

ACTIVITY PROGRAM OF THE AUDIT CHAMBER OF THE REPUBLIC OF ARMENIA FOR 2023

FIRST PART – FINANCIAL AND COMPLIANCE AUDIT OF QUARTERLY, SEMI-ANNUAL, NINE-MONTH AND ANNUAL STATE BUDGET EXECUTION OF 2023

N	AUDITEE(S)	SUBJECT MATTER OF THE AUDIT
1.	Ministry of Defense	Regulated operations of State Budget revenue collection and spending
2.	Unified Social Service of the Ministry of Labor and Social Affairs	Regulated operations of State Budget revenue collection and spending
3.	Ministry of Finance	Regulated operations of State Budget revenue collection and spending, organization of State Budget execution
4.	State Revenue Committee	Regulated operations of State Budget revenue collection and spending
5.	Ministry of Health	Regulated operations of State Budget revenue collection and spending
6.	Ministry of Territorial Administration and Infrastructure	Regulated operations of State Budget revenue collection and spending
7.	Ministry of Education, Science, Culture and Sports	Regulated operations of State Budget revenue collection and spending
8.	Police	Regulated operations of State Budget revenue collection and spending
9.	Ministry of Economy	Regulated operations of State Budget revenue collection and spending
10.	Water Committee of Ministry of Territorial Administration and Infrastructure	Regulated operations of State Budget revenue collection and spending

SECOND PART – AUDITS SELECTED VIA RISK-BASED METHODOLOGY

N	AUDITEE(S)	SUBJECT MATTER OF THE AUDIT	DEPARTMENT
1.	Urban Development Committee	Financial and Compliance Audit of Finance and Household Operations	5 th Department
2.	Gegharkunik Regional Administration	Financial and Compliance Audit of Finance and Household Operations	1 st Department
3.	Shirak Regional Administration	Financial and Compliance Audit of Finance and Household Operations	9 th Department
4.	Migration Service of Ministry of Territorial Administration and Infrastructure	Financial Audit of Finance and Household Operations	4 th Department
5.	Municipality of Artashat	Financial and Compliance Audit of Finance and Household Operations	3 rd Department
6.	Ministry of Health	Performance Audit of Providing Medical Aid For Non-Communicable Diseases	7 th Department
7.	Ministry of Territorial Administration and Infrastructure	Performance Audit of Solid Waste Management	8 th Department
8.	Office of the Prime Minister	Performance Audit of Preparedness for Implementation of Sustainable Development Goals	6 th Department
9.	State Revenue Committee	Performance Audit of E-Commerce and E-Services Taxation	8 th Department
10.	Ministry of Emergency Situations	Performance Audit of Seismic Protection	6 th Department
11.	Unified Social Service of the Ministry of Labor and Social Affairs	Performance Audit of Employment Program Implementation	2 nd Department

12.	Ministry of Health	Performance Audit of Maternal and Child Health Preservation	7 th Department
13.	Ministry of Economy, Market Supervision Inspection Body	Performance Audit of Metrology Development Program Implementation	10 th Department
14.	Ministry of Economy	Performance Audit of Affordable Loans Provision for Modernizing Production capabilities and Promoting the Introduction of New Technologies	4 th Department

THIRD PART– THE INTERNAL PROCESSES PROGRAM OF THE AUDIT CHAMBER

1.	Implementation of activities planned for 2023 as stipulated in Audit Chamber's Strategic Development Plan and Action Plan for the years 2020-2023
2.	Cooperative control activities (audits) of formulation, management and disposal of budgetary funds, usage of property and other assets in Eurasian Economic Union (EAEU) bodies (EAEU Court and Eurasian Economic Council)
3.	Cooperative control activities EAEU import tax (other equivalent taxes, tolls and levies) sums' adding-on and distribution, transfer of those to budgets as income at bodies authorized for EAEU member state's budget execution's cash operations
4.	Special learning and trainings for auditors to conduct the audits in the respective year