

ACTIVITY PROGRAM OF THE AUDIT CHAMBER OF THE REPUBLIC OF ARMENIA FOR THE YEAR 2019

PART 1 - AUDIT OF EXECUTION OF THE ANNUAL STATE BUDGET FOR THE YEAR 2018

N	OBJECT OF THE AUDIT	SUBJECT MATTER OF THE AUDIT
1	RA Ministry of Finance	Organization of Execution of the RA 2018 State Budget

PART 2 – AUDITS OF THE RISK-BASED METHODOLOGIES

N	Object o the Audit	Subject Matter of the Audit	Structural Department Implementing Audit
1	Social Security Service of the RA Ministry of Labor ad Social Affairs	Use of resources allocated from the state budget, ensuring budget proceeds and management of the state property in 2018 by the Social Security Service of the RA Ministry of Labor ad Social Affairs	Departments 4 and 8
2	RA Ministry of Transport, Communication and Information Technologies	Use of resources allocated from the state budget, ensuring budget proceeds and management of the state property, except for the North-South Road Corridor Development Program	Department 5
3	RA Ministry of Economy	Use of resources allocated from the state budget, ensuring budget proceeds and management of the state property	Department 7
4	RA State Revenue Committee	The use of risk-based comprehensive tax audit methodology and application of risk determining criteria	Departments 1 and 2
5	RA Ministry Energy Infrustructre and Natural Resources	Use of resources allocated from the state budget, ensuring budget proceeds and management of the state property	Department of Methodology, Analysis and International Relations

6	RA Ministry of Defense	<p>a/ Procurement of items of the state secrecy that relate to ensuring arms, weapons, ammunition and military equipment made by the RA Ministry of Defense</p> <p>b/ Establishment and use of off-balance resources of the RA Ministry of Defense</p> <p>g/ Financial and economic activity of foundations established by the Republic of Armenia to act in the sector of defense</p>	Department of Methodology, Analysis and International Relations and Department 10
7	<i>Staff-Office of the RA Prime Minister</i> state government institution, the RA Ministry of Justice, the RA Ministry of Finance, the RA Ministry of Transport, Communication and Information Technologies, the RA Ministry of Foreign Affairs, the RA General Department of Civil Aviation	Procurement in <i>Hayastan</i> All Armenian Funds funded by the Republic of Armenia	Department 5
8	<i>Staff of the RA Government</i> state government institute, the RA Judicial Department, the RA State Revenue Committee at the RA Government, the RA Ministry of Finance, RA Ministry of Labor and Social Affairs, the RA Ministry of Health, the RA Ministry of Foreign Affairs, the RA Urban Development Committee at the RA Government, the RA Ministry of Agriculture, the RA Police at the RA Government, the RA Committee of the Real Estate Cadaster at the RA Government, Yerevan Municipality, the RA Civil Service Council, regional municipalities.	Process of ensuring access to information by the state and local self-government bodies and institutions when conducting the audit	Department of Methodology, Analysis and International Relations
9	Court of Eurasian Economic Union and Eurasian Economic	Establishment, Management and Disposition of	Department 8

	Commission	Budgetary Funds in the EAEU authorities, Use of Property and Other Assets / joint /	
10	Authorized bodies implementing cash servicing for the EAEU member state budget	Accrual and allocation of EAUE import customs duties /other equivalent duties, taxes and collections/ transfer of those amounts to the budgets as income/joint/	Department of Methodology, Analysis and International Relations
11	Corresponding authorized state bodies of the Russian Federation and the Republic of Armenia provided for by the Agreement on Foundation of Russian-Armenian University and Terms of Activity	Compliance with the obligations set forth by the Agreement on Foundation of Russian-Armenian University and Terms of Activity /joint/	Department 9
12	Syuniq Municipality	Regulated activity for formation of the state budget proceeds and outflows	Department 4
13	Gyumri Municipality	Use of resources allocated from the community budget, ensuring budget proceeds and management of the community property	Department 3
14	RA Ministry of Culture	Financial and economic activity of Armenian National Cinema Center SNCO	Department 1
15	State Committee of Real Estate Cadaster	Maintenance of the Unified State Real Estate Cadaster and ensuring activity of the cadastral system, as well a recognition of the right to the property by the state, its guarantee and protection	Department 10
16	RA Police	Financial and economic activity of the General Department of State Protection	Department 9
17	RA General Department of Civil Aviation	Use of resources allocated from the state budget, ensuring budget proceeds and management of the state property	Department 6
18	RA Ministry of Labor and Social Affairs	Use of resources allocated from the state budget, ensuring budget proceeds and management of the state property	Department 7

