

The State Audit Office of Georgia's continuous pursuit of excellence in strategic management



Tbilisi

3,716,858



The State Audit Office (SAO) of Georgia has a long-standing reputation of being a highly credible, transparent, and effective Supreme Audit Institution committed to serving its citizens. Despite its already strong performance, upheld by bilateral support, the SAO has seen clear benefits in joining IDI's Strategy, Performance Measurement and Reporting (SPMR) initiative, with a view to becoming a truly global SAI that leads by example.

In late 2019, the SAO decided to join the SPMR initiative, working towards a mid-term update of the 2018-2022 strategic plan. An interim SAI PMF assessment in early 2020 demonstrated that the SAO had already reached significant progress towards its strategic goals. For example, they had succeeded in finalising the implementation of ISSAI standards on financial and compliance audits and had established quality control procedures and practices such as hot reviews. Externally, the SAO leadership had prioritised strengthening relationships with the Parliament to support them in better follow-up of audit reports and holding executive agencies accountable for their performance.



Georgia's State Audit Office (SAO), Tbilisi

Despite those impressive achievements, the SAO identified some remaining challenges that called for an update of the strategic plan. One such obstacle is that the SAO does not have the mandate to audit government revenue – a legislative challenge that, albeit outside of its complete control, the SAO strives to influence through its work and communication activities. Another is that, while the SAO aims to enhance its audit activities in the area of IT systems of public entities, particularly in light of the pandemic, this calls for internal strengthening of IT audit capacity.

Finally, as the SAO remains committed to acting as a model organisation, it identified that it had some outstanding work towards establishing standard operating procedures for their internal ethics control system, as well as for impact assessments.

SPMR played an important role supporting the strategy revision process and providing inputs for further strengthening SAO's organisational development. The SAO team worked under the guidance of Ms. Angela Cullen, deputy auditor general of the SAI of Cayman Islands, who acted as their adviser and SPMR resource person. The joint work resulted in a revised strategic framework and updated strategic plan in line with the SPMR methodology and handbook, which captured existing challenges and selected priorities. Later on, as a result of participation in the e-Learning courses on operational planning, monitoring and implementation, the SAO prepared a new template for the operational plan and crafted new process for performance monitoring.



SAO Georgia team (Tsotne Karkashadze and Shota Jamburidze) with adviser Angela Cullen



SAO Georgia's Deputy AG Ekaterine Ghazadze on SPMR

The SAO's active participation in SPMR and its hospitality deserves special attention. Throughout the SPMR initiative, the Georgian team has consistently shared their experiences, challenges and lessons learnt in the area of strategic management. This has been greatly appreciated by their peers from the region. The SAO also hosted the SPMR strategic planning workshop, which was the last event of the initiative to be held in-person before the onset of the pandemic. The beautiful city of Tbilisi and the numerous activities organized by the SAO made the SPMR strategic planning workshop a particularly memorable event for the participants.

In the words of the SPMR advisor to the team, Ms. Angela Cullen,

“ It has been a huge pleasure to work with the SAO Georgia team on their journey of further enhancing the approach to strategic planning, and performance monitoring and reporting. Over the last two years, they have done a tremendous amount of work. They revisited and updated their strategic plan, reporting on some major achievements and identifying priorities for the remainder of the five-year period to 2022. They also developed annual operational plans to help focus on the delivery of strategic priorities and set up a new approach for monitoring and measuring performance, which will allow the SAO Georgia to be more efficient and effective in its reporting of performance. I have been incredibly impressed by their commitment and desire to continuously improve.



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Angela Cullen is Deputy Auditor General of the SAI of Cayman Islands. She has been the adviser of the SAO Georgia team since 2019.

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