

Summary

Tatyana Blinova

(p. 3)

Report on the findings of the control activity: «Audit of the Use of the Federal Budget Funds Allocated to Support the Activities of Regional Courts in 2014-2015 and 2016 to Date».

Subject of the control activity:

legal regulations and departmental enactments, as well as local administrative documents regulating the process of the federal budget formation and use;

federal budget funds provided in 2014-2016 to support the activities of the Vladimir Regional Court and the Arbitration Court of the Vladimir Region, as well as the federal property under the operation management thereof;

primary accounting, bookkeeping (financial) and statistical reporting.

Audited entities:

1. Vladimir Regional Court (Vladimir);
2. Arbitration Court of the Vladimir Region (Vladimir);

Objectives of the control activity:

1. To audit the compliance by the audited entities with the requirements of legal regulations and departmental enactments in the frame of formation and execution of the federal budget.

2. To audit the observance of procedures for accounting, ownership, use and disposal of the federal property.

3. To audit the organization of the activities to combat corruption and the activities on internal financial control.

Valery Bogomolov

(p. 25)

Report on the findings of the control activity: «Audit of the Formation and Implementation of Investment Programmes by the Joint Stock Company «System Operator of the United Energy System», as well as of Certain Issues of the Financial and Business Performance in 2014-2015».

Subject of the control activity:

activities of the Open Stock Company «System Operator of the United Energy System» to form and implement investment programmes;

regulatory legal acts and other regulatory and administrative documents regulating the development, formation, implementation and control over implementation of investment programmes. Accounting, financial, corporate and statistical reporting, primary accounting documents.

Audited entity: OJSC «System Operator of the Unified Energy System».

Objectives of the control activity:

1. Assessment of the formation and implementation of the investment programmes of the Open Stock Company «System Operator of the Unified Energy System».
2. Assessment of the financial and business performance of the Open Stock Company «System Operator of the Unified Energy System».

Tatyana Blinova

(p. 95)

Report on the findings of the control activity: «Audit of the Targeted and Efficient Use of the Federal Budget Funds Allocated in 2013-2015 and in 2016 to Date to the Federal State Statistics Service for the Creation, Development and Maintenance of Information Systems».

Subject of the control activity:

the activities of the Federal State Statistics Service, its local agencies and subordinate organizations to create, develop and maintain information systems in the field of state statistics.

Audited entities:

1. Federal State Statistics Service (Moscow).
2. Federal State Unitary Enterprise «Main Inter-Regional Center for Processing and Promotion of Statistical Information» of the Federal State Statistics Service (Moscow).
3. Territorial body of the Federal State Statistics Service for Moscow (Moscow).
4. Territorial body of the Federal State Statistic Service for the Moscow Region (Moscow).

Objectives of the control activity:

Objective 1. To analyze legal regulations, administrative documents related to the issues of creation, development and operation of the information systems of the Federal State Statistics Service (hereinafter referred to as Rosstat).

Questions:

To analyze the compliance of departmental legal regulations of Rosstat aimed at creation, development and operation of the information systems with the legislation of the Russian Federation in field of information system development.

Objective 2. To identify the targeted use of the federal budget funds for creation, development and operation of Rosstat's information systems.

Questions:

To analyze the justification of formation of the budget appropriations for creation, development and operation of information systems.

To analyze the spendings allocated for the implementation of measures to create, develop and operate information systems, including in the frame of procurement of goods, works and services.

Objective 3. To identify the target of the federal property use in the frame of the measures to create, develop and maintain information systems.

Questions:

To audit the accounting, management and use of federal property in the framework of implementation of the measures to create and develop information systems.

To identify the availability and accounting of the intangible assets received as a result of implementation of the measures to create and develop information systems of Rosstat.

To analyze the results achieved in implementation of the measures to create and develop information systems.

If necessary, other issues related to the objectives of the control activity may be examined during the audit.

Sergey Shtogrin

(p. 134)

Report on the findings of the control activity: «Audit of Customs Bodies' Activities to Account, Recover and Write off Debts on Customs Duties for Import of Wheeled Vehicles in 2015 and 2016 to Date (if necessary, for the earlier period)».

