

ACTIVITY PROGRAM OF THE AUDIT CHAMBER OF THE REPUBLIC OF ARMENIA FOR 2021

FIRST PART – AUDIT OF ANNUAL STATE BUDGET EXECUTION AND AUDIT OF QUARTERLY, SEMI-ANNUAL, NINE-MONTH AND ANNUAL STATE BUDGET EXECUTION OF 2021

N	AUDITEE(S)	SUBJECT MATTER OF THE AUDIT
1	Social Security Service of RA Ministry of Labor and Social Affairs	Regulated operations of State Budget revenue collection and spending
2	RA Ministry of Defense	Regulated operations of State Budget revenue collection and spending
3	RA Ministry of Finance	Regulated operations of State Budget revenue collection and spending, organization of State Budget execution
4	RA Ministry of Territorial Administration and Infrastructure	Regulated operations of State Budget revenue collection and spending
5	RA Ministry of Health	Regulated operations of State Budget revenue collection and spending
6	RA State Revenue Committee	Regulated operations of State Budget revenue collection and spending
7	RA Ministry of Education, Science, Culture and Sport	Regulated operations of State Budget revenue collection and spending
8	RA Police	Regulated operations of State Budget revenue collection and spending
9	RA Ministry of Economy	Regulated operations of State Budget revenue collection and spending
10	RA National Security Service	Regulated operations of State Budget revenue collection and spending
11	Water Committee of RA Ministry of Territorial Administration and Infrastructure	Regulated operations of State Budget revenue collection and spending
12	RA Ministry of Labor and Social Affairs	Regulated operations of State Budget revenue collection and spending
13	Office of the Prime Minister of RA	Regulated operations of State Budget revenue collection and spending
14	RA Ministry of Foreign Affairs	Regulated operations of State Budget revenue collection and spending

15	RA Ministry of Emergency Situations	Regulated operations of State Budget revenue collection and spending
16	Science Committee of RA Ministry of Education, Science, Culture and Sport	Regulated operations of State Budget revenue collection and spending
17	RA Judicial Department	Regulated operations of State Budget revenue collection and spending
18	Compulsory Enforcement Agency of RA Ministry of Justice	Regulated operations of 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 Health	Ensurance of preparedness of the response to epidemics	1-st Department
2	RA Ministry of Emergency Situations	Preservation of areas of refuge and fallout shelters located in the Republic of Armenia	10-th Department
3	RA Ministry of Finance	The progress in introduction of public sector accounting standards	7-nd Department
4	RA Ministry of Labor and Social Affairs	The program of improvement of demographic situation	6-th Department
5	Public Services Regulatory Commission of RA	Finance and Household Operations	2-nd Department
6	Yerevan municipality	Elevators' overhaul	4-th Department
7	Yerevan municipality	Finance and Household Operations of Karen Demirchyan Yerevan Subway CJSC	9-th Department

THIRD PART– THE INTERNAL PROCESSES PROGRAM OF THE AUDIT CHAMBER

1	Implementation of activities planned for 2021 as prescribed 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	Cooperative audit with the Accounts Chamber of the Russian Federation (RF) of the performance of the duties provided for in the agreement between the Government of the Russian Federation and the Government of the Republic of Armenia on conditions of establishment and activity of Russian-Armenian (Slavonic) University in the city of Yerevan signed on August 29, 1997 in Moscow
5	Special learning and trainings for auditors to facilitate the conduct of audits in the respective year