

Summary

Sergey Stepashin, Jamal Abu Bakr

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Report on the results of the audit activity entitled «Audit of proper use of the funds allocated by the Russian Federation in 2010 for the financial humanitarian aid to the Palestinian National Authority» (jointly with the State Audit and Administrative Control Bureau of the Palestinian National Authority).

Subject of the audit: regulatory legal acts, executive documents, statistical reporting and financial statements, and other documents related to the subject of the joint audit.

Audited entities:

1. On the part of the Accounts Chamber of the Russian Federation:

1.1. Ministry of Foreign Affairs of the Russian Federation;

1.2. Mission of the Russian Federation to the Palestinian National Authority in Ramallah.

2. On the part of the State Audit and Administrative Control Bureau of the Palestinian National Authority:

2.1. Ministry of Finance of the Palestinian National Authority;

2.2. Ministry of Education of the Palestinian National Authority;

2.3. Ministry of Healthcare of the Palestinian National Authority.

Audit objective is the analysis of the use of the funds allocated by the Russian Federation in 2010 for the financial humanitarian aid to the Palestinian National Authority.

Sergey Ryabukhin

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Report on the results of the audit activity entitled «Performance audit of participation of the State in the management of activity of State Company «Russian Highways» and use of subsidies for the purposes of development of public roads of the Russian Federation and introduction of toll on some federal-aid public roads».

Subject of the audit: legal acts and other executive documents regulating the activity of the State Company «Russian Highways» (the «Company»); documents substantiating and confirming the expenditures; accounting, financial and statistical reporting.

The audited entities: the Company (Moscow); Voronezh Branch of State Company «Russian Highways» (Voronezh); the Ministry of Transport of the Russian Federation (Moscow); Federal Road Agency (Moscow).

Audit objectives:

1. Objective 1: Performance audit of participation of the State in the management of the Company's activity.

2. Objective 2: Evaluation of implementation of the Company's Long-Term Program (for the long-term period of 2010-2015) approved by the Decree of the Government of the Russian Federation No. 2146-p of December 31, 2009 and of the Company's financial plan in the audited period.

3. Objective 3: Performance audit of the use of subsidies provided to the Company from the federal budget for its activity in the audited period, as well as of the state property placed into trust.

Alexander Filipenko

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Report on the results of the audit activity entitled «Legality and performance audit of spending the funds of State Corporation «Housing and Utilities Reform Fund» and the shared funding intended for capital repair of apartment buildings and for resettlement of citizens from failing housing stock by constituent entities and municipal entities of the Russian Federation in the period of 2008-2011».

Subject of the audit: process of formation and use of the funds of State Corporation «Housing and Utilities Reform Fund» and the shared funding of constituent entities and municipal entities of the Russian Federation intended for capital repair of apartment buildings and for resettlement of citizens from failing housing stock, and activity of the audited entity for the formation and use of the state funds.

Audit objectives:

Objective 1: Audit of compliance with requirements of legal acts regulating the issues of provision and use of funds of State Corporation «Housing and Utilities Reform Fund» and the shared funding within the framework of inter-budget relations.

Objective 2: Legality and performance audit of the use of the Fund's resources and the shared funding intended for capital repair of apartment buildings and for resettlement of citizens from failing housing stock in the period of 2008-2010 and in the 1st quarter of 2011.

Mikhail Beskhmel'nitsin

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Report on the results of the audit activity entitled «Audit of financial stability, indicators of insurance activity guaranteeing the coverage and performance of insurance obligations of Open Joint-Stock Company «ZHASO Insurance Company», and the audit of performance of the applicable legislation on mandatory personal insurance of railway passengers in the period of 2009-2011 (jointly with the Federal Service for Financial Markets)».

Subject of the audit activity: legal, regulatory, constituent, executive, contractual, accounting, payment, reporting and other documents of the audited entities related to the subject of the audit.

The audited entities are the Ministry of Transport of the Russian Federation (Moscow) (upon request); JSC «Russian Railways» (Moscow); JSC «ZHASO Insurance Company» (Moscow); Samara Branch of JSC «ZHASO Insurance Company» (Samara) and Trans-Baikal Branch of JSC «ZHASO Insurance Company» (Chita).

Audit objectives:

1. Performance audit of the applicable legislation on mandatory personal insurance of railway passengers in the period of 2009-2011.

