

## Summary

**Sergey Agaptsov, Andrey Perchyan,**

**Yury Roslyak**

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Summary report on the findings of the control activity «Efficiency audit of the use of the Federal Budget Funds allocated to Support of the non-profit organization «Fund of development of single-industry towns» in years 2014-2016».

Subject of the control activity:

legal acts regulating the state support for single-industry municipalities (single-industry towns);

legal acts and other normative documents regulating the activities of the non-profit organization «Fund of development of single-industry towns»;

legal acts and other normative documents regulating the granting subsidies to the non-profit organization «Fund of development of single-industry towns», agreements on granting subsidies;

primary accounting documents and reporting of the non-profit organization «Fund of development of single-industry towns»;

the activities of federal executive bodies, government bodies of subjects of the Russian Federation and municipalities in support of socio-economic situation of single-industry towns;

the activities of the non-profit organization «Fund of development of single-industry towns» on formation of necessary conditions to create new jobs and attract investment to single-industry towns with the most difficult socio-economic situation.

Objects of the control activity:

1. Non-profit organization «Fund of development of single-industry towns» (Moscow).

2. The government of the Republic of Karelia (Petrozavodsk).

Government or other bodies and organizations to which requests were directed for information required for the carrying out the control activity:

Ministry of Economic Development of the Russian Federation;

Ministry of Labour and Social Protection of the Russian Federation;

Administration of the Nadvoitsky urban-type settlement of the Republic of Karelia;

State Corporation «Bank for Development and Foreign Economic Affairs (Vnesheconombank)»;

federal executive bodies of subjects of the Russian Federation, municipalities - single-industry towns (optional if required).

Objectives of the control activity:

to analyze the effectiveness of the state support measures for single-industry towns, including issues on inter-budgetary relations, in accordance with the Order of the President of the Russian Federation from October 26, 2016 No. Pr-2061 (paragraph «a»);

to audit the efficiency of use of subsidies from the federal budget by the non-profit organization «Fund of development of single-industry towns» for the implementation of measures aimed at formation of necessary conditions to create new jobs and attract investments to single-industry towns.

**Tatyana Manuylova, Nicholay Larkov**

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Report on the findings of the control activity «Analysis of the formation and management of the public debt of the Republic of Mordovia for 2014-2015, and the past period of 2016» (together with the Accounts Chamber of the Republic of Mordovia).

Subject of the control activity:

normative legal documents, contractual, reporting financial-statistical, analytical and other documents and materials, characterizing the process of formation and management of the public debt of the Republic of Mordovia for 2014-2015, and the past period of 2016.

Objects of the control activity:

Government of the Republic of Mordovia (Saransk);

Ministry of Finance of the Russian Federation (camerally);

Objectives of the control activity:

to verify the compliance with legislation of the Russian Federation and normative legal acts of the Republic of Mordovia, regulating the formation and management of the public debt of the Republic of Mordovia, and to access the results of management of public debt by the Government of the Republic of Mordovia.

**Vladimir Katrenko**

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Report on the findings of the control activity «Efficiency audit of the use of the Federal Budget Funds for the purchase of wheelchairs for disabled people in years 2014-2015 and in the past period of 2016».

The subject of efficiency audit:

1. Assessment of the adequacy of the system of rehabilitation services provision established in the Russian Federation at meeting the needs of disabled people in wheelchairs.

2. Use of the Federal Budget Funds for provision of disabled with wheelchairs.

The objects of efficiency audit:

Social Insurance Fund of the Russian Federation (Moscow);

the government of the Samara region (Samara);

the government of the Bryansk region (Bryansk);

State institution - Altai regional department of the Social Insurance Fund of the Russian Federation (Barnaul);

State institution - Krasnoyarsky regional department of the Social Insurance Fund of the Russian Federation (Krasnoyarsk);

Autonomous Nonprofit Organization «Katarzyna» (Moscow);

Limited Liability Company «OTTO BOKK Mobility» (Tolyatti, Samara region).

Objectives of efficiency audit:

1. To determine whether the system of rehabilitation services established in Russian Federation allows to meet the needs of disabled people in wheelchairs.

