

Summary

Sergey Agaptsov

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Report on the results of the control activity «Audit of the efficiency of the fulfilment by the state power bodies of the functions in relation to the cultural heritage sites (historical and cultural monuments) in 2009-2011».

Subject of the control activity: regulatory legal acts and administrative documents, defining the fulfilment by the bodies of state power of their functions in relation to the cultural heritage sites, accounting, using and disposition of cultural heritage sites; agreements, payment and other primary documents, financial (accounting) statements, confirming performance of economic operations.

Audited entities: Ministry of Cultural Affairs of the Russian Federation (upon request); Ministry of Property Relations of the Moscow Region; Territorial Administration of the Federal Agency for the Administration of State Property for the Moscow Region (upon request); Ministry of Cultural Affairs of the Moscow Region; Ministry of Cultural Affairs of the Republic of Tatarstan (Kazan city); Ministry of Land and Property Regulations of the Republic of Tatarstan (Kazan city); Non-Commercial Organization «Republic Foundation for Historical and Cultural Monuments of the Republic of Tatarstan» (Kazan city).

Objective of the control activity: audit of the efficiency of fulfilment by the state power bodies of the functions in relation to the cultural heritage sites (historical and cultural monuments).

Igor Vasilyev, Alexander Zhdankov, Sergey Movchan, Mikhail Odintsov

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Report on the results of the control activity «Concurrent audit by the supreme audit institutions of the Russian Federation and the Republic of Estonia of the activity of the state bodies insuring the move between the Russian Federation and the Republic of Estonia as regards movement of goods and vehicles».

Audited entities:

1. Ministry of Economic Development of the Russian Federation (upon request);
2. Ministry of Transport of the Russian Federation (upon request);
3. Ministry of Agriculture of the Russian Federation (upon request);
4. Ministry of Communications and Mass Media of the Russian Federation (upon request);
5. Federal Customs Service (upon request);
6. Federal Veterinary and Phytosanitary Monitoring Service (upon request);
7. Federal Agency for Transport Supervision (upon request);
8. Federal Agency for State Border Infrastructure Development of the Russian Federation (upon request);
9. Border Federal Security Service Directorate of the Russian Federation for the Pskov Region;

10. Kingisepp Customs;

11. Pskov Customs.

Objectives of the control activity:

1. Detection and analysis of the reasons for arising of the motor vehicles queues at crossing the Russian-Estonian section of the State Border of the Russian Federation;

2. Definition of the efficiency of the activity of the state bodies (services) at check-points of the border between the Russian Federation and the Republic of Estonia as regards movement of goods and vehicles.

Aleksander Philipenko

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Report on the results of the control activity «Complex audit of the compliance with the legislation when carrying out the budget process, as well as the efficient and targeted use of interbudgetary transfers in the Republic of Mordovia» (hereinafter - the Republic).

Subject of the control activity: formation and using the republican budget funds, government liabilities, including state guarantees; other public funds in compliance with legislative and other regulatory legal acts.

Audited entities:

1. Government of the Republic;

2. Ministry of Construction and Architecture of the Republic;

3. Administration of the municipal entity urban district Saransk;

4. Federal Treasury Department for the Republic (upon request);

5. Directorate of the Federal Tax Service for the Republic (upon request).

Objectives of the control activity:

Objective 1. Definition of the compliance with the requirements of legislative and other regulatory legal acts when carrying out the budgetary process in the Republic;

Objective 2. Definition of the sources of the formation of the incomes of the Republic's budget and the volume of the granted federal and regional tax benefits;

Objective 3. Definition of the legality and efficiency of using the republican funds, local budgets (selectively) when performing the budgets.

Igor Vasilyev

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Report on the results of the control activity «Audit of fulfilment of presentations and elimination of violations, detected by the Accounts Chamber of the Russian Federation in the Federal Customs Service when holding control activities in 2011».

Subject of the control activity: activity of the Federal Customs Service on fulfilment of the presentations and elimination of violations detected by the Accounts Chamber of the Russian Federation when holding control activities in 2011.

Audited entity: Federal Customs Service.

