

## **Summary**

**Vera Chistova**

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Report on the results of the Audit of the Action Program as Implemented by the Russian Post, Federal State Unitary Enterprise, and Efficiency of Using the Budgetary Funds Allocated Thereto under The Information Society 2011-2020 Russian Government Program.

Subject of the audit:

the decisions on the incorporation, reorganization, transformation, and modification of the federal state unitary enterprise (hereinafter referred to as FSUE);

the business strategy for the period until 2018 and the 2014-2017 Action Program of Russian Post, FSUE;

the accounting and statistical reporting, financial results for 2014-2016, manager's reports;

the constituent documents, licenses for all activities by the enterprise, accounting records in respect to the costs incurred, revenues and financial results in the implementation of the statutory activities, accounting and tax registers, and primary accounting documents;

the contractual relations that stipulate the procedure for payment for the work performed and the services rendered e.g.: agreements and relevant reporting on the federal budget subsidies granted to FSUE, agreements on transferring the powers of the sovereign customer as regards the public contracts to be entered into and executed on behalf of the Russian Federation for the purposes of the budget investments; public contracts and agreements, including assignment agreements, agency agreements, set-off/settlement agreements for the services rendered/works performed, production facilities and equipment lease agreements, etc.;

the certificates of acceptance for goods, work performed, and services rendered;

the primary documents, accounting registers, financial statements that confirm the transactions regarding federal budget funds, and documents justifying transactions regarding the management, disposal and use of the federal property;

the materials of external and internal audits;

other materials and documents on the subject of the audit.

Objects of the audit:

1. Russian Post, Federal State Unitary Enterprise.
2. The Administration of the Federal Postal Service of the Moscow Region as a branch of Russian Post, FSUE (Moscow).
3. The Ministry of Communications and Mass Media of the Russian Federation (Moscow) (in-house audit).

Objectives of the audit:

Objective 1. To assess the achievement of the strategic objectives and the performance indicators of Russian Post, FSUE as approved in the enterprise's action programs.

1.1. To examine the organizational structure of Russian Post, FSUE, the procedure and principles of the interaction between the enterprise and its branches and structural subdivisions, including in respect to the compliance with the provisions of the legal and regulatory instruments and administrative documents that govern the main aspects of the activities by Russian Post, FSUE.

2. To examine the implementation of the enterprise's strategy and action programs for 2014-2016 and for the reporting period of 2017 and, inter alia:

to assess the composition and amount of the enterprise's incomes and expenses in respect to the activities carried out, the completeness and timeliness of the generation and crediting part of the profit of Russian Post, FSUE after taxes and other mandatory charges to the federal budget;

to assess the results of financial and economic activities of Russian Post, FSUE (the branches thereof), including the achievement of the goals and objectives defined in its strategy and action programs;

to assess the enterprise's performance and the achievement of the strategic indicators of the enterprise's growth;

to assess the compliance with the provisions of the legal and regulatory instruments that govern the terms of the labor remuneration and social payments to the top management and employees on the payroll of Russian Post, FSUE (its structural subdivisions and branches), including when calculating the remuneration to be paid to the enterprise's CEO. To assess the impact of the compliance with the requirements of the legal and regulatory instruments on the enterprise's performance;

to assess the results of the fulfillment by Russian Post, FSUE of the orders by the President and the Government of the Russian Federation, including the orders based on the results of the audits conducted by the Presidential Control Directorate;

to evaluate the effective execution of the powers of the enterprise's founder as performed by the Ministry of Communications of Russia.

1.3. To assess the compliance with the procedure for and the state of settlements in the performance of the contractual relations (including with regard to the public services provision) with federal executive authorities, executive authorities of the constituent entities of the Russian Federation, enterprises and organizations and, inter alia:

to study the procurement of goods/works/services, including the procurement planning and justification and the competitive/non-competitive procedures for recruiting suppliers/contractors/executors; and

to evaluate the effectiveness of the competitive procedures applied and the measures taken in respect to counterparties for improper performance of the contractual terms and conditions.

Objective 2. To ascertain the targeted and effective use by Russian Post, FSUE of the federal budget funds allocated to the enterprise under the Information Society 2011-2020 Russian government program.

2.1. To estimate the planned and actual budget financing of Russian Post, FSUE in terms of spending areas, inter alia, to assess the regulatory legal framework that governs the terms and conditions, the purposes and procedure for granting to Russian Post, FSUE the subsidies from the federal budget, including the procedure for providing federal budget funds/subsidies to recover damages in respect to the universal communication services rendered by Russian Post, FSUE.

