

Summary

Sergey Stepashin

(p. 3)

Speech of the Chairman of the Accounts Chamber of the Russian Federation at the 15-th meeting of the INTOSAI Working Group on Audit of Privatization, Economic Regulation and Private-Public Partnership (March 17, 2009, Moscow).

Alexander Semikolennykh

(p. 7)

Activities of the Accounts Chamber of the Russian Federation as a relations representative of the INTOSAI Committee on Experience Exchange. Speech of the deputy Chairman of the Accounts Chamber of the Russian Federation at the first meeting the Management Board of the INTOSAI Committee on Experience Exchange (March 5, 2009, Delhi).

Sergey Movchan

(p. 9)

Report on results of the «Audit of the target and effective spending of federal budget funds assigned in the period of 2006-2007 for the implementation of the Federal Target Program «Negotiation of consequences of radiation accidents for the period before 2010» (from now on the Program).

Purpose of the audit: to examine the target and effective spending of federal budget funds assigned for the implementation of the Program.

Subject of the audit: federal budget funds assigned by the Administrations of Bryanskaya, Kaluzhskaya, Orlovskaya and Tulskaaya Oblast for the implementation of the Russian Emergency Ministry Program.

Mikhail Odintsov, Alexander Zhdankov, Viktor Kosourov

(p. 19)

Report on results of the «Parallel audit of the spending and security of aquatic biological resources of the Baltic Sea (from now on ABR), as well as of federal budget funds assigned in the period of 2005-2007 for the state control and supervision within security, reproduction and spending of fish resources».

Purposes of the audit: to evaluate management and control under fishing in the Baltic Sea; to examine and define effectiveness of measures on regulation and spending of ABR, as well as federal budget funds assigned for the state control and supervision within security, reproduction and spending of fish resources.

Subject of the audit: statutory, order, account, report, information and other documents conforming the legal and effective spending of federal budget funds assigned for the state control and supervision within security, reproduction and spending of fish resources; ABR and their condition data.

Valery Goreglyad

(p. 48)

Report on results of the «Audit of calculations and the settlement of obligations on the foreign national debt the Russian Federation to the United Arab Emirates for 2007 in the Ministry of Finance of the Russian Federation and the state corporation «Bank of Development and Foreign Economic Affairs (Vnesheconombank)».

Purpose of the audit: to examine calculations and the settlement of obligations on the foreign national debt the Russian Federation to the United Arab Emirates; to examine authenticity and fullness of the debt account.

Subject of the audit: calculations on the settlement of obligations on the foreign national debt the Russian Federation to the United Arab Emirates, regulatory, contractual, financial and other documents on the issues of liquidation and service of obligations of the Russian Federation to the United Arab Emirates.

Objects of the audit: the Ministry of Finance of the Russian Federation, Vnesheconombank.

Vladimir Katrenko

(p. 56)

Report on results of the «Audit and analysis of financial organizational conditions and the effective implementation of the Federal Target Program «Social support of physically challenged for the period of 2006-2010» (the Program) in the period of 2006-2007.

Purpose of the audit: to evaluate the socioeconomic results and the effective spending of financial funds assigned for measures on the implementation of the Program in the period of 2006-2007.

Subject of the audit: documents confirming execution of measures on the implementation of the Program in the period of 2006-2007; legislative, regulatory legal acts and order documents justifying operations with funds assigned for the implementation of the Program, accounting report, agreements, contract and other basic documents.

Viktor Kosourov

(p. 74)

Report on results of the «Audit of the effective spending and management of shares belonging to the Russian Party in the Russian-Mongolian «Erdenet mining company LLC» (the Company).

Purpose of the audit: to examine effectiveness of management of shares belonging to the Russian Federation in the Company.

Subject of the audit: the Company's financing and operating activities results in the period of 2005-2007, measures on improving productive and economic indicators of the Company taken by the Russian Party, intergovernmental agreements and minutes, the Company's articles of association, contracts, financial and other documents.

Objects of the audit: the Company, the Federal Agency for Management of Federal Property on demands, the Ministry of Finance of the Russian Federation and the Ministry of Foreign Affairs of the Russian Federation.

Sergey Agaptsov, Alexander Zhdankov, Mikhail Odintsov

(p. 97)

Report on results of the «Audit of the execution of the Accounts Chamber of the Russian Federation recommendations on results of the «Parallel audit of activities of state institutions providing passing of goods and transport facilities through entry and customs check-points of Latvia and Russia under state control of the Republic of Latvia».

Purpose of the audit: to examine fullness of execution of the Accounts Chamber of the Russian Federation recommendations on results of the «Parallel audit of activities of state institutions providing passing of goods and transport facilities through entry and customs check-points of Latvia and Russia under state control of the Republic of Latvia».

Objects of the audit: the Frontier Administration of the Federal Security Service of the Russian Federation for the Pskovskaya Oblast; the Pskov customs office of the North-Western Customs Administration of the Federal Customs Service; the Sebezhsk customs office of the North-Western Customs Administration of the Federal Customs Service; the Administration of the Federal Agency for Veterinary and Phytosanitary Supervision for the Pskovskaya and Tverskaya Oblast (on demands), the Administration of the State Road Supervision of the Federal Agency for Transport Supervision for the Pskovskaya Oblast.

Sergey Agaptsov

(p. 124)

Report on results of the «Audit of the spending of federal budget funds on construction of the versatile automobile crossing point «Bugaevka» (from now on VACP «Bugaevka») in the period of 2006-2007 and expired period of 2008.

Purpose of the audit: to examine legality, validity and effectiveness of the spending of federal budget funds assigned for construction of the VACP «Bugaevka» in compliance with their target purpose. Objects of the audit: The Head Department of Administrative Support of the Federal Customs Service; the Federal State Unitary Enterprise «ROSTEK» of the Federal Customs Service.

Mikhail Beskhmelnitsyn

(p. 132)

Report on results of the «Audit of activities of the «United Aircraft Corporation OAO» (from now on the Corporation) on the implementation of the aircraft industry development Strategy till 2015» (from now on the Strategy).

Purpose of the audit: to analyze conditions of work on creating the Corporation; to define effectiveness of the Corporation activities on the implementation of the Strategy.

Subject of the audit: privatization plans, other documents necessary for execution of the President of the Russian Federation orders; plans, reports and documents developed by the Corporation; accounting and statistical report, state contracts; agreements between the Corporation and organizations, which shares are in its statutory capital; estimate of expenditures on maintenance of the Corporation and report on its execution.

Alexander Nazarov

(p. 162)

Report on results of the «Audit of the target and effective spending of federal budget funds assigned for the implementation of the priority national project «Education» (from now on the PNPE).

Purpose of the audit: to examine the target and effective spending of federal budget funds assigned for the implementation of the PNPE, including on the PNPE measures.

Subject of the audit: regulatory legal acts and other order documents governing appropriation and spending of funds assigned for the implementation of the PNPE; documents confirming assignment and spending of federal budget funds; estimates of income and expense, accounting, finance and other report, payment documents, financial and other documents confirming financial and economic operations; tender documentation and other documents connected with placing orders for delivery of goods, execution of work, rendering of services; contracts, agreements, settlements and other documents confirming spending of funds assigned for the implementation of the PNPE.

Alexander Piskunov

(p. 203)

Analytical report on results of the expert-analytical measure «Analysis of forming the treasury on the federal, regional and municipal level».

Purposes of the expert-analytical measure: to evaluate existing procedures of forming the treasury of the Russian Federation assets.

Subject of the expert-analytical measure: order, report and other documents, reflecting activities of the Federal Agency for Management of Federal Property, containing the treasury of the Russian Federation.