

Summary

Alexey Kuzmitsky

(p. 2)

Report on the control activity results «Audit of Disbursement of Federal Budget Allocations in 2010-2012 for the Measures to Organize a Search for the Property of the Former Russian Empire and the Former USSR, Abolished Bodies and Organizations of the Russian Federation Located Outside the Russian Federation with a View to Reinstating the Russian Federation's Rights Thereto and also to Ensure Protection of the Russian Federation's Property Rights Abroad».

Subject of the control activity: procedure for the use of federal budget funds in implementing measures to search for the property of the former Russian Empire and the former USSR, abolished bodies and organizations of the Russian Federation, located outside the Russian Federation, with a view to reinstating the Russian Federation's rights thereto and also to ensure protection of the Russian Federation's property rights abroad.

Audited entities:

1. Ministry of Foreign Affairs of the Russian Federation.
2. Administrative Department of the President of the Russian Federation.
3. Federal State Unitary Enterprise «Enterprise for the Management of Federal Property Abroad» of the Administrative Department of the President of the Russian Federation.

Objectives of the control activity:

1. To evaluate the regulatory legal support in the field of protection of the Russian Federation's property rights abroad, organization of control of foreign federal immovable property in the federal property register and also organization of search for the property of the former Russian Empire and the former USSR, abolished bodies and organizations of the Russian Federation, located outside the Russian Federation, with a view to reinstating the Russian Federation's rights thereto.
2. To evaluate the efficiency and target use of federal budget funds set aside to organize measures to search for and evaluate the property of the former Russian Empire and the former USSR, abolished bodies and organizations of the Russian Federation, located outside the Russian Federation, and the effectiveness of the work.

Mikhail Odintsov

(p. 34)

Report on the results of the control activity «Audit of the Use of Resources of the Federal Budget and Extra-budgetary Sources When Performing the Powers of the Russian Federation in Relation to the Evaluation of the Condition and Control of Forest Resources for the Period of 2007-2011 (jointly with the Ministry of the Internal Affairs of the Russian Federation)».

Subject of the control activity:

- regulatory legal acts and other administrative documents governing the process of execution of powers in the field of forest relations;
- source and other documents supporting transactions on federal budget expenditure accounts, financial statements supporting transactions involving federal budget funds;
- budget and other accounting as per the Russian budget legislation;
- documents supporting transactions with proceeds from profit-generating operations and funds made temporarily available to federal state-owned (budgetary) establishments and state-owned unitary enterprises.

Audited entities:

1. Federal Forestry Agency (Moscow).
2. Federal State Enterprise «Roslesresurs» (Moscow).
3. Federal State Unitary Enterprise «Roslesinform» (Moscow).
4. Forestry Department for the Northwestern Federal District (upon request), (St. Petersburg).
5. Federal State Unitary Enterprise «Roslesinform» Northwestern national forestry inventory branch «Sevzaplesproyekt» (St. Petersburg).
6. Federal State Unitary Enterprise «Roslesinform» Karelian national forestry inventory branch (Karellesproyekt) (Republic of Karelia, Petrozavodsk).
7. Natural Resources Committee of the Leningrad Region (St. Petersburg).
8. Ministry for Management of Natural Resources and Ecology of the Republic of Karelia (Republic of Karelia, Petrozavodsk).
9. Open joint-stock company «Northwestern Forestry Design Institute Sevzapleskhoz projekt» (St. Petersburg).
10. Federal Service for State Registration, Cadastral Records and Cartography (upon request, Moscow).
11. Directorate of the Federal Service for State Registration, Cadastral Records and Cartography for the Republic of Karelia (upon request) (Republic of Karelia, Petrozavodsk).

Objectives of the control activity:

1. To evaluate the indicators of the condition of forests within the Russian Federation from 2007 to 2011 and reasons behind changes.
2. To evaluate the compliance with the regulatory framework and legislation when exercising the powers of the Russian Federation in evaluating the condition of forest resources, controlling them and also drafting forest planning documents.
3. Check and analyze compliance with the legislation when using federal budget funds and proceeds from entrepreneurial and profit-generating operations payable to public sector customers and contractors of public sector orders.
4. Identify corruption risks involved in the exercise of the powers of the Russian Federation in evaluating the condition of forest resources and controlling them.

Vladimir Katrenko

(p. 59)

Report on the results of the control activity «Audit of the Efficiency of Use of the Funds Set Aside for Measures to Provide the Population with Rehabilitation Services on the Basis of Federal Budgetary Establishments, Rehabilitation Centers of the Social Insurance Fund of the Russian Federation, in 2010-2011 and the First Half-Year of 2012».

Subject of the control activity: primary documents and reports reflecting the efficiency of use of the funds set aside for measures to provide the population with rehabilitation services at federal budgetary establishments - rehabilitation centers.

