

## **Summary**

**Vera Chistova**

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Report on the results of control activity «International Coordinated Audit of the Use of Budget Funds for the Prevention and Elimination of Wildfires in 2011-2012 and the Past Period of 2013».

Subject of the control activity:

government agencies' performance in protecting the population and areas against wildfires, including within the framework of international cooperation;

federal budget funds, funds of consolidated budgets of the constituent entities of the Russian Federation, allocated towards preventing and eliminating wildfires;

procedure for the disbursement of federal budget funds, funds of consolidated budgets of the constituent entities of the Russian Federation, allocated towards preventing and eliminating wildfires.

Entities:

1. Ministry of the Russian Federation for Civil Defense, Emergencies and Elimination of Consequences of Natural Disasters (Moscow);

2. Siberian Regional Center of the Russian Ministry for Civil Defense, Emergencies and Elimination of Consequences of Natural Disasters (Krasnoyarsk);

3. Chief Directorate of the Russian Ministry for Civil Defense, Emergencies and Elimination of Consequences of Natural Disasters for the Krasnoyarsk Territory (Krasnoyarsk);

4. Chief Directorate of the Russian Ministry for Civil Defense, Emergencies and Elimination of Consequences of Natural Disasters for the Republic of Buryatia (Ulan-Ude);

5. Executive authorities of the constituent entities of the Russian Federation (selectively) (upon request).

Objectives of the activity:

1. To evaluate the regulatory legal framework governing the disbursement of federal budget funds, funds of consolidated budgets of the constituent entities of the Russian Federation channeled into the functioning of the system of monitoring, prevention and elimination of wildfires.

2. To evaluate the efficiency of disbursement of budget funds channeled into the creation, functioning and development of the system of monitoring, prevention and elimination of wildfires.

3. To evaluate the efficiency of the system of prevention, monitoring and extinction of wildfires.

**Bato-Zhargal Zhambalnimbuev, Dmitry Vinogradov, Igor Tyamushkin**

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Report on the results of control activity «Checking the Legality of the Russian Federal Fishery Agency's Auctions in 2010-2012 to Sell the Rights to Conclude

Contracts for the Allocation of Shares of Crab Fishing (Catch) Quotas for the Conduct of Coastal Fishing in the Primorye Subzone (jointly with the Federal Security Service of the Russian Federation and the Accounts Chamber of the Primorye Territory)».

Subject of the control activity:

compliance with the requirements of laws and other regulatory legal acts of the Russian Federation, departmental and local acts during organization and conduct of the Russian Federal Fishery Agency's auctions in 2010-2012 for the sale of the right to conclude contracts allocating shares of crab fishing (catch) quotas for the conduct of coastal fishing in the Primorye subzone.

Audited entities:

1. Federal Fishery Agency (Moscow).
2. Primorye territorial directorate of the Federal Fishery Agency (Primorye Territory, Vladivostok).
3. Federal State Unitary Enterprise «Pacific Fisheries Research Center» (Primorye Territory, Vladivostok).
4. Primorye Territory Administration (Primorye Territory, Vladivostok).
5. Federal State Unitary Enterprise «All-Russia Research and Development Institute of Fishery and Oceanography» (Moscow) (upon request).

Objectives of the control activity:

1. To audit the completeness of formation and receipt of budget revenue of the budget system of the Russian Federation on the results of the Federal Fishery Agency's auctions in 2010-2012 for the sale of the right to conclude contracts on the allocation of shares of crab fishing (catch) quotas for the conduct of coastal fishing in the Primorye subzone.
2. To check the legality of the Russian Federal Fishery Agency's auctions in 2010-2012 to sell the right to conclude contracts on the allocation of shares of crab fishing (catch) quotas for the conduct of coastal fishing in the Primorye subzone.

### **Bato-Zhargal Zhambalnimbuev**

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Report on the results of control activity «Audit of the target and efficient use of the federal budget funds for financing mitigation of the environmental damage from past economic activities».

