

Summary

Sergey Agaptsov

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Report on the results of the control activity «Audit of the Target and Effective Use of the Federal Budget Subsidies Allocated to the Constituent Entities of the Russian Federation for the Modernization of the Regional General Education Systems in 2011 and the Past Period of 2012».

Subject of the control activity: regulatory legal acts and other administrative documents regulating the provision and use of subsidies from the federal budget to the constituent entities of the Russian Federation for the modernization of regional general education systems; agreements, contracts, treaties, and documents relating to the placement of orders for the delivery of goods, performance of work, provision of services; payment, financial, banking and other documents supporting the receipt and disbursement of funds, financial and economic transactions; budget, accounting, statistics and other reports.

Audited entities: Ministry of Education and Science of the Russian Federation; the Government of the Kurgan Region (Kurgan), municipalities and general education establishments of the Kurgan Region (on a sampling basis); administration of the Bryansk Region (Bryansk), municipalities and general education establishments of the Bryansk Region (on a sampling basis); the Government of Moscow (Moscow), municipalities and general education establishments of Moscow (on a sampling basis); the Government of the Moscow Region (Moscow), municipalities and general education establishments of the Moscow Region (on a sampling basis); executive authorities of the constituent entities of the Russian Federation (upon request, on a sampling basis).

The audited entities:

1. Analysis of compliance with legislative and other regulatory legal acts, administrative documents, regulating the procedure of allocating federal budget subsidies to the budgets of constituent entities of the Russian Federation for the modernization of regional general education systems.

2. Target and effective use of federal budget subsidies to the constituent entities of the Russian Federation for the modernization of regional general education systems.

3. Compliance with the applicable legislation when placing orders for the delivery of goods, performance of work and provision of services to meet the state needs.

Sergey Ryabukhin

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Report on the results of the control activity: «Audit of the Target and Effective Use of the Federal Budget Funds Allocated to the Petrozavodsk City District in 2009-2011 for the Maintenance and Development of Motor Roads, and also for the Purchase (Construction) of Housing Under the 'Housing' Federal Target Programmes in 2002-2010 and 2011-2015».

Subject of the control activity: regulatory legal acts and other administrative documents, supporting and regulating transactions with the federal budget funds

allocated to the Petrozavodsk City District; documents regarding the transfer of funds to the city budget, materials for the organization and holding of tenders, agreements, treaties, contracts, accounting, financial and statistics reports, payment and other source documents; inspection reports by government control agencies.

Audited entity: the Administration of the Petrozavodsk City District (Petrozavodsk).

Objectives of the control activity:

1. Check the effective and target use of federal budget funds, allocated in 2009-2011 to the Petrozavodsk City District for the reconditioning, rehabilitation and construction of motor roads, maintenance of road-bridge facilities and purchase of communal vehicles to meet city needs.

2. Check the effective and target use of federal budget funds, allocated in 2009-2011 to the Petrozavodsk City District for the purchase (construction) of housing under the 'Housing' federal target programmes in 2002-2010 and 2011-2015.

Vladimir Katrenko

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Report on the results of the control activity «Performance Audit of the Use of the Federal Budget Funds for the Exercise by the Federal Service for Oversight of Consumer Protection and Welfare of the State Functions (Powers) Regarding Control in the Field of Consumer Rights Protection, Sale of Certain Kinds of Goods, Performance of Works and Provision of Services».

Subject of the performance audit:

- regulatory legal acts of the Russian Federation governing issues of consumer rights protection and also sale of certain kinds of goods, performance of works, provision of services controlled by the Federal Service for Oversight of Consumer Protection and Welfare, including retail trade, financial, housing, utilities, transport (pertaining to air transport), and travel services;

- performance of the Federal Service for Oversight of Consumer Protection and Welfare and its local agencies in exercising control in the field of protection of consumer rights and also sale of certain kinds of goods, performance of works and provision of services;

- statistics, budget and other data and indices characterizing the performance of the Federal Service for Oversight of Consumer Protection and Welfare and its local agencies in exercising control in the field of protection of consumer rights, sale of certain kinds of goods, performance of works and provision of services.