Subject of the control activity:

customs bodies' activities to account, recover and write off debts on customs duties for import of wheeled vehicles to the customs territory of the Russian Federation (Customs Union), to exercise control over the compliance with the legislation regulating the recovery and write-off of customs duties in respect of wheeled vehicles imported to the customs territory of the Russian Federation (Customs Union); regulatory framework regulating import of wheeled vehicles to the territory of the Russian Federation (Customs Union); interaction of customs bodies with other bodies, including law enforcement bodies, in terms of identifying violation of applicable legislation in the frame of import and temporary import of wheeled vehicles to the territory of the Russian Federation; dynamics of indebtedness on customs duties, other payments and penalties

and enforcement actions in respect of persons who have violated the rules of import and temporary import of wheeled vehicles to the territory of the Russian Federation (Customs Union); materials and statements of inspections by supervisory bodies, conclusions and resolutions in respect thereof, materials of functional and comprehensive audits of the activities of the customs bodies regarding the topic of the audit; activities of the customs bodies to elaborate proposals on the improvement of the management of customs and other payments and penalties, to ensure the fullness and timeliness of income yield to the federal budget, as well as to recover and write off customs payments.

Audited entities:

1. Kaliningrad Regional Customs of the Federal Customs Service (Kaliningrad);
2. North-Western Customs Directorate (Saint Petersburg).

Objectives of the control activity:

Objective 1. To audit the organization of accounting, recovery and write-off of debts on customs duties in respect of wheeled vehicles imported and temporarily imported to the territory of the Russian Federation (Customs Union)

Objective 2. To analyze the dynamics of the indebtedness on customs duties, other payments and penalties in respect violation of legislation by legal and natural persons during import, including temporary import, of vehicles and their subsequent use (relocation) in the territory of the Russian Federation.

Objective 3. To check the sufficiency of the measures taken by customs bodies to reduce indebtedness and ensure the completeness and timeliness of income yield to the federal budget in respect of the wheeled vehicles imported and temporarily imported to the territory of the Russian Federation (Customs Union).

Objective 4. To analyze problems, including those of regulatory nature, emerging in the activities of customs bodies in the frame of accounting, recovery and write-off of debts on customs duties in respect of wheeled vehicles imported and temporarily imported to the territory of the Russian Federation (Customs Union).

Objective 5. To analyze the law enforcement and judicial practice of customs bodies in respect of recovery and write-off of debts on customs duties in respect of wheeled vehicles imported and temporarily imported to the territory of the Russian Federation (Customs Union).

Objective 6. To analyze the application of information and software means for accounting, recovery and write-off of indebtedness, their efficiency and adequacy, as well as to audit the spendings on the support, development and

modernization of software intended for accounting, recovery and write-off of indebtedness.

Objective 7. To analyze the interaction of customs bodies with other bodies, including law enforcement bodies, in terms of identifying violation of applicable legislation in the frame of import and temporary import of wheeled vehicles to the territory of the Russian Federation.

Sergey Shtogrin, Andrey Perchyan,

Tatyana Blinova

(p. 171)

Report on the findings of the control activity: «Audit of the Activities of Bodies and Agents of Foreign Exchange Control over the Compliance by the Actors of Foreign Economic Activity with the Legislation on Currency Exchange Regulation and Control, as well as the Activities to Reduce Accounts Receivable on Payment of Additionally Assessed Customs Duties and Penalties Imposed in 2013-2015 and 2016 to Date (if necessary, in the earlier period) when Administering Export and Import Transactions with Goods».

Subject of the control activity:

regulation governing foreign economic activities of residents of the currency exchange transactions, as well as activities of exchange control bodies and agents;

activities of customs bodies to control the compliance by the actors of foreign economic activities with the legislation on currency exchange regulation and control, as well as activities to reduce the accounts receivable on the payment of customs duties, fines and penalties;

activities of customs bodies to exercise the functions of control and oversight over currency exchange operations carried out by residents and non-residents which are not credit organizations;

activities of the Central Bank of the Russian Federation as a body for currency exchange regulations and control;

activities of government bodies to organize control over the compliance by residents with the currency exchange legislation of the Russian Federation, requirements of enactments of the bodies for currency exchange regulation and control over the compliance of currency exchange transactions with the terms of licenses and permits, as well as the organization of performance of executive documents pertaining to currency exchange control and reduction of accounts receivable on the payment of additionally assessed customs duties and penalties imposed;

the completeness of transfer of the materials related to currency exchange legislation violation, including accounts receivable management, from the abolished Federal Service for Financial and Budget Supervision to the Federal Customs Service and the Federal Tax Service.