19	RA Ministry of Environment	Use of resources allocated from the state budget, ensuring budget proceeds and management of the state property	Department 10
20	State Committee of Water System of the RA Ministry of Energy Infrastructures and Natural Resources	Use of resources allocated from the state budget, ensuring budget proceeds and management of the state property	Department 2
21	State bodies implementing the function of inspectorate	Use of resources allocated from the state budget, ensuring budget proceeds and management of the state property	Legal Department
22	RA Ministry of Agriculture	Within the scope of the assistance of the World Bank and upon the implementation by the Agriculture Development Fund of the RA Ministry of Agriculture, Community Agricultural Resource Management and Competitiveness Project, Construction of Pasture Stock-Watering System, Network Construction and Ensuring Roadside Passage of Fields	Department 5
23	RA Ministry of Health	Legality and efficiency of implementation of loan and grant programs implemented by Health PIU State Institution	Department 3
24	RA Ministry of Health	Financial and economic activity targeted at state regulation of drug circulation	Department 1
25	RA Ministry of Health and RA Ministry of Economy	Use of state funds allocated from the state budget for the purpose of construction of Radio-Isotope Production Center CJSC	Department 5

26	RA Ministry of Health	Licensing in the RA Health sector (except for the licensing of pharmaceutical activity)	Department 1
27	RA Ministry of Emergency Situations	Use of resources allocated from the state budget, ensuring budget proceeds and management of the state property	Department 9
28	RA Ministry of Energy Infrastructures and Natural Resources	Financial and economic activity of Yerevan Thermal Power Plant CJSC	Department 3
29	RA Ministry of Energy Infrastructures and Natural Resources	Financial and economic activity of Armenia Renewable Resources and Energy Efficiency Fund	Department 6
30	RA Ministry of Economy	Financial and economic activity of National Metrology Institute CJSC and National Institute of Standards CJSC	Department 7
31	RA Ministry of Justice	Financial and economic activity of the Compulsory Enforcement Service of the RA Ministry of Justice	Department 9

32	RA Ministry of Justice	Financial and economic activity of the Penitentiary Service of the RA Ministry of Justice	Department 2
33	RA Ministry of Energy Infrastructures and Natural Resources	Financial and economic activity of Armenia Nuclear Power Plant CJSC for loan and grant programs	Department 8
34	RA Ministry of Energy Infrastructures and Natural Resources	Financial and economic activity of Armenia Nuclear Power Plant CJSC except for loan and grant programs	Department 8
35	RA Ministry of Environment	Financial and economic activity of <i>Hayantar</i> SNCO	Department 2
36	RA Ministry of Transport, communication and Information Technologies	North-South Road Corridor Development Program	Department 5

PART 3 – PLAN OF INTERNAL ACTIVITIES OF THE RA AUDIT CHAMBER

1	Development of the conceptual framework of the system of continuous professional development
2	Development of the conceptual framework for establishment of the system of quality control
3	Development of benchmark criteria stipulated by the international legal practice that relates to the activity of members of the Audit Chamber
4	Development of internal ethical rules of auditors
5	Special education and trainings for auditors in relation to annual audit engagements to be conducted during the reporting year (the recommendation to educate and organize trainings for auditors shall be submitted by the head of the structural department responsible for the given audit upon consent of the

	member of the Audit Chamber that coordinates the given audit)
6	Development of the audit methodology and guidelines
7	In compliance with the requirements of International Standards on Supreme Audit Institutions, preparation of performance assessment activities for the 2019 activity of the Audit Chamber
8	Activities to be implemented with the scope of memoranda of understanding between the German Society for International Cooperation (GIZ) and United States Agency of International Development; implementation of obligations within the scope of cooperation of the Audit Chamber with CIS, EAEU, INTOSAI, EURASAI, ASOSAI.
9	Development of the strategy for the RA Audit Chamber and implementation action plan thereof
10	Publication of results of audit analyses
11	Preparation of annual report on 2018 activity of the Audit Chamber and approval thereof
12	Development of the draft of the activity program for 2020 of the Audit Chamber, and approval thereof

Note

Subject matters provided for by the table above were amended or supplemented by corresponding decrees of the RA Audit Chamber On Making Supplement to the Activity Program of the RA Audit Chamber, as follows:

Subject matters in points 17-26 were approved by Decree 19/1, the subject matter in point 27 was approved by Decree 20/3, the subject matter in point 28 was approved by Decree 6/2, the subject matter in point 29 was approved by Decree 8/10, the subject matter in point 30 – by Decree 8/3 and 16/3, the subject matter in point 31 – by Decree 9/2, the subject matter in point 32 – by Decree 9/7, subject matters in points 33 and 34 – by Decree 9/9, the subject matter in point 35 – by Decree 11/2, the subject matter in point in 36 – by Decree 11/5.