

Outgoing № 1067 dated 13.05.2020

REPORT

on the results of the audit of the effectiveness of the internal control system related to business processes "Product Sales", "Purchase of goods, works and services" and "Remuneration of employees" of RAA "RUSADA"

RAA "RUSADA" ARGUMENTS

In relation to the report of "FinExpertiza" LLC and their reasoned arguments

1. Introduction

1.1. Background

"FinExpertiza" LLC performed work in order to conduct an audit of the effectiveness of the internal control system related to the business processes "Sales of products", "Purchase of goods, works and services" and "Remuneration of employees" of Association Russian anti-Doping Agency "RUSADA" under the Agreement 154-02-a dated 25.02.2020

"FinExpertiza" LLC did not request the required documents from RUSADA and did not perform the necessary actions to investigate the effectiveness of RUSADA in the designated business processes.
The work performed by "FinExpertiza" LLC is far from the externally declared goal.

1.2. Scope

During the audit was accomplished the following:

- 1. Conducted review, research and analysis of accounting registers in the RAA "RUSADA" 1C accounting base.
- 2. Conducted review, research and analysis of contracts, additional agreements, primary accounting documentation, reports of executors of work with RAA "RUSADA" contractors provided by RAA "«RUSADA»" representative on a separate request.
- 3. Conducted research for non-financial information related to RAA "RUSADA" and its employees in open (accessible) and conditionally

Please note that the subsidy is provided to RAA "RUSADA" under an Agreement signed with the Ministry of Finance of the Russian Federation as the main manager of budget funds.
According to the terms of the Agreement, the subsidy is transferred within the amount necessary to pay for the goods actually delivered, works performed, and services rendered, so it is not possible to transfer advances to the Agency's contractors.
To make payments using the subsidy funds, RAA "RUSADA" has opened a personal account at the Federal Treasury to account for operations of a non-participant in the budget process. The subsidy funds are spent using the Treasury letter of credit mechanism. **In the case of a Treasury letter of credit, funds are not transferred directly to the RAA "RUSADA"**

open (allowing access for a fee) sources of information, its review, systematization and analysis.

4. Conducted research for financial and non-financial information on the studied organizations –RAA “RUSADA” contractors, documents and persons in open (accessible) and conditionally open (allowing access for a fee) sources of information, its review, systematization and analysis.

account opened with the FT, but remain in full on a separate account of the Ministry of Finance of the Russian Federation opened with the Treasury. Accordingly, RAA “RUSADA” cannot dispose of these funds without the control of the Treasury and the Ministry of Finance of the Russian Federation.

As part of the Treasury support of targeted funds, RAA “RUSADA” sends a payment order to the Treasury through the electronic document management system of the Federal Treasury (SADFK) with all the necessary supporting documents (contract, primary accounting documents), within two working days, the Treasury checks the submitted documents for compliance with the approved list of expenditure of targeted funds and the conditions for granting subsidies. If the submitted payment order and the supporting documents meet the established requirements, the Federal Treasury authorizes targeted spending of funds and the payment order is accepted for execution. According to the specified procedure, the transfer of funds for payment of obligations is carried out only within the amount necessary to pay for the goods actually delivered, works performed, and services rendered.

Thus, the current Treasury letter of credit is a tool that is aimed at ensuring the implementation of the mechanism for efficient use of budget funds, as well as ensuring transparency of the movement and expenditure of subsidy funds.

On the assessed facts “FinExpertiza” LLC did not request and did not receive from RUSADA the necessary, required, and available information to prepare an objective conclusion.

Documents were provided to the auditors based on written requests from the auditors. These requests did not contain direct requests for documents or links to information from which we could understand what

the auditors needed in order to provide the auditors with all the information for their objective judgment. However, the auditors did not use all the documents available in the RUSADA Accounting Department when conducting their audit, and therefore the objectivity of the judgments and conclusions of the "FinExpertiza" auditors is extremely controversial, regardless of their chosen hidden form of research.

Please note that the submission of documents to "FinExpertiza" LLC was based on requests received by email (all of them can be provided). Responses to requests were made by uploading documents to the cloud storage, organized by the auditors as follows: an email was sent with a link <https://file.finexpertiza.ru>, the email also contained a password and username for accessing the cloud. In response to requests, the documents that were available at the time of the audit, which coincided with the official non-working days established in connection with the spread of coronavirus infection, were uploaded. Auditors were suggested to provide documents in paper form after the end of the self-isolation regime. However, this suggestion was ignored.

During the audit, the auditors did not inform us about the audit being conducted against us, as well as about the purpose of the requested documents. To the question whether we will receive any report on the analysis of documents provided to the auditor, the answer was received that a block of audit work was performed on requests, "the results of the work are the audit report for 2019 and the auditor's report". Thus, not only did they not report on the audit being conducted against us, but they also did not provide us with an interim report for review. If the report was provided, all questions would be answered. Based on the subject of the contract between the customer and "FinExpertiza" LLC, the hidden research was not part of the auditors' task.

	<p>And given the fact that conclusions were drawn about improper, even corrupt conduct of affairs, such an approach to the preparation of the auditor's conclusion may indicate a tendentious deliberate behavior of the auditor himself (based on the definition given by him) aimed at discrediting the persons mentioned in the report, in respect of which the auditor drew conclusions.</p> <p>Before conducting search in open and conditionally-open sources of information, the auditor should have obtained the available documents from us. But he didn't. The question arises – why? Maybe he didn't need them to form the auditor's conclusions?</p>
<p>1.3. Restrictions</p> <p>All the facts in this report were discovered by us based on the work carried out in the period up to April 15, 2020.</p> <p>This Report does not contain a description of all the work performed and research conducted, and is not intended to be used as an exhaustive overview of the RAA “RUSADA” activities. The circumstances of possible illegal activity, possible conflict of interests, or other facts of interest in the context of the research of the research objects’ activities listed in it cannot claim to be a complete list of violations.</p> <p>This report also does not list all found information. We have provided only information relevant in the context of the goals of this research.</p> <p>The report should be considered in the context of the indicated scope of work, the limited initial data (information and documentation provided), and the limited time spent on the research.</p>	<p>We know that the work of the auditor also continued on April 16, and we can confirm this.</p> <p>Organization of the auditor's work when “Making an independent assessment of the investigated circumstances of the activity, in the context of information obtained from these sources” based on incomplete information, taking into account that the auditor did not request from RUSADA all the required and available documents containing the necessary information for an objective judgment, while making baseless judgments about the possible presence of corrupt behavior and possible illegal actions (for example, “kickbacks”), probably indicates not the auditor's goal to present an objective picture of the object under study and the relationships within it, based on the completeness of information, but the auditor's desire to present a subjective judgment, defined in a special way.</p> <p>The auditor, while claiming “limited initial data (information and documentation provided)” does not use the substantive documents at RUSADA disposal that exclude erroneous or false interpretations of the auditor in its final report.</p>

For the purposes of this Report, where we have not been able to verify the information, we have assumed that the documents or other information (including electronic materials) provided to us are reliable and complete.

When preparing the Report, we used open and conditionally open sources of information. We believe that these sources are reliable in the context of the ongoing research. These sources do not contain biased judgments and do not give an assessment of the information provided in them. When obtaining information from open or conditionally open sources, for the purposes of our Report, we used only the facts presented in them, giving an independent assessment of the investigated circumstances of the activity, in the context of information obtained from these sources.

When compiling the Report, we also use the following interpretation of the term "Conflict of interest": this is a situation in which the personal (including vested) interests of an employee, in the course of performing his official duties, may conflict (including financially) with the interests of the Company. We consider an employee's actions (continued actions after a conflict of interest is detected) in the context of a conflict of interests with the company's interests to be "Corrupt behavior".

We consider the employee's performance of functions that are not inherent to him (not included in his official duties), directly related to the possibility of obtaining material or other benefits, to be corrupt behavior of the employee aimed at obtaining material or other benefits.

We have not discussed our assumptions or conclusions with the individuals named or mentioned in this Report. In cases where our

In accordance with the auditor's definition of "Conflict of interest" and "Corrupt conduct", the auditor did not provide any evidence to substantiate his conclusions about the established facts in relation to the accused persons by making probable assumptions.

At the same time, RUSADA tried and was ready to provide all available information.

RUSADA Accounting Department repeatedly sent e-mails addressed to support manager **Igor Petetskiy**, supervisor of the audit conducted in respect of RAA "RUSADA", with explanations of the fact that since the presidential decree "On measures on ensuring sanitary and epidemiological welfare of the population on the territory of the Russian Federation in connection with the spread of novel coronavirus infection (COVID-19)" announced days from 4 to 30 of April, 2020 as days off, RUSADA Accounting Department had the ability to provide only those documents, which were stored on the computer in scanned form. RUSADA accounting Department provided all the documents available in electronic form by uploading them to the cloud storage.

RUSADA Accounting Department offered to provide all documents that are stored in the Accounting Department in paper form after self-isolation restrictions are lifted, but the auditors of "FinExpertiza" LLC ignored this offer. RUSADA Accounting Department have repeatedly expressed readiness to provide the missing documents, as well as additional information, if necessary. There is confirmation that RUSADA Accounting Department explanation was sent to the auditors.

Extract from the letter:

From: [REDACTED]

Sent: Wednesday, April 1, 2020 7: 30 PM

assumptions or conclusions are negative for those being researched, we have not provided an opportunity for the relevant persons to respond to this criticism. This Report describes the results of the research in dynamics starting from the moment of the initial data submission and until April 15, 2020, with no opportunity for those being researched to modify, adjust or otherwise misrepresent the primary data for the purpose of conducting research, as well as the data that was found by a review of open and conditionally open sources.

When compiling the Report, we also rely on the fact that the Researched person may be aware that covert (not obvious to the researched) research of their activities is conducted.

The collection of information for the purpose of conducting the research was executed in conditions where the ultimate purpose of collecting information is not obvious to the person who is providing this information. However, we cannot exclude the awareness of those researched of a covert research.

Please note that our procedures were limited by the scope of our work assignment and the information provided. Please also note that the availability of additional information and documentation and the implementation of further procedures could lead to additional or other discovered facts and conclusions.

To: [REDACTED]

Copy: Yuriy Ganus

Subject: RE: RAA "RUSADA" audit 2018, 2019

Igor, I uploaded documents related to the following contractors to the cloud:

1. [REDACTED]
2. [REDACTED]
3. [REDACTED]
4. [REDACTED]
5. [REDACTED]
6. [REDACTED]


[REDACTED], I would also like You to pass my explanation to the auditor that I am now providing the documents that I have in scanned form. If some documents are missing, then I do not have them, they were left in the office. As soon as we get back to work after the quarantine, I'll scan them and send them to You.

Thanks for understanding.

From: [REDACTED]

Sent: Wednesday, April 01, 2020 7:32 PM

To: [REDACTED]

	<p>want the report to indicate that the document was not provided, even though we could have submitted it.</p> <p>Please also specify whether the format of the data provided for salary is acceptable.</p> <p>I would like to have feedback.</p> <p>Sincerely, </p> <p>Chief accountant</p> <p>We provided extracts from our letters to the supervisor, confirming our readiness to provide all the documents necessary for the audit in the required volume.</p> <p>All correspondence can be provided at any time upon request.</p>
<p>1.4. Restrictions on using this Report</p> <p>This Report is strictly confidential. This Report is not subject to distribution, quotation, publication (in whole or in part), disclosure, or further transfer to third parties for any purpose other than the purpose for which it was intended.</p> <p>The information in this Report is provided with the understanding that the person making management or any other significant decisions regarding the subjects of the research will not rely on it as the sole basis for any action or decision.</p>	<p>Despite the fact that the auditor declared report as strictly confidential, it is posted by ROC and RPC, the report customers, on their websites for a wide audience, which indicates not only a violation of the stated conditions, but also a violation of the law of the Russian Federation.</p> <p>1. personal data was disclosed without the consent of the personal data holders.</p> <p>In accordance with article 7 of the Federal law №152-FZ of 27.07.2006 (ed. from 24.04.2020) "On personal data", persons who have access to personal data are obliged not to disclose or distribute personal data to third parties without the consent of the personal data subject.</p>

According to part 1 of article 8 of the Federal law №152-FZ of 27.07.2006 (ed. from 24.04.2020) "On personal data" public sources of personal data (including reference books, address books) can be created for the purpose of information support. The publicly available sources of personal data may include, with the written consent of the personal data subject, his or her last name, first name, patronymic, year and place of birth, address, subscriber number, information about the profession and other personal data provided by the personal data subject.

In accordance with part 1 of article 9 of the Federal law №152-FZ of 27.07.2006 (ed. from 24.04.2020) "On personal data", the personal data subject makes a decision to provide his or her personal data and gives consent to their processing freely, by his or her will and in his or her interest.

In accordance with the above, without consent to the publication of personal data, the interpretation of such personal data in the context of facts of violations is an interference with the personal freedom of the persons concerned.

In addition, there is a violation of the WADA International standard for Protection of privacy and personal information, which protects RUSADA contractors, and companies that provide current RUSADA anti-doping activities, fall within the scope of its anti-doping jurisdiction, where the regulation on the protection of RUSADA personal data is in force. This provision is made in compliance with the WADA International Standard "Protection of privacy and personal information", according to which RUSADA keeps records and stores information about athletes and their support personnel.

Disclosure of information about RUSADA contractors and business processes potentially creates a risk of misuse of this information in order to interfere with software products and methods of information processing, processes of doping violations investigation in sports (were published the names and characteristics of software products used by the RAA RUSADA Investigations Department). In this regard, we can speak of a violation of mentioned International Standard, since there is a threat of interference and disclosure of data under the protection of international jurisdiction.

The publication of this report on the website of the Russian Olympic Committee violates the current legislation of the Russian Federation in the field of personal data by disclosing personal data of RAA "RUSADA" employees and those contractors who are physical persons (under civil law agreements). In addition, disclosure of such information carries the risk of unlawful actions against RUSADA employees, including those who make management decisions, conduct investigations, manage results, and plan (organize) testing. The specified information can also be used to organize illegal pressure on RUSADA employees and persons collecting athletes' samples. An additional risk is the possibility to organize provocations, including corruption-oriented ones, against employees and sample collection personnel aimed at RAA "RUSADA" discredit or incitement of RUSADA employees to engage in illegal activities.

Disclosure of information about RUSADA counterparties may and already does carry significant material risks. Contracts with [REDACTED] explicitly stipulate the requirement for confidentiality of commercial and technical information under the contract. Currently, [REDACTED] is considering the possibility of revoking the rights to use the software by the RUSADA Investigations Department, without paying any

compensation (as stipulated in the contract), which is a possible material damage.

The report disclosed personal data of RUSADA employees, DCOs, members of the DAC and TUE committee, contractors, including foreign ones, and disclosed commercial information that is exclusively confidential.

Was disclosed personal data of RUSADA employees, whose work is exclusively private, with their full names, TINs and financial compensation, which is a violation of current legislation of the Russian Federation. These circumstances also affect the security of the Investigation Department employees, their ability to perform their functions during trips to various regions to conduct investigations. Also, the disclosure of such information increases the threat of unlawful pressure, the threat of physical violence against employees of the Investigation Department and their relatives.
(application

Given that “FinExpertiza” auditors had access to data on employees' trips, they could have illegally obtained and passed (disclosed) information about the residential addresses of employees (leaving and arriving from business trips). Also, the analysis of information about the trips of the Investigations Department employees by taxi (p. 3. 5. 3 of the Report) in the course of their official activities during investigations, allows to find out the objects and persons in respect of which measures are being taken to investigate anti-doping rules violations.

Despite the fact that the “FinExpertiza” report contains clause 1.4 “Restriction on the use of the report”, which states that “this report is not subject to distribution, citation, publication, disclosure”, but we do not know that “FinExpertiza” applied any measures to withdraw the report

	<p>from circulation, as well as applied to the ROC or judicial authorities in order to comply with the established confidentiality restrictions.</p> <p>Evidence that can confirm the deliberate nature of the report's customers, aimed not at establishing the true state of affairs, but at fabricating data discrediting RUSADA management and RUSADA in whole, may be that, despite the fact that:</p> <ol style="list-style-type: none">1. "This Report is strictly confidential. This Report is not subject to distribution, citation, publication (in whole or in part)", RUSADA founders, despite the controversy of the conclusions and permissible conclusions of the auditor, allowed themselves to violate all these restrictions by disclosing and organizing access to unverified information.2. The information contained in this Report is provided with the understanding that the person making management or any other significant decisions in relation to individuals – objects of the research, will not use it as the only ground to execute any action or make any decision), RUSADA founders, despite the controversy of the conclusions and permissible conclusions of the auditor, allowed themselves to claim significant violations committed by the Director General and raise the issue to the Supervisory Board of the actual removal of the Director General on the basis of an unsubstantiated report.
<p>2. Summary</p> <p>2.1. Previous verification activities</p> <p>When reviewing the 1C accounting database, contracts and primary accounting documents related to work with [REDACTED] and [REDACTED], we found that [REDACTED] in 2017 conducted similar audit activities in respect of RAA</p>	<p>The organization and results of work of [REDACTED] and [REDACTED] categorically differ from this report of "FinExpertiza" LLC in a qualitative way not in favor of the "FinExpertiza" LLC report analyzed by us.</p>

“RUSADA” for the period from 2013 to 9 months of 2017. Given this fact, we assume that RAA “RUSADA” management is highly aware of the analytical capabilities of the observations in detecting illegal actions and, as a result, taking measures to prevent, disguise or conceal illegal actions in future work.

In December 2019, [REDACTED] conducted special technical measures to identify hidden audio and visual information collection equipment (surveillance and information collection equipment) in the RAA “RUSADA” office. The payment under the contract with [REDACTED] is 471.750,00 rubles, we do not exclude that other actions may have been performed that are not reflected in the contract (other verification measures or installation of special equipment).

From 07.12.2011 to 05.04.2016, Yu.A. Ganus was an Individual entrepreneur with the main activity “Activities for the creation and use of databases and information resources” which also indicates that he has special knowledge in the field of IT and, as a result, the possibility of using them to hide or disguise information.

Not clear is quality objective of assumptions “we do not exclude that there could be other actions that are not reflected in the contract (other audit activities or the installation of special tools)” and the speculation of the auditor, because they are all meaningless.