2.2. To evaluate the validity of allocating the subsidies from the federal budget and the effective use of the funds received in terms of the areas of financial and economic activities by Russian Post, FSUE and, inter alia:

to verify the compliance with the terms and conditions/the rules of granting subsidies from the federal budget to Russian Post, FSUE;

to examine the execution of the agreements/contracts on the subsidies granted to Russian Post, FSUE;

to audit the primary documents (selectively) that substantiate transactions for the use of the federal budget funds (e.g., agreements, contracts, arrangements, accounts, certificates of the work performed and other documents covering the financial and economic activities).

2.3. To evaluate the arrangement (procedure) and the effective management by the Ministry of Communications of Russia as an authorized federal executive body in the field of postal communications, including the monitoring of compliance with the terms and conditions, purposes and procedure for granting subsidies to Russian Post, FSUE.

2.4. To assess corruption risks in the provision and use of the federal budget funds.

Objective 3. To ascertain the targeted and effective use by Russian Post, FSUE of the funds received from the disposal of the fixed federal property, while implementing its statutory goals and objectives.

To verify the legality and effectiveness of the use and disposal of the federal property by Russian Post, FSUE, and its compliance with the procedure for the disposition, management and use of the federal property, including:

meeting the requirements on state registration of rights to the federal immovable property and related transactions;

the arrangement for and the completeness of the federal property registration in the register of the federal property;

the performance by Russian Post, FSUE of its duty to approve with the owner of the property the transactions for managing the immovable property (including construction in progress) and other transactions;

the arrangement for the registration of the federal property transferred into the economic management and otherwise.

Objective 4. To evaluate the execution by Russian Post, FSUE of the functions of the operator of the State Information System of Housing and Communal Services (SIS Housing & Communal Services) as prescribed by the Federal Law No. 209-FZ dated July 21, 2014 «On the State Information System of Housing and Communal Services».

4.1. To assess the achievement of the goals and objectives to create and operate the SIS Housing & Communal Services identified in the strategy of Russian Post, FSUE.

4.2. To check the completeness and timeliness of the execution of agreements on the development, expansion and operation of the SIS Housing & Communal Services in terms of the management of procurement procedures, the compliance with the terms and conditions of the agreements, and the consistency of the composition and content of the work performed with the technical assignments.

4.3. To audit and assess the utilization of the SIS Housing & Communal Services in order to identify problems and shortcomings occurred when the data is collected, processed, stored, provided, placed and used thereon.

**Maxim Rokhmistrov**

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Report on the results of the expert examination The Study and Assessment of Procuring Works/Services in 2015-2016 and 2017 Reporting Period Attributed

to the Government Authorities and Provided for by Public Tasks Assigned to Public Institutions (with reference to the data received from the control and accounts bodies of the constituent entities of the Russian Federation).

The subject of the expert examination:

1. The activity of government bodies and public institutions on the use of the budgetary funds from the budgets of all levels, which are transferred for procuring works/services as attributed to the government authorities and/or provided for by public tasks assigned to public institutions (hereinafter referred to as the audited procurements).

2. The legal regulation of the activities by government bodies and public institutions for the procurements audited.

3. The internal documents and organizational and administrative instruments of the government bodies and public institutions issued for the purpose of the procurements audited.

4. The documents prepared when planning and carrying out the procurements audited, including those placed on the Single Tender Information System and the relevant reports/documents regarding the execution thereof.

The objectives of the expert examination:

Objective 1. To study and assess procuring works/services, which is attributed to the government authorities.

Objective 2. To study and assess procuring works/services, which is provided for by public tasks assigned to public institutions.

Objects of the expert examination:

1. The audited objects included in the 2017 Action Plan of the Accounts Chamber of the Russian Federation with regards to this expert examination.

2. The control and accounts bodies of the constituent entities of the Russian Federation.

**Bato-Zhargal Zhambalnimbuev, Vladimir Kondrashov**

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Report on the results of the joint Audit of the Use of the Government Funds in 2014-2016 and 2017 Reporting Period Transferred to Arrange and Operate the Integrated Water Resources Management System in the Far Eastern Federal District and to Achieve the Goals of the Water Strategy of the Russian Federation (in cooperation with the Control and Accounts Chamber of the Khabarovsk Territory).

