

Summary

Sergey Stepashin

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The role of the Supreme Audit Institutions in elaborating and introducing key national indicators as well as in developing performance audit in CIS member states.

Theses of the speech delivered by the Chairman of the Accounts Chamber of the Russian Federation at the VIII Session of the Board of the Heads of the Supreme Audit Institutions of CIS member states, Moscow, September 4, 2008.

Sergey Ryabukhin

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Report on the results of the «Audit of Efficiency and Legality of the Use of Funds, earmarked in the Budget of Restricted Access Municipality (ZATO), and Federal Budget Funds Allocated in 2006 and the first half of 2007 in the form of subsidies and subventions, including efficiency of spending subventions for citizens' migration and development of social and engineering infrastructure, and ensuring implementation of the above-mentioned law in Siberian-Altay Region ZATO». Objectives of the audit: inspect intended and efficient use of the funds, earmarked in Siberian ZATO and of the Federal Budget fund, including efficiency of spending subventions for citizens' migration and development of social and engineering infrastructure.

Sergey Ryabukhin

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Report on the results of the «Audit of Efficiency and Legality of the Use of Funds, Earmarked in the Sakha (Yakutia) Republic Federal Budget, and Efficiency of Inter-Budgetary Relations and Facilitation of the Implementation of the Federal Law, dated 6 October, 2003, № 131-FZ «On General Principles of Local Government Organization in the Russian Federation» in the Sakha (Yakutia) Republic».

Subject of the audit: regulatory legal and other instruments governing allocation and use of the Federal Budget funds, Sakha (Yakutia) Republic funds and off-budget resources as well as the documents facilitating implementation of the above-mentioned Federal Law on the territory of the Sakha (Yakutia) Republic. Audited agencies and entities: government, the Ministry of Finance, the Ministry of Agriculture of the Sakha Republic; the Federal Treasury Department for the Sakha Republic, Regional Department of the Federal Service for Financial and Budget Supervision in the Republic, Supervisory Committee of the Sakha State Assembly (Il Tumen); Yakutsk Municipal District, State Unitary Enterprises «Stroyselgazifikatsia» and «United Construction Directorate of the Agriculture Ministry of the Sakha Republic (Yakutia)», State Unitary Enterprise Financial Industrial Company «Tuimaada».

Sergey Agaptsov

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Report on the results of the «Audit of Efficiency of Pension Savings Trust Management in 2006 by the limited liability company AK BARS CAPITAL (Kazan) and ZAO «UralSib Asset Management Company» (Moscow)».

Objectives of the audit: inspect efficiency of pension savings trust management in 2006 and record-keeping in accordance with Federal Law, dated 24 July 2002, № 111-FZ «On the investment of funds in the financing of accumulative part of pensions in the Russian Federation» by the stated companies. Subject of the audit: financial, bookkeeping and accounting documents, reflecting operations with pension savings, transferred by the Russian Federation Pension Fund for trust managements to the stated companies.

Sergey Agaptsov

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Report on the results of the «Audit of the Flow of Funds on the Accounts of Departments and Offices (Municipal, District) of the Russian Federation Pension Fund (RFPF) in 2006 and 2007 (year-to-date) in the Khanty-Mansiysk Autonomous District, Rostov and Tambov Regions». Subject of the audit: instruments, justifying currency transactions, and financial and accounting reports. Audited agencies and entities: RFPF Departments in the Khanty-Mansiysk Autonomous District, RFPF Office in Khanty-Mansiysk, RFPF Department in Rostov Region, RFPF Offices in Novoshakhtinsk district of Rostov Region and Pervomaisk district of Rostov-on-Don; RFPF Department in Tambov Region.

Mikhail Beskhmelnitsyn

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Report on the results of the «Audit of Efficiency and Legality of the Use of the Federal Budget Funds, earmarked in 2006-2007 to the Federal State Enterprise «United Directorate for Realization of Federal Investment Programs» (hereinafter referred to as Directorate), under jurisdiction of the Federal Agency on Construction and Housing Utility Services».

Objectives of the audit: determine the amount of Federal Budget funds, earmarked to the Directorate, evaluate efficiency and legality of the use of these funds, inspect completeness and efficiency of the functions performed by the Directorate. Audited agencies, enterprises and instruments: federal funds, regulatory legal acts, governing activity of the Directorate, constituent and regulatory instruments of the Directorate, primary accounting documents, financial and statistical reports, agreements and contracts, inspection reports of internal and external control bodies.

Viktor Kosourov

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Report on the «Audit of elimination of breaches detected during the «Audit of Efficient and Intended Use of Loans, underwritten by EBRD and Nordik Bank, for «Reconstruction of Water supply system and Environment protection in Kaliningrad» and «Centralized heat supply in Kaliningrad». Subject of the audit: efficiency of EBRD and Nordic Bank loans, raised under the guarantee of the Russian Federation government, and co-financing used for implementation of the stated projects as well as realization of the plan, submitted by the Kaliningrad Region government to the Accounts Chamber of the Russian Federation. Audited agencies and entities: Municipal Unitary Enterprises «KH «Vodokanal» and «Kaliningradteploset», Kaliningrad Region government, the RF Ministry of Finance, and Kaliningrad city-hall.

Alexander Nazarov

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Analytical memo on the use of the Federal Budget funds, earmarked for implementing the national project «Education» (hereinafter referred to as the Project). The subject of the expert-analytical measure: regulatory legal instruments, governing the Project implementation, measures, taken by federal and regional executive bodies and educational facilities for the Project implementation in 2006 and 2007. Audited agencies and entities: Ministry of Education and Science of the Russian Federation, Federal Education Agency, executive bodies of the Russian Federation subjects, state higher professional education facilities.

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Approved by the Russian Federation Accounts Chamber Collegium on 19 October, 2007 (record № 45C (563)).