The auditor's conclusion based on the fact that from 07.12.2011 to 05.04.2016 Ganus Yu. A. was an Individual Entrepreneur with the main type of activity “Activities for the creation and use of databases and information resources” with its conclusion “which also indicates that he has special knowledge in the field of IT and, as a result, the possibility of using it to hide or disguise information” is a baseless accumulation of facts and assumptions of the auditor and does not correspond to reality, because:

1) the fact that I have “special knowledge in the field of IT” is not confirmed by the auditor, this is usually based on education and work experience, which I do not have in this field,

) the auditor's assumption that Ganus Yu.A. has the ability to use special knowledge in the field of IT to hide or disguise information belongs to the field of fantastic conjectures and assumptions of the auditor, because first, Ganus Yu.A. does not have such knowledge, and secondly, does not understand the motives of such conjectures of the auditor that Ganus Yu.A. will hide or disguise something. The auditor did not understand

	<p>business culture of Ganus Yu.A., which is based on transparency in the conduct of business.</p> <p>3) the groundlessness of the auditor's conclusions is confirmed by the fact that he did not know the real reason for my registration as an Individual Entrepreneur – this was done for a different purpose, which in the end I did not realize, due to changed circumstances.</p> <p>Groundless findings of the auditor indicate the likely signs of deliberate fabrication of facts against Ganus Yu.A.</p>
<p>2.2. Established facts</p> <p>We conducted a research of RAA “RUSADA” activities in the context of detecting corruption, conflicts of interest or other possible illegal actions.</p> <p>In the course of our work, based on the totality of the analyzed data, we have identified a number of facts that bear or may bear potential risks of corruption, conflict of interest, abuse of the law, abuse of the RAA “RUSADA” head position, risks associated with activities in other companies, and as an individual entrepreneur.</p> <p>In addition, we have, with a high probability, established facts of signatures falsification of civil law contractors, taking into account the fact that the issue of physical persons – civil law contractors is inextricably linked to the financing of their activities, and as a result, is corruption-intensive, as well as due to the fact that in 2018 physical persons provided services to RAA “RUSADA” by approximately 57 million rubles, and in 2019 by 53 million rubles, which can potentially indicate facts of corruption and corrupt behavior.</p>	<p>The findings of the auditor are untenable and untrue, because the auditor did not provide any due important justifications of his arguments, making his statement that “in the course of his work on the set of the analysed data, we have established a number of facts which bear or may bear the potential risks of corruption, conflict of interest, abuse of law, abuse of RUSADA Director General position, the risks associated with the activities in other companies, and as IE.”</p> <p>The auditor's statement about the corruption of RUSADA's services under civil contracts for 57 million rubles in 2018 and 53 million rubles in 2019 is not confirmed by the auditor with anything other than baseless and meaningless arguments. Groundless conclusion of the auditor indicates the probable signs of deliberate fabrication of distorted facts against Ganus Yu.A.</p> <p>All civil law contracts with physical persons are considered corrupt by the auditor. This suggests that the auditor probably did not understand the organization of RUSADA business processes, which his customers might regret if they were interested in the real state of affairs. In addition, the auditor made a rough interpretation and assessment of the civil turnover established by law. The auditor unreasonably claims that there is a high</p>

We have also found that we have been provided for audit with pre-corrected reports on the use of taxi services by RAA "RUSADA" employees, which may indicate abuse of taxi services, as well as insufficient control over this.

We have verified and confirmed some of the Customer's concerns regarding certain areas of RAA "RUSADA" activity.

When examining the results of the procedure: "Purchase of goods, works, services" we have established that the current RAA "RUSADA" Regulation on the purchase of goods, works, services contains a list of exceptions (clause 1.6), as a result of which this Regulation is practically not applicable to actual procurement activities.

At the same time, we do not believe that the internal control methods applied in RAA "RUSADA" can provide an adequate level of economic security. RAA "RUSADA" does not actually check the reasonableness/economic feasibility of purchasing activities. Employees who approve documents are actually responsible for their own line: the lawyer – for the legal component, the chief accountant – for the financial component, Director General (the person who replaces him) signs the contract and primary documentation. This fact is confirmed by a number of facts we have established: the purchase of individual English lessons, the purchase of consulting services, etc.

At the same time, RAA "RUSADA" does not have a body or position that could control the procurement process in the current mode in terms of its effectiveness and "corruption component". As a solution to this problem, an economic security service employee, independent of RAA "RUSADA" Director General, may be added to the RAA «RUSADA» staff.

When researching the results of the "employee remuneration" procedure, we established the facts of payments to a number of

probability of establishing the facts of signatures falsification of contractors under civil law contracts. If these are facts, they should be established and confirmed, and not based on probabilistic judgments, which is done by the auditor. The auditor did not conduct a handwriting examination. Why such loud statements of the auditor, which served as a subsequent distortion of information?

The amounts of accruals indicated by the auditor for services rendered in 2018 by physical persons do not correspond to reality. This data was apparently downloaded from the 1C Accounting program, which the auditor was granted access to during the audit. The auditor's conclusion about the amount of accruals indicates that the specialist who conducted the analysis does not have the necessary accounting knowledge, did not take into account the specifics of accounting for such transactions, and moreover ignored the data sent by the accountant as part of the audit.

For the sake of objectivity of judgments of all interested parties, we hereby provide information on the amounts paid to physical persons in 2018-2019 under civil law contracts.

The total amount of charges for the year 2018 according to the contracts with physical persons was 39 351 577.00 rubles, namely:

- 1) contracts with doping control officers, physical persons who performed the doping control procedure for a total amount of 35 388 125 rubles;
- 2) contracts with physical persons who provided services for the consideration of athletes' applications for the reception of substances prohibited in sports for a total amount of 280 800 rubles as part of the Therapeutic Use Exemption Committee;
- 3) contracts with physical persons who provided chaperone services

employees for concurrent services. This circumstance is discussed in more detail in paragraph 3.3 of the Report.

We have not found any violations in the implementation of the business process “product sales”.

during the doping control procedure for a total amount of 102,000 rubles;

- 4) contracts with physical persons who provided services related to the consideration of possible cases of violation of the all-Russian anti-doping rules by the Disciplinary anti-doping Committee for a total amount of 1,439,500 rubles
- 5) contracts with physical persons who have performed work on digital and documentary processing of archives of doping control forms for a total amount of 2,141,152 rubles

In 2019 the total amount of payments on the contracts with physical persons was 52 710 853.00 rubles.

Civil law contracts were signed in the following cases:

- 1) With doping control officers, physical persons who performed the doping control procedure for a total amount of 46 843 722 rubles.
- 2) with physical persons who provided services for the consideration of athletes’ applications for the reception of substances prohibited in sports for a total amount of 1,900,800 rubles as part of the Therapeutic Use Exemption Committee.
- 3) with physical persons who provided chaperone services during the doping control procedure for a total amount of 1,359,000 rubles;
- 4) with physical persons who provided services related to the consideration of possible cases of violation of the all-Russian anti-doping rules by the Disciplinary anti-doping Committee for a total amount of 2,365,900 rubles.
- 5) With a physical person who has provided a range of services in the field of social psychology for the implementation and implementation of a reputation (image) project in the amount of

150,000 rubles;

- 6) With a physical person under a contract for the alienation of exclusive rights to a literary and artistic work in the amount of 91,431 rubles.

All accruals and payments were made on the basis of signed contracts and primary accounting documents issued in accordance with the requirements of the legislation of the Russian Federation. The originals of these documents are located in the Agency Accounting Department. Payments to individuals are confirmed by statements and payment orders.

Contracts with doping control officers, physical persons who performed the doping control procedure, as well as contracts with physical persons who provided chaperone services during the doping control procedure

Documentation and accounting of orders executed by doping control officers and chaperones is carried out in the RUSADA automated accounting system (ACS) based on 1C. According to the current agreements with the doping control officers and chaperones, testing mission orders are issued by the task/application of RUSADA to conduct a sample collection mission for doping control purposes. The execution of missions requires the participation of several DCOs/chaperones performing various operations during the mission, payment for the execution of orders is differentiated depending on the role of the DCO/chaperone on the mission, the complexity of the mission and is made strictly on the basis of prices set in the contract. Each mission planned by specialists of the Testing Department is entered in a special register "Testing Plan" in the RUSADA automated control system; based

on availability, which is filled in by each DCO and chaperone in online mode, RUSADA specialist distributes tasks for missions and reflects information about performers in the RUSADA ACS "DCO Schedule" and in the Availability Schedule (for DCOs and chaperons notifications). The number of DCOs/chaperones assigned to the mission is determined in accordance with the requirements of the International standard for testing and investigations and the RUSADA policy on the ratio of DCOs to the number of athletes tested and is at least two people per testing mission to ensure mutual control during the mission. Each DCO or chaperone who accepts an assignment to perform a specific RUSADA mission knows what function will be assigned to him or her on this mission and how many days the mission will last. Some of the most experienced DCOs carry out mission coordination tasks – coordinate training, visit groups of DCOs/chaperones participating in the mission, receive and report on the use of sample collection equipment, and arrange for the delivery of samples to WADA accredited laboratories.

After completion of the mission, the DCO and chaperones provide the original doping control forms and Reports/Acts on the performance of missions, claim for compensation for expenses incurred during the mission strictly on the basis of documents provided for in the contract, drawn up in accordance with the requirements of the legislation of the Russian Federation. If in the cases established by the agreement and by prior agreement with RUSADA, DCOs used RUSADA corporate services – report on the services provided comes from the provider, and each such report is checked and certified by a responsible Testing Department employee.

The responsible RUSADA employee, who is not involved in the distribution of orders or preliminary approval of expenses, prepares documents for

payment of completed orders. The basis for reconciliation of the volume of work performed by DCOs and chaperones is the document of the RUSADA ACS "DCO Work Schedule".

At least 2 (two) factors are taken into account when organizing the accounting system:

1. Relationships with doping control officers and chaperones are built on a contractual basis, all financial documents require approval and signature of both parties to the contract.

2. Party to the legal relationship arising in the course of the assignment, are athlete; during missions DCO prepares documents of procedural importance in cases of possible of anti-doping rules violation by an athlete. Doping control forms filed by the DCO are subject to registration in the ADAMS system, and failed attempts forms are transferred to Results Management Department. If the circumstances of the mission are being investigated, the DCOs may be called as witnesses.

Contracts with physical persons who have performed work on digital and documentary processing of doping control forms archives.

In order to solve the operational task of meeting WADA requirements for processing the archives of RUSADA doping control forms for the period from 2008 to 2015 into ADAMS, RAA "RUSADA" Director General made a decision and issued an order on the organization of work to perform this task.

The work was carried out in strict accordance with the approved plan, including the procedure for processing and structuring, creating and

saving electronic copies of DCFs by scanning, calculating the cost of work, as well as instructions for performing each type of work.

In order to quickly perform a large amount of work, civil law contracts were signed with a number of employees and third parties to perform documentary and digital processing of DCF archives. Thus, the issue of effective and urgent solution of the task of accounting, digitizing and entering into the ADAMS of more than 100,000 DCFs for previous years, without distracting staff from solving current production tasks, was solved. RUSADA employees were involved in processing of archives that required appropriate qualifications and access to RUSADA internal accounting systems, as well as to the anti-doping administration and management system (ADAMS), only during non-working hours. Third parties were involved in the digitization of data, in compliance with the rules for working with personal data. Payment for work was made on the basis of bilateral acts of acceptance of work, strictly in accordance with the rates set in the contracts for the performance of work. As a result, all the DCFs available in the archive were entered into the ADAMS system (currently, due to the standard for the protection of privacy and personal information, only a part of them is available in the ADAMS system), and an electronic archive of the forms until 2015 was created.

Expenses for these works were provided for in the financial and economic justification to the Agreement dated [REDACTED] No [REDACTED], signed with the Ministry of Finance of the Russian Federation.

Contracts with physical persons who provided services related to the consideration of possible cases of the all-Russian anti-doping rules violation at the Disciplinary anti-doping Committee.

During each month, the Secretary of the Disciplinary anti-doping Committee (DAC) sends decisions prepared by DAC members with a reasoned position to the Results management Department. Based on the received decisions, a Report on the provision of services is formed, which directly specifies the case number and surname of the person against whom the decision was made, as well as the date of the decision transfer. The Act on the provision of services also specifies the cost of services, which is determined based on the total number of cases for which services were provided, and the price of providing services for one case.

The cost of services for one case is fixed and stipulated in the Contract.

Contracts with physical persons who have provided services for the review of applications received from athletes for the reception of substances prohibited in sport at the Therapeutic Use Exemptions Committee.

The RAA "RUSADA" TUEC was established in full compliance with the International Standard for Therapeutic Use Exemptions (ISTUE). The fundamental function of the TUEC is to respect the fundamental right of athletes to protect and preserve their health.

TUEC is comprised of physicians who have considerable experience in the treatment and rehabilitation of athletes. It is impossible to carry out the current activities of the TUEC without the constant professional activity of doctors – members of the TUEC, which ensures a high level of competence.

After initial processing and collection of the necessary information, TUE application documents are transferred to the TUEC Chairman.

After the TUEC has reviewed the documents, the TUEC Chairman sends the minutes of the TUEC meeting to the TUE Department. In accordance

with the minutes of the TUEC meeting, at the end of the reporting month, acts on services rendered for each of the TUEC members are drawn up. These acts are signed by the members of the TUEC, if possible, within the first 7 days of the month following the reporting month, and are transferred to the Accounting Department. The period of 7 days may be slightly increased due to the actual absence of some members of the TUEC in Moscow (for example, one of the TUEC members [REDACTED] permanently resides in [REDACTED]; or because of vacation). Documents are sent to the Accounting Department only after they are actually signed, regardless of the time frame.

Acts of acceptance of documents for consideration of the application for reception of substances and (or) methods prohibited in sports with a therapeutic purpose are also drawn up (the act of acceptance-transfer). The original acts of acceptance and transfer and the minutes of the TUEC meeting are stored in the TUE Department. The original acts of services rendered are passed to the Accounting Department.

All accruals and payments in favor of physical persons are made on the basis of signed contracts and primary accounting documents issued in accordance with the requirements of the legislation of the Russian Federation. The originals of these documents are located in the Agency's Accounting Department. Payments to physical persons are confirmed by statements and payment orders.

There are no grounds for any corruption manifestations and there can be no grounds for such a system of construction, when work is paid at strictly approved rates in a strictly agreed order, under a system of mutual control. And given that the payment rates for each service category are so small, it is simply impossible to steal or withdraw more than 100 million rubles. The auditor's speculations indicate that he did not understand the

internal processes of RUSADA, did not request available documents that regulate processes and made judgments that are highly likely to indicate deliberate fabrication of deliberately false conclusions.

Never and no one in the Accounting Department was engaged in forgery of documents. RUSADA can provide all the original documents on the basis of which the payments were made, all signatures there are real, and not printed from a computer. For quick payment, we send scans to the mail, but then they are always in 100% of the cases are supplemented with the originals. All documents are in the Accounting Department and can be provided for verification.

The groundless conclusion of the auditor indicates the probable presence of signs of deliberate fabrication of false facts against Ganus Yu. A.

The auditor did not understand the real state of affairs in the organization. Moreover, there are no grounds for such conclusions, since RUSADA annually (in 2017, 2018, 2019) undergoes an audit of the international standard ISO 9001-2015. According to the provisions of the Standard that govern the activity:

Clause 8.4.1. "The Organization shall define and apply criteria for evaluating, selecting and monitoring the results of external suppliers".

"The organization shall record and maintain documented information about these actions and any actions resulting from evaluations."

"The organization shall define the control tools applicable to processes, goods and services supplied by external suppliers...."

Clause 8.4.3. "the Organization must inform external suppliers of its requirements related to the goods and services supplied"

RUSADA developed and adopted the RUSADA QMS (quality management system) regulatory document – the regulation on RUSADA procurement of goods, works and services in accordance with ISO 9001-2015.

The wording, in this regard, from the document of the RAA RUSADA QMS:

Competition and efficiency of procurement is governed by the RUSADA procurement Regulations, which is applicable to procurement activities.

RUSADA interaction with WADA, NADOs, MFs, NFs, and others is regulated by the WADA Code and other international normative legal acts. It is not advisable to apply the procurement Provision to this type of legal relationship.

Clauses 1.6.1., 1.6.2., 1.6.4., 1.6.5., 1.6.6 – contracts are not related to competition and efficiency of procurement, they are caused by the need for the RUSADA type of activity.

1.6.3. – when purchasing goods and services worth less than 1.3 million rubles, the following algorithm is used to determine the procedure for officials' actions:

1. The Department – Purchasing Initiator documents in detail its need for purchasing, the main conditions (functions, characteristics, quality), coordinates the purchase amount with the chief accountant and approves it from the Director General. The service note (in fact, it contains all the provisions of the Application for the purchase of goods and services of the Procurement Regulations Annex 1) is registered in the appropriate register. The original documents are kept by the secretary.

2. Comparative selection of a supplier on the criteria of price, method of payment, delivery, guarantee etc. is conducted. The results of the selection are documented and coordinated with procurement initiator,

chief accountant, Director General, recorded in the appropriate register. The original documents are kept by the secretary.

1.6.4. – contracts that are not related to competition and efficiency of procurement. The advantage in these contracts is rather related to the convenience of the location of accredited laboratories and the distance to them.

1.6. the procurement Regulations does not regulate relations related to:

1.6.1 with an audit for compliance with the WADA Code (World anti-doping Agency);

1.6.2. signing of other contracts that are not related to the purchase of goods, works, services to meet the needs of the Customer;

1.6.3. when making a purchase, if the maximum contract price during competitive procurement does not exceed 1 300 000 (One million three hundred thousand) rubles.

1.6.4. signing of contracts with laboratories accredited by WADA;

1.6.5. signing of contracts with organizations that carry out anti-doping activities, such as WADA, international anti-doping organizations (INADO and other organizations), international sports federations, all-Russian sports federations, national anti-doping organizations, organizations that collect samples from athletes, organizations that provide services for processing the biological passport of an athlete, individuals who provide services to the Customer related to the implementation of statutory anti-doping activities;

1.6.6. contracts with the organizers of international and national competitions, sporting events, and organizing committees for sports events organization

RUSADA activities and elaboration of internal documents is conducted in accordance with the provisions of the International standard ISO 9001-2015: clause 8.4.2. "The organization shall ensure that the processes, goods and services supplied by external providers do not negatively impact the functioning of the organization"

According to clause 2.1. of regulation on the procurement of goods, works and services of RUSADA (RUSADA QMS) the Customer creates a purchasing Commission to determine the supplier (contractor, performer), with the exception of purchases from a single supplier (contractor, performer).

The reasonableness/expediency of purchases in RUSADA is conducted in the following ways:

1. When purchasing goods worth more than 1.3 million rubles – through the establishment of a Commission.
2. When purchasing goods and services cost less than 1.3 million rubles – Director General (subject to the availability of a motivated memo from the initiator of the purchase, detailing the need and agreed with the chief accountant of the purchase price included in the RUSADA budget).

A potential service provider is checked for reliability using software methods, including risk assessment.

The solution of this problem is regulated by the Contractual regulations of the RUSADA QMS, according to Paragraph 32 of which "...The contractor performs work that includes defining the terms of the agreement, collecting the necessary information about possible counterparties, and selecting the counterparty.....compliance of the terms of the agreement with the economic interests of RUSADA". According to clause 5.4,

“Control over the performance of contractual obligations is carried out by the division that executes the contract and the accounting Department”.

The purchase of any product or service is carried out on the basis of a contract that is prepared in strict accordance with the Contractual regulations. The regulations establish a General procedure for preparing, approving, concluding, registering and storing contracts, as well as monitoring their execution.

The persons who approve the draft agreement analyze it according to their official duties.

If it is necessary to adjust the actions of employees who apply the requirements of the Regulations in their work, it is updated. In case of non-compliance with the deadline set by the regulations for the preparation of the contract, the Director General takes personal control of the work (with a daily report to him on the progress of the contract preparation).

In fact RUSADA has a multi-level control system:

1. From the head of the Department that initiated of the purchase, motivating the feasibility and offering selection criteria.
2. On the part of employees who approve documents in their part of work (lawyer - for legal part and verification of the organization reliability, chief accountant - for financial part), minimizing possible financial risks.
3. On the part of the signatories of documents that control the legitimacy of contracts and primary documentation.
4. All contracts include an “anti-corruption clause”, as well as a clause stating that it (as a RUSADA counterparty) may be subject to review by the regulator, since RUSADA is funded by a subsidy from the Federal budget –

this indicates the transparency of the contracts and the exercise of reasonable caution!

5. A working group on internal financial audit has been established for the purpose of additional control over the expenditure of budget funds and funds received from income-generating activities.

