

Activity report. Seminar on Introducing Performance Auditing in the Regions of the Russian Federation. May 28, 2004

<p>MISSION FRAMEWORK AND STRATEGY</p> <p>INTENDED OUTCOMESⁱ:</p> <p><i>100-300. Improved capacity of ACRF and FC, and regional ACs and regional dumas to efficiently and transparently liaise with each other on issues arising from gender-sensitive performance audits</i></p> <p>RELEVANT OUTPUTS:</p> <p><i>100. Enhanced buy-in by and capacity of ACRF and/or regional pilot ACs to conduct gender sensitive performance audits and generate and publicize transparent and accurate reports.</i></p> <p><i>Indicator: Number of documents on performance audit produced; number of people trained; statements by regional ACs supporting performance auditing; federal and/or regional working group formed.</i></p> <p>JUNE 2004 ACTIVITY CONTRIBUTING TO RESULTS:</p> <p><i>(1) A one-day regional seminar in Voronezh, Russia, focused on the adoption of performance auditing practices at the regional level in Russia.</i></p> <p>CONTRIBUTION OF ACTIVITY TO CIDA PRIORITIES:</p> <p><i>The activity mission contributed to CIDA's priority of promoting democratic development by strengthening oversight of the executive branch at the regional level.</i></p>	<p>PROGRESS TO DATE</p> <p>CONTRIBUTION OF LATEST ACTIVITY TO RESULTS:</p> <p>The first activity designed to help regional accounting chambers make the transition to performance auditing, the seminar demonstrated a desire on behalf of the ACRF to share its experience from the recently completed Pilot Project; passed a resolution urging regional AC's to make the transition to performance auditing; and showed strong buy-in among many of the participants to the new performance auditing approach.</p> <p>RESULTS ACHIEVED BY LATEST ACTIVITY:</p> <p><i>Output indicator 100. Number of documents on performance audit produced; number of people trained.</i></p> <p>(1) ACRF sharing experience acquired during initial Pilot Project with regional Accounting Chambers: Performance-auditing manual prepared by ACRF and reports on two pilot performance audits conducted by ACRF (Children of the North and Social Support to Invalids) distributed to 45 regional AC chairs and representatives that attended seminar.</p> <p>(2) Seminar resolution adopted highlighting importance of performance auditing in administrative reform and urging regional accounting chambers to undertake the transition to performance auditing as one of the most important priorities and have the Association of Regional AC's adapt performance methodology to the use of regional AC's.</p>
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Output indicator 100. Statements by regional ACs supporting performance auditing.

(3) Oral presentations by Russian participants show strong commitment to objective of developing performance auditing. Many comments acknowledged that ACRF experience in transition to performance auditing will serve the regional AC's greatly; that performance auditing should be part of budget reform process^{*}; that performance auditing involves re-conceptualizing audit from compliance to whether programs are achieving value; role of regional dumas in following up on AC findings critical. All presentations, including the Canadian presentations (by Assistant Auditor General Ron Thompson and Program Director Dubrow) will be printed in the conference proceedings and distributed to all regional AC's.

Output indicator 100. Federal and/or regional working group formed. An expert council on performance auditing of the use of state funds for free health care was recently created by order of ACRF Chairman Sergei Stepashin. Methodological recommendations on conducting performance auditing of the use of state funds for free health care in the regions of the Russian Federation were developed. The seminar recommended that the regional accounting chambers use the recommendations in their work.

VALUE-ADDED OF PC TEAM IN ACHIEVING RESULTS:

Based on knowledge of Canadian model and experience accumulated during CRPP Pilot Project, Program Director Dubrow gave a presentation at the seminar stressing the contribution that performance auditing has made to the improvement of service delivery in Canada and emphasizing the positive experience gained at the federal level in Russia through the recently-completed Pilot-project.

Glossary of terms:

ACRF: Accounting Chamber of the Russian Federation

FC: Federation Council

Regional AC's: Regional Accounting Chambers

PC: Parliamentary Centre

^{*} At the federal level, as of 2005, budgets will be formulated according to the objectives they are trying to achieve. This will be known as results-based-budgeting and will make it much easier to conduct performance audits.