

## **Summary**

**Sergey Ryabukhin**

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Report on the results of the audit activity entitled «Audit of the proper use of the budget investments into the completion of the complex of flood protection facilities in Saint-Petersburg, and the subsidies from the federal budget for maintenance of the complex of flood protection facilities in the period of 2010-2011».

Subject of the audit activity: legal regulatory acts and other executive documents substantiating the use of budget investments allocated for the completion of construction of the complex of flood protective facilities of Saint Petersburg, and the subsidies from the federal budget for maintenance of the complex of flood protection facilities, accounting data, accounting, financial and statistical reporting, the other documents and materials on the audit issues.

The audited entity is Federal Public Enterprise «Directorate of the Complex of Protection Facilities of the Ministry of Regional Development of the Russian Federation».

Audit objectives:

1. Audit of the proper use of the budget investments allocated for the completion of construction of the complex of flood protective facilities of Saint Petersburg.
2. Audit of the proper use of the subsidies from the federal budget for maintenance of the complex of flood protection facilities of Saint Petersburg.

**Sergey Movchan**

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Report on the results of the audit activity entitled «Performance audit of spending the funds allocated by the Federal Penitentiary Service from the federal budget in 2009 and 2010 for support, labor adaptation and training of convicted persons, and actions taken by executive authorities of constituent entities of the Russian Federation for their subsequent social rehabilitation» (jointly with control and audit authorities of constituent entities of the Russian Federation).

Subject of the audit activity:

1. Regulatory legal acts of the Russian Federation, legal acts of the government, guidelines and other documents regulating the activity of the Federal Penitentiary Service (the «Service») for the support of convicted persons serving their sentences of imprisonment, labor adaptation, vocational training and education (according to general education programs and programs of elementary vocational training).
2. Efficiency of spending the funds allocated to the Service from the federal budget for support of convicted persons serving their sentence of imprisonment, labor adaptation, vocational training, general and vocational education.
3. Regulatory legal acts, guidelines and other documents of constituent entities of the Russian Federation regulating the activity for social rehabilitation of persons released from prison.

4. Efficiency of the actions taken by legislative and executive power authorities of constituent entities of the Russian Federation for social rehabilitation of persons released from prison.

The audited entities are as follows:

1. Federal Penitentiary Service (Moscow);
2. Main Directorate of the Service for the Rostov Region (Rostov-on-Don);
3. Main Directorate of the Service for the Krasnoyarsk Territory, Government of the Krasnoyarsk Territory (Krasnoyarsk);
4. Main Directorate of the Service for the Perm Territory, Government of the Perm Territory (Perm);
5. Main Directorate of the Service for the Sverdlovsk Region, Government of the Sverdlovsk Region (Yekaterinburg).

Audit objectives:

1. Audit of compliance of the legal framework, guidelines and other documents with requirements to the penalty enforcement system in the modern context for the purpose of improving the performance to the level of European standards.
2. Audit of the completeness and frequency of financing, as well as the economic and social effectiveness of spending the federal budget funds for support of convicted persons serving their sentences of imprisonment, labor adaptation, vocational training, general and vocational education.
3. Determination of the extent and fullness of participation of legislative and executive power authorities of the Russian Federation in the establishment of an efficient rehabilitation system.

**Sergey Agaptsov**

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Report on the results of the audit activity entitled «Audit of spending the state funds for the establishment of game zones in the period of 2007-2010, and performance evaluation of operation thereof» (jointly with the control and accounting institutions of constituent entities of the Russian Federation).

Subject of the audit: legal acts and executive documents regulating the activity of the audited entities related to the establishment of game zones and management thereof, as well as of agreements, arrangements, financial (accounting) reporting, payment and other primary documents confirming the business transactions made, and other documents related to the subject of the audit.

The audited entities are as follows: the Administration of the Krasnodar Territory (Krasnodar), the Administration of the Rostov Region (Rostov-on-Don) (upon request), the Government of the Kaliningrad Region (Kaliningrad) (upon request), the Administration of the Altay Territory (Barnaul) (upon request), the Administration of the Primorye Territory (Vladivostok) (upon request).

Audit objective is the audit of spending the state funds for the establishment of game zones in the period of 2007-2010, and performance evaluation of operation thereof.

### **Alexander Filipenko**

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Report on the results of the audit activity entitled «Performance audit and audit of the proper use by the Administration of the Yaroslavl Region of the funds allocated to the budget of the Yaroslavl Region from the federal budget in 2010 and in the year 2011 to date (if necessary, in the earlier periods), in particular for the preparation to celebration of 1000 years anniversary of Yaroslavl».

Subject of the audit activity: legal acts and other executive documents regulating the execution of regional budget as well as the accounting, financial, statistical, managerial and other reporting.

The audited entities are the Government of the Yaroslavl Region and its subdivisions; the Administration of the city of Yaroslavl; the Federal Treasury Department for the Yaroslavl Region; the Department of the Federal Tax Service for the Yaroslavl Region (upon request); Territorial Department of the Federal Service for Financial and Budgetary Supervision for the Yaroslavl Region (upon request).