Criteria for assessing the efficiency:

adopted normative legal acts on its content as a whole ensure the legal regulation of the quality and timely provision of disabled people with wheelchairs;

practical organization of activities of the Social Insurance Fund and its territorial bodies, executive bodies of subjects of the Russian Federation and other organizations ensures the availability of the disabled person to refer for wheelchairs and allows to meet the need for this kind of rehabilitation equipment in full;

availability of the market of rehabilitation services relating to production of wheelchairs and forward-looking actions for its development;

growth of meeting demands of disabled people in provision with wheelchairs.

2. To determine the effectiveness and efficiency of the use of the Federal Budget Funds for the purchase of wheelchairs.

Criteria for assessing the efficiency:

compliance of the audited entities with economy and effectiveness by the use of budgetary appropriations allocated for the purchase of wheelchairs;

lack of potential corruption risks related to the tender procedures for the selection of implementing organizations and the conclusion of government agreements and contracts with them for the purchase of wheelchairs;

ensuring the control for the provision of disabled persons with technical means of rehabilitation by the Social Insurance Fund of the Russian Federation, its territorial bodies and executive bodies of subjects of the Russian Federation.

3. To determine the quality of government services on provision of disabled people with wheelchairs.

Criteria for assessing the efficiency:

disabled people positively appreciate the activities of government bodies on provision them with wheelchairs;

decreased requests of disabled persons for premature replacement and repair of wheelchairs;

decreased amount of reasonable written requests of disabled peoples and appeals to the judiciary related to the provision of the disabled peoples with wheelchairs.

**Sergey Shtogrin**

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Report on the findings of the control activity «Audit of the organization and implementation of the bankruptcy proceedings of enterprises and organisations, related to the first group of debtors, in order to reduce the receivables on income».

Subject of the control activity:

the activities of the Federal Tax Service as the authorized body on representation of interests of the Russian Federation in the bankruptcy cases and bankruptcy procedures of enterprises and organizations, belonging to the first group of debtors, except for enterprises and organizations included in the list of strategic companies;

the financial and business operations of legal entities established by the Russian Federation or holding interests of the state property, being under the bankruptcy procedures, belonging to the first group of debtors, except for enterprises and organizations included in the list of strategic companies.

Objects of the control activity:

1. Federal Tax Service;

2. Federal State Unitary Enterprise «Research and Production Company - «Resma»;

3. Federal State Unitary Enterprise «Mosles».

Objectives of the control activity:

1. Determination of the results of performance of functions of the Federal Tax Service and its territorial bodies as the federal executive body authorized by the Government of the Russian Federation on representation of interests of the Russian Federation in the bankruptcy cases and bankruptcy procedures, except for enterprises and organizations included in the list of strategic companies;

2. Determination of results of activities of the Federal Tax Service and its territorial bodies on reducing the receivables on income relating to the performance of functions of the authorized federal executive body representing the interests of the Russian Federation in the bankruptcy cases and bankruptcy procedures, except for enterprises and organizations included in the list of strategic companies.

**Alexander Filipenko**

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Report on the findings of the expert and analytical activity «Evaluation of the effectiveness of activities of the health insurance companies as participants of the compulsory health insurance in 2014-2015 and in the past period of 2016».

Subject of the activity:

1. Evaluation of the effectiveness of activities of the health insurance companies and performance by health insurance companies of certain authorities of insurer in the compulsory health insurance system.

2. Analysis of official statistical data confirming the allocation of compulsory health insurance funds to health insurance companies and their expenditure by health insurance companies (including funds for the conduct of business of health insurance companies) in 2014-2015 and the in the past period of 2016.

Objectives of the activity:

1. To analyze the adequacy of legal regulation of the procedure of performance by health insurance companies of certain authorities of insurer in the compulsory health insurance system.

2. To estimate the forming of own and target funds of health insurance companies, to analyze the expenditure of funds of compulsory medical insurance directed to the health insurance companies by regional funds of compulsory health insurance.

3. To estimate the comprehensiveness and effectiveness of performance by health insurance organizations of their duties in accordance with legislation of the Russian Federation.

Objects of the activity:

Ministry of Health of the Russian Federation (upon request).

Federal Compulsory Medical Insurance Fund (upon request);

Central Bank of the Russian Federation (Moscow) (upon request);

health insurance companies involved in compulsory health insurance (upon request).