Subject of the audit:

the execution by the objects of the joint audit of the statutory and other legal and regulatory instruments of the Russian Federation and the constituent

entity of the Russian Federation, as well as the documents regulating their activities in the field of water resources management and in satisfying the requirements of environmental laws;

the justification by the objects of the joint audit of the amount of the budget funds planned to be financed in 2014-2016 and 2017 reporting period to ensure the operation of the integrated water resources management system in the Far Eastern Federal District, as well as the achievement of the goals of the Russian Water Strategy and the activities under the special federal program for the development of the Russian Federation's water industry in 2012-2020 (hereinafter referred to as the SFP) and the Russian national program for the replacement and use of natural resources (hereinafter referred to as the RUNR national program);

the activities by the objects of the joint audit when using the budget funds in 2014-2016 and the reporting period of 2017, which were transferred to achieve the goals of the Water Strategy of the Russian Federation and the SFP and RUNR national program activities;

budgetary reporting, financial statements and statistical, management and other reporting by the objects of the joint audit.

Objects of the audit:

1. The Government of the Khabarovsk Territory (Khabarovsk Territory, Khabarovsk) (in conjunction with the Audit and Accounts Chamber of the Khabarovsk Territory);

2. The Amur River Basin Water Department of the Federal Agency for Water Resources (Khabarovsk Territory, Khabarovsk);

3. Government of the Magadan Region (Magadan Region, Magadan).

Objectives of the audit:

Objective 1. To assess the compliance by the objects of the joint audit with the statutory and other legal and regulatory instruments of the Russian Federation when giving reasons for the federal budget funds planned to achieve the goals of the Water Strategy of the Russian Federation and the SFP and RUNR national program activities, in 2014-2016 and the expired period of 2017, and when they were financed in the relevant period.

Objective 2. To ascertain the targeted and effective use by the objects of the joint audit of the budget funds transferred in 2014-2016 and the reporting period of 2017 to implement the SFP and RUNR national program activities, as well as the legality of the disposal, management and use of the federal property by the territorial authorities of the Federal Agency for Water Resources.

Objective 3. To assess the corruption risks and the anti-corruption measures implemented by the objects of the joint audit when achieving the goals of the Water Strategy of the Russian Federation and the SFP activities.

**Valery Bogomolov, Valery Khripun,  
Anatoly Fyodorov**  
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Report on the results of the joint Audit of Certain Issues Related to the Businesses of the Suburban Passenger Companies in Arranging Passenger Carriages by Suburban Public Railways in 2015-2016 and in 2017 Reporting Period (in cooperation with the Control and Accounts Chambers in Rostov and Yaroslavl Regions).

Subject of the audit:

the activities of Northern Suburban Passenger Company, Joint-Stock Company and North Caucasian Suburban Passenger Company, Joint-Stock Company to arrange suburban passenger transportation;

the execution by Northern Suburban Passenger Company, Joint-Stock Company and North Caucasian Suburban Passenger Company, Joint-Stock Company of statutory and other legal and regulatory instruments of the Russian Federation and the constituent entities of the Russian Federation, as well as documents governing the arrangement of passenger transportation and the terms and conditions for subsidies to be granted.

Objects of the audit:

1. Northern Suburban Passenger Company, Joint-Stock Company (Yaroslavl);
2. North-Caucasian Suburban Passenger Company, Joint-Stock Company (Rostov-on-Don);
3. Russian Railways, Open Joint Stock Company (Moscow).

The purpose of the audit is to assess the arrangement for and financial results of the activities by Northern Suburban Passenger Company, Joint-Stock Company and North Caucasian Suburban Passenger Company, Joint-Stock Company in respect to the suburban passenger transportation.

**Bato-Zhargal Zhambalimbuev**  
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Report on the results of The Audit of 2015-2016 Management by the Federal Service for Supervision of Natural Resources of the Negative Environmental Impact Charges to Implement the Fundamentals of National Policy in the Field of Environmental Development of the Russian Federation until 2030.

Subject of the audit:

1. The statutory and other legal and regulatory instruments of the President and the Government of the Russian Federation, agency regulations, orders, ordinances, methodological instructions and other documents regulating the activity of audited entities.

2. The performance of the audited entities regarding their execution of the budgetary powers of the manager of the federal budget incomes.

3. The activities to implement anti-corruption measures.

Objects of the audit:

the Federal Service for Supervision of Natural Resources and the Directorate of the Federal Service for Supervision of Natural Resources in the Perm Territory and the Kemerovo Region.

Objectives of the audit:

Objective 1. To audit the arrangement of the work to manage the negative environmental impact charges.

Objective 2. To audit the arrangement of the work to adjust/reduce the amount of the charges for the negative environmental impact.

Objective 3. To assess corruption risks and the anti-corruption measures implemented.