

## **Summary**

**Valery Bogomolov, Maxim Rokhmistrov**

(p. 3)

Report on the results of the control activity «Audit of Formulation and Implementation of the Investment Programs of Power Grid Companies in 2011-2013».

The subject of the control activity:

the financial and economic performance of OJSC Federal Grid Company of Unified Energy System (hereinafter - FGC UES) and Rosseti OJSC with regard to the formulation and implementation of investment programs of said companies in 2011-2013 and regulatory legal acts, organizational, legal and other documents used by OJSC FGC UES to formulate investment programs; the investment programs of FGC UES and results of their implementation; the regulatory legal acts and other documents regulating activities of audited entities; federal budget formulation and execution in terms of provision of budget investments to be contributed to the equity capital of OJSC FGC UES; accounting, financial, statistical, management and other reports regarding the formulation and implementation of the company's investment programs; documents supporting the intended use of federal budget funds related to FGC UES investment activities.

The audited entities:

1. Ministry of Energy of the Russian Federation (Moscow);
2. OJSC FGC UES (Moscow);
3. Rosseti OJSC (Moscow).

The objectives of the control activity:

1. The evaluation of formulation of investment programs of power grid companies.
2. The evaluation of implementation of investment programs of power grid companies.
3. The evaluation of financial and economic performance of power grid companies (organizations).

**Sergey Shtogrin**

(p. 116)

Report on the results of the control activity «Effectiveness Audit of the Administration of Consolidated Groups of Taxpayers».

The subject of the control activity: administration of consolidated groups of taxpayers by tax authorities in regard of corporate profit tax.

The audited entities:

1. Federal Tax Service (Moscow);
2. Interdistrict Inspectorate of the Russian Federal Tax Service for Major Taxpayers No. 7 (Moscow).

The objective of the control activity: determining the impact of creation of consolidated groups of taxpayers on their taxable base and the volumes of

corporate profit tax inflow into the consolidated budget of the Russian Federation, the federal budget and consolidated budgets of the constituent entities of the Russian Federation and the effectiveness of consolidated groups of taxpayers.

**Andrey Perchyan**

(p. 136)

Report on the results of control activity «Performance Audit of Implementation of the Strategy for the Development of Housing Mortgage Lending in the Russian Federation until 2030 by Open Joint-Stock Company The Agency for Housing Mortgage Lending».

The subject of the control activity: efforts of OJSC The Agency for Housing Mortgage Lending (hereinafter - OJSC AHML) to implement the Strategy for the Development of Housing Mortgage Lending in the Russian Federation until 2030 and regulatory legal acts adopted for its implementation.

The audited entities:

1. OJSC AHML (Moscow);
2. OJSC Agency for Financing Housing Construction (Moscow) (upon request);
3. OJSC Insurance Company AHML (Moscow) (upon request);
4. Ministry of Regional Development of the Russian Federation (Moscow) (upon request);
5. Ministry of Finance of the Russian Federation (Moscow) (upon request);
6. Ministry of Construction and Municipal Housing Economy of the Russian Federation (Moscow) (upon request).

The objectives of the control activity:

Objective 1. To assess efforts of OJSC AHML to maintain the functioning and development of the housing mortgage market.

Performance evaluation criteria:

1. The number of standards for products and services that have been developed to facilitate harmonization of the instruments of the primary housing mortgage market and demand for them;
2. The availability of methodological support for the issuers of primary housing mortgage market instruments;
3. The number and volume of refinanced mortgage loans;
4. The availability of mortgage lending programs that have been developed and introduced for individual categories of the public and demand for them;
5. The share of housing mortgage lending at regional markets;
6. Engagement in the development of proposals regarding amending Russian legislation on the development of the primary housing mortgage lending market;
7. The number of schemes developed to solicit resources into the market;
8. The volumes of short- and long-term liquidity provided;
9. The volumes of mortgage-backed securities issued with the participation of OJSC AHML;

10. The volume of secondary market risks assumed by OJSC AHML, including the issuance of guarantees and offers with regard to third party mortgage-backed securities;

11. Engagement in the development of proposals regarding amending Russian legislation on the development of the secondary housing mortgage lending market.

12. The adequacy of measures put in place to promote the market of economy-class and rented housing;

13. The adequacy of measures put in place to develop mortgage insurance and other activities promoting a uniform distribution of risks;

14. Engagement in the development of proposals regarding amending Russian legislation on the development of other forms of housing financing.

Objective 2. To assess efforts of OJSC AHML to prevent risks and to support mortgage borrowers who found themselves in dire financial condition.

Performance evaluation criteria:

1. The availability of OJSC AHML-originated and introduced support mechanisms for the borrowers who found themselves in dire financial condition;

2. The volume of restructured debts using schemes that are most advantageous to all parties - borrowers, lenders and investors, their share in the overall volume of overdue debt;

3. The demand for and replicability of measures regarding support for borrowers from other market participants.

**Vladimir Katrenko**

(p. 175)

Report on the results of the control activity «Audit of Compliance of the Pension Fund of the Russian Federation and Non-Governmental Pension Funds with Applicable Legislation Requirements During the Transfer of Pension Savings by the Non-Governmental Pension Funds, whose License to Engage in Pension Maintenance and Pension Insurance Activities Has Been Canceled, in 2012-2013 (with the Ministry of Internal Affairs of the Russian Federation)».

