

ACTIVITY PROGRAM OF THE AUDIT CHAMBER OF THE REPUBLIC OF ARMENIA FOR 2020

FIRST PART – AUDIT OF ANNUAL STATE BUDGET EXECUTION OF 2019 AND AUDIT OF QUARTERLY, SEMI-ANNUAL, NINE-MONTH AND ANNUAL STATE BUDGET EXECUTION OF 2020¹

N	AUDITEE(S)	SUBJECT MATTER OF THE AUDIT
1	RA Ministry of Finance	Organization of 2019 State Budget execution
2	Social Security Service of RA Ministry of Labor and Social Affairs	Regulated operations of 2020 State Budget revenue collection and spending
3	RA Ministry of Defense	Regulated operations of 2020 State Budget revenue collection and spending
4	RA Ministry of Finance	Regulated operations of 2020 State Budget revenue collection and spending
5	RA Ministry of Territorial Administration and Infrastructure	Regulated operations of 2020 State Budget revenue collection and spending
6	RA Ministry of Health	Regulated operations of 2020 State Budget revenue collection and spending
7	RA State Revenue Committee	Regulated operations of 2020 State Budget revenue collection and spending
8	RA Ministry of Education, Science, Culture and Sport	Regulated operations of 2020 State Budget revenue collection and spending
9	RA Police	Regulated operations of 2020 State Budget revenue collection and spending
10	Water Committee of RA Ministry of Territorial Administration and Infrastructure	Regulated operations of 2020 State Budget revenue collection and spending

11	RA Ministry of Economy	Regulated operations of 2020 State Budget revenue collection and spending
12	RA Ministry of Labor and Social Affairs	Regulated operations of 2020 State Budget revenue collection and spending
13	RA National Security Service	Regulated operations of 2020 State Budget revenue collection and spending
14	Office of the Prime Minister of RA	Regulated operations of 2020 State Budget revenue collection and spending
15	RA Ministry of Foreign Affairs	Regulated operations of 2020 State Budget revenue collection and spending
16	RA Ministry of Emergency Situations	Regulated operations of 2020 State Budget revenue collection and spending
17	Science Committee of RA Ministry of Education, Science, Culture and Sport	Regulated operations of 2020 State Budget revenue collection and spending
18	RA Judicial Department	Regulated operations of 2020 State Budget revenue collection and spending

SECOND PART – AUDITS SELECTED VIA RISK-BASED METHODOLOGY²

N	AUDITEE(S)	SUBJECT MATTER OF THE AUDIT	COA UNIT
1	RA Ministry of Labor and Social Affairs	Finance and Household Operations	1-st Department
2	RA Ministry of Emergency Situations	Emergency services	7-th Department
3	Social Security Service of RA Ministry of Labor and Social Affairs	Finance and Household Operations	2-nd Department
4	Vanadzor municipality	Finance and Household Operations	3-th Department
5	State Property Management Committee of RA Ministry of Territorial Administration and Infrastructure	Finance and Household Operations	3-th Department
6	RA Ministry of Education, Science, Culture and Sport	Awarding scholarships for elementary, secondary school as well as higher and postgraduate professional education	4-th Department
7	RA Ministry of Education, Science, Culture and Sport	Museum services and exhibitions	4-th Department