Objectives of the performance audit:

1. The Federal Service for Oversight of Consumer Protection and Welfare (upon request);

2. The Moscow Directorate of the Federal Service for Oversight of Consumer Protection and Welfare;

3. The Astrakhan Region Directorate of the Federal Service for Oversight of Consumer Protection and Welfare;

4. The Kostroma Region Directorate of the Federal Service for Oversight of Consumer Protection and Welfare;

5. The Kamchatka Territory Directorate of the Federal Service for Oversight of Consumer Protection and Welfare;

Objectives of the performance audit:

Objective 1. To define whether legal regulation is adequate in the field of consumer rights protection, sale of certain kinds of goods, performance of works and provision of services controlled by the Federal Service for Oversight of Consumer Protection and Welfare and its local agencies.

Objective 2. Check if the powers and also the territorial and staff structure of the Federal Service for Oversight of Consumer Protection and Welfare enables the effective fulfillment of the state function to exercise control in the field of consumer rights protection, sale of certain kinds of goods, performance of works and provision of services.

Objective 3. Determine if the organization of activity of the Federal Service for Oversight of Consumer Protection and Welfare ensures the fulfillment of the state function to exercise control in the field of consumer rights protection, sale of certain kinds of goods, performance of works and provision of services.

Igor Vasilyev

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Report on the results of the control activity «Audit of the Tax Authorities' Performance in the Provision of Internet-Enabled E-Services to Taxpayers in 2011 and the Past Period of 2012».

Subject of the control activity: regulatory legal acts and other documents governing activities of tax authorities in the provision of Internet-enabled e-services, documents supporting development planning, development, creation, introduction and use of information technologies and also the spending of federal budget funds, financial, accounting and other documents (government contracts, etc.) supporting the authorization, use and control of use of budget funds, federal policy documents, analysis programmes and conceptual guidelines of the Russian Federal Tax Service aimed at promoting the use of information technologies, raising IT level and information transparency of performance of tax agencies.

Audited entities: Federal Tax Service (Moscow); local tax authorities (upon request).

Objectives of the control activity: evaluation the performance of tax authorities in the provision of Internet-enabled e-services to tax payers from the standpoint of tax administration optimization.

Valeriy Bogomolov

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Report on the findings of the control activity «Audit of the Legality, Target and Effective Use of the Federal Budget Funds and Federal Property by the Open Joint-Stock Company Oboronstroy Pertaining to the Construction and Operation

of Facilities in the Interests of the Russian Armed Forces in 2010-2011 and the Past Period of 2012».

Subject of the control activity:

1. The use of federal budget funds and federal property by Oboronstroy OJSC in the process of fulfillment of its functions in building and operating facilities on behalf of the Russian Armed Forces;

2. Ownership, disposal and use of property, including shares of subsidiaries, for the purpose of coordinating their production and commercial operations during the construction and operation of facilities on behalf of the Russian Armed Forces;

3. Financial and economic performance of open joint-stock companies Oboronstroy, the Naval Construction Department of the Pacific Fleet and the 234-th Construction Department.

Audited entities:

1. Oboronstroy OJSC (Moscow);

2. Naval Construction Department of the Pacific Fleet, OJSC (Vladivostok, Primorye Territory);

3. The 234th Construction Department, OJSC (Reutov, Moscow Region);

4. Ministry of Defense of the Russian Federation (Moscow) (upon request);

5. Oboronservis OJSC (Moscow) (upon request);

6. Federal State Unitary Enterprise Naval Construction Department of the Northern Fleet of the Defense Ministry of the Russian Federation (Severomorsk, Murmansk Region), (upon request).

Objectives of the control activity:

Objective 1. Target and effective spending of federal budget funds by Oboronstroy OJSC.

Objective 2. Management and disposal of the federal property that is used by Oboronstroy OJSC.

Objective 3. Financial and economic performance of the Naval Construction Department of the Pacific Fleet, OJSC and the 234-th Construction Department, OJSC).

Mikhail Beskhamelnitsin

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Report on the results of the expert and analytical activity «Analysis and Evaluation of the Mainstreams of Single State Monetary Policy Implementation for 2013 and the Period of 2014-2015».

Subject of the activity: monetary policy.

Objectives of the control activity: evaluate if the projected conditions under which the single state monetary policy is pursued match the projected economic development values; to assess if the mainstreams of state monetary policy in 2013 and for the 2014-2015 period are justified.

Audited entity: Central Bank of the Russian Federation, by reported data and upon request.

Ministry of Economic Development of the Russian Federation upon request.