Legal framework and its enforcement: recent updates since last workshop: GEORGIA

April 27, 2018

A&ACoP "ADVANCING AUDIT QUALITY ASSURANCE SYSTEMS: TRENDS AND OPPORTUNITIES"





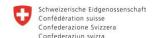


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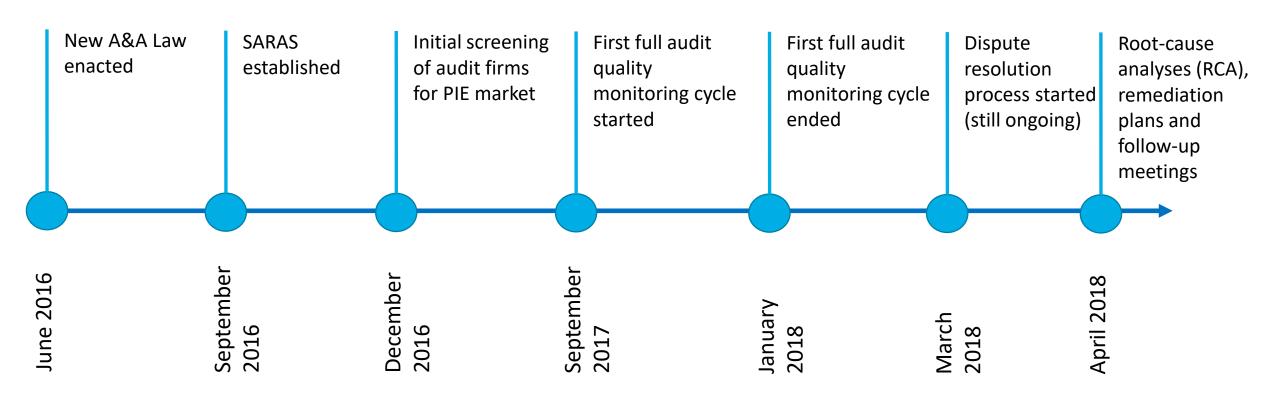




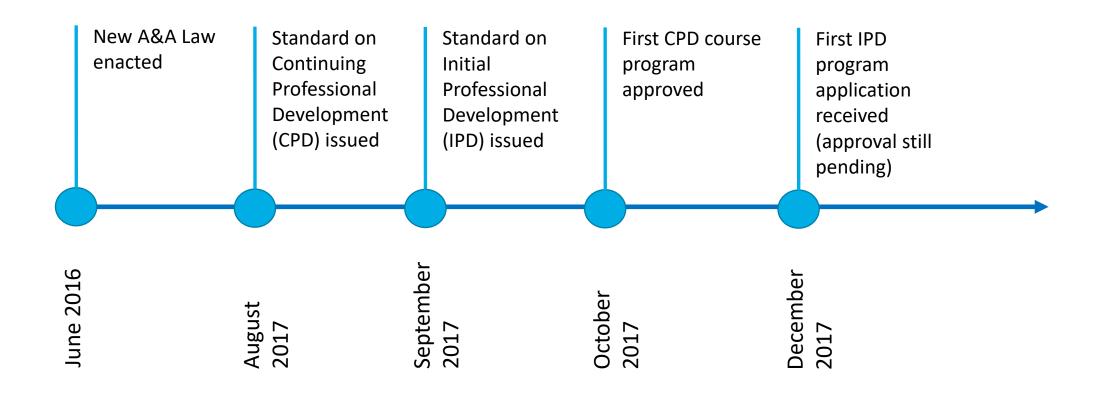




Audit oversight - Detective control



Audit oversight - Preventive controls



Other ongoing projects

- » To finalise the re-evaluation of the inspection methodology;
- » To finalise the re-evaluation of the reporting framework by making the inspection reports more transparent and reader friendly;
- » To introduce an IT inspection management tool and documentation repository, mainly considering Ideagen's Pentana Tool;
- »An upcoming Twinning project with assistance of the EU; and
- »The 2018 audit firm inspection cycle.