8	RA Ministry of Education, Science, Culture and Sport	Arts program	4-th Department
9	RA Ministry of Territorial Administration and Infrastructure	Grant and loan programs for improving road networks	5-th Department
10	RA Ministry of Territorial Administration and Infrastructure	State-level roads' repair	5-th Department
11	RA Ministry of Territorial Administration and Infrastructure	Grant and loan programs for Gyumri municipal roads	5-th Department
12	RA Ministry of Territorial Administration and Infrastructure	Grant and loan programs for increasing the levels of schools' seismic security (seismic retrofiting)	5-th Department
13	Water Committee of RA Ministry of Territorial Administration and Infrastructure	Finance and Household Operations	6-th Department
14	RA Ministry of Health	Ambulatory and outpatient medical aid services	7-th Department
15	RA Ministry of Health	Medical aid to socially vulnerable and discrete groups	7-th Department
16	RA Ministry of Health	Providing medical aid for non-infectious diseases	7-th Department
17	RA State Revenue Committee	Finance and Household Operations	8-th Department
18	RA State Revenue Committee	Regulated operations of State Budget revenue formulation	8-th Department
19	RA Police	Finance and Household Operations	9-th Department
20	RA Ministry of Defense	Procurement process	10-th Department
21	Eurasian Economic Union / EAEU / Court and Eurasian Economic Council	Formulation, management and disposal of budgetary funds, usage of property and other assets in EAEU bodies (cooperative audit)	Department of Methodology, Analysis and International Relations
22	Bodies authorized for EAEU member state's budget execution's cash operations	EAEU import tax (other equivalent taxes, tolls and levies) sums' adding-on and distribution, transfer of those to budgets as income (cooperative audit)	Department of Methodology, Analysis and International Relations

23	RA Ministry of Health	Maternal and child health preservation	7-th Department
24	RA Ministry of Justice	Finance and Household Operations of RA Ministry of Justice's Penitentiary Service and «Support to Convicts» Foundation	1-st Department
25	RA Ministry of Environment	"Hayantar" State non-commercial organization's (SNCO) Finance and Household Operations	2-nd Department
26	The Cadastre Committee of the Republic of Armenia	Ensuring the keeping of the state registry of real estate and the functioning of cadastre system, as well as recognition, guaranteeing and protection of rights over property by the state	10-th Department
27	RA Ministry of Territorial Administration and Infrastructure	"Armenian Nuclear Power Plant" CJSC's (Closed Joint-Stock Company) Finance and Household Operations excluding grant and loan programs	8-th Department
28	RA Ministry of Territorial Administration and Infrastructure	Interstate- and republican-level roads' winter and current maintenance as well as exploitation	5-th Department
29	RA Ministry of High-Tech Industry	Operating expenses, use of budgetary funds related to ICT, providing budget revenues and use of state property	5-th Department

THIRS PART– THE INTERNAL PROCESSES PROGRAM OF THE AUDIT CHAMBER

1	Design and approval of continuous professional capacity development program.
2	Establishment of a function of quality management, development and approval of methodology thereof.
3	Conduct of RA Audit Chamber 2019 activity's performance self-assessment which will be in line with ISSAI requirements.
4	Design and approval of Audit Chamber's Strategic Development Plan and Action Plan for the years 2020-2023
5	Preparation and approval of the Communication on RA Audit Chamber 2019 activity.
6	Design and approval of the 2021 Activity Program Draft.

7	Design and approval of Guiding Principles applicable to Audit Chamber Members based on international legal practice.
8	Design and approval of auditors' Code of Ethics applicable to internal Service Matters.
9	Special learning and trainings for auditors to improve audits in the respective year due to be given account of (for each audit the proposal of learning and training is submitted by the head of the unit responsible for the audit with the consent the Audit Chamber Member)

1. 1st part was reviewed by decrees of CoA 28/6 dated 2019 December 24, 54-U. dated 2020 April 27

2. 2nd part was reviewed by 29/3 decree of CoA dated 2019 December 27, 23-th point was added by 8-U decree dated 2020 February 4, 24-th point was added by 25-U decree dated 2020 February 28, 25-th point was added by 36-U decree dated 2020 March 30, 26-th point was added by 35-U decree dated 2020 March 30-ի թիվ 35-U, 27-th point was added by 34-U decree dated 2020 March 30, 28-th point was added by 43-U decree dated 2020 March 30, 29-th point was added by 42-U decree dated 2020 March 30, 2-nd point was added by 54-U decree dated 2020 April 27.