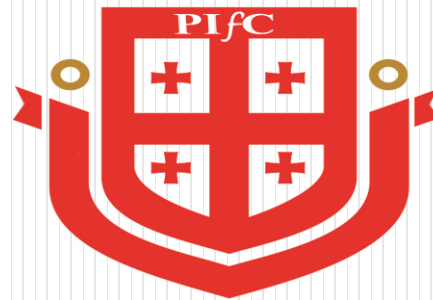




# Development of a sustainable training concept

*Georgian case*



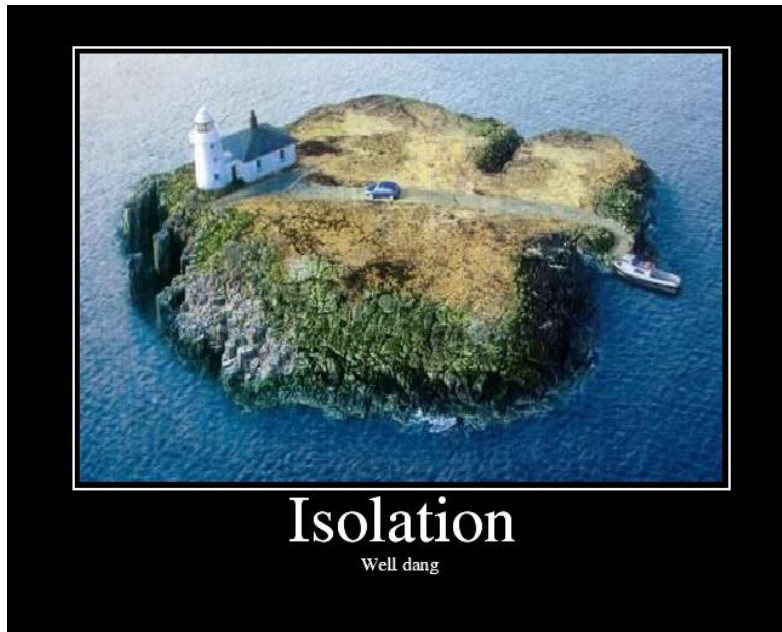
Central Harmonization Unit

Levan Valishvili  
April, 2013

# Diagnosis and cure

- First Steps in 2011 after adoption new legislation:
  - ✓ Survey the status of auditors;
  - ✓ Needs assessment;
  - ✓ Develop strategy and future steps.
- Results:
  - ✓ 140 internal auditors in public sector;
  - ✓ 100 in 12 Ministries;
  - ✓ 50% - none (training, meetings, working groups);
  - ✓ 51% - worked in the inspection units before
  - ✓ Only few had basic trainings done in 2010.

# Diagnosis and cure



R<sub>x</sub>

Patient Name:

*Internal Auditors of Public Sector of Georgia*

Prescription:

Awareness raising

At least all Internal Auditors should

participate in Basic training

Build training concept

Use Training Centre at MoF

MD: *CHU - Ministry of Finance of Georgia*

# Training Strategy

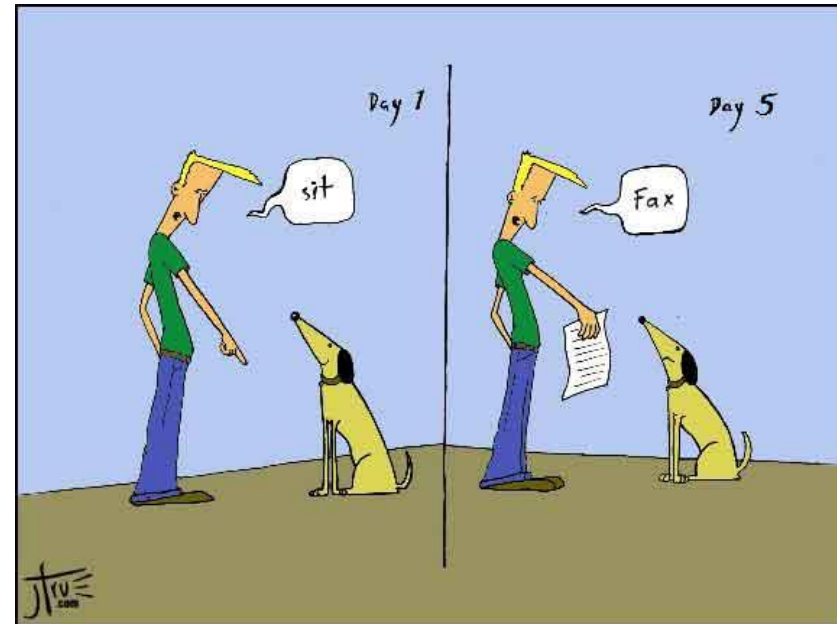
Basic Training;

ToT – Training of Trainers;

Advanced Training;

Trainings on special topics (e.g. IT, system audit);

Trainings for the heads of IAUs;



# Training Process



## Basic Trainings:

- International Expertise
- Simultaneous translation
- Maximum 4 days per training
- 25 participants per training
- Strict control of attendance
- Ceremony of Certification

*Meanwhile CHU:  
- Assess candidates  
for ToT;  
- Builds good  
relationship;  
Receives incentives  
from all entities;*

Date	Trainings	participants
7-11.06.2012	Basic Training 1	24
3-6.07.2012	Basic Training 2	22
10-13.12.2012	Basic Training 3	18
	<i>Total coverage</i>	64

# Training Process

ToT – Training of Trainers:

## Advantages:

- Local recourse, native language speakers, cost effective, having contact person per entity...

## Selection Process:

- Identifying volunteers
- Evaluation interaction on Basic Training
- Final selection
- CHU members
- TOT (part 2)

trainer of INTERNAL AUDIT



# Training Process



- Advanced Training:

Date	Trainings	participants
30-31.08.2012	PIFC	18
31-02.11.2012	Risk Assessment	25
28-30.11.2012	Performance Audit	24
4.12.2012	Risk Assessment workshop	16
6-7.12.2012	Prevention of Corruption and Fraud	26
12-14.02.2013	Internal Control System	20

# Challenges

- Attitude (IA vs FI)

- Flow of personnel

From 64, 14 doesn't work

*Reason: rotation, abolishment of IAU*

- Own experience and knowledge level



**ATTITUDE**

Affect your surroundings. Don't be effected by them.



# Future Plans



## Mid term:

- Continue with started strategy
- Ensure 100% coverage, on Basic Training
- In each entity establish contact/resource person  
make 1 day trainings
- Raise knowledge of IA, have at least 10 Certified auditors in public sector (CIA, CGAP)

# Future Plans

Long term:

- Training and Certification?
- Translation of CIA/CGAP?
- Building own Certification Program



Question:

Who should be responsible for the auditors? (CHU, MoF, SAI, Training Academy)

# Thank you for your attention

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