Audited entities:

the Federal Customs Service, the Saint Petersburg Customs of the North-Western Customs Directorate, the Belgorod Customs of the Central Customs Directorate, the Federal Tax Service, the Central Bank of the Russian Federation, the abolished Federal Service for Financial and Budget Supervision.

Objectives of the control activity:

1. To analyze legal regulation in the field of currency exchange control. To audit the organization of the work of bodies and agents engaged in currency exchange control over the compliance with currency exchange legislation by the actors of foreign economic activities. To establish the sufficiency of legal and other regulations for the work of bodies and agents in the aforementioned field.

2. To audit the activities of customs bodies to control the compliance by the actors of foreign economic activities with the legislation on currency exchange regulation and control. To audit the organization of interaction of customs bodies with the Federal Service for Financial and Budget Supervision, the Federal Bailiff Service, the Federal Tax Service and other regulatory bodies. To audit the organization and results of the work of the Federal Customs Service to reduce the accounts receivable on the payment of customs duties, fines and penalties.

3. To audit the performance by customs bodies of the functions of an agent (body) of currency exchange control.

4. To audit the activities of the Central Bank of the Russian Federation as a body for currency exchange regulations and control.

5. To audit the completeness and timeliness of transfer of the functions of a currency control body related to the transfer of accounts receivable and materials confirming the origin thereof from the abolished Federal Service for Financial and Budget Supervision to the Federal Customs Service and the Federal Tax Service.

Tatyana Manuylova

(p. 224)

Report on the findings of the control activity: «Audit of the Targeted Use, in 2013-2015, of the Sovereign Credit Raised by the Open Joint Stock Company «Lenfilm» against the Security of the Russian Federation for the Implementation of the Project to Modernize the Film Studio «Lenfilm».

Subject of the control activity:

the activities of the Open Joint Stock Company «Film Studio «Lenfilm» in terms of compliance with the conditions of provision of the state guarantee of the Russian Federation dated September 27, 2013, No. 04-04-10/299, in the currency of the Russian Federation under the credit raised to implement the project of modernization of the Film Studio «Lenfilm» (to carry out repairs of film production buildings and structures, to acquire and assemble film production equipment, to construct a new film pavilion);

organizational, financial, accounting, reporting, statistical, reference and other materials related to the provision to the OJSC «Lenfilm» of the state guarantee of the Russian Federation in the currency of the Russian Federation and the use of the credit raised to implement the project of modernization of the Film Studio «Lenfilm» (to carry out repairs of film production buildings and structures, to acquire and assemble film production equipment, to construct a new film pavilion).

Audited entities:

Ministry of Finance of the Russian Federation (Moscow) (desk audit);

Ministry of Culture of the Russian Federation (Moscow) (desk audit);

OJSC «Film Studio «Lenfilm» (Saint Petersburg).

Objective of the control activity:

to audit the activities of the OJSC «Lenfilm» on the targeted use of the funds raised under the state guarantee of the Russian Federation, as well as the default risks of the OJSC «Lenfilm» in respect of the credit secured by the state guarantee of the Russian Federation.

Valery Bogomolov

(p. 265)

Report on the findings of the control activity: «Audit of the Use of the Funds of Inter-Budget Transfers Allocated from the Federal Budget to the Budgets of Constituent Entities of the Russian Federation to Implement Activities of Regional Programmes in the Field of the Road Facilities in 2015 and 2016 to date» in the Transport and Motor Road Department of the Voronezh Region (Voronezh) and the Ministry of Road Facilities of the Kaluga Region (Kaluga).

Subject of the control activity:

regulatory legal acts and other administrative documents, governing the process of implementation of regional programmes in the field of road facilities;

the activities of regional executive authorities to form and use the funds allocated from the federal budget as inter-budget transfers to the budgets of constituent entities of the Russian Federation;

accounting and financial reporting, contractual, payment and other documents supporting budgetary spendings.

Audited entities:

1. Transport and Motor Road Department of the Voronezh Region (Voronezh).
2. Ministry of Road Facilities of the Kaluga Region (Kaluga).

Objective of the control activity:

to assess the legality and effectiveness of the use of road funds of constituent entities of the Russian Federation, including inter-budget transfers allocated from the federal budget to constituent entities of the Russian Federation.