



Baku, April 16-18, 2013

Accounts Chamber of the Russian Federation

Role of Supreme Audit Institutions in Achievement of National Development Objectives

Speaker:

Valery P. Goreglyad – Deputy Chairman of the Accounts Chamber of the Russian Federation



Development of Planning in Russia during Last 30 Years



Federal Law "On Strategic Planning"

“ activities..., aimed at accomplishment of tasks of sustainable social and economic development and promotion of national security ”



Planning Elements in the Russian Federation

1) Presidential addresses

to the Federal Assembly 1994 – 2012...
budget address 1999 – 2012...

2) “Main Directions of Activities of the Government of the Russian Federation for the Period until 2018”

January 31, 2013

3) National projects



4) State Departmental Regional

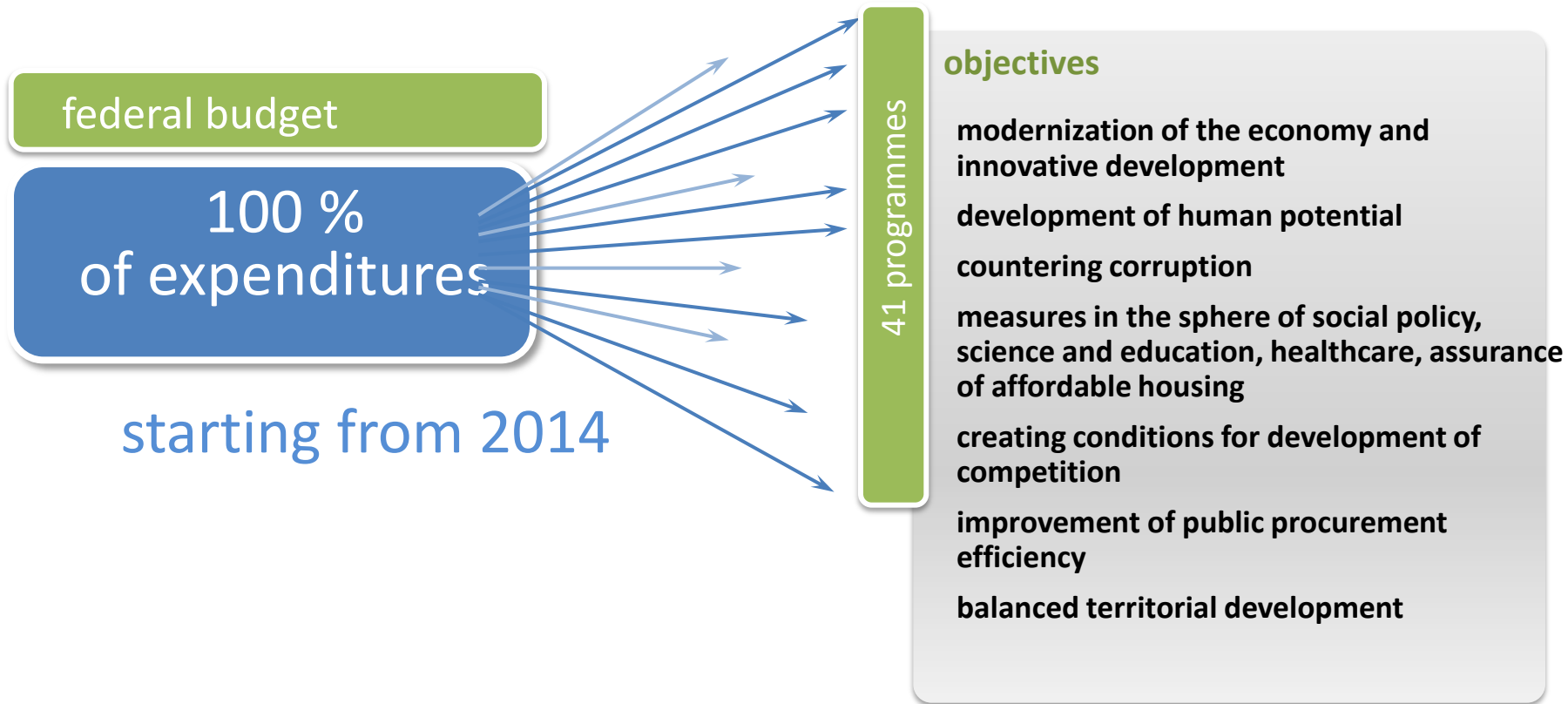
} **strategies**

“National Security Strategy of the Russian Federation until 2020”

“Strategies of State National Policy of the Russian Federation for the Period until 2025”