Thus, the auditor's conclusions do not correspond to the actual level of work organization in RUSADA

Taking into account that RUSADA implements the quality management system, the presence of officials responsible for RUSADA QMS and proven sequence of actions, **recommendation of the auditor** to establish a body or office which could in the current mode control the procurement process in terms of its effectiveness and "corruption" is **untenable** and does not require expansion of RUSADA personnel, as suggested by the auditor.

RUSADA ensures compliance with the requirements of WADA, ISO 9001-2015 and professional standards (including accounting regulations)

In December 2017, RUSADA received a certificate of compliance with the requirements of the new version of the ISO 9001-2015 standard No. [REDACTED], issued by the international certifying body [REDACTED]. Previously, there was a certificate of the RAA "RUSADA" QMS compliance with the requirements of ISO 9001-2008 (issued by the international certifying body [REDACTED])

The ISO 9001-2015 standard applies:

- a process approach based on the PDCA cycle, the implementation of which allows to competently plan, make, analyze and make timely adjustments to the activities;

- risk-based thinking, which allows to identify factors that may lead to deviations from planned targets, as well as use warning management tools to minimize risks and maximize opportunities.

The QMS of RAA "RUSADA" is based on the main principles of quality management, such as leadership, interaction of people, process approach, improvement, customer orientation, evidence-based decision-making, etc.

In 2017-2019 8 audits were conducted, including: 2 WADA audits (for compliance with the requirements of the Code and WADA standards), 3 QMS audits (compliance with the requirements of ISO 9001 and re-certification to meet the requirements of the new ISO standard 9001-2015), 2 audits of RAA "RUSADA" financial and economic activities with involvement of specialists of [REDACTED], 1 HR audit with involvement of specialists of [REDACTED].

Based on the results of all audits, corrective and preventive actions were taken, and RAA RUSADA QMS development plans for 2018 and 2019 were prepared, approved and implemented. The QMS development plan covers all areas of activity and business processes and is aimed at continuous improvement of the RAA RUSADA activities as a whole.

In addition to measures for the development of QMS in RAA RUSADA, in accordance with the requirements of ISO 9001, annually is formed a List of strategic goals in the field of quality, aimed at implementing the stated principles of the quality policy, which have quantitative and qualitative guidelines. These documents are accepted at the meeting of the RAA RUSADA heads, approved by the Protocol and are mandatory for all divisions of RAA RUSADA in terms of their implementation (placed in the corporate access).

Information about the implementation of measures for the development of QMS in RAA RUSADA and the achievement of strategic goals and objectives in the field of quality is taken into account by the management when analyzing the effectiveness of the organization (the prepared document is sent to the certifying body to prepare for the annual inspection audit).

Within the QMS framework have been developed internal documents of level 1 (Policies, Code, Strategy, business processes Model) and level 2 (Regulations, rules, documented procedures, instructions), as well as regulations on departments and job descriptions. Level 1 and 2 documents are available in the corporate access for possible use during the work, and are reviewed annually to meet the changing requirements of international and Russian legislation, as well as the best practices of other ADOs.

In general, based on the requirements of ISO 9001, the quality management system of RAA "RUSADA" is successfully integrated with the requirements of the WADA Code, international standards, as well as the current legislation of the Russian Federation regulating the activities of RAA "RUSADA".

In this regard, the auditor's assessment conclusions are not clear, they cannot compete neither with the requirements of ISO 9001, which RUSADA annually confirms, nor with the other requirements, including international standards.

The groundless conclusion of the auditor indicates signs of deliberate fabrication of facts against Ganus Yu.A.

The auditor did not request documents from RUSADA determining the feasibility of combining fees. All of them are available within RUSADA.

	<p>During the audit period, the HR Department did not receive a request to provide documents such as an employment contract with the Director General, or other employment contracts of employees (including additional agreements to them), whose names are indicated in the lists of “alleged combinations”. These documents were not requested by the auditor, they were not submitted for analysis, and oral explanations on this issue were also not requested by the auditor. The report states: “We did not request or investigate additional documents related to the established facts of payments for combining due to the identified lengthy provision of the requested documents by the representative of RAA “RUSADA” and the need to complete the request for documents before submitting the audit report,” which directly indicates the unfounded nature of this paragraph of the report, which does not have any documentary or other confirmation.</p> <p>Groundless conclusion of the auditor indicates the probable signs of deliberate fabrication of false evidence against Ganus Yu.A.</p>
<p>3. Procedures performed, observations and established facts</p> <p>3.1. Automated diagnostic analysis of potential conflicts and risks</p> <p>We have collected information from available and conditionally available (allowing you to get information for a fee) sources about the submitted employees, persons performing work under civil contracts, other persons of interest in the context of this research, contractors and related persons, organizations, and beneficiaries. We have compiled several diagnostic lists containing background information for the listed individuals (full name and TIN). We compared data from various sources, and checked these lists with each other and between them to identify non-typical deviations in the conduct of financial and</p>	

economic activities, as well as to uncover potential links between the tested data.

The identified deviations were investigated in more depth and in detail to determine illegal actions, corruption, conflicts of interest, and other information of interest for the purposes of this research.

We conducted a series of evidence-based tests on data about RAA "RUSADA"'s contractors and employees, combined with information from open sources available online, to identify illegal actions, corruption, conflicts of interest, and other information of interest for the purposes of this research.

3.2.1. Yuri A. Ganus

Open data sources provide information that currently Yu. A. Ganus, in addition to his position in RAA "RUSADA", holds the following positions:

- Head of the [REDACTED] branch (TIN [REDACTED]) – data as of 01.01.2009. At the same time, information about the vacancy of the head of this branch is currently available on the official website of [REDACTED], so it can be assumed that he left this position recently.
- Member of the [REDACTED] Board of Directors (TIN [REDACTED]) – data as of 01.10.2015. Non-public joint-stock companies are not required to disclose information about their affiliates if their shares are not publicly traded. In open and conditionally open data sources we have not found information whether Yu.A. Ganus left this position.

This information is not true. I worked at [REDACTED] from 1997 to 1999, which is confirmed. After that, I worked for a number of other organizations. The link that I worked on 01.01.2009, as well as at any other time other than the one I specified, is not correct. The auditor's source is not reliable.

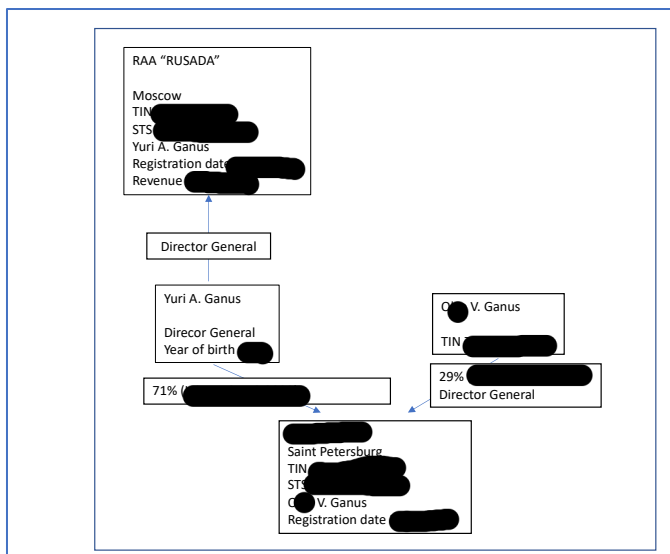
Groundless conclusion of the auditor **indicates the probable signs of deliberate fabrication of false evidence against Ganus Yu.A.**

The auditor is not aware that members of the Board of Directors, as well as members of the Supervisory Board, are not officials of organizations and are not included in their staffing. I was nominated to the Board of Directors of [REDACTED] by the state represented by [REDACTED]. I do not currently serve on the Board of Directors. The auditor's sources of information are not reliable.

Groundless conclusion of the auditor **indicates the probable signs of deliberate fabrication of false evidence against Ganus Yu.A.**

Currently, Yu.A. Ganus is the founder of [REDACTED] with 71% share in the share capital, the Director General of organization is his wife O.V. Ganus. Considering that Yu.A. Ganus is a public identity associated with RAA "RUSADA", this could carry risks of possible bringing of Yu.A. Ganus to vicarious or other liability upon the activities of [REDACTED] and the subsequent negative information background. The scheme of these relations, built using the SPARK system, is shown in Figure 1.

Figure 1. Connection between RAA "RUSADA" and [REDACTED]



Indeed, I am the founder of this company, but the auditor could not objectively know that I left the business more than 5 years ago and when I broke off my relationship with my wife, I left the business to my wife, who was the co-founder and CEO. Later, when 3 years ago my wife was diagnosed with a serious illness, she stopped working, there is no relationship.

There cannot be any possible risks of bringing Ganus Yu.A. to vicarious or other liability upon the activities of [REDACTED], which is registered in Saint-Petersburg, and the subsequent negative information.

There is no contractual relationship and there can no longer be, [REDACTED] has never used the tangible or intangible assets of RAA RUSADA and cannot use them.

The scheme of these relations does not make any sense.

The groundless conclusion of the auditor **indicates signs of probable deliberate fabrication of false facts against Ganus Yu.A.**

Reference list of contractors of the accounting database 1C includes the [REDACTED] (INN [REDACTED]), a Board of Directors member, professional attorney of which in 2013-2014 was Yu.A. Ganus, however, based on the appointment to the organization of a bankruptcy trustee dated 12.12.2017 and litigation (case [REDACTED] [REDACTED]) between Yu.A. Ganus and [REDACTED]

Ganus Yu.A. was a Board of Directors member, professional attorney of [REDACTED] in 2013-2014. In view of the [REDACTED] failure to pay the required remuneration for work on the Board of Directors, he sued, won the case and handed the materials to the bankruptcy trustee. At this point his relations with [REDACTED] [REDACTED] have been finished.

██████ we do not consider this information meaningful in the context of this research.

3.2.2. Employees – individual entrepreneurs

The list of employees-active individual entrepreneurs (as of 04.2020) is shown in the table:

Name	TIN	Main activity
██████████	██████████	Retail trade carried out directly using the Internet information and communication network
██████████	██████████	Business and management consulting
██████████	██████████	Additional education for children and adults, not included in other groups
██████████	██████████	Electrical installation works
██████████	██████████	Production of films, videos and television program
██████████	██████████	Construction of utility facilities to provide electricity and telecommunications

Formally, the law does not prohibit an individual entrepreneur to engage in employment under an employment contract, however, we are critical of this fact in connection with the risks related to their

Registration of employees as individual entrepreneurs does not cause any risks for RUSADA, since RUSADA does not have any contractual relations with these individual entrepreneurs.

The types of business in which individual entrepreneurs formally specialize are not in conflict of interest with RUSADA activities.

All these employees perform their work conscientiously and professionally throughout the working day.

IE ████████ (retail trade carried out directly using the information and communication network) – the work of this IE is a reflection of ████████ hobby of creating religious Orthodox paraphernalia. The IE was opened even before the signing of the employment contract with RAA “RUSADA”, and does not carry any conflict of interest, and the turnover for this IE indicates only an official hobby of ████████. Also, the manual creation of products sold by ████████ is not possible during working hours under an employment contract with RAA RUSADA.

IP ████████ (██████) Production of films, videos and television programs) – registered on ████████, even before joining the RAA “RUSADA”. ████████ worked in RAA RUSADA from ████████ to ████████. ████████ worked as an analyst of the Investigations Department, in this regard, the activity of the IE was not a conflict of interest for him, and during the work of ████████ ████████ as RUSADA employee, no contracts were signed with RAA "RUSADA", which means that the official position was not used for personal gain.

activities as IE during and (or) at the expense of substantive work under an employment contract, not reflected in normative documents such as: opportunities to use resources, including intangible, of RAA "RUSADA" for the implementation of activities as IE, opportunity to use established contacts of RAA "RUSADA" to promote their activities, possibly to the detriment of RAA "RUSADA", performing activities on behalf of an IE during the working hours established by the employment contract. In addition, due to the increased information attention to the activities of RAA "RUSADA" and its employees, negative information from their other activities can be extrapolated to RAA "RUSADA".

IE [REDACTED] (Consulting on commercial activities and management) was registered on [REDACTED] while on leave for child care. [REDACTED] did not leave the maternity leave and left.

IE [REDACTED] (Education for children and adults) was registered only in February 2020, and should not have been included in the audit. [REDACTED] does not carry out IE activities, which could have become a conflict of interest for RAA "RUSADA".

IE [REDACTED] (Construction of utility facilities to provide electricity and telecommunications) – registered in January 2018. The activity of the individual entrepreneur is too far from the activity under an employment contract in RAA "RUSADA" and from the Agency's activities in general. Registration of this IE is connected with the work of the spouse of [REDACTED]. in the field of energy construction. A general power of attorney has been issued for this individual entrepreneur, and there are employees in the individual entrepreneur staff who are officially employed, so it can be stated that [REDACTED]. did not participate in the work of the individual entrepreneur during the performance of official duties under the employment contract. Activities carried out within the framework of an individual entrepreneur are not a conflict of interest. To date, documents are being prepared for the closure of this individual entrepreneur, in connection with the registration of entrepreneurship directly to the spouse of [REDACTED]

IE [REDACTED] (Production of electrical work) – this IE is also created in the interests of the wife of [REDACTED], in connection with the implementation of activities in this area. RUSADA does not bear any risks or conflicts of interest. [REDACTED] [REDACTED] does not carry out direct

	<p>activities for conducting this IE, and does not use the tangible or intangible assets of RAA "RUSADA".</p> <p>These RUSADA employees do not operate as individual entrepreneurs during and(or) to the detriment of their main employment under an employment contract, and do not use RUSADA resources, including non-material resources, to operate as individual entrepreneurs, taking into account the specifics of RUSADA they do not use RUSADA contacts to promote their activities, possibly to the detriment of RUSADA, and they do not operate on behalf of the IE during the working hours established in the employment agreement. Information from their other activities cannot be extrapolated to RAA "RUSADA". All these employees are conscientious and reliable employees of RUSADA.</p> <p>Despite the fact that work inside RUSADA is built on trust, internal labor organization in the whole organization and in RUSADA departments, electronic time control allow to provide the proper degree of control. The auditor's suspicion is unnecessary in this case.</p> <p>This was proved by the work for three years.</p>
<p>3.2.3. Founder employees</p> <p>Currently, ██████████ is a co-owner with a share of 33.33% of ██████████, TIN ██████████.</p> <p>This circumstance is not formally a violation of current legislation, but may carry the risks of possible involvement of ██████████ to subsidiary or other liability for the fact of ██████████ activities and the subsequent negative information background.</p>	<p>██████████ ██████████ is a professional, prudent and reliable employee of RUSADA.</p> <p>The risks indicated by the auditor are not justified.</p>
<p>3.2.4. Physical persons – civil law contractors</p>	

In the course of our research, we reviewed and analyzed 60 sets of documents on work with physical persons under civil law contracts, which is approximately 35% of all contractors under civil law contracts for the period from 2018 to 2019.

According to the results of our research, we have established the following facts with a high probability:

1. Execution of signatures on behalf of some persons by other persons (5 facts), while in one case was established a connection with Yu.A. Ganus [REDACTED]

These persons:

- 1.1 [REDACTED]
- 1.2 [REDACTED]
- 1.3 [REDACTED]
- 1.4 [REDACTED]
- 1.5 [REDACTED]

2. Applying signatures using a copying technique or inserting them using an editor that allows this. (7 facts). These persons:

- 2.1 [REDACTED] (DAC)
- 2.2 [REDACTED] (DAC)
- 2.3 [REDACTED] (DAC)
- 2.4 [REDACTED] (DAC)
- 2.5 [REDACTED] (DAC)
- 2.6 [REDACTED] (DAC)
- 2.7 [REDACTED] (DAC)

3. In some cases, we were not able to make a reliable assumption about the ownership of signatures made on behalf of contractor, since they

The auditor's conclusion about the connection of Ganus Yu.A. and [REDACTED] [REDACTED] is unsubstantiated, since there is no direct connection (see page 17)

I was indeed a co-founder with my wife at [REDACTED], and as I indicated earlier, I left the entire business that I had created as a family enterprise, and left the business to my wife. The spouse manages these assets independently of the size of the share. And when she decided to sell the company to the buyer of 100% of the stake, I fulfilled the formal mission of participating in the transaction and signing documents without participating in the proceeds of this transaction.

At the same time, the Buyer of 100% of the share also has no direct connection with [REDACTED].

It is not clear what the auditor's conclusion is based on. This conclusion is not reliable, is not justified, and is not supported by facts. A groundless conclusion of the auditor indicates signs of probable deliberate fabrication of false facts by the auditor against Ganus Yu.A.

2. Accounting Department employees, at whose office all civil law contracts are stored (including those with the DCOs, chaperones, members of the DAC and TUEC) and primary documents to them, are ready at any time, upon request, to provide originals of all available documents for graphological examination to confirm that all signatures on

have an extremely simple spelling, and there are no "complex" elements. Such signatures cannot identify a specific person and can be executed by any person. (6 facts). These persons:

- 3.1. [REDACTED]
- 3.2. [REDACTED]
- 3.3. [REDACTED]
- 3.4. [REDACTED]
- 3.5. [REDACTED]
- 3.6. [REDACTED]

It is typical for individuals (all acts, or most acts) who are members of the Disciplinary Anti-Doping Committee (DAC) to use copying techniques or insert signatures using any editor that allows this.

The information obtained does not allow to state unequivocally that there is a corrupt interest in the actions of individuals in working with the listed individuals, but it may indicate its presence.

Tables with examples of identified inconsistencies in signatures are provided in the Appendix №1.

The found information on some persons from the list of persons under research is shown below. This information, unless otherwise specified, contains background information that may indicate the person's position or financial position at various times, which may not always be associated with the activities performed by the DCO – sample collection, but may indicate the existence of any secret agreements, facts of corruption or possible corrupt behavior. In addition, we cannot exclude the fact that the actual work is performed by one person, and another person receives money for it.

the documents are original and executed by the persons specified in the documents.

The conclusion of the auditor, notwithstanding his own conclusion that the obtained data do not allow unequivocally to assert in the actions of persons corrupt interest in working with mentioned individuals, with the assumption that the data is controversial, unreasonable obtained by the auditor can indicate the presence in the actions of persons of corrupt interest in working with these individuals, is groundless, untrue and not supported by the facts.

Unsubstantiated speculation.

The conclusion of the auditor that "the actual work is performed by one person, and another person receives money for it" indicates the falsity of the auditor's conclusions, and confirms once again that the auditor did not understand the specifics of RUSADA activities when performing the orders of customers.

RUSADA DCOs receive individual identity cards. We register their personal data with the [REDACTED] and [REDACTED] in order to enter the closed administrative-territorial entity. The reliability and validity of the auditor does not stand up to any criticism.

When checking the following persons, we examined the information and documents as "about individuals who provide services under civil law agreements for RAA "RUSADA", without dividing them by type of services provided. The purpose of the audit did not include checking the combination of activities as the DAC member and DCO at the same time.

██████████ TIN ██████████

██████████ TIN ██████████ Chairman of the Board of Directors. Revenue from the main activities of ██████████ in 2018 was ██████████ rubles. We are critical of information about the implementation of activities by a person in this position as a real contractor of RAA «RUSADA».

██████████ TIN ██████████

██████████ TIN ██████████ – co-owner (100%). Revenue from the main activity of ██████████ in 2018 amounted to ██████████ rubles, the main type of activity: retail sale of medicines in specialized stores (pharmacies). ██████████, TIN ██████████ – co-owner (100%). Revenue from the main activity of ██████████ in 2018 amounted to ██████████ rubles, the main activity: retail sale of medicines in specialized stores (pharmacies). We are critical of information that a person in this position implements activities as a real contractor of RAA "RUSADA". These circumstances correspond to the position of ██████████ as the Chairman of the RAA "RUSADA" Committee for therapeutic use exemptions of prohibited substances and methods.

