

**THEMATIC COMPILATION OF RELEVANT INFORMATION SUBMITTED  
BY GEORGIA**

**ARTICLE 8 UNCAC**

**CODES OF CONDUCT FOR PUBLIC OFFICIALS**

**GEORGIA (SECOND SESSION)**

**State Auditors' Ethics Code and Financial Audit Manual**

In 2010 the State Auditors' Ethics Code was approved and entered into force. The Code of Ethics is a comprehensive statement of the values and principles which should guide the daily work of auditors. The independence, powers and responsibilities of the public sector auditor place high ethical demands on the SAI and the staff they employ or engage for audit work. The Code of Ethics has been developed in accordance with the standards accepted by the International Organization of Supreme Audit Institutions (INTOSAI), mainly ISSAI 30.

The Financial Audit Manual (including compliance) was developed in accordance with the ISSAI 1000. Manual provides guidance for conducting financial audits of public sector entities. It describes three main stages in detail: planning, testing and reporting.