

## **Summary**

### **Sergey Stepashin**

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Theses of the speech delivered by the Chairman of the Accounts Chamber of the Russian Federation at the VII Congress EUROSAI on the: «Significance of Foreign Relations in Audits Quality Management», Krakow, June 3, 2008.

### **Sergey Agaptsov**

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Conclusion of the Accounts Chamber of the Russian Federation on the report on execution of the budget of the Pension Fund of the Russian Federation for the year 2006, introduced by the Government of the Russian Federation to the Federal Assembly of the Russian Federation.

### **Sergey Agaptsov**

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Conclusion of the Accounts Chamber of the Russian Federation on the report on execution of budget of the Social Insurance Fund of the Russian Federation for the year 2006, introduced by the Government of the Russian Federation to the Federal Assembly of the Russian Federation.

### **Sergey Ryabukhin, Valery Khripun**

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Report on the «Audit of the Target and Performance Audit of the Funds Assigned by the Federal Budget and the Rostov Region Budget and of Inter-budget Relations and the Implementation of the Federal Law dated 6 October, 2003, No. 131-FZ on «General Principles of the Organization of Local Government in the Russian Federation» in the Rostov Region».

Purpose of the audit: efficiency assessment of inter-budget relations of the Rostov Region; assessment of efficiency and effectiveness of internal audit carried out in the Rostov Region.

### **Aleksandr Nazarov, Mikhail Beskhmel'nitsyn**

(p. 74)

Report on the «Audit of Application of the Federal Budget Funds and Federal Property Administration for the Purposes of Implementation of Innovative Projects and Scientific and Technical Programs».

Objects of the audit: Ministry of Education and Science of the Russian Federation, Ministry of Industry and Energy of the Russian Federation, Federal Agency for Science and Innovations, Russian Academy of Science.

Subject of the audit: documents certifying the operations with the federal budget funds and Federal Property for the purpose of implementation of the specified projects and programs; state contracts, agreements, arrangements, financial documents and bank letters, accounting and statistical reports, as well as materials related to internal audit over targeted use of the federal budget funds by objects of the audit.

### **Mikhail Beskhmel'nitsyn**

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Report on the «Audit of Application of the Investment Fund of the Russian Federation for Financing of Investment Projects in 2006-2007».

Subject of the audit: documents and figures certifying the Investment Fund expenditures.

Regulations and other order documents substantiating operations with the federal budget funds, payment and other initial documents, reports on operations with the federal budget funds.

**Mikhail Odintsov**

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Report on the «Audit of the Effective Use of Raw Cement and Compliance with the Law on Nature Protection Applicable to Raw Cement Production in the Ryazan Region, as well as the Use of the Federal Budget Funds Assigned by the Executive Authorities».

Purpose of the audit: assessment of the functional efficiency of the federal executive authorities in the field of nature management, namely related to compliance with the Law on Nature Protection Applicable to Production of Raw Cement in Ryazan Region in 2005-2007.

**Viktor Kosourov**

(p. 129)

Report on the results of the «Audit of Application of Federal Budget Funds Assigned to the State Depository for Precious Metals in 2003-2007 for Restoration and Repair of its Outbuilding».

Subject of the audit: funds assigned by the federal budget for payment for works and services related to overhaul of the outbuilding and targeted expenditure of the funds by the Public Institutions which form the State Depository for Precious Metals and Precious Stones of the Russian Federation, store, distribute and utilize precious metals and precious stones.

**Sergey Ryabukhin**

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Summary analytical report on the «Audit of the Implementation of the Federal Law dated October 6, 2003, No. 131-FZ on General Principles of the Organization of Local Government in the Russian Federation».

The report is prepared on the base of the reports of audits carried out in the Republics of Adygeya, Dagestan, Kabardino-Balkariya, Karachaevo-Cherkessiya, Mariy El, the North Ossetia - Alaniya, Tatarstan, Khakasiya, Chechen; as well as in Kirov, Penza and Ulianov Regions, Nenets Autonomous Okrug, the city of Sochi and restricted access municipalities, namely: Zarechniy in the Penza Region, Bolshoi Kamen' and Fokino of the Primorsky Territory and Komarovskiy in the Orenburg Region, Zheleznogorsk of the Krasnoyarsk Territory.

**Valery Goreglyad**

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Summary analytical report on the issues of arrangement and carrying out of government purchases of goods and services by Federal Tax Service and Federal Customs Service, as well as their territorial authorities and competent institutions (the report is based on the audits carried out by the Accounts Chamber of the Russian Federation).

Purpose of the expert and analytical audit: efficiency assessment of the current system of arranging the state purchases and preparing proposals as to its improvement.

Subject of the expert and analytical audit: legislative acts and other regulatory and legal documents establishing the procedure of issuing goods purchase orders, execution of works, rendering of government services, materials of audits, including those of analytical and expert nature, carried out by the Accounts Chamber in 2005-2007, duly approved reportings and official information issued by the Ministry of Finance of the Russian Federation, Federal Tax Service, Federal Customs Service, Federal Service for the State Statistics, Federal Antitrust Committee.

### **4100 Standard of Financial Control**

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Procedure of preliminary control over development of the draft federal budget for the next financial year and planning period.

Standard is approved by the Accounts Chamber Collegium of the Russian Federation on March 14, 2008 (record No. 11C (588)).

### **4110 Standard of Financial Control**

(p. 214)

Compulsory control over implementation of the federal laws on the Federal Budget and the Budgets of the State Off-budget Funds for the current financial year and planning period.

The Standard is approved by the Accounts Chamber Collegium of the Russian Federation on January 18, 2008 (record No. 2C (579)).