Objective of the control activity: to audit fulfilment of presentations of the Accounts Chamber of the Russian Federation:

based on the findings of the control activity «Audit of the customs control organization, the correctness of the calculation, the completeness and timeliness of the customs payments when placing goods under the temporary importation customs regime for 2008-2009 and 2010 to date»;

based on the findings of the control activity «Performance audit of the spending the budgetary funds for support of the law enforcement field services of the Federal Customs Service, their territorial bodies and subdivisions, and performance by them of separate functions, imposed on the Federal Customs Service, in 2008-2009 and 2010 to date»;

based on the findings of the control activity «Performance audit of customs payments benefits, applied towards importation of technologic equipment in 2009-2010 and 2011 to date»;

based on the findings of the control activity «Audit and analysis of the efficiency of the Customs legislation of the Russian Federation applicable in 2009-2010 and 2011 to date and regulatory frameworks as regards the control over the customs value of the imported electrical machines, equipment and spare parts, declared by the participants of the external economic activity».

Vladimir Katrenko

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Report on the results of the control activity «Audit of the activity of non-governmental pension funds on realization of the insured persons' rights when forming and investing the pension contributions funds in compliance with the Federal Law No. 111-FZ of 24 July, 2002 «Concerning the Investment of Resources for the Financing of the Funded Component of a Retirement Pension in the Russian Federation (hereinafter - the Law) in 2009-2011».

Subject of the control activity: data of the personal record keeping, financial, accounting and reporting documents, reflecting the cash flow of the funded component of a retirement pension in the Khanty-Mansiysk Non-Governmental Pension Fund and Non-Commercial Organization Non-Governmental Pension Fund «Norilsky Nickel» in the course of realization of the insured persons' rights when forming and investing the pension contributions funds in compliance with the above Law in 2009-2011.

Audited entities: Khanty-Mansiysk Non-Governmental Pension Fund (Khanty-Mansiysk, Khanty-Mansiysk district - Yugra); Non-Governmental Pension Fund «Norilsky Nickel» (Moscow).

Objectives of the control activity:

1. To analyze the sufficiency and completeness of the regulatory frameworks, regulating activity of pension funds as regards to realization of the insured persons' rights when forming and investing the pension contributions funds.
2. To audit the compliance of the activity of non-governmental pension funds on the obligatory pension insurance with the requirements of the applicable law.

3. To audit the compliance of the activity of non-governmental pension funds on the obligatory pension insurance with the requirements of the applicable law as regards to accounting the pension accrued funds and formation of the reporting statements.

Sergey Ryabukhin

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Report on the results of the control activity «Audit of using the resources of the Investment Fund of the Russian Federation (hereinafter - the Investment Fund) in 2010 and 2011».

Subject of the control activity:

the activity of the participants of the investment projects on using the budgetary allocations of the Investment Fund, budgetary funds of regional and local budgets when implementing investment projects, as well as observance by the investors of the investment agreements;

the fulfilment by the participants of the projects of the accepted obligations to finance projects and other obligations under investment agreements;

the main achievements of the project implementation.

Audited entities:

Administration of the Rostov Region (Rostov-on-Don city);

Administration of municipal district of Rostov-on-Don (Rostov-on-Don city);

Government of the Krasnoyarsk Territory (Krasnoyarsk city);

Ministry for Regional Development of the Russian Federation (upon request);

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

Federal Road Agency (upon request);

Federal Rail Transport Agency (upon request).

Objective of the control activity: assessment of the observance of the procedure for granting and targeted use of the budgetary allocations of the Investment Fund, budgetary funds of regional and local budgets when implementing investment projects based on the public-private partnership principle.

Mikhail Beskhmelitsyn

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Report on the results of the expert and analytical activity «Monitoring and assessment of the efficiency of allocation and using the resources of the Reserve Fund and the National Welfare Fund» for the first half-year of 2012.

Subject of the activity

1. Regulatory procedural framework and other administrative documents regulating formation, management and using of the funds of the Reserve Fund and the National Welfare Fund.

2. Documents reflecting the transfer of funds to accounts of the Reserve Fund and the National Welfare Fund in 2012.

3. Accounting, financial and other documents, reflecting transaction with the funds of the Reserve Fund and the National Welfare Fund in 2012.

Objectives of the activity:

1. Analysis of the data on balances and transactions related to receipt, usage and management of the funds of the Reserve Fund and the National Welfare Fund.
2. Assessment of legality and efficiency of formation, management and using of the funds of the Reserve Fund and the National Welfare Fund in 2012.
3. Generalization of the scientific information and analysis of the public opinion on the issues of efficiency of formation, allocation and using the funds of the Reserve Fund and the National Welfare Fund.

Audited entities: Ministry of Finance of the Russian Federation (upon request), Central Bank of the Russian Federation (upon request), Federal Treasury (upon request).