



Audit Committees In The Public Sector: To Be Or Not To Be?

Georgia's CHU Challenges

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Three Levels of Subjects of Internal Audit

11 Internal Audit Communities of Practice (IASCOP) at the central level in Ministries



22 IACOPs in agencies

68 city councils



**68 IACOPs in City
Halls**

Autonomous Republic of
Abkhazia

Supreme Council



IACOP - 4 ministries

Autonomous Republic of
Adjara

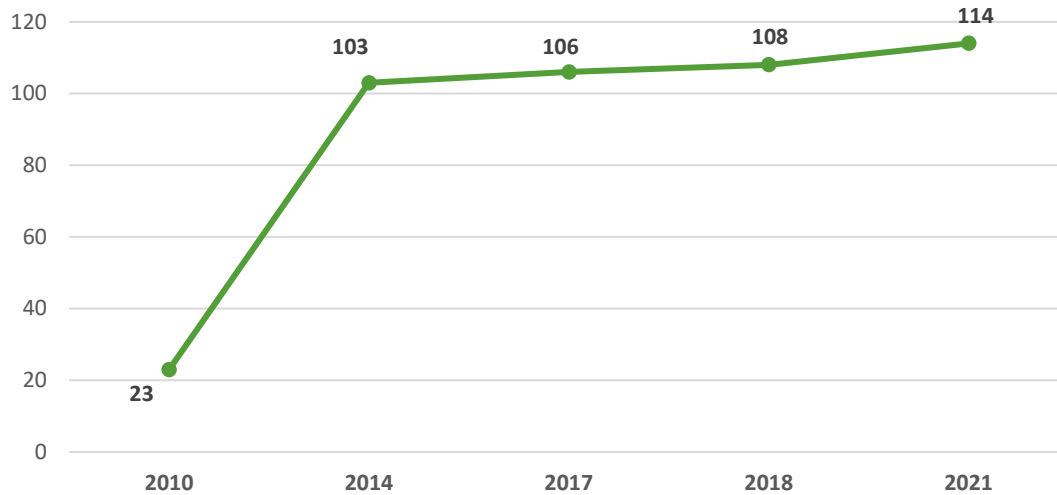
Supreme Council



IACOP - 4 ministries

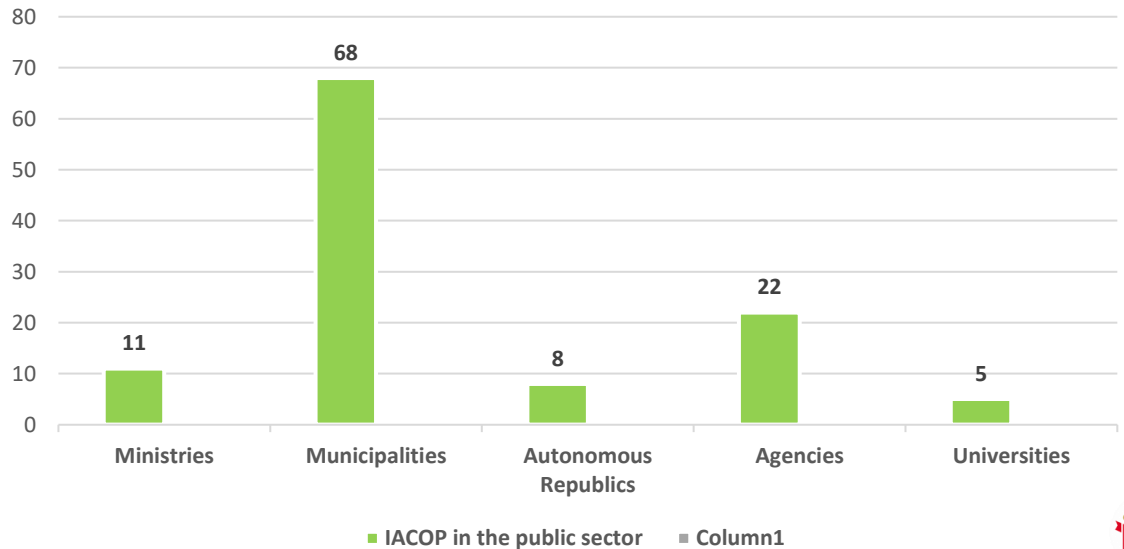


Dynamics of Internal Audit Communities of Practice in the Public Sector



450 → internal auditors

IACOP in the public sector



How to build a framework of Audit Committees?

