

**NAME OF THE ENTITY:**  
Supreme Court of the Republic of North Macedonia

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Type of Audit:

**Audit of financial statements and  
Compliance Audit**

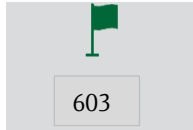
Period:

**2024**

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Expressed opinion

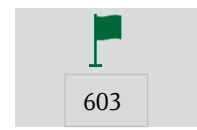
Financial statements:



Number of accounts:

1

Compliance:



**Emphasis of Matter:**



- Pending court proceedings before the competent courts, the outcome of which was unknown as of the date of the audit, resulting in uncertainty regarding their future financial impact on the budget of the Supreme Court of the Republic of North Macedonia;
- Although the Ministry of Justice issued performance appraisal forms for court staff in November 2020, these do not cover court police officers or the Court Administrator;
- Since September 2023, the position of Court Administrator has remained vacant;
- The funds allocated under the 2024 Budget for financing the judiciary fall below the statutory requirement of 0.8% of the Gross Domestic Product (GDP) of the Republic of North Macedonia.

**Systemic weaknesses:**

- The absence of provisions governing the determination of salaries for court employees performing technical and support functions.

Issued recommendations: 0

Submitted comments:

No ✓

Response to comments:

No ✓

Link to the audit report:

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**Unqualified  
opinion**

  
**Qualified  
opinion**

  
**Adverse  
opinion**

  
**Disclaimer  
of opinion**