The auditor's assumption of "combining activities as a member of the DAC and DCO at the same time" indicates that the auditor does not understand the tasks performed by a DCO and the DAC member, and confirms once again that the auditor did not understand the specifics of RUSADA activities when performing the order of the customers.

The auditor's failure to understand the specifics of the work of RUSADA and its divisions and committees leads to such groundless conclusions of the auditor about the role of ██████████ as the Chairman of the RUSADA Committee on the Therapeutic use Exemptions: "we are critical of information about the implementation of activities by a person in this position as a real contractor of RUSADA."

██████████ is MD, professor, corresponding member of the Russian Academy of Sciences in sports medicine, a high-level expert and she significantly contributes to the organization and work of RUSADA Therapeutic Use Exemptions Committee.

TIN

Deputy Executive Director – Legal Department Head.

TIN

, TIN – co-owner, main activity: Activities of other public organizations that are not included in other groups.

TIN

, TIN – General Director, main activity: Street sweeping and snow removal, the organization has a perpetual license to “Activities for collecting, transporting, processing, recycling, neutralization, disposal of waste of hazard class I-IV”, which may indicate links with medical organizations.

Was established the connection with Ganus Yu.A., the scheme of this connection, built using the SPARK system, is shown in Figure 2.

Table №2 Connection between and Yu.A. Ganus

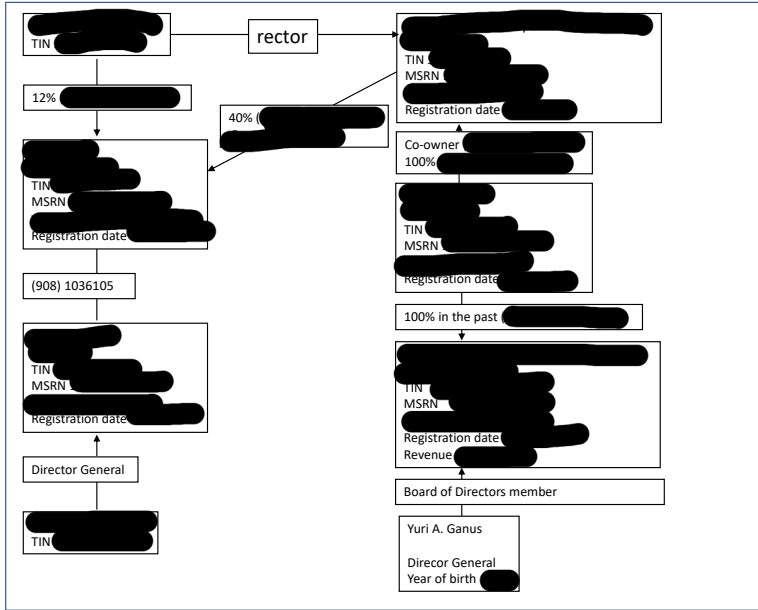
The auditor's unsubstantiated speculation

The conclusion of the auditor about the established connection with Ganus Yu. A. and Director General with the main type of activity of organization: Street sweeping and snow removal, – is invalid, groundless and not confirmed by anything; the organization has a perpetual license for “Activities for collecting, transporting, processing, recycling, neutralization, disposal of waste of hazard classes I-IV”

Conclusion of the auditor about the connection of Ganus Yu. A. and through 4 organizations located in 3 regions of indicates signs of deliberate fabrication of facts for someone's tasks.

The objectivity, reliability and validity of the auditor does not stand up to any criticism

The groundless conclusion of the auditor indicates signs of deliberate fabrication of facts against Ganus Yu.A.



[redacted] TIN [redacted]

[redacted], TIN: [redacted], coordinator,
main activity: political organizations.

[redacted] TIN [redacted]

[redacted]
[redacted]

[redacted], TIN [redacted], Director.

[redacted]
[redacted]

[redacted] TIN [redacted], co-owner.

[REDACTED]
[REDACTED], TIN [REDACTED], co-owner.

[REDACTED] TIN [REDACTED]

[REDACTED], TIN [REDACTED] (currently the organization is liquidated), chief enlistment officer

Established a link with the organizations that provide services to RAA "RUSADA".

- [REDACTED]
[REDACTED], TIN [REDACTED]
- [REDACTED], TIN [REDACTED]

We did not request or analyze contracts, additional agreements, and primary accounting documents for interaction with these organizations due to the lack of clarity of possible risks in the initial analysis and limited time to conduct research.

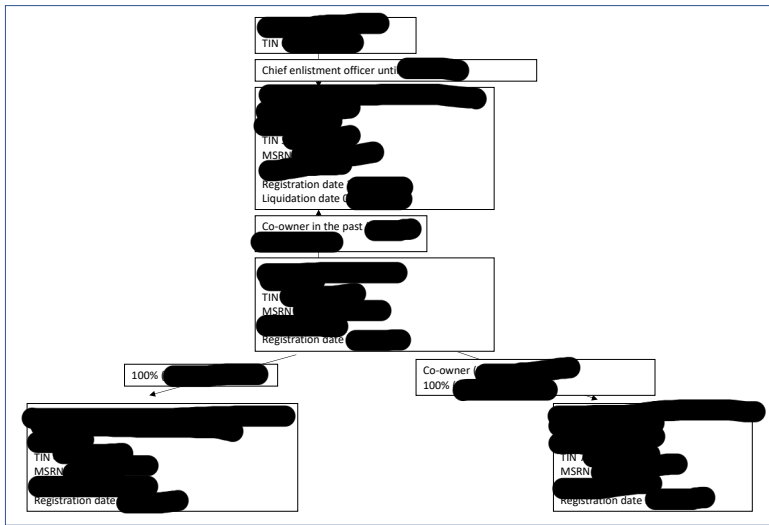
The diagram of this connection, built using the SPARK system, is shown in Figure 3.

[REDACTED] [REDACTED] is a RAA "RUSADA" doping control officer, service Agreement No [REDACTED] dated [REDACTED]. He is not a member of the RAA RUSADA staff. [REDACTED] does not have any authority to participate in the process of RAA RUSADA contract activity. This is auditor's unsubstantiated speculation. The senseless accumulation of data, the senseless focus of the auditor on these organizations in search of corrupt behavior confirms once again that the auditor did not understand the specifics of RUSADA activities when fulfilling the instructions of customers. The auditor does not know that blood sampling during testing of athletes under the law of the Russian Federation can only be carried out by employees of medical institutions. And our activities are aimed at working not only with network medical organizations, but also with those who want and can work.

The objectivity, reliability and validity of the auditor does not stand up to any criticism.

[REDACTED] The current contract for the provision of services from [REDACTED]

[REDACTED]. Contract for the provision of services from [REDACTED].



We do not consider this connection to be accidental. The given link between the service providers for RAA “RUSADA” and RAA “RUSADA” under the civil law agreement indicates a possible link between them. We are critical of the information that the former head of the Draft office is currently collecting samples from athletes. This circumstance may indicate the existence of secret agreements between the parties and, as a result, possible corruption interest of representatives of one of the parties. Possible option of such interaction can be engagement knowingly biased provider without the actual provision of services (services were provided by employees of the FGBI “12 CDC” of Ministry of defense or of the Military medical Academy named after S.M. Kirov).

_____. _____ TIN _____
 _____, TIN _____, Director

The counterparty provided services until _____. They refused to renew the contract. **The total amount of services rendered during the period of the contract validity amounted to roughly 15 000,00 rubles.**

The contractors shown in Fig.3 are Federal public health institutions and are controlled by the relevant regulatory and supervisory authorities of the Russian Federation, such as Rospotrebnadzor, the Ministry of health of the Russian Federation, the Federal service for healthcare supervision, the Prosecutor's Office, and other supervisory agencies that strictly regulate the activities of these institutions, which was also one of the factors while selecting specialists for blood samples collection in respect of compliance with the medical workers discipline and the quality of services provided. All detailed information about these institutions is available in open sources on the Internet.

During the entire period of the agreement validity, no cases of poor-quality provision of services in the conditions of on-site doping control events were recorded. **All the facts of services provision are recorded in the Acts and can be easily traced in the chain of cause-and-effect relationships** recorded in 1C (RUSADA ACS), ADAMS, communication via electronic communication, and other RUSADA internal operating systems.

We also want to note that it is the factors of on-site sample collection services provision in the absence of a fixed time spent on the services provision, the separation of medical workers from the main production processes in the conditions of “not-bloated” staff of the most medical institutions around the country and the fact that **collected samples will not be analyzed by the Contractor**, but will be sent to WADA-accredited

TIN

Doctor, allergologist-immunologist, PhD, senior researcher of the [REDACTED], associate Professor of [REDACTED], a member of RAACI and EAACI (information [REDACTED]).

TIN

Lawyer at [REDACTED] (information from [REDACTED])

TIN

laboratories, **that were a stumbling block when concluding contracts with medical institutions.**

Given the fact that, on the recommendation of the auditors, in 2019, medical institutions that provide blood sample collection services must independently pay for transport services and hotel accommodation for medical staff as part of the requirements for doping control missions, and then issue an invoice to RAA "RUSADA" for reimbursement of these expenses, **the range of potential Contractors for blood sample collection has narrowed as much as possible and the remaining existing service providers are really valuable partners for RAA "RUSADA".**

Scheme **published** on Page 3 in the open source **does nothing to strengthen long-term mutually beneficial contractual relationship between RAA "RUSADA" and [REDACTED], which may be regarded as a direct interference in the operational activities of the Agency in a deficit of counterparties for the blood sample collection** that meet a number of objective criteria for signing the contract.

It should also be noted that the auditor's use of the SPARK algorithm in Figure 3 based on the principle of military duty of physical person [REDACTED], who served in the Ministry of Defense, is not quite correct, because **the bulk of the male population of the Russian Federation is related to the armed forces of the Ministry of Defense** and it is not a reason for inclusion in dubious schemes, and especially for publishing in open source with a focus on corruption. Thus, **the scheme is potentially deliberately false without accompanying attached evidence, and introduces a potential conflict of interest in the operational activity of blood samples collection.**

[REDACTED]
[REDACTED] TIN [REDACTED], co-owner, Director Executive.

[REDACTED] TIN [REDACTED]

[REDACTED]
[REDACTED], lawyer, member of the [REDACTED],
partner of the law office [REDACTED] (information
from: [REDACTED]

[REDACTED]

[REDACTED]. TIN [REDACTED]

[REDACTED] TIN [REDACTED], Director General. Main activity:
leasing and management of own or leased non-residential real estate.

[REDACTED], TIN [REDACTED], Director
General. Main activity: Production of materials used for medical
purposes.

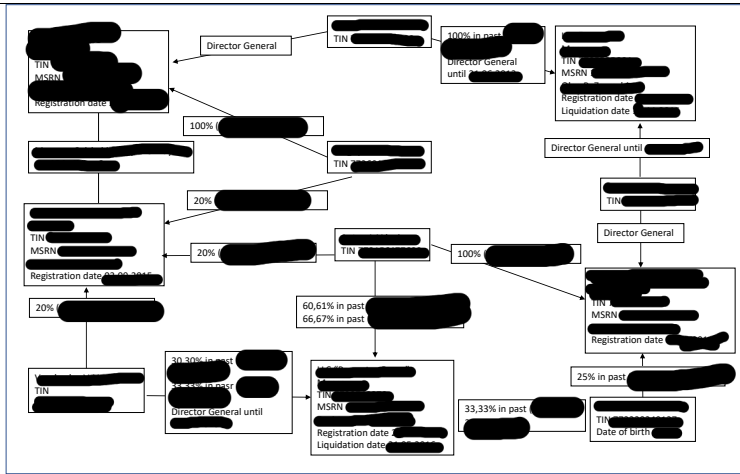
It was established that there is a connection with [REDACTED]
[REDACTED], TIN [REDACTED], which was previously (until [REDACTED]) a
counterparty of RAA «RUSADA», the scheme of this connection, built
using the SPARK system, is shown in Figure 4.

Figure №4. Connection between [REDACTED] and [REDACTED]
[REDACTED]

The auditor does not know that [REDACTED] was withdrawn from the TUE
Committee in [REDACTED] due to a conflict of interest.

The auditor does not know that because he did not request this
information

The scheme of relations described by the auditor is meaningless, since it
does not have a negative impact on the work of RUSADA



We do not consider this connection to be accidental. The presence of this link may indicate a deeper financial and economic or corruption relationship between the entities reflected in the scheme and, as a result, carry the corresponding risks.

██████████ TIN ██████████

Vice-President of the ██████████, honored coach of the Russian Federation (information from ██████████)

██████████ TIN ██████████

MD, ██████████ Professor (information from ██████████)/

██████████ TIN ██████████

██████████ TIN ██████████ ██████████
 ██████████ Director General.

██████████ TIN ██████████
Lawyer. Friend of ██████████ in the social network ██████████, both from ██████████.

In the act on the provision of services there is a clear sign of falsification: the signature made on behalf of ██████████ is mirrored from the signature made on behalf of ██████████ in the Contract № ██████████ of ██████████ and a trace of "cutting off" the excess text is visible.

██████████ TIN ██████████
██████████ TIN ██████████, co-owner (49%), holds the position of development and marketing director ██████████
██████████

The connection with Yu. A. Ganus is established, the scheme of this connection is built using the SPARK system and is shown in Figure 5.

Figure №5. Connection between Yu.A. Ganus and ██████████

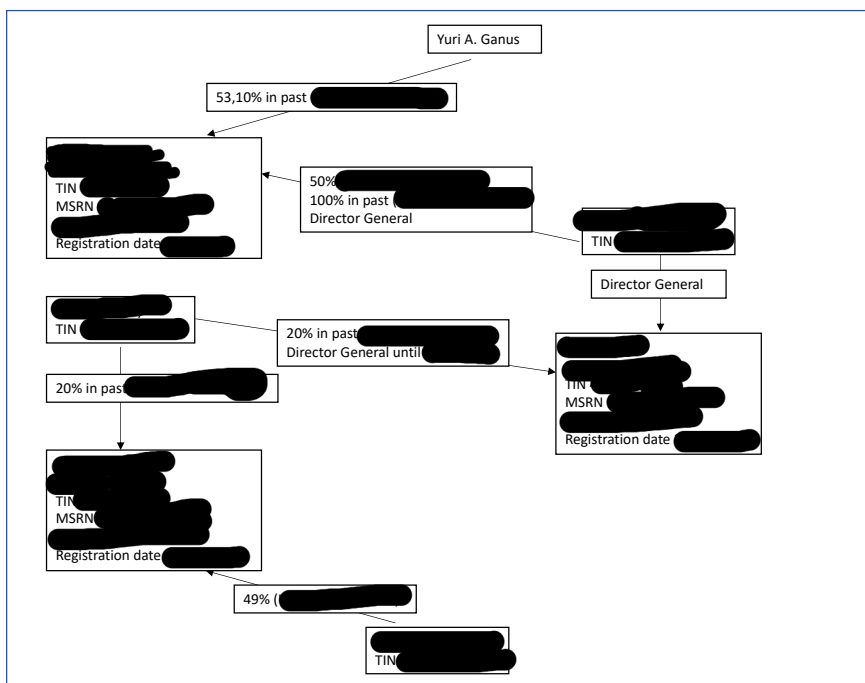
The conclusion of the auditor about the harm of the connection established by the auditor on the basis of friendship in the social network and a single community cannot indicate the corruption and malice of this connection. Unfounded, unsubstantiated conclusion of the auditor about the relationship between ██████████ and ██████████ and presence, in the auditor's opinion, a clear sign of fraud by ██████████ indicates a deliberate fabrication of false facts against ██████████ as ██████████ ██████████ by the auditor.

Accounting Department employees, where all primary documents are stored, are ready to provide originals of all available documents at any time upon request to confirm that all signatures on the documents are original and executed by the persons specified in the documents.

The conclusion of the auditor about the relationship between Ganus Yu.A. and ██████████. is groundless, since there is no direct connection between them (see page 17).

It is obvious that the Buyer of 100% of share also has no direct connection with ██████████

Speculation by an auditor about not accidental connection is unsubstantiated, and even more may not indicate deeper financial-economic or corruption relations between Ganus Yu.A. and ██████████ ██████████, because the relationship between Ganus and ██████████ do not exist and, as a result, cannot carry any risks.



We do not consider this connection to be accidental. The presence of this link may indicate a deeper financial and economic or corruption relationship between the entities reflected in the scheme and, as a result, carry the corresponding risks.

The groundless, unsubstantiated conclusion of the auditor about the connection between Ganus Yu.A. and Fleming [REDACTED] indicates signs of possible deliberate fabrication by the auditor of deliberately false facts against Ganus Yu. A.

The objectivity, reliability and validity of the auditor does not stand up to any criticism

3.3. Analysis of wages and other payments

We conducted a review and research of salary payments and other payments, during which we found abuse of the law, expressed in the selective application of the law for some employees and not the application of these rules of the law for other employees, namely, the accrual of payments for “combining” the same employees and the lack of similar payments for other employees. Combining positions

Upon the fact of directly specified payments in Appendix №3 “Payments for combining for 2019” of the report “On the results of the study of the effectiveness of the internal control system in relation to business processes "Sales of products", "Purchase of goods, works and services" and "Remuneration of employees" of RAA “RUSADA”, we inform the following:

(professions) implies performing additional work for another profession (position) for an additional payment during the established working day (shift), along with the work defined by the employment contract, is regulated by article 60.2 of the Labor Code of the Russian Federation. The table with payments for combining for 2019 is shown in Appendix 3.

From the table presented in Annex 3, it can be seen that the same persons systematically received payments for combining, while Yu.A. Ganus received them every month, the lawyer (██████████) received them until leaving the company, and after ██████████ began to receive them, Investigations Department employee ██████████ received them from March to December 2019. Thus, the consistency of these payments can be traced to the Director General, lawyer and one employee of the Investigation Department, from the staff in 2019.

This circumstance can also be considered as a deliberate failure to make changes to the staffing table, in order to have “free” positions in it, for their subsequent replacement and receipt of relevant payments.

We did not request or investigate additional documents related to the found facts of payments for combining due to the identified lengthy provision of the requested documents by the RAA «RUSADA» representative and the need to complete the request for documents before submitting the audit report.

Other payments: one-time bonuses, payments of material assistance are not systematic and are not made to the same persons.

- Ganus, Yu.A. does not have work combinations since going to work in RAA RUSADA on 01.09.2017 to the present day. The payment specified in the Appendix is an official surcharge, registered in the employment contract with the Director General signed by the Supervisory Board Chairman, and is specified in the Ganus Yu.A. employment order. The amount of the surcharge is calculated based on the actual time worked, according to the timesheet, and does not include time spent on vacation, time off, or business trips, so the amount varies from month to month depending on the number of working days.
- Surcharge that was for a long period of time paid to ██████████ and which later after her dismissal passed to ██████████. and ██████████ – is also not an additional payment for work combining. In accordance with WADA requirements RAA “RUSADA” specifics includes a large functional unit with regards to personal data, not just of employees, but also of athletes, and other participants of the Agency anti-doping activities. This section is also subject to WADA mandatory audit as a separate section of work. RUSADA's staffing does not include a position of a data privacy specialist, which is why in the budget for 2018, we included in the wage fund an additional surcharge for the employee performing this work. The surcharge was agreed, including by the Ministry of Finance of the Russian Federation, and added to the RAA “RUSADA” wage fund. Previously, work with data privacy was carried out by ██████████ according to an additional agreement to the employment contract, after which this block of work was divided in certain proportions between employees ██████████ Legal Department Head and ██████████ Investigations Department employee.
- Another permanent surcharge is that for an additional amount of

work performed in the framework of work with the RAA "RUSADA" corporate governance bodies as a corporate secretary. The position of corporate secretary is not included in the RAA "RUSADA" staff schedule, while meetings of corporate governance bodies are mandatory and regular. An additional amount of work to perform the functions of the corporate secretary includes preparing, conducting, and recording meetings. The full functionality of an employee performing an additional amount of work is described in the addendum to the employment contract. Until her dismissal [REDACTED] performed as corporate secretary, and then [REDACTED] was appointed responsible for that. This surcharge was also agreed upon in advance, including with the Ministry of Finance of the Russian Federation, and included additionally in the RAA "RUSADA" wage fund.