Where to start?

What is the role of CHU?

How to initiate the process seamlessly?

How to convince managers about the benefits of ACs?

Who will be the members of ACs? How many?

How to finance?

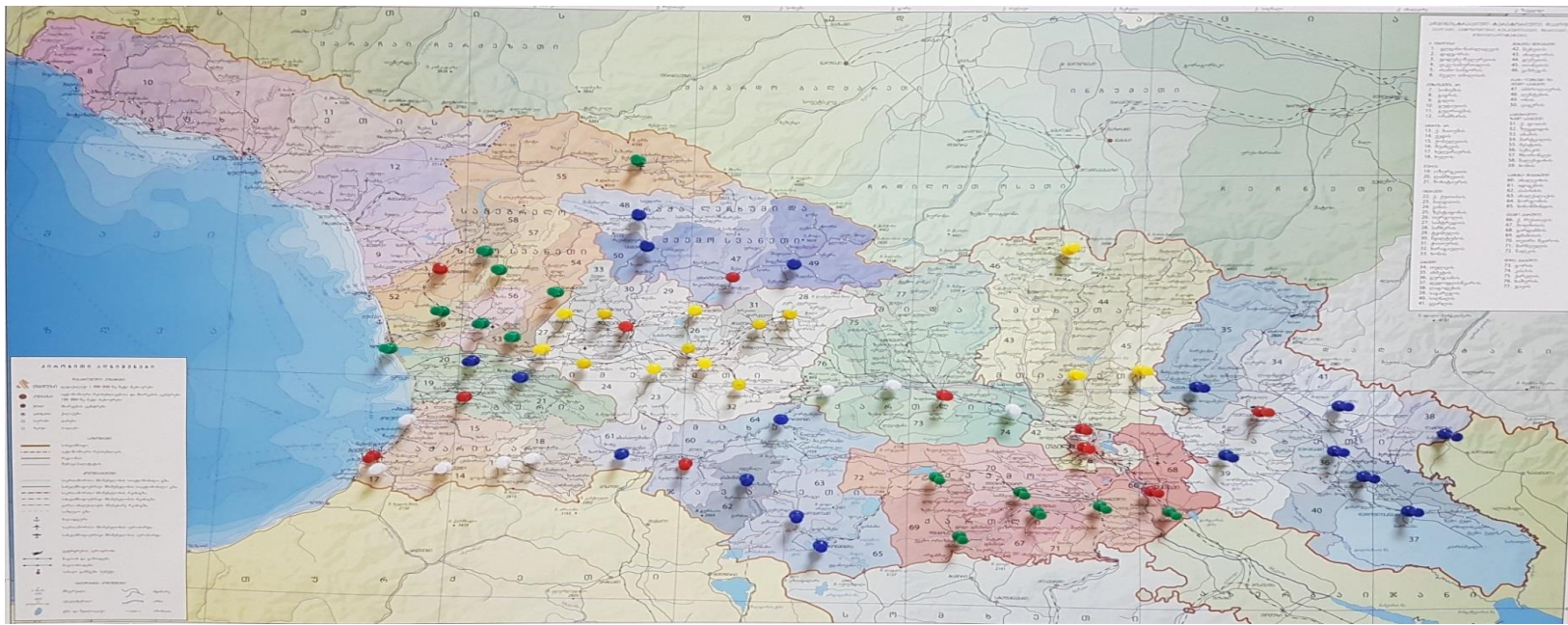
How will it work in practice?

How will it affect the organisation as a whole?

How will it differ from private sector practices?

What is the benefit for the public sector?





მადლობა!
THANK YOU!

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