Subject of the control activity: activity of the Ministry of Natural Resources and Ecology of the Russian Federation and other interested ministries and agencies, subfederal government agencies of the Russian Federation regarding the organization and conduct of measures designed to mitigate environmental damage linked with past economic activity in 2011-2012, the federal budget funds allocated towards eliminating the environmental damage linked with past economic activities in 2011-2012, regulatory legal acts and other administrative documents regulating this activity, bookkeeping, statistic and departmental reporting.

Audited entities:

1. Ministry of Natural Resources and Ecology of the Russian Federation (Moscow);
2. Ministry of Industry and Trade of the Russian Federation (Moscow) (upon request);
3. Federal Service for Supervision over Natural Resource Management (Moscow) (upon request);
4. Government of the Republic of Buryatia (Republic of Buryatia, Ulan-Ude) (upon request);
5. Government of the Irkutsk Region (Irkutsk Region, Irkutsk) (upon request);
6. Government of the Nizhny Novgorod Region (Nizhny Novgorod Region, Nizhny Novgorod) (upon request);
7. Federal State Budgetary Enterprise «National Park Russian Arctic» (Arkhangelsk Region, Arkhangelsk) (upon request).

Objectives of the control activity:

1. Analysis of the efficiency of organization of events in the field of elimination of environmental damage linked with past economic activity.
2. Analysis of the efficiency and target use of the federal budget funds set aside to finance events designed to eliminate environmental damage linked with past economic activity.
3. Identification of corruption risks in the activity of government authorities and government institutions reporting to them during elimination of environment damage linked with past economic activity.

**Sergey Movchan**

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Report on the results of control activity «The Audit of Efficiency of Financial-Economic Performance of the Units and Institutions of the Federal Service for the Execution of Sentences for 2010 to 2012».

Subject of the control activity:

audited entities' activities in forming and disbursing the resources set aside to ensure the activities of the Federal Service for the Execution of Sentences (hereinafter, FSES of Russia);

source payment and other documents supporting transactions on federal budget expenditure accounts, budgetary accounting ledgers, budgetary reporting and accounting and also documents underlining transactions involving the management, disposal and use of federal property. Documents supporting the use of funds received by gainful operations in accordance with the approved cost estimate;

regulation of FSES of Russia activity in attaining the objectives assigned to it.

Audited entities:

1. Federal Service for the Execution of Sentences (Moscow).
2. Federal State Unitary Enterprise «Production and Technical Center of the Federal Service for the Execution of Sentences» (Moscow).
3. Federal Government Institution «The Center of Public Property and Housing and Welfare Support of the Federal Service for the Execution of Sentences» (Moscow).

4. Federal Government Institution «Directorate for the Support of Activities of Operational Units of the Federal Service for the Execution of Sentences» (Moscow).
5. Federal Government Institution «Central Depot of Material-Technical and Military Supply of the Federal Service for the Execution of Sentences» (Moscow).
6. Federal Government Institution «Automotive Transport Directorate of the Federal Service for the Execution of Sentences» (Moscow).
7. Federal Government Institution «Aksakovo Health Resort of the Federal Service for the Execution of Sentences» (settlement Aksakovo, Moscow Region).
8. Directorate of the Federal Service for the Execution of Sentences for the Moscow Region (Moscow).
9. Federal State Unitary Enterprise «Directorate of Construction for the Central Federal District», FSES of Russia (Moscow).
10. Directorate of the Federal Service for the Execution of Sentences for the Ulyanovsk Region (Ulyanovsk).
11. Federal State Unitary Enterprise «Ulyanovskoye», FSES of Russia (Ulyanovsk).
12. Directorate of the Federal Service for the Execution of Sentences for the Saratov Region (Saratov).
13. Federal State Unitary Enterprise «Cannery», FSES of Russia (Saratov).
14. Federal State Unitary Enterprise «Creamery», FSES of Russia (Saratov).
15. Federal State Unitary Enterprise «Selinvest», FSES of Russia (Saratov).
16. Directorate of the Federal Service for the Execution of Sentences for the Krasnoyarsk Territory (Krasnoyarsk).
17. Directorate of the Federal Service for the Execution of Sentences for the Krasnodar Territory (Krasnodar).
18. Federal State Unitary Enterprise «Kubanskoye», FSES of Russia (Krasnodar).
19. Federal State Unitary Enterprise «Directorate of Construction No. 23», FSES of Russia (Krasnodar).
20. Directorate of the Federal Service for the Execution of Sentences for the Arkhangelsk Region (Arkhangelsk).
21. Federal State Unitary Enterprise «Arkhangelskoye», FSES of Russia (Arkhangelsk).
22. Federal State Unitary Enterprise «Kaluzhskoye», FSES of Russia (Kaluga).
23. Federal State Unitary Enterprise «Trade Directorate of the Main Directorate of the Federal Service for the Execution of Sentences for the Krasnoyarsk Territory» (Krasnoyarsk).