- Other surcharges that are not regular were made on the basis of operational needs and additional agreements with employees performing the duties of temporarily absent employees.

The auditor's unsubstantiated speculations about the deliberate failure to make changes to the staff schedule in order to have "free" positions in it, for subsequent combining and receipt of appropriate payments indicate that the auditor does not have objective information that is available in RUSADA.

During the audit period, the HR Department did not receive a request to provide documents such as an employment contract with the Director General, or other employees' employment contracts (including additional agreements to them), whose names are indicated in the lists of "alleged combinations". These documents were not requested by the auditor and were not sent to him for analysis, and oral explanations on this issue were also not requested by the auditors. The report states: "We did not request

or investigate additional documents related to the established facts of payments for combining due to the identified lengthy provision of the requested documents by the representative of RAA “RUSADA” and the need to complete the request for documents before submitting the audit report”, which directly indicates the unfounded nature of this paragraph of the report, which does not have any documentary or other confirmation.

The objectivity, reliability and validity of the auditor does not stand up to any criticism.

The unsubstantiated conclusion of the auditor **indicates that the auditor may have deliberately fabricated false facts against Yu.A. Ganus as RUSADA Director General.**

3.4.1 Payment for individual classes

In the course of our research, it was found that RAA “RUSADA” pays for Yu.A. Ganus’s individual English classes. These classes are conducted by [REDACTED]. Information about purchased trainings is given in Table №2.

Document	Period of training	Length in hours	Cost, rub.
Additional agreement №2 of 06.06.2018	06.06.2018– 09.10.2018	72	129 600,00
Additional agreement №3 of 30.10.2018	01.11.2018– 30.11.2018	8	14 400,00

In order to quickly and effectively develop skills of the new RUSADA team, to build working relationships and to perform professional activities with WADA, with International sports and anti-doping organizations in each area of anti-doping activities, in order to prepare for the WADA audit and the work of the RUSADA DCOs at the international level, within RUSADA was organized English language training in three different language groups. In addition, in order to make intensive adjustments to the language skills of Director General Yuriy Ganus on key lexical and grammatical aspects in anticipation of intensive negotiations with foreign colleagues, interviews, reports and press conferences on international platforms, in view of the complex schedule of business trips and work schedule in Moscow, were organized individual classes. An alternative to this could be business trips with an assistant or translator, which is much more expensive.

1. The total amount of expenses for all employees including Director

Additional agreement №5 of 31.01.2019	01.02.2019– 01.06.2019	72	125 600, 00	<p>General in 2018 was 774,100 rubles.</p> <p>Of them 680 500 rubles were spent on group training, including: 495 000 rubles – 29 people trained, 185 500 rubles – 16 people trained (this was preparation for the WADA audit)</p> <p>Individual training of Ganus Yu. A. – 93 600 rubles for 6 months (from June to November incl.).</p> <p>2. The amount of expenses in 2019 amounted to 125,600 rubles – Ganus Yu.A individual training for 4 months (from February to May incl.).</p> <p>The total cost of expenses for Ganus Yu.A. for 2018-2019 years was 219 200 rubles.</p> <p>The total amount of expenses for all employees including Director General for 2018-2019 was 899,700 rubles. When forming the RAA RUSADA budget, the article “employee training” was included, which was agreed and approved by the RUSADA Supervisory Board, the training was conducted within this article. These expenses are necessary for production and are professionally justified.</p> <p>While making his unfounded conclusions the auditor did not request information on English language training for Director General Ganus Yu.A. Auditor did not study Director General job description, RUSADA Director General regulations. If one carefully studies these documents, one could see that RUSADA Director General is not required to meet the mandatory requirements for the level of the English language knowledge, while the specifics of the work includes conducting international activities. Since RUSADA included an article "Employee Training" when forming the</p>
Total		152	269 600, 00	

These classes were held at the RAA “RUSADA” office location during the period from 16.00 to 17.30, which is the time when he performed his work duties.

Formally, the law does not prohibit the head of the organization to pay for their individual classes, however, given the subsidizing of RAA “RUSADA” activities and the lack of information about the payments for individual lessons in the employment contract, we believe this circumstance is abuse of the head of organization position that created additional benefits at the expense of RAA “RUSADA”.

budget, which was agreed and approved by the RUSADA Supervisory Board, and while the list of training was not spelled out, the Agency had the right to choose training in the areas necessary for its work, taking into account that the International Department, present in the Agency staff schedule until 2018, was disbanded, and therefore the main issues of conducting international activities, depending on the direction, were transferred to the employees, RUSADA conducted a test of employees on English language proficiency, which revealed some points that should be corrected. Through a comparative analysis of the market, as the provider of English language learning services was selected the organization [REDACTED]), and with that company was signed the contract. The training was carried out in non-working (evening) time in groups based on the Agency's office, but due to the specifics of the General Director's work, frequent business trips and a large amount of work, the training of Yu.A. Ganus was transformed to an individual format. Training of employees was carried out in non-working (evening) time by agreement of the parties. In the absence of mandatory requirements for the Director General on the level of the English language knowledge, and to save money on international interpreter to accompany the Director General in meetings and negotiations, intensive correction level of English was justified.

The auditor, not knowing the specifics of RUSADA work and the Director General schedule, stated that these classes were held during the time when he was performing his work functions, from 16.00 to 17.30, losing sight of the fact that I have an unlimited working day and I often leave the office at 20.00-21.00, and the time from 16.00 to 17.30 is the least intensive working window. After 18.00, when office working day ends Director General Ganus Yu.A. quietly continues to work with the

	<p>documents. At the same time, his work is carried out both on weekends and on holidays.</p> <p>The unsubstantiated conclusion of the auditor indicates that the auditor does not understand the specifics of the organization of the Agency work and indicates that the auditor may have deliberately fabricated false facts against Yu.A. Ganus as RUSADA Director General.</p>
<p>3.4. Media analysis</p> <p>We conducted a media review to identify information related to the current research. For our review, we used the SCAN-Interfax service.</p> <p>Negative references relate to the interaction of RAA "RUSADA" with Russian and international organizations, as well as doping violations.</p> <p>Among the negative references, there is a mention of the theft by the RAA "RUSADA" previous management revealed by [REDACTED] [REDACTED]: https://www.sports.ru/athletics/1083471044.html. As well as of the Prosecutor's office of the Russian Federation checking the use of operational search methods by RAA "RUSADA" in the doping violations investigation: https://www.sports.ru/athletics/1075584438.html.</p> <p>No negative information was received for the period from 2018 to 2019 that indicates corruption, corrupt behavior, or conflicts of interest when interacting with contractors.</p>	
<p>3.5. Analysis of work with contractors who are residents of the Russian Federation</p> <p>We reviewed the 1C accounting database, searched for and collected information in open and conditionally open data sources, systematized</p>	

it, and analyzed the data obtained for suppliers – individual entrepreneurs. According to the results of these procedures, information about any illegal actions, conflicts of interest or corrupt behavior has not been established.

We reviewed the 1C accounting database, searched and collected information in open and conditional open data sources, systematized it, and analyzed the data obtained by suppliers – legal entities. We paid special attention to companies that, in our opinion, have a number of factors that, according to the current research, can be attributed to risk factors:

- A short period of the company's activity (the risk of creating a company to work with a specific customer);
- The average number of employees that does not correspond to the company's activities (the risk of actual non-implementation of the company's activities, the risk of using the company in a corruption scheme as an intermediary firm);
- Companies that have a high share of revenue from the total revenue received from RAA "RUSADA" (risk of affiliation between counterparties);

Other factors that normally influence the choice of a counterparty, we assess as signs of normal (in the context of the current research) financial and economic activity.

In the course of our research, if there were no direct links between business entities, we did not research companies with turnover in 2018 and 2019 less than 100 million rubles, i.e. less than 0.05% of the annual ruble turnover due to the non-significance of the amount in the context

of possible illegal actions. The list of companies with turnover of more than 0.05% is given in Appendix 2.

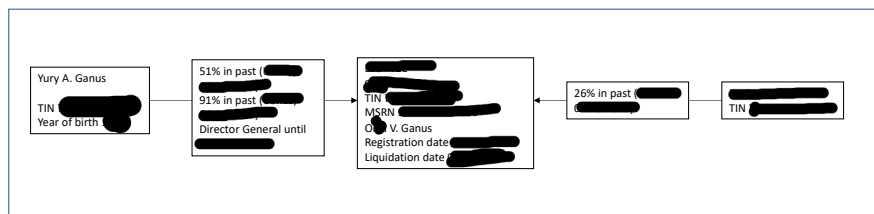
We have additionally requested Contracts, additional agreements to contracts, and 3 sets of primary accounting documents for contracts.

The facts we have established are shown below:

3.5.1. Lawyer [REDACTED]. [REDACTED] Bar Association)

During the review of the primary accounting documents submitted by the representative of those under research, we found that the organization represented in the 1C accounting database as [REDACTED], actually is the lawyer [REDACTED]. The person was together with Yu. A. Ganus co-owner of [REDACTED]", (TIN [REDACTED]), whose Director General was wife of Yu.A. Ganus O.V. Ganus. Scheme of this connection, built with the help of "SPARK" system is shown in Figure №6.

Figure №6. Connection between Yu.A. Ganus and [REDACTED]



The contract between [REDACTED] and RAA "RUSADA" was signed on [REDACTED] when Ganus, Yu. A. and [REDACTED] jointly participated in [REDACTED]".

This circumstance is not contrary to the RAA "RUSADA" regulations on procurement of goods/works/services due to the fact that the latter

This relationship between Ganus Yu. A. and [REDACTED] is confirmed. Ganus Yu. A. knows the lawyer [REDACTED], since the times when they studied at the law Institute of the Prosecutor General's office of the Russian Federation.

[REDACTED] has unique competencies – due to his experience as an investigator in the Prosecutor's office for supervision of the Ministry of Internal Affairs, as well as successful work on high-profile cases – and was involved in the case at the Ministry of Internal Affairs Investigative Committee as a lawyer to represent RUSADA (Principal) interests at the preliminary investigation and in court in the case following an internal audit within RUSADA and subsequent anti-corruption audit by an independent company [REDACTED] initiated by RUSADA and recommended by RUSADA Supervisory Board to be directed the to the Ministry of internal Affairs and the Prosecutor's office, located in the MIA IC.

The auditor's arguments that despite the fact that the information obtained does not allow us to unequivocally assert that there is a corrupt interest in working with the listed counterparty, however, they may indicate its presence is baseless and not confirmed by the auditor's speculation, without providing supporting facts of corruption interest.

The unsubstantiated conclusion of the auditor indicates that the auditor does not understand the specifics of the Agency's cases and indicates that

does not apply to purchases of less than 1,300, 000 rubles (paragraph 1.6.3).

This circumstance does not formally contradict the conflict of interest regulation in force in RAA "RUSADA", due to the apparent lack of self-interest, but may indicate the involvement of a known trustee for the implementation of any of own goals. However, according to p. 2.2.3.3: "the Director General is obliged to bring to the attention of the RAA "RUSADA" Supervisory Board any facts that can be reasonably interpreted as affecting the Code and potentially affecting decision-making at the level of RAA «RUSADA» Director General or at the level of the Supervisory Board, and at the request of the RAA «RUSADA» Supervisory Board is obliged to provide any additional information that will ensure proper transparency and understanding of its consequences."

The subject of this agreement is to represent the interests of the principal (RAA "RUSADA") at the preliminary investigation and in court, which implies the initiation of a criminal case and its consideration in court. Both the fact that there is a criminal case and the involvement of a knowingly connected lawyer can be reasonably interpreted as affecting the code and potentially affecting decision-making at the level of RAA «RUSADA» Director General. We do not know whether the specified clause was fulfilled due to the inappropriateness of such requests.

We did not request details of the said criminal case or copies of the criminal case materials due to the lack of clarity for representatives of

the auditor may have deliberately fabricated false conclusions against Ganus Yu. A. as RUSADA Director General in connection with the justified involvement of [REDACTED]

RAA "RUSADA" about the ongoing audit and the inappropriateness of requests for such information as part of the audit.

The information obtained does not allow us to clearly state that there is a corrupt interest in working with the listed contractors in the actions of individuals, but it may indicate its presence.

3.5.2. [REDACTED]

In our research, we have established a link between chief accountant [REDACTED] and employees of [REDACTED] in the social network [REDACTED], namely persons indicating the following details: "Deputy Director General at [REDACTED] [REDACTED]", "Head of the [REDACTED] at [REDACTED] [REDACTED]", while the chronology of interaction between RAA "RUSADA" and [REDACTED] may indicate corruption on the part of chief accountant [REDACTED]. The chronology of interaction between RAA "RUSADA" and [REDACTED] is shown in the Table №3.

Table №3. RAA "RUSADA" and [REDACTED] cooperation chronology

Date	Event
05.03.2018	Employment agreement between RAA "RUSADA" and [REDACTED]
01.11.2018	The contract with [REDACTED] to conduct a tax audit. The contract price is 272 000 rubles. The contact person in the agreement is "[REDACTED]".
14.01.2019	Contract with [REDACTED] for consulting services. The subscription fee under the agreement is 150 000 rubles per month

The auditor made a false, baseless, unsubstantiated and offensive conclusion about the relationship of the chief accountant [REDACTED] with the employees of [REDACTED], which, in the opinion of the auditor, may indicate facts of corruption.

Without conducting a detailed analysis and understanding the lines of real interaction, the auditor allows himself offensive speculation and conclusions.

[REDACTED] was selected from among others by Director General Ganus Yu.A. as an independent, professional audit firm with proper competencies (meeting the specifics of RUSADA), which has a high reputation, the leader of which is a member of a professional association, membership in which imposes on all its members an additional degree of responsibility, where you cannot even think about "kickbacks".

The task of [REDACTED] is to oversight and audit on key areas of financial transactions and accounting for potential risk areas, to identify gaps, give recommendations on their actual removal and prevention in the future.

Costs of advisory services at the expense of the subsidies do not contradict the principles of targeted and efficient spending of funds, because these expenses were provided for in the agreement of [REDACTED] № [REDACTED] [REDACTED] to the Agreement on granting Federal budget subsidies to non-profit organizations that are not public (municipal) institution, from

	(without VAT, includes 50 hours of work), and the total amount paid to this agreement is 1 080 000 rubles (including VAT).
17.05.2019	Contract [REDACTED] to audit the expenditure of state subsidies. The contract cost is 489 600 rubles (including VAT). The contact person in the contract is "[REDACTED]".
29.07.2019	Contract with [REDACTED] for consulting services. The subscription fee under the agreement is 21 600 rubles per month (including VAT, includes 5 hours of work), in total, this agreement provided services in the amount of 108 000 rubles (including VAT).

We believe that costs for consulting services with a subscription fee of 180 000 rubles (including VAT) including 50 hours of work (total paid under the contract 1 080 000 rubles (including VAT)) are neither justified, nor economically effective, and do not comply with clause 1.7.3 (targeted and cost-effective expenditure of funds for the purchase of goods, works, and services) of RAA «RUSADA» Regulation on the purchase of goods, works, and services dated 28.06.2018. Our view is due in part to the fact that [REDACTED], according to the signed with her labor contract should fit the position, and the demand for consulting services in the amount of 50 hours per month, can indicate either an inconsistency with her position, or the invalidity of such purchases, and therefore possible corruption in the form of "kickback".

In addition, the involvement of a knowingly affiliated counterparty in performing an audit of the expenditure of state subsidies may indicate possible facts of deliberate misrepresentation of the audit results and, as a result, the inaccuracy of the results of this audit.

[REDACTED] No [REDACTED] signed with the Ministry of Finance of the Russian Federation, and were included in the "other expenses" list of expenses for events related to anti-doping support for sports teams of the Russian Federation in 2019, the financial support of which is provided by a grant from the Federal budget.

Since the beginning of the work of [REDACTED] (since August 2018) in the RAA "RUSADA" as chief accountant with the involvement of [REDACTED], the Agency conducted an audit in relation to tax accounting and tax reporting, as well as in relation to internal control, the results of which revealed incorrectly performed transactions in tax accounting in the previous period and provided recommendations for correcting the detected violations and their subsequent prevention. As a result of the audit, to the budget of the Russian Federation were accrued and paid additional income taxes and insurance fees, and were submitted revised declarations. Also, in 2019, was conducted an audit of the expenditure of state subsidy funds, a roadmap was drawn up on the basis of the report and work was carried out to eliminate the received comments.

After [REDACTED] conducted audits in the main areas, when the main potentially problematic areas were checked and eliminated, was adjusted the system of accounting for separate operations, the volume of "[REDACTED]" work hours was reduced to 5 hours per month. In this regard, a new contract was signed and the cost of subscription service was 21, 600 rubles per month.

In addition to the acts, the original documents of all requests for consultations and responses to them received from [REDACTED] are available to confirm the services rendered.

For information: requests to [REDACTED] had a right and sought not only the employees of the Accountant Department, but also employees of the Legal Department, as evidenced by requests, signed by the head of Legal Department (ready to provide on request).

List of services rendered by [REDACTED] in 2018 -2019:

1. Conducting in December 2018 agreed procedures for financial and legal information in the amount of 320, 960 rubles;
2. Consulting services (subscription service in the amount of 50 hours per month) in the period from 01.01.2019 to 30.06.2019 for a total amount of 1,080,000 rubles;
3. July 2019 – audit of expenditure of state subsidies in the amount of 489,600 rubles.
4. Consulting services (subscription service in the amount of 5 hours per month) in the period from 01.08.2019 to 31.12.2019 for a total amount of 108,000 rubles.

The auditor's conclusions about the unreasonableness, economic non-efficiency, and non-compliance with paragraph 1.7.3 (targeted and cost-effective expenditure of funds for the purchase of goods, works, services) of the RUSADA Regulation on the purchase of goods, works, and services dated 28.06.2018 may clearly indicate that the auditor did not understand the goals and objectives of [REDACTED], which was engaged to perform external control and support of RUSADA, including for a new area – it may indicate that the auditor's approach to budget financing and working with state budget subsidies in order to strictly comply with the established rules may indicate that he did not understand the essential issues of RUSADA relations with external contractors and the organization of work, and judged only on external information. In addition, the

auditor's conclusions are likely to contradict his own conclusions when he spoke about the lack of control within RUSADA because the tasks of [REDACTED] [REDACTED] were focused on external control and support of RUSADA, including for a new area – budget financing for working with state budget subsidies in order to strictly comply with the established rules.

