

An aerial photograph of a town built on a steep, rocky hillside. The town features numerous buildings with red-tiled roofs and some taller structures. The hillside is rugged and appears to be made of volcanic rock. In the background, a large mountain rises under a clear blue sky. The overall scene is a scenic view of a town in a mountainous region.

Chamber of Control of Georgia

*Presented by
The Deputy Chairman*

Roman Bokeria

Proposals for changes

- The CCG needs to fundamentally reposition itself as the Independent Supreme Auditor and focus its services on Supreme State Auditing in accordance with international best practice utilising standards of International Organisation of Supreme Audit Institutions (INTOSAI) and international standards on auditing. It needs to shed its soviet style 'control' functions and adopt 'audit' functions. In accordance with international best practice. This will require far reaching changes in the work approach, methodology and the standards of auditing and reporting together with the ethical standards observed by staff.

Chamber's Background

- 75 years experience of a command economy
- Chamber was an integral part of machinery of Soviet Politburo control of the economy
- Chamber's role was to 'control' and punish when performance did not meet expectations. Effectively, there was no appeal against a Chamber decision

Rose Revolution 2003

A large crowd of people is gathered for a protest or rally. In the center, a prominent flag with green and red sections is visible. The background shows a building and a clear sky.

- The Rose Revolution of November 2003 swept away the corrupt and inept government that succeeded to power in 1990 when Georgia became independent
- The Chamber was closed down for 6 months to break the corruption cycle



CCG will provide an internationally benchmarked independent audit services to the public sector :

- ***1. Compliance or regularity audits***
- ***2. Performance audits***
- ***3. Financial audits (IFAC)***
- ***4. Investigations of irregularities***

Compliance or regularity audits

- Examinations of legal and administrative compliance, the probity and propriety of administration, financial systems and systems of management control

Performance audits

- Assessments of the management and operational performance (economy, efficiency and effectiveness) of public programmes, particular ministries and agencies in using financial, staffing and other resources in meeting their objectives.



Financial audits

- Examinations and reports on financial statements, and examinations of the accounting systems upon which those statements are based with a view to expressing an opinion whether the financial statements are prepared, in all material respects, in accordance with defined standards of accounting and financial reporting; normally International Public Sector Accounting Standards and International Financial Reporting Standards

Investigations of irregularities

- “Irregularities” mean any infringement of a provision of a law or regulation resulting from an act or omission by an economic operator, which has, or would have, the effect of prejudicing the general budget or budgets managed by them, either by reducing or losing revenue, or by an unjustified item of expenditure.

Implementation plan

- The CCG plans to increase the quality of its professional services in the next 5 years through a large training project. In the meantime, the CCG will continue to provide traditional audit services as well as support to law enforcement agencies with detailed documentation of frauds and corrupt activities identified in the course of day to day work.

Helping Hands



- **We are indebted to the international community**
- **The British and Holland Governments provided our corporate plan consultant**
- **World Bank helped us to rewrite our governing law**
- **UNDP totally overhauled and upgraded our hardware and software**
- **GTZ provided technical audit training**
- **Today elected new Chairman of CCG**

Thank You!

Danke Schon!

Domo Aregato Godzai Mass!

Merci Boku!

Muchas Gracias!

Didi Madloba!