The subject of the control activity:

activity of the Pension Fund of the Russian Federation and non-governmental pension funds to enforce applicable legislation during the transfer of pension savings by the non-governmental pension funds whose license to engage in pension maintenance and pension insurance activities has been canceled.

The audited entities: Pension Fund of the Russian Federation, non-governmental pension fund «General Pension Fund» (Moscow) and non-governmental pension fund «Promregion» (Republic of Bashkortostan, Sterlitamak).

The objective of the control activity: to evaluate compliance of the Pension Fund of the Russian Federation and non-governmental pension funds with applicable legislation during the transfer of pension savings by the non-

governmental pension funds whose license to engage in pension maintenance and pension insurance activities has been canceled.

**Alexander Filipenko**

(p. 200)

Report on the results of the control activity «Audit of Efficiency of the Use of Budgetary Funds of the Federal Compulsory Medical Insurance Fund, Allocated in 2011-2013 for the Implementation of the Programs and Measures Related to Healthcare Modernization (concurrently with the Control and Accounts Chamber of Yaroslavl Region, the Accounts Chamber of Yamalo-Nenets Autonomous Area subject to agreement)».

The subject of the control activity:

the regulatory-legal framework and activities of federal executive authorities in the field of healthcare, the Federal Compulsory Medical Insurance Fund, government agencies under the Ministry of Healthcare of the Russian Federation, Federal Medical and Biological Agency (FMBA), the Russian Academy of Medical Sciences, government executive bodies in the field of healthcare in the Russian Federation's constituent entities, territorial funds of compulsory medical insurance, medical organizations of the Russian Federation's constituent entities, related to the formation, financial support and disbursement of the funds of the Federal Compulsory Medical Insurance Fund allocated in 2011 and 2012 for the implementation of the programs and measures related to healthcare modernization, including: regulatory-legal and other documents regulating issues of healthcare modernization, financial and other documents supporting and justifying the allocation and disbursement of budget funds of the Federal Compulsory Medical Insurance Fund for the implementation of healthcare modernization programs and measures, reports submitted by executive authorities in the field of healthcare and federal executive authorities in the field of healthcare, FMBA, the Russian Academy of Medical Sciences in the implementation of measures and disbursement of Federal Compulsory Medical Insurance Fund resources, reports on the implementation of healthcare modernization programs and measures, monitoring findings and statistics on healthcare.

The audited entities:

1. Federal State Budgetary Institution «Research Center of Neurology» of the Russian Academy of Medical Sciences (Moscow);
2. Federal State Budgetary Institution «Research Institute of Rheumatology» of the Russian Academy of Medical Sciences (Moscow);
3. Federal State Budgetary Institution «D.O. Ott Research Institute of Obstetrics and Gynaecology» of the Russian Academy of Medical Sciences' Northwestern Branch (St. Petersburg);
4. Federal State Budgetary Institution «Research Institute of Medical Problems of the North» of the Russian Academy of Medical Sciences' Siberian Branch (Krasnoyarsk);

5. Ministry of Healthcare of the Russian Federation;
6. Federal Compulsory Medical Insurance Fund (upon request);
7. Department of Healthcare of Vladimir Region (Vladimir);
8. Ministry of Healthcare of Chelyabinsk Region (Chelyabinsk) (upon request);
9. Ministry of Healthcare of the Republic of Bashkortostan;
10. Territorial Fund of Federal Compulsory Medical Insurance of the Republic of Bashkortostan;
11. Healthcare organizations of the Republic of Bashkortostan (on a random basis) (Ufa);
12. Department of Healthcare and Pharmacy of Yaroslavl Region (Yaroslavl);
13. Territorial Fund of Federal Compulsory Medical Insurance of Yaroslavl Region (Yaroslavl);
14. Healthcare organizations of Yaroslavl Region (on a random basis) (Yaroslavl);
15. Department of Healthcare of Yamalo-Nenets Autonomous Area (YNAO) (Salekhard);
16. Territorial Fund of Compulsory Medical Insurance of Yamalo-Nenets Autonomous Area (Salekhard);
17. Healthcare organizations of Yamalo-Nenets Autonomous Area (Salekhard, Novy Urengoy, Gubkinsky).

The objective of the control activity:

Objective 1. To ascertain the adequacy and timeliness of regulatory, legal, administrative, guidance and other documents related to healthcare modernization;

Objective 2. To determine the volume and structure of financial support for healthcare modernization programs and measures in terms of financing sources;

Objective 3. To evaluate the completeness of the inflow, intended and effective disbursement of Federal Compulsory Medical Insurance Fund subsidies for the implementation of regional programs of healthcare modernization in the constituent entities of the Russian Federation in 2011-2013 and measures to modernize government agencies under the Ministry of Healthcare of the Russian Federation, FMBA and the Russian Academy of Medical Sciences;

Objective 4. To evaluate the organization of a reported data gathering system, monitoring and control of implementation of regional programs of healthcare modernization in the constituent entities of the Russian Federation and programs of modernization of government agencies under the Ministry of Healthcare of the Russian Federation, FMBA and the Russian Academy of Medical Sciences;

Objective 5. To determine the effectiveness of implementation of healthcare modernization programs and measures.