The auditor's opinion on [REDACTED] inconsistency with position due to the participation of [REDACTED] with the regularly demonstrated superficial approach of an auditor with a high degree of probability indicates a probable lack of professionalism of the auditor, misunderstanding by the auditor the true goals of attracting this organization. In addition to all the main areas that are typical for all organizations, RUSADA works with state subsidy funds, works with the Treasury, with a significant amount of international payments. It is simply impossible to have competence in all these areas, taking into account the salary level in RUSADA.

We would suggest that the auditor should contact general practitioners or veterinarians if urgent surgical interventions are necessary, in order to better understand the significance of special knowledge, since either the auditor does not understand or does not want to take into account the specifics complexity of RUSADA accounting service organization.

The auditor's opinion that the involvement of a knowingly affiliated counterparty in the audit of the expenditure of state subsidies may indicate possible facts of deliberate misrepresentation of the audit results and, as a result, the incorrectness of the results of this audit may very likely indicate a superficial approach of the auditor and a lack of understanding of the goals and objectives of this organization. In addition, it is obvious

that the auditor can be held captive, depending on the built-up by himself, or by someone else, their own vicious clichés.

There can be no corruption in this communication, it is a reputational relationship.

The unsubstantiated conclusion of the auditor indicates that the auditor does not understand the specifics of the organization of the Agency work and indicates that the auditor may have deliberately fabricated false conclusions against [REDACTED] as RUSADA chief accountant.

3.5.3. Taxi service

RAA "RUSADA" works with two providers of taxi services [REDACTED] and [REDACTED]. According to the 1C accounting database, the cost of services provided by these companies was:

Table №4 Taxi services expenditures

Counterparty	Services provided in 2018	Services provided in 2019
[REDACTED]	3 023 163, 66	1 971 976, 18
[REDACTED]	1 039 654, 34	5 313 495, 60
Total	4 062 818, 00	7 285 471, 78

In the course of the activity research, we reviewed the reports of taxi operators submitted by the Audited company representative and the primary accounting documentation for them. When reviewing files and investigating their characteristics, we found that these files had been previously edited before sending them to us, which resulted in deleting

The auditor's conclusions about deliberate misrepresentation of data on employee taxi rides do not correspond to reality and are not supported by any documents of the auditor

At the request of the auditors were provided only those documents that were stored on a shared network disk in scanned form. The same applies to the taxi details. Employees of the Accounting Department did not intentionally correct data on employee travel. RUSADA work is transparent and there is nothing to hide. In order to verify this fact, we are ready to provide access to any accounting documents on request. They will only be in the form in which they were provided to the auditor. Thus, the files sent to the auditor initially contained data only on the trips of doping control officers and Testing Department employees.

Details of trips indicating the purpose of trips of all persons without exception who have access to the RAA "RUSADA" corporate taxi service are located in the Agency's office in printed form in the Accounting Department and certified by the original signatures of the Agency's responsible employees, which are the heads of the relevant departments, which confirms the feasibility and legality of trips.

some of the lines containing trip reports. The difference between data for primary accounting documents and for headers in files with the direct content of these files is shown in Table №5.

Table №5. Comparison of the data in the trip reports with the primary accounting documents

	Files	Details_ [redacted] _february_ 2019.xlsx	Details_ [redacted] _august_2019.xlsx	Details_ [redacted] _april_2018.xlsx
According to the file header and primary accounting documentation	Trips (number)	648	563	295
	Cost (rub)	401132, 40	376 492, 80	286755, 32
Sum by the file rows	Trips (number)	591	490	270
	Cost (rub)	368490, 00	322123, 20	272714, 02
Difference (deleted trips)	Trips (number)	57	73	25
	Cost (rub)	32642, 40	54369, 60	14041, 30

By editing 3 files, the number of trips to [redacted] in the files submitted to us was reduced for 155 for a total amount of 101,053.30 rubles.

Similar edits made in a single file from the operator [redacted].

In all cases, the user who made the file edits is the user [redacted], editing was carried out within a few minutes after uploading the file.

Ride details can be provided at any time upon request.

For information:

Those who have the right to use a taxi include:

1. All employees of RAA “RUSADA” – only for official travel, in the manner and under the conditions provided for by the Documented procedure for the use of official transport and taxi;
2. Physical persons who are RAA “RUSADA” sample collection agents (doping control officers and chaperones) – exclusively on the terms defined by civil law contracts signed with them.

The amount of 11 348 289,78 rubles for 2018 and 2019 was indeed spent on payments for taxi services. This amount of expenses is primarily due to the fact that taxi services are used by sample collection agents along with Agency employees as individuals acting on behalf of and at the expense of RAA “RUSADA”. The use of taxi services by agents when executing an order is only possible if the criteria set out in the Agency agreement are met, the list of these criteria is closed. Every month, at the end of the reporting month, the DCO Manager of the Testing Department checks agents’ taxi rides for compliance with the established criteria. Such compliance and reasonableness of trips is confirmed by the signature of the specified employee.

The taxi costs of RUSADA Director General Ganus Yu. A. in the country:

In 2019 – for a total amount of 207 863,82 rubles.

In 2018 – for a total amount of 96 188, 64 rubles.

The taxi costs of RUSADA Director General Ganus Yu. A. abroad:

In 2018 – 8 216,61 rubles.

In all cases, the files that have been edited do not contain trips of the Director General Ganus Yu. A. and Deputy Director General Pakhnotskaya M. A., but we do not exclude that there are trips of other people among the deleted trips.

This fact is a deliberate misrepresentation of the information provided for the audit in order to mislead the auditing party and, as a result, an attempt to deliberately conceal possible abuses or illegal actions.

We did not check the use of taxis by other persons (who are not employees of RAA "RUSADA"), because we were provided with partially corrected data for the research, as well as due to the fact that another person may use the same name in the "taxi services" system.

In addition, during the analysis of presented trip reports, we found evidence of the use of taxis both by the heads and staff for travel to and from their homes or, with high probability, for personal purposes, which together with the costs incurred for taxi services in the amount of 11 348 289,78 rubles for 2 years and established facts of deliberate distortion of information submitted for audit indicates a lack of control of the RAA "RUSADA" management for the use of taxis by employees and improper use of taxi services for personal purposes.

In 2019 – 75 940, 52 rubles.

Total taxi costs of RUSADA Director General Ganus Yu. A. abroad for 2018–2019: 84 157,13 rubles.

RUSADA Director General expenses are justified by an active working regime, exceptional expediency and rationality.

The auditor's unsubstantiated assumptions about misrepresentations of travel reports, conclusions about deliberate misrepresentation of the information provided for audit in order to mislead the auditing party and, as a result, an attempt to intentionally conceal possible abuses or illegal actions do not stand up to any criticism. These are unsubstantiated accusations that have nothing but unfounded statements that are not supported by any facts. Given the superficial approach of the auditor to conducting the audit, and the failure to use all the necessary documents available at RUSADA upon request, such statements may indicate a biased approach and partiality of the auditor.

The auditor did not understand that taxis are used in the logistics schemes of the RUSADA testing organization. RUSADA managers who actively move around the country and the world solely for the purpose of RUSADA production needs, fly and return early in the morning and late in the evening, work late, and participate in events and meetings without time limits.

Unsubstantiated conclusions of the auditor indicate a lack of understanding of the specifics of the organization of the Agency's work and probably indicate signs of deliberate fabrication by the auditor of deliberately false conclusions against Ganus Yu.A., as RUSADA Director General, and of RUSADA discrediting.

3.6. Analysis of work with contractors-foreign organizations

We conducted a review and research of the 1C accounting database, Contracts and primary accounting documents for working with contractors – foreign organizations, collection, systematizing and analyzing information from open sources. According to the results of these procedures, information about any illegal actions, conflicts of interest or corrupt behavior has not been established.

Information about laboratory in the city of Cologne is given in clause 3.9.4.

3.7. Data analysis of counterparties - implementation

We reviewed the 1C accounting database, searched for and collected information in open and conditionally open data sources, systematized it, and analyzed the data obtained for companies that purchase services from RAA "RUSADA". Based on the results of these procedures, information about any illegal actions, conflicts of interest or corrupt behavior has not been established.

By itself, the wording "...for companies that buy "RUSADA" services..." indicates a lack of understanding, a complete lack of understanding of our activities specifics. Anti-doping agencies do not sell anti-doping services. And we don't have any other services.

3.8. Individual issues of concern

We have reviewed and researched documents, searched for information in open and conditionally open data sources, and analyzed it on selected issues of concern in the context of an ongoing research or expression of an independent opinion on these issues.

3.8.1. Doping violations investigations Department software

We selected companies that provide IT services with a share of more than 0.5% (more than 900 million rubles as of 2018) of the total volume

1. The Auditors do not know that RUSADA has previously checked the cleanliness and feasibility of working with each of these organizations.

of purchases of RAA "RUSADA". These suppliers are shown in Table №6.

Table №6. "IT service providers with a share of more than 0.5% of the total volume of rubles purchases"

Counterparties 2018	Volume of purchases, rub	Share of total volume of ruble purchases, %
██████████ (TIN ██████████)	9 000 000, 00	5,19
██████████ (TIN ██████████)	3 547 820, 80	2,04
██████████ (██████████)	2 842 777, 66	1,64
██████████ (TIN ██████████)	1 144 057, 20	0,66
2019		
██████████ (TIN ██████████)	8 000 000, 00	4,14
██████████ (TIN ██████████)	4 890 919, 59	2,53

2. The Auditors did not understand the specifics and organization of RUSADA work, including the fact that the software "Information and reference service" "Testing of medicines and substances if they are included into WADA Prohibited list" is intended to a greater extent not for the RUSADA Investigations Department, but for athletes and their support personnel on the territory of the Russian Federation

3. This point, entitled "Software of the Investigations Department", covers all companies that supply IT services with a share of more than 0.5% of the total volume of RAA "RUSADA" purchases. During the assessment of these counterparties, the main interest of the auditors focused on ██████████ which provides access to ██████████ and ██████████ software products designed for analyzing information from social networks. "FinExpertiza" auditors, who do not have knowledge of anti-doping activities and do not know how investigations of anti-doping rule violations by athlete's personnel and athletes are conducted, draw conclusions about the low effectiveness of these procedures. That is, without knowing or understanding how investigations of anti-doping rule violations are conducted, they evaluate the methods used and software products created and adapted for conducting anti-doping investigations. It should be noted that this report contains examples of auditors using SPARK software used for information analysis. Given the conclusions they make in the report based on the data obtained from the SPARK system, it can be assumed that they are not well familiar with and understand the functionality of the software used for analyzing information. In this regard, they cannot claim a high assessment of their expertise in this field.

The risks noted in the report of possible disclosure of these aspects of the activities of the Investigations Department cannot be considered reasonable, since the work of the Investigations Department with

██████████	1 487 000, 00	0,77
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The company ██████████ provides the right to use the software “Information and reference service “Check of medicines and substances for being included into the WADA Prohibited list”, using the web-site www.list.rusada.ru. The description of this service, including its non-triviality, is given on the official website of the company:

██████████.

The company ██████████ provides the following services: services for maintenance and maintenance of computer software, office equipment and server equipment, services for maintenance and maintenance of wireless Internet access systems, biometric authorization systems, telephony, services for updating the 1C system, services for software development for DCO. In particular, this company supplied IT equipment and software to RAA “RUSADA”.

The companies ██████████ and ██████████ are affiliated with each other: their Directors are spouses. At the same time, the company ██████████ has been working with RAA “RUSADA” since 2011, which excludes its connection with the current management of RAA “RUSADA”. However, in the media (<https://www.championat.com/other/news-3732119-RUSADA-samo-peredalo-mvd-informaciju-o-faktah-moshennichestva-v-organizacii.html>) there is information about theft during purchases detected by ██████████ in 2011-2014, without giving the names of specific companies. Under these circumstances, and also considering that in 2018, accounts with the company ██████████ were closed without making

information resources is conducted in a closed loop. Additionally, measures were taken to organize the technical and information security of the Investigations Department information.

It is also necessary to add that the opinion of the auditors about the use of “hacker” methods of obtaining information related to RUSADA Investigations Department activities is their speculative conclusion, not confirmed by testing RUSADA information security or audit, aimed at identifying possible leaks.

Given that detection of anti-doping rule violations and the activities of RUSADA may have negative consequences for the Russian sports authorities, ROC, RPC, as well as local authorities in the field of sports and regional authorities, we believe that the collection of such information and the disclosure of information containing investigative methods, software used in conducting investigations (p. 3.8.1 of the Report, also Annex 4), personal data of the Investigations Department employees (Annex 3) is an attempt to intimidate, exert pressure and illegally obtain information in relation to the RUSADA activities and Investigations Department in particular.

Disclosure of information about RUSADA contractors and business processes potentially creates a risk of misuse of this information in order to interfere with software products and methods of information processing, processes of investigation of anti-doping rules violations in the field of sports (the names and characteristics of software products used by the RAA “RUSADA” Investigations Department were published). In this regard, we can talk about a violation of the International Standard on Protection of Privacy and Personal Information, since there is a threat

actual payments, we recommend to study the Report of [REDACTED] on the audit activities carried out for the presence of the company [REDACTED] there and the identified circumstances of activity with it.

We consider the costs incurred for the purchase of goods and services from [REDACTED] to be justified in the absence of a system administrator, a 1C programmer, or a programmer in other programming languages among the RAA "RUSADA" staff.

[REDACTED]: [REDACTED] company is the developer and supports the software product [REDACTED], which was implemented in the RAA "RUSADA" by [REDACTED] in 2017-2018.

[REDACTED], this company provided following services to RAA "RUSADA":

- providing access to [REDACTED] (450 000,00 rubles for 1 year)
- implementation of work on the creation of the "hotline" web-service (430 000,00 rubles on a one-time basis)
- non-exclusive right to use the versions [REDACTED] and [REDACTED] (6070.00 rubles for 1 year, including 15 000 requests to the [REDACTED] service)

We made an anonymous request, without disclosing the true purpose of obtaining this information, for a commercial offer from [REDACTED] for the software products [REDACTED] and [REDACTED], according to the results of the review, there was no cost overestimation of services provided for RAA "RUSADA".

of interference and disclosure of data under the protection of international jurisdiction.

The software products [REDACTED] and [REDACTED] are designed to analyze people's connections in social networks, [REDACTED] does this by photo. [REDACTED] aggregates personal information and builds relationships. A detailed description of these products from the commercial offer is provided in Annex 4.

We do not consider the cost of software that allows a person to build connections based on open data in social networks, including photos, and aggregate personal data for the purpose of investigating doping violations in the amount of 1,057,000 rubles per year due to the low, in our opinion, effectiveness of these procedures in the field of doping violations and the incommensurability of the costs of these procedures with the possible result from them, appropriate or corresponding with p.1.7.3 (targeted and cost-effective expenditure of funds for the purchase of goods, works, services) of RAA "RUSADA" Regulation on the purchase of goods, works and services dated 28.06.2018. We do not exclude that this software may be used for purposes other than the activities of RAA "RUSADA".

In addition, the information collected by these methods can identify a specific person, i.e. it is personal information and is regulated by the Federal law of 27.07.2006 № 152-FZ (ed. from 31.12.2017) "On personal data". This circumstance carries the risks of possible disclosure of these aspects of activity, including after receiving them by "hacker" methods, and as a result, possible legal and image consequences for the RAA "RUSADA".

3.8.2. Travel expenses

As part of the audit of the unjustified increase in the number of days spent on business trips, we conducted a review and research of

documents confirming the presence of Director General Yu.A. Ganus and Deputy Director General M.A. Pakhnotskaya on business trips, which were partially confirmed. In total, we requested documents on 20 trips by Yu.A. Ganus and 29 trips by M.A. Pakhnotskaya facing the criteria: international business trip for more than 2 days, business trip in Russian Federation for more than 3 days.

A number of the travel documents were not presented what was explained by the chief accountant [REDACTED] as "THERE WAS NO REIMBURSEMENT OF EXPENSES VIA REMOTE FINANCIAL DOCUMENT MANAGEMENT SYSTEM, SCAN A\O WAS NOT MADE", orders for these trips are below:

Business trips by Yu.A. Ganus:

- Business trip order 22.10.2018-25.10.2018
- Business trip order 10.01.2018-12.01.2018
- Business trip order 15.05.2018-20.05.2018
- Business trip order 02.09.2019-07.09.2019
- Business trip order 04.12.2018-07.12.2018

Business trips of M.A. Pakhnotskaya:

- Business trip order 22.10.2018-25.10.2018
- Business trip order 25.07.2019-28.07.2019
- Business trip order 15.12.2019-17.12.2019
- Business trip order 22.08.2018-25.08.2018

Business trips of Yu.A. Ganus with the revealed facts of possible abuse:

Business trip to Beijing, China, 22.10.2018-25.10.2018, the purpose of the trip "Participation in the WADA second international educational conference". This event was held from 24.10.2018 to 25.10.2018 (<https://tass.ru/sport/5711914>). Documents for the specified business trip were not scanned and were not submitted to us.

Business trip to Lausanne, Switzerland, 11.03.2019-20.03.2019, purpose of business trip:

"Participation in the annual INADO conference, participation in the WADA Symposium, working meetings...". The documents attached to the advance report confirm that the events were held only for the period from 13.03.2019 to 14.03.2019. Participation in other events is not confirmed in any way. At the same time, according to the hotel documents, arrival: 16.03.2019, departure: 20.03.2019, according to the translation: arrival 11.03.2019, departure 20.03.2019. Hotel documents contain the column "Additional accommodation", but other information about persons who lived together with Yu.A. Ganus is not provided. The specified advance report contains two different numbers (the inserted sheet is marked as "1,2", the numbering is at the top and bottom of the sheets), and it contains two sets of different tickets:

- Moscow-Geneva-Moscow, a/t: 555-2486819665, 11.03.2019-20.03.2019
- Moscow-Geneva-Moscow, a/t: 555-2486777632, 11.03.2019-16.03.2019

We consider it unacceptable in documents on the use of funds: additions to advance reports, data inconsistencies in them, edits to

Advance report 263 of 29.10.2018 is available in the Accounting Department

At the time of audit, the Advance report and supporting documents were in the office and can be provided upon request.

The auditors were informed that it was impossible to provide the Advance report and its documents in electronic form at the time of audit. These are the costs of auditors' work in the context of a pandemic. Auditor's conclusions do not correspond to reality and mislead interested parties

The document confirming participation in the INADO 2019 annual conference/annual meeting on 12.03.2019 was not attached to the advance report. At the time of the audit, it was in the office and can be provided upon request.

The reason to go on a business trip in the period from 15.03.2019-20.03.2019 was reflected in the summary report on the trip. During the period from 15.03.2019 to 20.03.2019, working meetings were held.

The invoice from the hotel indicates: arrival date: 16.03.2019, departure date: 20.03.2019, these dates are specified by the hotel in accordance with its software, it is not possible to challenge or ask them to change. But the fact of paying city tax in the period from 11.03.19-19.03.19 just indicates the residence of an individual during this period. The document submitted for the advance report is original, with the attached payment receipt.

The primary documents provided by the employee for the advance report do not distort the fact of expenses incurred.

Given that the current RAA "RUSADA" Regulation on official business trips do not provide for payment or compensation to an employee, regardless

translations from English, the absence of documents confirming the actual need to be on a business trip. These established facts may indicate abuse of using the RAA "RUSADA" funds for personal purposes.

of the position held, for any additional services at the place of residence, the "Additional accommodation" was paid for from the employee's personal funds, which were not reimbursed from the subsidy. The extra accommodation was caused by changing a stuffy, uncomfortable room with an additional payment made by Ganus himself.

