

ACTIVITY PROGRAM OF THE AUDIT CHAMBER OF THE REPUBLIC OF ARMENIA FOR 2024

FIRST PART – FINANCIAL AND COMPLIANCE AUDIT OF QUARTERLY, SEMI-ANNUAL, NINE-MONTH AND ANNUAL STATE BUDGET EXECUTION OF 2024

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 Territorial Administration and Infrastructure	Regulated operations of State Budget revenue collection and spending
6.	Ministry of Health	Regulated operations of State Budget revenue collection and spending
7.	Police of Ministry of Internal Affairs	Regulated operations of State Budget revenue collection and spending
8.	Ministry of Economy	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.	Science Committee of Ministry of Education, Science, Culture and Sports	Financial and Compliance Audit of Finance and Household Operations	4 <sup>th</sup> Department
2.	Ararat Regional Administration	Financial and Compliance Audit of Finance and Household Operations	3 <sup>rd</sup> Department
3.	Statistics Committee	Financial and Compliance Audit of Finance and Household Operations	5 <sup>th</sup> Department
4.	Municipality of Yeghvard	Financial and Compliance Audit of Finance and Household Operations	2 <sup>nd</sup> Department
5.	Ministry of Health	Performance Audit of Critical Physical Health Infrastructure's Preparedness for Crisis Situations	Performance Audit Department
6.	Ministry of Education, Science, Culture and Sports	Performance Audit of Increasing Enrollment of Children Left out of Compulsory Education	Performance Audit Department
7.	Ministry of Environment	Performance Audit of Air Pollution Reduction	Performance Audit Department
8.	Ministry of Justice	Performance Audit of Probation Service Operations	Performance Audit Department

9.	Ministry of Economy, Ministry of Foreign Affairs	Performance Audit of Economic Diplomacy	Performance Audit Department
10.	Ministry of Finance	Performance Audit of System of Providing Subsidies	Performance Audit Department
11.	Municipality of Yerevan	Performance Audit of Implementation of «Smart City» strategic project	Performance Audit Department

THIRD PART– THE INTERNAL PROCESSES PROGRAM OF THE AUDIT CHAMBER

1.	Implementation of activities planned for 2024 as stipulated in Audit Chamber's Strategic Development Plan and Action Plan for the years 2024-2025
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
3.	Cooperative control activities EAEU import tax (other equivalent taxes, tolls and levies) sums' adding-on and distribution, transfer of those to <b>budgets as income at bodies authorized for EAEU member state's budget execution's</b> cash operations
4.	Special learning and trainings for auditors to conduct the audits in the respective year