- to provide public information, transparency and accountability for the operation of the City in accordance with the legal provisions and to comply with the provisions of the Electoral Code;
- to perform works in accordance with the estimate, within deadlines set in the contract, and to implement procurement procedures to ensure competition and rational use of budget funds.

### Audit Opinion\*

We expressed adverse opinion on the reality and objectivity of financial statements (core budget account (637)) and adverse opinion on the compliance with the legal regulations and policies in place.

### Key Systemic Weaknesses

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### Comments on Draft Audit Report

We have not received comments of the Draft Report on the core budget account (637) for 2021

### Response on Draft Audit Report Comments

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\*  unqualified  qualified  adverse  disclaimer of opinion