The presence in the advance report of two air tickets on the route Moscow-Geneva - Moscow is not accidental, since it confirms the change in the date of return from a business trip from 16.03.19 to 20.03.19. This numbering format allows to reflect these documents in the advance report more correctly, the first ticket Moscow-Geneva-Moscow, 555-2486777632, 11.03.2019-16.03.2019, which shows the price, is a confirmation of the cost of purchasing the ticket and its use, the second ticket Moscow-Geneva-Moscow, a/t: 555-2486819665, 11.03.2019-20.03.2019 with the changed return date, but without the price, as a document confirming the change in the departure date. Each ticket is accompanied by boarding passes, which contain information about the flight that the passenger is flying.

The primary documents provided by the employee for the advance report do not distort the fact of expenses incurred, and the translation error is not significant, since it was a technical error during translation. According to the legislation of the organization, they can make changes to any primary documents except for cash and banking (p. 4.7 of the Central Bank's Instructions from 11.03.2014 № 3210-U; p.16 of the Regulations, approved by order of the Ministry of Finance of 29.07.98 № 34n).

Translation of primary accounting documents does not apply to cash or bank documents, which allows us to make corrections to the document and thus eliminate the error.

	<p>An explanatory note received from the employee who made the mistake can be provided upon request.</p> <p>The unsubstantiated, groundless conclusion of the auditor that "These established facts may indicate abuse of RUSADA funds for personal purposes" is not confirmed by anything, but with a high degree of probability indicates signs of deliberate fabrication by the auditor of facts against Ganus Yu.A., as the RUSADA Director General and of discrediting RUSADA.</p>
<p>Business trip to Trondheim, Norway, 24.08.2019-27.08.2019, purpose of business trips: "Participation in an anti-doping seminar on cross-country skiing". Documents confirming the dates of these events are not submitted to the advance report and, therefore, the need to be on a business trip is not confirmed.</p>	<p><u>Advance report 248 from 28.08.2019 is available in the Accounting Department</u></p> <p>In addition, being on a business trip with an intensive program is confirmed by a large number of witnesses.</p> <p>The need for an employee to be on a business trip in the period from 24.08.2019-27.08.2019 was confirmed by the documents (invitation) attached to the business trip note. These documents were not attached to the advance report, because they are not directly related to the documents necessary to confirm the expenses incurred. They were in the office at the time of audit and can be provided upon request.</p> <p>Auditor's conclusions do not correspond to reality and mislead interested parties</p>
<p>Business trip to Monaco, the Principality of Monaco, 10.09.2019-12.09.2019, the purpose of the trip: "Negotiating a cooperation agreement between AIU and RAA "RUSADA". Documents confirming the dates of these events are not submitted to the advance report and, therefore, the need to be on a business trip is not confirmed.</p>	<p><u>Advance report 271 from 19.09.2019 is available in the Accounting Department</u></p> <p>The need to be on a business trip in the period from 10.09.2019-12.09.2019 was confirmed by the document (invitation) attached to the business trip note. This document was not attached to the advance report,</p>

	<p>because it is not a document necessary to confirm the expenses incurred. At the time of audit, it was in the office and can be provided upon request.</p> <p>Auditor's conclusions do not correspond to reality and mislead interested parties</p>
<p>Business trip to Ashgabat, Turkmenistan, 12.11.2019-14.11.2019, purpose of business trip: "Signing of a Memorandum between RAA "RUSADA" and the national anti-doping Agency of Turkmenistan "NADAT", as well as participation in an International scientific conference in Ashgabat". Documents confirming the dates of these events are not submitted to the advance report and, therefore, the need to be on a business trip is not confirmed</p>	<p><u>Advance report 329 from 19.11.2019 is available in the Accounting Department.</u></p> <p>The need to be on a business trip in the period from 12.11.2019-14.11.2019 was reflected in the attached documents (invitation) to the business trip note. As a result of the trip was signed a cooperation memorandum between NADAT and RUSADA. These documents were not attached to the advance report, because they are not directly related to supporting documents for expenses incurred. At the time of audit, they were located in the office (in the Legal Department) and can be provided upon request.</p> <p>Auditor's conclusions do not correspond to reality and mislead interested parties</p>
<p>Business trips of M.A. Pakhnotskaya with the revealed facts of possible abuse:</p> <p>Business trip to Warsaw, Poland, 25.02.2018-28.02.2018, purpose of business trip: "Participation in the meeting of the monitoring group of the Council of Europe in the field of educational activities". The original documents in English are not attached to the advance report, however, there is an error in the attached document, which is presented as a translation, which may indicate that this document was produced by another person, not the translator, for the purpose of its subsequent</p>	<p><u>Advance report 47 from 02.03.2018 is available in the Accounting Department</u></p> <p>The business trip note was accompanied by the meeting agenda and a circular letter from the Council of Europe in English, but these documents were not submitted for an advance report, since they do not directly relate to supporting documents for expenses incurred. They were in the office at the time of audit and can be provided upon request. In terms of translating a document from Russian to English, a technical error was made in the date and time of registration by an employee authorized to translate documents in accordance with Order No [REDACTED] of [REDACTED].</p>

attachment to the advance report: the document dated 17.01.2018 specifies the registration period “until 03.04.2017”.

Translation of primary documents attached to the advance payment does not apply to cash and bank documents (in accordance with cl. 4.7 of the Central Bank's Instructions dated 11.03.2014 №3210-U; cl.16 of the Regulations, approved by order of the Ministry of Finance of 29.07.98 № 34n), which cannot be amended, which allows us to correct the translation document and thereby eliminate the error.

An explanatory note received from the employee who made the mistake can be provided upon request.

A technical error cannot indicate malicious behavior under any circumstances. If the auditor clarified this issue, he would have received all the necessary information.

Auditor's conclusions do not correspond to reality and mislead interested parties

Business trip to Larnaca, Cyprus, from 15.04.2018 to 18.04.2018, the purpose of the trip: “Participation in the meeting of the Monitoring group of the Convention against doping of the Council of Europe in the framework of the anti-doping Symposium”. According to the submitted documents, this event was held during one day on 16.04.2018. The need to stay in Larnaca until 18.04.2018 has not been confirmed.

Advance report 95 from 20.04.2018-available in the accounting Department

The need to be on a business trip on 17.04.2019 is confirmed by expediency of development of the working relationship of the anti-doping organization of Cyprus (CEO CyADA) – Russian athletes train, and live in training camps in Cyprus, including those in the RUSADA national registered testing pool (according to information in the ADAMS) – and economic efficiency to hold additional meetings during the same visit to save travel costs.

Working meetings were held with representatives of the anti-doping organization of Cyprus (CEO CyADA) and with a CAS legal expert in the interests of the organization (preparation of appeals)

	<p>Auditor's conclusions do not correspond to reality and mislead interested parties</p>
<p>Business trip to Strasbourg, France, from 02.07.2018 to 06.07.2018, the purpose of the trip: "Participation in the convening of the second meeting of the Ad Hoc working group on Human and athletes' rights on 03.07.2018, participation in the meeting of the Monitoring group of the Convention against doping of the Council of Europe on 05.07.2018". Documents confirming the dates of these events are not submitted to the advance report and, therefore, the need for a business trip is not confirmed.</p>	<p><u>Advance report 174 from 10.07.2018 is available in the Accounting Department</u></p> <p>The need to be on a business trip in the period from 03.07.2018-05.07.2018 was reflected in the attached documents (program of the meeting) to the business trip note. These documents were not attached to the advance report, because they are not directly related to supporting documents for expenses incurred. They were in the office at the time of the audit and can be provided upon request.</p> <p>If the auditor clarified this issue, he would have received all the full information immediately.</p> <p>Auditor's conclusions do not correspond to reality and mislead interested parties</p>
<p>Business trip to Strasbourg, France, from 28.01.2019 to 01.02.2019, the purpose of the trip:</p> <p>"Participation in the meeting of the Council of Europe monitoring group on legal issues on 29.01.2019, participation in the 45th meeting of the special Committee of the European coordinating forum on interaction with the World Anti-Doping Agency on 30.01.2019, participation in the meeting of the Monitoring group on the revision of the Council of Europe Anti-Doping Convention on 31.01.2019". Documents confirming the event on 31.01.2019 have not been submitted to the advance report and the need to stay on a business trip until 01.02.2019 has not been confirmed.</p>	<p><u>Advance report 22 from 05.02.2019 is available in the Accounting Department</u></p> <p>The need to be on a business trip on 31.01.2019 is confirmed by the document attached to the note (program of the meeting). This document was not attached to the advance report, because it does not directly relate to the supporting documents for expenses incurred. At the time of the audit, the document was in the office and can be provided upon request.</p> <p>If the auditor clarified this issue, he would have received all the full information immediately.</p> <p>Auditor's conclusions do not correspond to reality and mislead interested parties</p>

Business trip to Athens, Greece, from 02.04.2019 to 06.04.2019, purpose of business trip: "Participation in the meeting of the coordination group of the Council of Europe (03.04.2019), participation in the Symposium dedicated to the 30th anniversary of the Anti-Doping Convention (04 - 05.04.2019)". Documents confirming the event on 03.04.2019 have not been submitted to the advance report and, therefore, the need to be on a business trip since 02.04.2019 has not been confirmed.

Advance report 94 from 09.04.2019 is available in the accounting Department

On April 03, 2019, a working meeting was held with representatives of national anti-doping organizations, WADA, the IOC and the Council of Europe.

If the auditor clarified this issue, he would have received all the full information immediately.

Auditor's conclusions do not correspond to reality and mislead interested parties

Business trip to Strasbourg, France, from 30.06.2019 to 05.07.2019, purpose of business trip:

"Working meeting with the head of the group of states on fighting corruption at the Council of Europe on 01.07.2019, participation in the meeting of the Council of Europe group on protection of informants on 02.07.2019, participation in the meeting of the ad hoc group of experts on ensuring effective access of athletes to fair justice on 03.07.2019, working meeting with the Director of the Council of Europe for human rights and the rule of law on 04.07.2019". Documents confirming the holding of the event on 01.07.2019 have not been submitted to the advance report, and, therefore, the need to be on a business trip since 30.06.2019 has not been confirmed.

Advance report 201 from 08.07.2019 is available in the Accounting Department

The need to be on a business trip on 01.07.2019 is explained by a working meeting in the office with employees of the Council of Europe; a working meeting with WADA via video link from the office of the Council of Europe.

At the time of verification, supporting documents (confidential email correspondence) were in the office and can be provided upon request.

If the auditor clarified this issue, he would have received all the full information immediately.

Auditor's conclusions do not correspond to reality and mislead interested parties

Business trip to Strasbourg, France, from 17.11.2019 to 22.11.2019, the purpose of the trip: "Participation in the meeting of the monitoring group of the Council of Europe on the protection of whistleblowers on 18.11.2019, Participation in the meeting of the monitoring group of the

Advance report 341 from 25.11.2019 is available in the Accounting Department

There is a service note dated 29.11.2019 №1102 about the circumstances that made it necessary to place a room in the hotel in this format. At the

<p>Council of Europe on the rights of athletes and access to fair hearings in anti-doping on 19.11.2019, participation in the meeting on the expanded framework agreement in sport "Enlarged Partial Agreement in Sport". According to the submitted documents, M.A. Pakhnotskaya lived in the hotel, which is the place of accommodation for participants of events from 21.11.2019 to 22.11.2019. Attached to the advance report is a receipt from the hotel "Mercure" for accommodation in a double room in the amount of 10,226.21 rubles. A memo on this fact is not attached to the advance report.</p>	<p>time of the audit, the note was in the office and can be provided upon request.</p> <p>If the auditor clarified this issue, he would have received all the full information immediately.</p> <p>Auditor's conclusions do not correspond to reality and mislead interested parties.</p>
<p>Business trip to Paris, France, from 26.11.2019 to 28.11.2019. According to the documents submitted, the advance report includes the cost of a taxi ride, which includes a tip to the driver in the amount of 5 euro. We consider it unacceptable to pay tips from subsidies received from the state for the implementation of current activities.</p>	<p><u>Advance report 348 from 29.11.2019 is available in the Accounting Department</u></p> <p>5 euro recorded in the advance report is mistakenly considered for reimbursement of expenses on the advance report.</p> <p>The receipt submitted to the advance report contains a separate line about the cost of the trip and a separate line indicates the amount of tip payment. Payment for the trip and tips was made from own funds of Pakhnotskaya M. A. and then the receipt was provided along with the report on the trip (excluding tips in the amount of 5 euro) to the Accounting Department.</p> <p>This reimbursement was not intentional, but due to a technical error when entering data into the 1C program by an accounting employee.</p> <p>On the fact of detected violation, the amount of tips paid in rubles will be returned to the budget revenue.</p> <p>An explanatory note received from an employee who made an error can be provided upon request.</p>

	<p>If the auditor clarified this issue, he would have received all the full information immediately.</p> <p>Auditor's conclusions do not correspond to reality and mislead interested parties</p>
<p>Business trip to Nicosia, Cyprus, from 15.12.2019 to 18.12.2019, the purpose of the trip: "audit visit within the framework of the monitoring group of the anti-Doping Convention of the Council of Europe". From the explanations of the chief accountant [REDACTED] it follows that the specified expense report was not scanned. Due to the fact that the specified advance report and documents to it were not submitted to us, we cannot confirm the status of RAA "RUSADA" or M.A. Pakhnotskaya for the implementation of the "audit visits", compliance of this trip to "On business trips" Regulation, in framework of what labor activities this trip carried out, and as a consequence legitimate costs of RAA 'RUSADA' for the specified activity.</p> <p>In a number of reports on business trips, some events are designated as "working meetings", while there are no documents confirming the holding of these meetings and, as a result, justification for the need to be on a business trip. In such circumstances, we cannot confirm or deny the actual conduct of these events due to the fact that they are not required to be specified in the event plans or other similar documents.</p> <p>Revealed possible abuse of management position in RAA "RUSADA", expressed in the implementation of the international trips without documentary evidence of actual events is systematic, which indicates the lack of proper control over travel expenses of mentioned persons and possible overestimation of the duration of trips for personal (tourist) purposes.</p>	<p><u>Advance report 371 from 20.12.2019 is available in the Accounting Department</u></p> <p>This advance report was in the office at the time of the audit and can be submitted upon request. If the auditor clarified this issue, he would have received all the full information immediately.</p> <p>Auditor's conclusions do not correspond to reality and mislead interested parties</p> <p>This format of business trips by its characteristics can be attributed to one of the tasks set forth in paragraph 5 of the current RAA "RUSADA" "Regulations on official business trips", namely: a task aimed at studying, generalizing and spreading experience, new forms and methods of work.</p> <p>The audit visit of Pakhnotskaya M.A. in the framework of the Monitoring group of the anti-Doping Convention of the Council of Europe is critical to RUSADA and reflects not only the restoration of trust to RUSADA, but also the prestige of the RUSADA in anti-doping and international sports environment. For example, in the WADA audit in September 2017, a representative of the Canadian anti-doping Agency Jeremy Luke participated in the RUSADA audit. This plays a great role in building confidence in Russia, and this is several years after the former leadership of RUSADA completely lost confidence. And the auditor's lack of understanding of this can only indicate that the auditor does not fully understand the mission of RUSADA and the entire system of anti-doping</p>

relations in the world and its significance for Russian sports in such a difficult situation.

As a result of the analysis of this section, the following conclusions can be drawn:

1. The auditor, having organized the collection of documents in a hidden way, created conditions for himself when, in the presence of documents in the RUSADA office, he did not request them and **thus made false conclusions that mislead the interested parties**. If the auditor clarified his questions, he would receive all the full information and documents immediately.

2. In connection with the above documents the auditor's conclusion about the potential abuse of authorities "RUSADA", expressed in the implementation of the international trips without documentary evidence of actual events, which is systematic, which indicates the lack of proper control over travel expenses of mentioned persons and possible overestimation of the duration of trips for personal (tourist) purposes, is incorrect.

3. RUSADA has proper control, which is determined by the RUSADA QMS.

The very nature and form of the audit without receiving a full set of documents from RUSADA, the submission of baseless conclusions may very likely **indicate signs of deliberate fabrication of false facts by the auditor against Yu. A. Ganus as RUSADA Director General, against M.A. Pakhnotskaya as Deputy Director General, and against RUSADA with the probable purpose of discrediting them all.**

Comments to RAA "RUSADA" business trips:

Under the current "Regulations on peculiarities of sending workers on official business trips", approved by Decree of the Government of the Russian Federation of [REDACTED] № [REDACTED], employees are sent on business trips on the basis of a written decision of the employer for a certain period to complete their assignments outside the place of permanent employment. In the RAA "RUSADA", this decision is issued by a Business trip Order.

Given that an employee justifies the purpose of a business trip before obtaining the employer's consent to send him on a business trip, according to the current Regulations on business trips, the basis for sending him on a business trip is a business note, which is accompanied by letters and invitations from Russian and international federations, anti-doping agencies, the Council of Europe, etc. or the program of an event within the framework of a conference, Symposium or event organized by an anti-doping organization, but in a situation where working meetings or negotiations are planned in the interests of the organization, the employee can confirm and report only in the travel report, which is approved by the head of the organization. The basis for accepting an advance report is an order, documents confirming expenses and a short report for a business trip, in which the employee reports for work done on a business trip on behalf of the employer, disclosure of full information is not required, because it may be confidential.

RAA "RUSADA" employees are sent on business trips as part of the coordination and management of external and internal communications. Representatives of the Agency annually participate in international anti-doping seminars, symposiums, conferences, meetings, working meetings on the fight against doping in sports held outside the Russian Federation.

	<p>In this regard, every year the Ministry of Finance of the Russian Federation (within the framework of the document “Financial and economic justification for the agreement on granting subsidies from the Federal budget from 12.02.2018 No. 092-10-2018-001”) sends a plan of international events in which RAA “RUSADA” employees take part, with the list of events, venue, number of employees, number of days. It also indicates the amount of funds planned to cover expenses in this area.</p> <p>The staff schedule also includes a position “International cooperation specialist”, whose duties include preparing the participation of Agency employees in international events, coordinating the process of conducting these events both on the territory of Russia and abroad.</p> <p>Based on the above, the auditor's conclusions that “the identified possible abuse of leadership in the RAA “RUSADA”, expressed in the implementation of international business trips without documentary evidence of the actual conduct of events are systematic, which indicates the lack of proper control over the travel expenses of these individuals and the possible overestimation of the duration of business trips for personal (tourist) purposes” do not correspond to reality and were made without a detailed study of all the documents available at the RAA “RUSADA” and without understanding the organization of RUSADA work in this direction.</p>
<p>3.8.3. Dismissals of employees</p> <p>Working methods of Yu.A. Ganus with staff and methods of employees dismissal, including by making threats to "transfer materials to law enforcement agencies" and then forcing them to write "statements of their own volition" can be considered as real illegal actions in the case of documenting these actions (hidden audio recordings) from the dismissed employee and/or subsequent appeal to the court on the fact</p>	<p>In order to give an answer to unsubstantiated statements of the auditor and prevent the appearance of such statements, we present the results of a study conducted by an independent RUSADA ethics officer on January 20, 2020, i.e. after 2.5 years of work of Ganus Yu. A. in RUSADA:</p> <p>The report has been prepared based on the results of the survey of RUSADA employees in connection with Director General’s request.</p>

of violations in labor relations between the parties or to law enforcement agencies on the fact of threats. However, we have not established the facts of consideration in courts of disputes on labor relations of RAA "RUSADA" and dismissed employees.

In similar circumstances, law enforcement agencies have a practice of treating these statements as "the words of ones against the words of others", without any procedural consequences.