Audit objectives:

1. Audit of compliance with federal and regional (municipal) legislation in the course of the budgetary process.
2. Audit of execution of the revenue side of the budget of the Yaroslavl Region, municipal entity of the city of Yaroslavl.
3. Performance audit and audit of the proper use of budgetary funds during the execution of the budget of the Yaroslavl Region, municipal entity of the city of Yaroslavl.
4. Analysis of the efficiency of the financial control over the execution of the regional budget carried out by regional audit institutions.

### **Mikhail Odintsov**

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Report on the results of the audit activity entitled «Audit of use of the federal budget funds allocated in the period 2009-2010 and in the 1<sup>st</sup> quarter of 2011 to the territorial departments of Federal Service for the Oversight of Natural Resources (Rosprirodnadzor) and Federal Service for Environmental, Technological and Nuclear Supervision (Rostekhnadzor) for the Central District and Ural Federal District for the performance of supervision functions and power in the field of permitting activities, rate setting, licensing in the field of the production and consumption waste management».

Subject of the audit activity:

1. Documents confirming the use of the federal budget funds, federal property and payment for the production and consumption waste disposal (the «wastes»);
2. Permitting and regulatory documents related to waste management and other documents on the subject of the audit;
3. Permitting and legal acts in the field of waste management and other documents on the subject of the audit;

4. Reports on implementation of provisions of the Joint Order of Rostekhnadzor and Rosprirodnadzor No. 975/282 of September 29, 2010 «On the Delegation of the Government Functions in the Field of Environment Protection».

The audited entities are as follows:

1. Federal Service for the Oversight of Natural Resources (upon request).
2. Federal Service for Environmental, Technological and Nuclear Supervision (upon request).
3. Federal Service for the Oversight of Consumer Protection and Welfare (upon request).
4. Federal Service for Hydrometeorology and Environmental Monitoring (upon request).
5. Department of the Federal Service for the Oversight of Natural Resources for the Central Federal District (Moscow).
6. Department of the Federal Service for the Oversight of Natural Resources for the Ural Federal District (Yekaterinburg).
7. Inter-District Process Management Administration of the Federal Service for Environmental, Technological and Nuclear Supervision (Moscow).
8. Central Administration of the Federal Service for Environmental, Technological and Nuclear Supervision (Moscow).
9. Ural Administration of the Federal Service for Environmental, Technological and Nuclear Supervision (Yekaterinburg).

Audit objectives:

1. Efficiency of the use of the federal budget funds and federal property.
2. Efficiency of the supervision functions and powers related to the permitting activity, rate setting and licensing in the field of waste management.
3. Efficiency of control and supervision powers in the field of environment protection, including the waste management (except for the radioactive wastes).
4. Efficiency of performance by Rostekhnadzor of the functions for registration of hazardous industrial objects, control and supervision over the compliance with industrial safety and state environmental safety requirements as part of the government construction supervision over entities.

**Vladimir Katrenko**

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Report on the results of the audit activity entitled «Performance audit of trust management of pension assets by management companies and transactions with pension assets made by brokers of management companies in the period of 2008-2010».

Subject of the audit activity: financial, accounting and reporting documents on operations with pension assets placed by the Pension Fund of the Russian Federation into trust of Management Company «BrokerCreditService», JSC and «MetalInvestTrust», JSC, and transactions with pension assets made by brokers of management company «Brokerage House «Otkritie», JSC.

The audited entities are Management Company «BrokerCreditService», JSC; «MetalInvestTrust», JSC; Brokerage House «Otkritie», JSC.

Audit objectives:

1. Performance audit of the trust management of pension assets and recording of these assets in accordance with Federal Law No. 111-FZ of July 24, 2002 «On Investing of Funds for Financing the Funded Component of the Retirement Pension in the Russian Federation by Management Company «BrokerCreditService» JSC and «MetalInvestTrust» JSC in the period of 2008-2010.

2. Check of the brokerage agreements and transactions with pension assets made by brokers of the management companies of Management Company «BrokerCreditService», JSC and «MetalInvestTrust», JSC.

**Mikhail Beskhmelnitsin**

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Report on the results of the audit entitled «Analysis of implementation of the Plan of Action for Establishment of an International Financial Center in the Russian Federation».

Subject of actions: actions for establishment of an international financial center in the Russian Federation. Audit objective: analysis and evaluation of implementation of actions for establishment of an International Financial Center in the Russian Federation.

The audited entities:

Ministry of Economic Development of the Russian Federation (upon request);

Federal Service for Financial Markets (upon request);

Ministry of Finance of the Russian Federation (upon request);

Central Bank of the Russian Federation (upon request);

Ministry of Healthcare and Social Development of the Russian Federation (upon request);

Ministry of Education and Science of the Russian Federation (upon request);

Ministry of Foreign Affairs of the Russian Federation (upon request);

Ministry of Communications and Mass Media of the Russian Federation (upon request);

Government of Moscow (upon request);

Working group for establishment of an international financial center in the Russian Federation under the Presidential Council for the Financial Market Development in the Russian Federation (upon request).