Objectives of the control activity:

Objective 1. To determine compliance of the organization of activities of Convict Labor Adaptation Centers (hereinafter - CLAC) of FSES institutions of Russia with the requirements of regulatory legal acts and constitutive documents. Performance evaluation criteria:

activities of CLAC conform to the requirements of regulatory legal acts and constitutive documents.

Objective 2. To analyze the audited entities' financial and economic performance in respect of CLAC activities organization. Performance evaluation criteria:

indicators of CLAC production and economic activities comply with the standards set by the Programs (Plans) of Production Activities;

pricing of CLAC products is validated and verified: the difference between the target and actual profitability is minimum, the price of (purchased) products (works, services) to meet the intrasystem needs differs insignificantly from the price for external consumers and from the average regional prices of the same products, according to Russian Statistic Agency data;

the profit earned from CLAC operations is used in accordance with regulatory documents;

activities of FSES directorates conform to the programs, actions and measures adopted by FSES of Russia within the framework of the National Anti-Corruption Strategy.

Objective 3. To determine compliance of the activities of FSES federal government institutions with the requirements of regulatory legal acts and constitutive documents. Performance evaluation criteria:

activities of FSES federal government institutions conform to the requirements of regulatory legal acts and constitutive documents.

Objective 4. To analyze financial and economic performance of FSES federal government institutions of Russia. Performance evaluation criteria:

budget funds and resources received by gainful activities are used with optimum economy and efficiency;

organization of budgetary accounting and reporting and tangible assets accounting comply with established requirements;

production activities and activities for rendering services are economically viable and organized in accordance with the requirements of applicable laws;

the set plans of financial and business activity are implemented in full;

activities of FSES federal government institutions conform to the programs, actions and measures adopted by FSES of Russia within the framework of the National Anti-Corruption Strategy.

Objective 5. To determine compliance of the organization of activities of federal state unitary enterprises of the penal enforcement system (hereinafter, FSUE PES) with the requirements of regulatory legal acts and constitutive documents.

Performance evaluation criteria:

requirements of the regulatory legal acts and constitutive documents governing FSUE PES activities are adhered to.

Objective 6. To evaluate the financial and economic performance of FSUE PES. Performance evaluation criteria:

financial and tangible assets accounting complies with established requirements;

the actual indicators of FSUE PES financial and economic performance match the indicators that are approved as part of their corrections programs on an annual basis;

expenses charged by FSUE PES as production (work, services) costs are justified; the difference in the price of goods (works, services) sold by FSUE PES to meet intrasystem needs from the prices for external consumers and the average regional prices is insignificant.