Justification for conducting the survey

The Director General familiarized me with the Report of Independent Working Group on the situation in Chuvashia of November 15, 2019. года. The Report contains serious allegations related to the ethical aspects of the work in the team. In particular, the allegations based on the testimonies of a secret witness, stated:

A) that "the agency has very dire and tense atmosphere of suspicion and mistrust of everyone to everyone. The RUSADA employees are afraid to be dismissed, and this fear forms unhealthy atmosphere where initiative and constructive criticism die by themselves, and complicity, servility and groveling thrive".

B) that "...the management system, currently established within RUSADA, rules out any dissent and is based on fear: everyone must strictly follow the line of the Director General, and any deviation from this line, even stated as a proposal at internal meetings, is equated to betrayal, with respective "scathing rebukes" and creating the atmosphere of alienating "the traitor".

In connection with the allegations raised in the report, related to the alleged unfavorable work atmosphere within RUSADA and excessively authoritarian management style of Yu. Ganus, I took the initiative, which was supported by the Director General, to conduct an independent survey for identifying the grounds for such allegations.

The applied survey software principally does not allow to match a response with the specific respondent. The survey results were obtained only in the aggregate form.

These results were presumed to be used for confirming or refuting the allegations which had been made.

I mentioned in the letter that if necessary, it is possible to have a face-to-face confidential meeting with me after writing me to my personal email address.

Organizing survey and survey procedure

During the survey, each of the employees who was present in the office at the time of conducting the survey, responded individually in my presence, and in so doing, I could not see the result of the response. I was able to meet in person most employees, answer their questions related to the difficulties they had and, in general, to receive individual voluntary comments regarding the moral and business climate in the team. In general, the people behaved naturally and were open-minded, they did not complain about oppression and authoritarian way of the management. An opinion was expressed that the Director General is too loyal to the staff and he is democratic, that the employees receive bonuses even when they are reprimanded, and penalties are applied to them in the process of work. It was said that after Yuriy Ganus took office of the Director General, the salaries of the employees increased, the scope of work performed by the agency, expanded, and the staff expanded. For the entire period since Ganus took office of the Director General, he has not dismissed anyone by himself.

41 employees who were in the agency office at that time, took part in the electronic survey.

Survey results

The overwhelming majority (95 percent) of the respondents did not agree with allegation A that the RUSADA employees are afraid to be dismissed, and there is no initiative and constructive criticism in the team.

Regarding allegation B that all the employees must strictly follow the directions of the Director General, and any deviation from this line, even stated as a proposal at internal meetings, is equated to betrayal, 98

percent of the respondents did not agree with these statements made in the report.

98 percent do not trust the statement of the secret witness about dire and tense atmosphere in the team.

Both the results of the survey by the RUSADA ethics officer and the following letter of support from the RUSADA DCOs are published in the Appendices to the RUSADA Annual report:

Letter of Support to Yuriy Ganus, RUSADA Director General from DCOs

Dear Yuriy Alexandrovich,

“We express our admiration about your bravery and principled commitment in upholding and protecting the reputation of new RUSADA, the anti-doping foundations, the interests of honest athletes, their parents, coaches, fans, sport and educational institutions, national federations and all the people advocating for healthy development of our nation, for our country participation in international competitions and winning them!

We believe you are doing the work which will help get rid from lies and hypocrisy in the entities related to anti-doping, get rid of individuals whose policy discredits both RUSADA and the state authorities and Russia in general in front of the global community.

We are proud that RUSADA has such a manager as you.

Our team of doping control officers has been trained and educated solely within the strict principles of intolerance to doping, and is one of the strictest and most implacable worldwide. We impart these beliefs on everyone with who we interact in our professional and everyday activities, in the first place, to athletes and representatives of the sport federations.

	<p>Being at the forefront of the anti-doping movement, recognizing the seriousness of the current events, we want you to know that you can always rely on our FULL SUPPORT and ACTIVE ASSISTANCE.</p> <p>RUSADA doping control officers</p> <p>September 20, 2019”</p> <p>The objectivity of the report as a whole and the auditor's unsubstantiated conclusions cannot but raise legitimate doubts and cannot deserve worthy attention with a high degree of probability of the commissioned nature of this report.</p>
<p>3.8.4. Anti-doping laboratory in Cologne</p> <p>We reviewed the accounting base of 1C, as well as conducted a review and research of contracts with foreign suppliers-laboratories submitted by the representative of RAA “RUSADA”, which contain information about the analyses performed and their cost, among other things. The table with foreign suppliers that have a share of more than 0.5% in the total volume of services provided to RAA «RUSADA» is given in Annex 5.</p> <p>Based on the data obtained, the services provided by the laboratory in Cologne amounted to 1.37% (3,931,115.06 rubles) in 2018 and 1.29% (2,926,007.47 rubles) in 2019, the main laboratories that performed the analyses were the [REDACTED] and [REDACTED].</p> <p>We also reviewed the Contracts and Additional agreements to the Contracts, based on which we cannot draw conclusions about a significant (at times) difference in the cost of analyses. However, given the non-identity of research names and the presence in Contracts of</p>	<p>The feasibility of this research by the auditor is not clear. If the auditor is looking for manifestations of corruption in the relationship between RUSADA and the Anti-Doping laboratory in Cologne, we can state the following in this regard:</p> <ul style="list-style-type: none"> - the auditor is not a professional in this area and tries to evaluate our operational professional activities, - the auditor obviously does not know that our reasonableness of working with foreign WADA accredited anti-doping laboratories is due to the fact that the Moscow anti-doping laboratory has its WADA accreditation revoked for a long time, - conclusions such as “we cannot draw conclusions about a significant (at times) difference in the cost of analyses. However, given the non-identity of research names and the presence of research Contracts with different names, we cannot make clear conclusions about the differences in the nature and cost of conducting research on biological materials” or “we cannot make clear conclusions”, once again indicate that the auditor is trying to analyze the criteria of international anti-doping organizations not

<p>research with different names, we cannot make clear conclusions about the differences in the nature and cost of conducting research of biological materials.</p> <p>We also conducted a research aimed at identifying possible links between employees of RAA "RUSADA", including managers, and the organizations represented, during which these facts were not established.</p>	<p>knowing the specifics of anti-doping activities, and the auditor gives hints about possible corrupt behavior, which are visible throughout the report and do not add any weight, value or significance to this report.</p> <p>Once again, we draw the auditor's attention to the fact that the business culture in international companies, especially those with WADA accreditation based on the focus of the auditor's research areas, goes beyond his vicious vision, which affects everyone, even without the presence of confirmed signs of such.</p> <p>We do not know what the reaction of our colleagues from the Cologne laboratory may be, but we assume it will be negative.</p>
<p>3.8.5. Allowance to the basic salary of Yu.A. Ganus</p> <p>On 31.08.2017, RAA "RUSADA", represented by the Agency Supervisory Board Chairman A.V. Ivlev and Employee Yu.A. Ganus, signed an Employment Contract № n/n dated 31.08.2017. According to the specified agreement: "the salary is set for the employee based on the official salary set at the rate of 159 700 Russian rubles 00 kopecks per month before withholding personal income tax, and allowance at the rate of 140,300 Russian rubles 00 kopecks per month before withholding personal income tax, taking into account the performance of labor functions in high-intensity conditions, including the reinstatement of the Agency's status of compliance with the WADA Code, the return of the Agency's right to conduct independent testing and planning, the need to implement a set of measures and practical steps to restore confidence in the Russian anti-doping system in the world community".</p> <p>The wording in the contract drafted in such a way that the use of phrase "including" followed by the enumeration of the three areas of</p>	<p>The auditor focuses for the third time on the payment of the official allowance stipulated in the Ganus Yu.A. employment contract.</p> <p>At the same time, this paragraph indicates that the auditor understands that this is not a payment for combining, but an official surcharge initially stipulated by the terms of the employment contract. So all the previous speculations about paying Ganus for combining are deliberate fabrications of false arguments and facts directed against the General Director Ganus Yu.A.</p> <p>Once again, for information to the auditor and all interested parties:</p> <p>Ganus, Yu. A. does not have a combination since going to work in RAA "RUSADA" in 01.09.2017 to the present day. The payment specified in the Appendix is an official surcharge stipulated in the employment contract with the Director General signed by the Founders, as well as specified in the of Ganus Yu.A. employment order. The amount of the surcharge is calculated based on the actual time worked, according to the time sheet, and does not include time spent on vacation, time off, business trips, so</p>

<p>activities does not exclude the continued payment of allowances to the basic salary after the Agency reinstatement.</p>	<p>the amount changes from month to month depending on the number of working days.</p>
<p>3.8.6. Disciplinary anti-doping Committee</p> <p>Disciplinary anti-doping Committee (DAC): its members and regulations governing its activities are approved by RAA “RUSADA” Supervisory Board.</p> <p>Regulations on DAC determined the order of formation of DAC and requirements to the members of the DAC: "work experience on legal specialty not less than five (5) years or work experience in health, sport or pharmacology at least 5 (five) years." "The Chairman of the Committee shall have higher legal education and work experience in the legal profession for more than 5 (five) years. The Chairman of the Committee must not hold a position in government bodies, all-Russian sports federations, the Russian Olympic Committee, the Russian Paralympic Committee, or RAA “RUSADA”.</p> <p>There are no requirements for the lack of interconnectedness or interdependence of the DAC members with each other, with RAA “RUSADA” or RAA “RUSADA” Supervisory Board.</p> <p>The regulation on DAC does not contain the procedure for submitting candidates to the Supervisory Board of RAA «RUSADA» for membership of DAC and requirements for candidates to DAC members to indicate the existence of interconnectedness and interdependence with other DAC members, employees of RAA «RUSADA» or members of the Supervisory Board of RAA «RUSADA».</p> <p>At the same time, RAA “RUSADA” has broad powers in DAC:</p>	<p>The assessment of the provisions and the auditor's statements of conclusions and recommendations on the RUSADA Disciplinary Anti-Doping Committee (DAC) are inappropriate for the following reasons:</p> <ol style="list-style-type: none"> 1. This is outside the scope of the auditor's competence, and the auditor does not have the competence or authority conferred by WADA, to assess the performance of the Disciplinary Anti-Doping Committee, or any aspect of its functioning. 2. Information about the land connection and personal acquaintance was disclosed by M. A. Pakhnotskaya to the Director General and members of the Supervisory Board before the approval of [REDACTED] as a member of the DAC. <p>[REDACTED] submitted his resume for review in the RUSADA Investigations Department and RUSADA Supervisory Board in advance. The candidacy of [REDACTED] as a member of the DAC was agreed and approved unanimously by the members of the RUSADA Supervisory Board.</p> <p>Information about the appointment along with a copy of the meeting minutes were sent to WADA.</p>

The DAC Chairman shall be appointed by the RAA "RUSADA" Director General, and DAC Chairman appoints DAC Deputy Chairman and Secretary of the DAC. Also in case of equality of votes of the DAC members the Chairman of the DAC has casting vote;

- Audit (revision) of the DAC regulations is conducted by the DAC Chairman;

- RAA "RUSADA" representative is present at the DAC meetings;

- RAA "RUSADA" representative has the right to challenge any member of the DAC;

The requirement of interconnectedness or interdependence of persons (clause 11.3), in the context of the DAC Regulation, applies only to participants in hearings who violate anti-doping rules, or to organizations of which they are members.

Points of the DAC Regulation:

- clause 6.3 the Committee is impartial and independent of anyone's political, departmental or professional interests

- clause 7.1. the Committee must be fair, independent and impartial in the exercise of its functions.

- 8.4. The members of the Committee must be fair, independent and impartial.

They are declarative in nature and do not describe the mechanisms or requirements imposed on DAC members in order to avoid possible conflicts of interest or interconnectedness.

The lack of regulation in the formation of the DAC is confirmed by the fact that in the course of our research, we established a link between

DAC member [REDACTED] and Deputy Director General M. A. Pakhnotskaya. This connection is territorial and a social network connection, but it can indicate the presence of a long-term, established, trusting relationship, and be a tool for implementing one's (other) goals or influencing decisions, and formally fits the General interpretation of interconnectedness or interdependence as: "the ability of one person to determine the decisions made by another person(s)".

Under these circumstances, we cannot consider DAC completely independent of RAA "RUSADA".

3.8.7. Use of information in this Report

The facts revealed by us, if confirmed by law enforcement agencies, may be the basis for the removal of RAA "RUSADA" employees from their positions. In other cases, the removal of RAA "RUSADA" employees from their positions carries legal risks of reinstating dismissed employees in the hired position.

We have discussed in more detail the circumstances of a possible appeal to law enforcement agencies in clause 3.8.7.1.

3.8.7.1 Contacting law enforcement agencies

The methods we use to search, systematize and analyze information in the context of identifying possible illegal actions can help individuals interested in this research to make the right management decisions in relation to those under research. The possible facts of corruption established by us are probabilistic in nature, and can be interpreted either as facts of corruption or as facts of inefficient management. Due to the specifics of the research, its non-obviousness to employees of

The auditor's conclusions about possible (!) facts of corruption, which are already everywhere referred to as accomplished in the auditor's opinion "are probabilistic in nature, and can be interpreted as facts of corruption and facts of inefficient management". Questionable qualifications, taking into account a superficial analysis, which is what the auditor himself says, and again without confirming any of his arguments.

The auditor's arguments about the facts of purchasing services of [REDACTED] that are allegedly incommensurable with the needs and

the organization under research, we did not conduct a number of actions that may more likely indicate the commission of an illegal act and its successful consideration (prosecution) by law enforcement agencies.

This assessment can be made by law enforcement agencies based on the results of their audit activities, which will also include the following actions:

- Interrogation of persons connected with business operations;
- Analysis of counterparty bank statements;
- Analysis of documents on interaction with contractors;
- Conducting special technical events: analysis of correspondence, receiving information from technical communication channels, listening to telephone conversations, etc.

As an example, we can consider the facts of purchasing consulting services from [REDACTED]. In total, services were purchased in the amount of 1,080,000 rubles (including VAT), which, in our opinion, is incommensurable with the needs and effective conduct of business, and may be a manifestation of corruption in the form of "kickback". However, to confirm the criminal composition of the crime and subsequent prosecution, the evidence of the persons involved must be duly obtained and the facts of subsequent cashing and transfer of funds to the representatives of RAA "RUSADA" must be confirmed in a procedural manner.

As for the facts of possible falsification of signatures on primary accounting documents for work with contractors under civil law contracts, in order to confirm the criminal nature of the crime in the

effective conduct of business are untenable. The Agency met all its targets at the level of the world's leading anti-doping agencies with a target testing rate of 70% and a test volume of 11316 samples, with a plan of 11,000 samples, with a 50% increase in the number of athletes and support persons covered by face-to-face education formats – 15409, and more than 114 thousand covered by online formats, with a significant increase in detected anti-doping rule violations, 202 against 146 in 2018.

The auditor's speculation about the "kickbacks" is untenable, especially as the auditor himself states: "in order to confirm the criminal composition of the crime and subsequent prosecution, the testimony of the persons involved must be duly obtained and the facts of subsequent cashing and transfer of funds to representatives of RUSADA must be confirmed procedurally".

In other words, the auditor has no facts, but there are probabilistic statements.

Which he again denies: "during our research we have not determined the facts, clearly testifying to presence in actions of officials of signs of any criminal acts, such as: money transfer companies, created not to conduct normal business activities (cash out), the withdrawal of assets to controlled companies, etc."

actions of RAA "RUSADA" officials and their subsequent prosecution, similarly, the testimony of participating persons must be obtained and the facts of subsequent cashing and transfer of funds to representatives of RAA "RUSADA" or the cashing of these funds directly by employees of RAA "RUSADA" must be confirmed.

In the course of our research, we have not established facts that clearly indicate the composition of any criminal act in the actions of individuals, such as: transfers of funds to companies that were not created to conduct normal business activities (cash out), withdrawal of assets to controlled companies, etc.

Given the close attention to the activities of RAA "RUSADA" by the media and sports organizations, the appeal of the facts we have identified to the law enforcement agencies may create an information background, the development of which we cannot predict.

3.8.7.2 Disclosure of this report to members of the RAA "RUSADA" Supervisory Board

In the course of our review, we found that some of the documents attached to the advance reports of M.A. Pakhnotskaya for business trips to attend events of the Council of Europe were signed by a member of the RAA "RUSADA" Supervisory Board [REDACTED], as head of the Council of Europe Department of sports conventions. Besides, we have established a connection between [REDACTED] and M.A. Pakhnotskaya in the social network Facebook. These circumstances allow us to conclude that there may be an informal relationship between these persons, in which the information contained in this report may be disclosed by M.A. Pakhnotskaya and further to an unlimited number of persons.

Almost all documents, including invitations to the Council of Europe events, including those to employees of the Ministry of sport of the Russian Federation, as well as to all representatives of the signatory countries of the International anti-doping Convention, including NADO representatives (different functional units) and governments are signed by the Council of Europe Department of sport conventions Head [REDACTED].

All invitations are shared, not personalized.

The profile of Pakhnotskaya M.A. in the social network Facebook is closed, due to the fact that this information was included in the report, there are doubts that the stated methods of auditors on the use of information from open and conditionally open sources correspond to the actual reality.

	Pakhnotskaya Facebook contact list includes about 450 people.
	<p>General conclusion:</p> <p>Documents were provided to the auditors based on written requests from the auditors. These requests did not contain direct requests for documents or links to information from which we could understand what the auditors needed in order to provide the auditors with all the information for their objective judgment.</p> <p>However, the auditors did not use all the documents available in the RUSADA Accounting Department when conducting their audit, and therefore the objectivity of the judgments and conclusions of the “FinExpertiza” auditors is extremely controversial, regardless of their chosen hidden form of research.</p> <p>Such a hidden form of audit does not help to establish the true state of affairs in the organization. Even when conducting tax or other audit, if the inspectors have questions, they are addressed to the person being audited and the person being audited has the opportunity to provide the proper documents.</p> <p>The form of audit demonstrated by “FinExpertiza” LLC was not aimed at establishing the true state of affairs, it was aimed at hidden collection of information on customer requests and at deliberately fabricating false arguments and facts directed against the Director General and Deputy Director General of RUSADA.</p> <p>The report submitted by “FinExpertiza” LLC, based on incomplete and therefore unreliable data, with all the information available in the RUSADA office, can with a high degree of probability speak of its insolvency, unreliability and of distortion of the real picture within the RUSADA.</p>

Disclosure of information about RUSADA contractors and business processes potentially creates a risk of misuse of this information in order to interfere with software products and methods of information processing, processes of investigation of doping violations in the field of sports (the names and characteristics of software products used by the investigation Department of the RAA RUSADA were published). In this regard, we can talk about a violation of the International standard on Protection of Privacy and Personal Information, since there is a threat of interference and disclosure of data under the protection of international jurisdiction.

In-depth analysis of the report submitted by the ROC and RPC, taking into account the disclosure of internal aspects and tools for organizing anti-doping activities, including RUSADA Investigations Department, the internal aspects of the organization of cooperation with foreign anti-doping organizations, disclosing personal data of RUSADA employees and information about the RUSADA counterparties, which is a commercial secret, suggests with a high degree of probability that the use of such auditing organizations as "FinExpertiza" LLC to order in-depth analysis by the ROC and RPC, is conducted not only to discredit inconveniently struggling, not just declaring the fight a new independent Agency RUSADA and its leaders, but also for the secret collection of information in the interests of the ROC and RPC, and possibly other persons under the pretext of seemingly harmless audit, given that the ROC and RPC are subject to RUSADA doping control, as RUSADA tests Olympians and Paralympians.

RAA "RUSADA" Director General

Yuriy Ganus