

**Government of the Republic of North Macedonia**

Republic of North Macedonia  
Government of the Republic of North Macedonia  
No. 50-7999/4  
Date: 08.10.2025  
Skopje

To: **Ministry of Finance**  
**Skopje**

**EXCERPT**  
**from the Draft – minutes of the One Hundred and Eighteenth session**  
**of the Government of the Republic of North Macedonia,**  
**held on October 7, 2025**

Point 12: Annual report on the functioning of the system of public internal financial control for 2024

The Government reviewed the Annual Report on the functioning of the system of public internal financial control for 2024 and adopted it with the following conclusions:

1. All first-line budget users of the legislative, executive, and judicial authorities (central government) and funds are obligated, and units of local self-government are recommended, to establish/improve the risk management process by documenting key risks in a risk register, including different forms of corruption risks, with defined measures for their reduction, and for that, through submission of the risk management documentation, to notify the Ministry of Finance — Department for Central Harmonization of the system of the Internal Financial Control in the public sector, by October 15, 2025.
2. All first-line budget users of the legislative, executive, and judicial authorities (central government) and funds are obligated, and units of local self-government are recommended, to determine the establishment of a mandatory risk management job duty and responsibility in the acts for systematization of working positions during next adoption of new acts for systematization, for the category of executive administrative officers, and to notify the Ministry of Finance — Department for Central Harmonization of the system of the Internal Financial Control in the public sector, by December 31, 2026.
3. The Ministry of Health, the Ministry of Culture and Tourism, the Ministry of Justice, the Ministry of Education and Science, the Ministry of Public Administration, and the Ministry of Sports are obligated to staff their internal audit units with at least two employees, of whom at least one holds the position of Advisor, through procedures for employment, mobility, reassignment, or transfer, by April 30, 2026.
4. All ministries are obligated, and units of local self-government whose internal audit units are not staffed with the minimum number of employees according to legal criteria are recommended, to take measures to staff the internal audit units in accordance with the established legal criteria, by September 30, 2026.

## **Government of the Republic of North Macedonia**

5. All first-line budget users in the legislative, executive, and judicial authorities (central government) and the funds that are involved in the priority areas of the Reform Agenda under the Reform and Growth Facility for the Western Balkans adopted by the European Union are required to continuously ensure the conduction of internal audit of the steps/activities/processes from the Reform Agenda that fall within their competence. At the same time, upon the request of the Ministry of Finance – Department for Central Harmonization of the system of the Internal Financial Control in the public sector, they must mandatorily submit notifications regarding the conducted audits.
6. All public entities from the Register of Public Entities of the Republic of North Macedonia published on the website of the Ministry of Finance, which employ internal auditors, must ensure their availability, in accordance with the needs of the Ministry of Finance – Department for Central Harmonization of the system of the Internal Financial Control in the public sector, so that they can be engaged in ad hoc audits, for conducting internal audits of the priority areas of the Reform Agenda under the Reform and Growth Facility for the Western Balkans adopted by the European Union.
7. The Ministry of Finance – Department for Central Harmonization of the system of the Internal Financial Control in the public sector is obliged to inform the Government with the “Annual Report on the Functioning of the System of Public Internal Financial Control for 2025” on the implementation of the conclusions from the “Annual Report on the Functioning of the System of Public Internal Financial Control for 2024”.

Delivered to:

- all budget users
- ZELS (Association of the Units of Local Self-Government of the Republic of North Macedonia)

**Secretary General of the Government of the Republic of Macedonia**  
**Igor Janushev**

(Digitally signed)