**Yury Roslyak**

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The report on the results of control activity «Audit of Compliance with Russian Federation Law, including Federal Law No. 185-FZ dated July 21, 2007 «On the Fund for the Promotion of Housing and Utilities Reform» by Executive Authorities of the Constituent Entities of the Russian Federation, Municipal Entities and Other Organizations during the Provision and Use of Financial Aid Funds for the Fractional Financing of Capital Repairs of Multi-Dwelling Units and Relocation from Condemned Housing and also Budget Funds Used to Prepare Housing and Utilities for the Autumn-Winter Heating Season in the Republic of Buryatia and Orel Region (concurrently with the Federal Financial and Budgetary Supervisory Service)».

Subject of the control activity: the process of disbursement of financial aid funds for the fractional financing of capital repairs of multi-dwelling units and relocation from condemned housing and budget funds used to prepare housing and utilities for the autumn-winter heating season and also activities of the audited entities (executive authorities of the constituent entities of the Russian Federation and municipal entities) regarding the use of public funds.

Audited entities:

1. The government of the Republic of Buryatia and sectoral executive authorities (selectively); the Finance Ministry of the Republic of Buryatia; the Ministry of Construction and Modernization of Housing and Utilities of the Republic of Buryatia; Ulan-Ude city administration and its subdivisions (selectively);

Government of the Orel Region and its sectional executive authorities; Department of Construction, Transport, Housing and Utilities of the Orel Region; Orel city administration; Mtsensk city administration; the Ministry of Regional Development of the Russian Federation (upon request).

The Federal Financial and Budgetary Supervisory Service (its territorial bodies) determined entities for auditing in the Republic of Buryatia and Orel Region independently. They do not include the entities defined by the Action Plan of the Accounts Chamber for 2013.

Objectives of the control activity:

1. Compliance with the regulatory requirements governing the granting and disbursement of the funds of the state corporation - the Fund for the Promotion of Housing and Utilities Reform (hereinafter - the Housing and Utilities Fund) and the shared financing funds within the framework of interbudgetary relations;

2. Audit of the target and efficient use in 2011-2012 and the first half-year of 2013 of Housing and Utilities Fund resources and the shared financing funds allocated towards capital repairs of multi-dwelling units;

3. Audit of the target and efficient use in 2011-2012 and the first half-year of 2013 of Housing and Utilities Fund resources and the shared financing funds allocated towards relocation from condemned housing;

4. Audit of the target and efficient use in 2011-2012 of the budget funds committed to the preparation of housing and utilities for the autumn-winter heating season in 2011/2012 and 2012/2013.

**Alexander Filipenko**

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The report on the results of control activity: «The audit of the target and effective use of the federal budget funds, extrabudgetary sources and federal property in 2011-2012 and the past period of 2013 in the field of culture».

Subject of the control activity:

regulatory legal acts and administrative documents, regulating and defining the activity of the audited entities, including with regard to the use of federal property. Contracts, payment and other source documents, financial (book-keeping) reporting, supporting the execution of economic operations; formation and use of federal budget funds, funds received by gainful activities; other public funds in accordance with legislative and other regulatory legal acts; federal property, including property placed under economic management.

Audited entities:

1. Federal state budgetary cultural institution «State Art and Architecture, Palace and Park Museum Preserve Tsarskoye Selo» (St. Petersburg).

2. Federal state budgetary cultural institution «State Museum Preserve Peterhof» (St. Petersburg).

3. Federal State Unitary Enterprise «The Great Moscow State Circus on Vernadsky Avenue» (Moscow).

Objectives of the control activity:

1. The audit of the target and efficient use of the federal budget funds, extrabudgetary sources and federal property (regarding the conduct of a control activity at the federal state budgetary cultural institutions «State Art and Architecture, Palace and Park Museum Preserve Tsarskoye Selo» and «State Museum Preserve Peterhof».

2. For the audit of the federal state unitary enterprise «The Great Moscow State Circus on Vernadsky Avenue» the following objectives were set: to establish compliance of the audited entity's financial and economic performance with the charter aims and objectives and legislation in general; to evaluate the target and efficient use by the audited entity of federal budget funds and receipts from gainful operations; to determine the efficiency of use by the audited entity of federal property when attaining charter aims and objectives.