Programme and target-oriented budget





Some Results of the Accounts Chamber's Activities in 2012

2012

502

control activities
performed jointly with law enforcement agencies

164

files submitted to
law enforcement agencies

78

criminal cases opened

8

persons sentenced

425

persons subjected to administrative proceedings



Participation of the Accounts Chamber in the INTOSAI Working Group

The INTOSAI Working Group on Key National Indicators

Sergey V. Stepashin,
Chairman of the
Accounts Chamber of the
Russian Federation, is the
Head of the Group



6th meeting:

Report on the Group work results in 2012-2013

The Group action plan for 2013

A draft of the Working Group activity directions for 2014-2016

The screenshot shows the website of the Accounts Chamber of the Russian Federation. The main heading is "Accounts Chamber of the Russian Federation". Below it, there is a section titled "The INTOSAI Working Group on Key National Indicators". The text in this section states: "The INTOSAI Working Group on Key National Indicators, established according to recommendation of the 19th Congress of the International Organization of Supreme Auditing Institutions (INTOSAI), held in Mexico City in 2007, is guided by the Strategic plan of this organization for 2005-2010 and directs its activity on the realization of the following strategic goal: To facilitate information and knowledge sharing among its member SAIs and partners, to carry out evaluations and to render services on knowledge acquisition. The working group intend to promote a role of SAIs in assessing the efficiency and effectiveness of national resources and to promote an increase of INTOSAI credibility in the international arena, in the design and control of Key National Indicators in every possible way. The Working group considers as its long-term objective to help national governments to promote an increase of efficiency, transparency and public trust, to struggle against corruption and to assess the effectiveness of national resources in the interest of countries and peoples." Below this text, there are several news items: "The 6th Meeting of the INTOSAI Working Group on KNI will be held in Krakow (Poland) April, 22-24, where the Chairman of the Accounts Chamber of Russian Federation Sergey Stepashin will represent the report on the results of the INTOSAI Working Group on Key National Indicators activity for the 2012-2013, besides the the Working Plan for 2013 will be approved and Draft Activity lines of the Working Group for 2014-2016 will be discussed." and "The 63rd INTOSAI Governing Board meeting was held in Chengdu (China) November 20-22 2012. The Head of the Secretariat of the INTOSAI Working Group on Key National Indicators, the Auditor of the Accounts Chamber of Russian Federation Alexander A. Piskunov represented on it the report on the results of the INTOSAI Working Group on Key National Indicators activity for the 2011-2012." and "The 4th Meeting of the INTOSAI Knowledge Committee's Steering Committee was held in Luxembourg 25-26 September 2012. Dr. Valery P. Goreglyad Deputy Chairman of the Accounts Chamber of the Russian Federation reported on the results of the Group activity for the 2011-2012."

April 22-24, 2013
Krakow, Poland



Budget Implementation Monitoring

Improvement of the Plan of the Accounts Chamber of the Russian Federation

Section 1 ...

Section 2 Monitoring and evaluation of implementation of strategic objectives and priority targets of the Russian Federation defined in programme documents of governmental authorities of the Russian Federation

Section 3 ...

Section 4 ...

Performance audit (number of activities)





Examples of Audit Activity Outcomes



performance audit of spending budgetary funds channeled for state support of general education institutions:
out of **81** indicators
only **2** comply with the established criteria,
8 failing to comply, **71** partially complying



6 officials were relieved from their posts following the findings of auditing the intended and **efficient use of budgetary funds of the the Union State** allocated for implementation of the programme on composite materials



Strategic audit of balanced social and economic development of the **Arkhangelsk Region**

a debt load reduction plan had been developed, the national debt was reduced by 2 bln rubles in 2012



Interaction with Regional Control and Accounting Bodies

The Plan of the Accounts Chamber of the Russian Federation **takes into account proposals of control and accounting bodies of constituent entities of the Russian Federation regarding joint activities.**

The following 21 activities of this kind are planned in 2013:

...

monitoring of implementation of Priority National Projects “Education”, “Healthcare Development”

audit of efficient and legal spending of funds for housing overhaul and resettlement from unfit housing

audit of proper and efficient use of budgetary funds for construction, overhaul and reconstruction of motor roads

monitoring of changes in tariffs for electric and thermal power in the field of public service organizations activities;

...



Improvement of Legislation

Completing work on creation of an integral system of strategic planning and external public audit

Draft law:

“On State Strategic Planning”

October 21, 2012
first reading



New version of the law on the Accounts Chamber

Defines:

- legal status of an external public audit authority;

- notions: “ strategic audit

financial audit

performance audit

contractual audit ”