

ACTIVITY PROGRAM OF THE AUDIT CHAMBER OF THE REPUBLIC OF ARMENIA FOR 2022

FIRST PART – AUDIT OF ANNUAL STATE BUDGET EXECUTION AND AUDIT OF QUARTERLY, SEMI-ANNUAL, NINE-MONTH AND ANNUAL STATE BUDGET EXECUTION OF 2022

N	AUDITEE(S)	SUBJECT MATTER OF THE AUDIT
1	Unified Social 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 State Revenue Committee	Regulated operations of State Budget revenue collection and spending
5	RA Ministry of Territorial Administration and Infrastructure	Regulated operations of State Budget revenue collection and spending
6	RA Ministry of Health	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	Water Committee of RA Ministry of Territorial Administration and Infrastructure	Regulated operations of State Budget revenue collection and spending
10	RA 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	RA Ministry of High-Tech Industry	Digitalization Process of the RA	Methodology, Analysis and International Relations Department
2	RA Ministry of Territorial Administration and Infrastructure	Grant and Loan Programs for the Caucasus Transmission Network	6-th Department
3	Unified Social Service of RA Ministry of Labor and Social Affairs	Implementation of Employment Program	2-nd Department
4	Gegharkunik Regional Administration	Finance and Household Operations	1-st Department
5	Municipality of Kapan	Finance and Household Operations	9-th Department

6	Municipality of Tsakhkadzor	Finance and Household Operations	10-th Department
7	RA Ministry of Finance, RA Ministry of Territorial Administration and Infrastructure, RA Ministry of Health, RA Ministry of Education, Science, Culture and Sport, RA Ministry of Labor and Social Affairs, Unified Social Service of RA Ministry of Labor and Social Affairs	Utilization of Funds Transferred by the Hayastan All-Armenian Fund to RA State Budget as a Donation	3-rd Department
8	RA Ministry of Environment	Forest Use Process	4-th Department
9	RA Ministry of Territorial Administration and Infrastructure	Grant and Loan Programs for the Improvement of Road Network	5-th Department
10	RA Ministry of Territorial Administration and Infrastructure	Overhaul of Roads of State Importance	5-th Department
11	RA Ministry of Territorial Administration and Infrastructure	Grant and Loan Programs of Gyumri Municipal Roads	5-th Department
12	RA Ministry of Health	Outpatient-Clinical Medical Aid Services	7-th Department
13	RA Ministry of Health	Medical Aid to Individuals from Socially Vulnerable and Certain Groups	7-th Department
14	RA Ministry of Health	Providing Medical Aid For Non-Communicable Diseases	7-th Department
15	RA Ministry of Health	Maternal And Child Health Preservation	7-th Department
16	RA State Revenue Committee	Regulated Operation of State Budget Revenue Formation	8-th Department
17	RA State Revenue Committee	Novel Coronavirus (COVID-19) Related Budget Expenditures	8-th Department
18	RA Ministry of High-Tech Industry	Acquirement of Armament and Military Equipment (AME), as well as Activities towards AME's Separate Components' and Equipments' Acquirement, Modernization, Recovery, Development and Production of New Samples	10-th Department

THIRD PART– THE INTERNAL PROCESSES PROGRAM OF THE AUDIT CHAMBER

1	Implementation of activities planned for 2022 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	Special learning and trainings for auditors to facilitate the conduct of audits in the respective year