Audited entities:

1. Social Insurance Fund of the Russian Federation;
2. Federal budget establishment Rehabilitation Center of the Social Insurance Fund of the Russian Federation «Kristall»;
3. Federal budget establishment Rehabilitation Center of the Social Insurance Fund of the Russian Federation «Volginsky»;
4. Federal budget establishment Rehabilitation Center of the Social Insurance Fund of the Russian Federation «Taraskul»;

Objective of the control activity: audit of the efficiency of use of the funds set aside for measures to provide the population with rehabilitation services on the basis of federal budget establishments, Rehabilitation Centers of the Social Insurance Fund.

Sergey Ryabukhin

(p. 79)

Report on the results of the control activity «Joint Audit of the Targeted and Effective Use of Federal Budget Funds Aimed at Rendering of Financial Assistance to the Republic of Abkhazia for the Purpose of Social and Economic Development and Rendering of Budget Investments».

Subject of the control activity:

activity of audited entities in financing and disbursing the federal budget funds aimed at rendering of financial assistance to the Republic of Abkhazia for the purpose of social and economic development and rendering of budget investments;

fulfillment of the obligations in financing and disbursing said funds by the audited entities as per agreements.

Audited entities:

1. Cabinet of Ministers of the Republic of Abkhazia (Sukhum).
2. Finance Ministry of the Russian Federation (upon request).
3. Ministry of Regional Development of the Russian Federation (upon request).

Objective of the control activity: evaluating the compliance with the procedure and terms of provision, target and effective use of federal budget funds aimed at rendering of financial assistance to the Republic of Abkhazia for the purpose of social and economic development and budget investments.

Mikhail Beskhmelnitsin

(p. 100)

Report on the results of the control activity «Audit of the Legality and Efficiency of Placing Federal Budget Funds in Bank Deposits in 2009-2011».

Subject of the control activity: budget funds placed in deposits, legislative, regulatory, guidance, administrative and also report, contractual, payment, accounting and other documents related to the activity of placing federal budget funds in bank deposits.

Audited entities:

1. Finance Ministry of the Russian Federation;
2. Federal Treasury;
3. Open Joint Stock Company Bank VTB (upon request);
4. Open Joint Stock Company Gazprombank (upon request);
5. Open Joint Stock Company Bank VTB 24 (upon request).

Objectives of the control activity:

1. Evaluation due process of law when conducting transactions to place federal budget funds in bank deposits in 2009-2011.

2. Evaluation the efficiency of placement of federal budget funds in bank deposits in 2009-2011.

Igor Vasilyev

(p. 113)

Report on the results of the control activity «Audit of the Efficiency of Granting and Applying Tax Exemptions and Preferences Pertaining to the Administration of Corporate Profits Tax».

Subject of the control activity: regulatory legal and other documents governing the activity of tax authorities in granting and applying tax exemptions and preferences pertaining to the administration of corporate profits tax; tax, statistics and financial statements specific for the audit theme; registers of accounting and tax audit, synthetic and analytic records, tax returns and calculations thereto, acts, conclusions and decisions of tax authorities and other controlling entities, court rulings.

Audited entities:

1. Finance Ministry of the Russian Federation (upon request);
2. Ministry of Economic Development of the Russian Federation;
3. Federal Tax Service;
4. Local tax authorities (upon request).

Objectives of the control activity: evaluation of the efficiency of granting and applying tax exemptions and preferences pertaining to the administration of corporate profits tax.

Alexander Piskunov

(p. 135)

Report on the results of the expert and analytical activity «Strategic Audit of the Socio-Economic Development of the Primorye Territory».

Subject of the control activity:

strategic documents of the Primorye Territory socio-economic development of federal and regional level; federal and regional target programmes of medium- and long-term development implemented within the Primorye Territory; reports (accounts) about fulfillment of strategic documents and programmes; other documents related to strategic territorial planning in the Region;

regulatory activity of federal executive authorities of the Russian Federation and the Primorye Territory Administration regarding the Region's socio-economic development, the fulfillment of strategic documents and regional development programmes;

reports, accounts of the Primorye Territory Administration about the fulfillment of programmes and the socio-economic development indices reached in the Primorye Territory, annual reports of the Primorye Territory governor about the performance of the Primorye Territory Administration;

other documents relating to the exercise of powers of the Primorye Territory Administration regarding socio-economic development;

statistics.

Objectives of the activity:

comprehensive assessment of balance of strategic documents of socio-economic development of the Primorye Territory in the medium- and long-term;

comprehensive assessment of the condition of and prospects for the Primorye Territory socio-economic development.

Audited entities:

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

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

Administration of the Primorye Territory (Vladivostok).