

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	Novel coronavirus (COVID-19) related budget expenditures	7-th Department
2	RA Ministry of Emergency Situations	Preservation of areas of refuge and fallout shelters located in the Republic of Armenia	Methodology, Analysis and International Relations Department
3	RA Ministry of Finance	The process of introduction of public sector accounting standards	Methodology, Analysis and International Relations Department
4	RA Ministry of Labor and Social Affairs	The program of improvement of demographic situation	1-st Department
5	Public Services Regulatory Commission of RA	The process of regulation the public services sector	6-th Department
6	Yerevan municipality	Elevators' overhaul	9-th Department
7	Yerevan municipality	Finance and Household Operations of Karen Demirchyan Yerevan Subway CJSC	9-th Department
8	RA Ministry of Labor and Social Affairs	Novel coronavirus (COVID-19) related budget expenditures	1-st Department
9	RA State Revenue Committee	Novel coronavirus (COVID-19) related budget expenditures	8-th Department
10	RA Ministry of Economy	Novel coronavirus (COVID-19) related budget expenditures	Methodology, Analysis and International

			Relations Department
11	Social Security Service of RA Ministry of Labor and Social Affairs	Formulation of the lists of pensioners, assignment of pensions, execution of pension payments	2-nd Department
12	State Property Management Committee of RA Ministry of Territorial Administration and Infrastructure	Organized process of implementation of the relations related to State property management	3-th Department
13	RA Ministry of Education, Science, Culture and Sport	Provision of student scholarships for primary, secondary, higher and postgraduate professional education	4-th Department
14	RA Ministry of Education, Science, Culture and Sport	Arts program	4-th Department
15	RA Ministry of Territorial Administration and Infrastructure	Grant and loan programs for the improvement of road network	5-th Department
16	RA Ministry of Territorial Administration and Infrastructure	Overhaul of roads of state importance	5-th Department
17	RA Ministry of Territorial Administration and Infrastructure	Loan and grant programs of Gyumri municipal roads	5-th Department
18	RA Ministry of Territorial Administration and Infrastructure	Loan and grant programs for increasing the level of seismic security of schools	5-th Department
19	RA Ministry of Health	Outpatient-clinical medical aid services	7-th Department
20	RA Ministry of Health	Medical aid to individuals from socially vulnerable and certain groups	7-th Department
21	RA Ministry of Health	Providing medical aid for non-communicable diseases	7-th Department
22	RA Ministry of Health	Maternal and child health preservation	7-th Department
23	RA State Revenue Committee	Finance and Household Operations	8-th Department
24	RA State Revenue Committee	Regulated operation of State Budget revenue formation	8-th Department
25	RA Ministry of Defense	Procurement process	10-th Department
26	RA Ministry of High-Tech Industry	Acquirement of armament and military equipment (AME), as well as	10-th Department

		activities towards AME's separate components' and equipments' acquirement, modernization, recovery, development and production of new samples.	
27	RA Ministry of Environment	Forest use process	2-nd Department
28	RA Ministry of Labor and Social Affairs	Finance and household operations of the SNCOs' (State non-commercial organizations) operating in the system	1-st Department
29	RA Ministry of Economy	Acquirement of vaccines used in veterinary medicine	3-th Department
30	Social Security Service of RA Ministry of Labor and Social Affairs	Novel coronavirus (COVID-19) related budget expenditures	2-nd 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