2. Audit of the financial stability, indicators of insurance activity guaranteeing the coverage and performance of insurance obligations of Open Joint-Stock Company «ZHASO Insurance Company», as well as the efficiency of the applicable legislation on mandatory personal insurance of railway passengers in the period of 2009-2011.

Alexander Zhdankov

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Report on the results of the audit activity entitled «Audit of proper and efficient use of funds of the federal budget allocated in 2010 for medical services and health resort treatment of employees of bodies for the control over the traffic in drugs and psychotropic substances, and their family members, as well as the funds received from the income-generating activities».

Subject of the audit:

Legal acts regulating the medical services and health resort treatment of employees, federal civil servants, pensioners, employees' family members, pensioners and federal civil servants of the Federal Drug Control Service of the Russian Federation;

Basic performance indicators of the federal public health resorts and prevention and treatment facilities;

Executive documents substantiating the transactions with the federal budget funds, as well as the management, disposal and use of federal property;

Primary and other documents confirming the transactions with federal budget funds and funds received from the income-generating activities.

The audited entities included Federal Public Health Resort of the Federal Drug Control Service of the Russian Federation «Clinical Health Resort «Progress» in Sochi, the Krasnodar Territory, Federal Public Health Resort of the Federal Drug Control Service of the Russian Federation «Health Resort «Podmoskovye» in the village of Gorbovo, the Moscow Region; Federal Public Medical Organization of the Federal Drug Control Service of the Russian Federation «Central Polyclinic» (Moscow).

Audit objectives:

1. Audit of compliance with legislative legal acts regulating the issues of health resort treatment and medical services, as well as the staff discipline management.

2. Evaluation of the efficiency of the financial resource management and the use of federal property with a view to realizing the functions related to organization of medical services and health resort treatment for employees of bodies for control over the traffic in drugs and psychotropic substances, and members of their families.

3. Audit of compliance with legislation during the conclusion of government contracts (agreements) for purchase of goods, works and services for state needs.

4. Audit of validity of receipts and lawfulness of expenditure of funds received from the income-generating activities.

Sergey Agaptsov

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Report on the results of the audit entitled «Performance audit of arranging the distribution, screening, duplication and other use of the Russian-Belarusian full-length

feature film «The Brest Fortress» (hereinafter - «The Brest Fortress» film) created at the expense of the funds of the Union State budget, as well as of the completeness of receipt and transfer of the income from the mentioned activities to the Union State budget».

Subject of the audit activity: regulatory legal acts and executive documents regulating the activity of the audited entities; contracts, payment and other primary documents, financial (accounting) statements confirming the business transactions made.

The audited entities are: Government Institution «Television and Radio Broadcasting Organization of the Union State» (upon request); Limited Liability Company «Central Partnership» (upon request).

Audit objectives:

1. Analysis of compliance with legal regulatory acts and executive documents regulating the exploitation of «The Brest Fortress» film created at the expense of the Union State budget funds.

2. Efficiency of arranging the distribution, screening, duplication and other use of «The Brest Fortress» film created at the expense of the Union State budget funds, as well as of the completeness of receipt and transfer of the income from the mentioned activities to the Union State budget.

Igor Vasilyev, Mikhail Odintsov

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Report on the results of the audit activity entitled «Performance audit of the existing procedure for calculation and payment of excise taxes on spirits and alcohol products, and for the labeling of alcohol products with special federal marks in 2010 and in the year 2011 to date».

Subject of the audit:

Tax and budgetary legislation; tax, budgetary, financial and statistical reporting; tax returns and calculations; materials of in-house tax audits and field tax audits; materials of functional and complete audits of activity of tax authorities; judicial acts on issues related to the procedure of calculation and payment of excise taxes on alcohol products;

Laws and legal regulatory acts, executive, reporting, accounting, information and other documents on labeling of alcohol products with special federal marks.

The audited entities include the Federal Tax Service (Moscow); Federal Service for Alcohol Market Regulation (Moscow) (upon request); Inter-District Inspectorate of the Federal Tax Service of Russia for Major Taxpayers No. 3 (Moscow); Inter-District Department of the Federal Service for Alcohol Market Regulation for the Southern Federal District (Rostov-on-Don).

Audit objectives: performance audit of the existing procedure for calculation and payment of excise taxes on alcohol products, performance audit of the existing procedure of alcohol products labeling with special federal marks.