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# Research of the Best Practices of Access to Public Information

## Chamber of Control of Georgia (State Audit Office of Georgia)

*Georgia, United Kingdom (Scotland), United States of America,  
Estonia – Comparative Analysis*

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Editor: Levan Avalishvili

The research was carried out by the Institute for Development of Freedom of Information (IDFI) within the framework of the United States Agency for International Development (USAID) Program “Good Governance in Georgia (G-3)”.

This study is made possible by the generous support of the American people through the United States Agency for International Development (USAID). The opinions expressed herein are those of Institute for Development of Freedom of Information (IDFI) and do not necessarily reflect the views of United States Agency for International Development or the United States Government.

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## Introduction

The following study is comparative analysis of Georgian and international legislation the United Kingdom (Scotland), the United States of America, Estonia prepared within the framework of a project – **“Research on the Effectiveness of the FOIA Provisions in Georgia”**, implemented by the Institute for Development of Freedom of Information (IDFI).

The project **“Research on the Effectiveness of the FOIA Provisions in Georgia”** was implemented by IDFI (March-May, 2012) under the **Good Governance in Georgia Program (G3)** of the United States Agency for International Development (USAID).

The goal of the project was to increase the level of transparency and effective governance of the administrative organs (**the Ministry of Justice, Civil Service Bureau, the Competition and State Procurement Agency, Chamber of Control of Georgia, Government of the Autonomous Republic of Ajara**) through studying the best international practice of access to information and overcoming shortcomings in this sphere.

Main objective of the project - **“Research on the Effectiveness of the FOIA Provisions in Georgia”**- was to increase the accountability and transparency of the civil sector of Georgia, through study of the best international practices of access to public information and implementation of recommendations introduced on the basis of research. To achieve this goal, several tasks have been named in the set.

First of all, it was important to make research of the content of information posted in the online resources of the public institutions and forms of their location. For this there were chosen several Georgian target public institutions - **the Ministry of Justice, Civil Service Bureau, the Competition and State Procurement Agency, Chamber of Control of Georgia, Government of the Autonomous Republic of Ajara, Ministry of Finance and Economy of Ajara A/R, Ministry of Labour, Health and Social Care of Ajara A/R, Ministry of Education, Culture and Sport of Ajara A/R, the Ministry of Agriculture of Ajara A/R.**

At the same time, the project focused on the study of international best practice on access to public information. Foreign government structures, identical to the Georgian target institutions, were used as the target for. In particular, they stressed the countries with the best practices in proactive publication: the United States, Great Britain/Scotland and Estonia.

The research of international practice demonstrated a significant modern trend. In particular, government agencies, to ensure transparency and accountability of their work, in a proactive mode make available the data of public interest. Development of information technologies gave them opportunity to make information about their activities much available through posting of different types of reports, data and information on official web-sites, that is the most important element to

establish effective communication with citizens and to improve public confidence to the public institutions. This trend has been a tradition at the international level. Moreover, in some countries it is already regulated at the legislative level.

The research results revealed that almost in all cases, it is important to publish the following types of information on the official web-site:

- Detailed information about leadership;
- General contact information;
- Description of structure of entity and the rule of activity;
- Strategic and operational plans;
- Projects and programs;
- Action quarterly and annual reports/audits;
- Resolutions;
- Counsultations for individuals and legal entities;
- Access to public information and a detailed description of request procedure;
- The documents proactively published by an institution;
- Detailed information on the financial activities of the body, the budget;
- Openness of administrative costs;
- Access to statistical data;
- General information about the activities, etc.

Competence of the agencies should be considered and therefore specific information and documents posted on the web-site. Publication of information of such type on the web-site, and most importantly, the quality of the material and complete disclosure, is the main basis of assessment of accountability, openness and transparency of public institutions.

The research methodology consisted of three main components:

- Research of proactive posting by target administrative agencies of Georgia, on the basis of the analysis of public information posted on their web-sites;
- Study of the Government's official web-resources to identify the best practices of proactive posting;
- Collaboration of recommendation package in an attempt to increase transparency of Georgian public space.

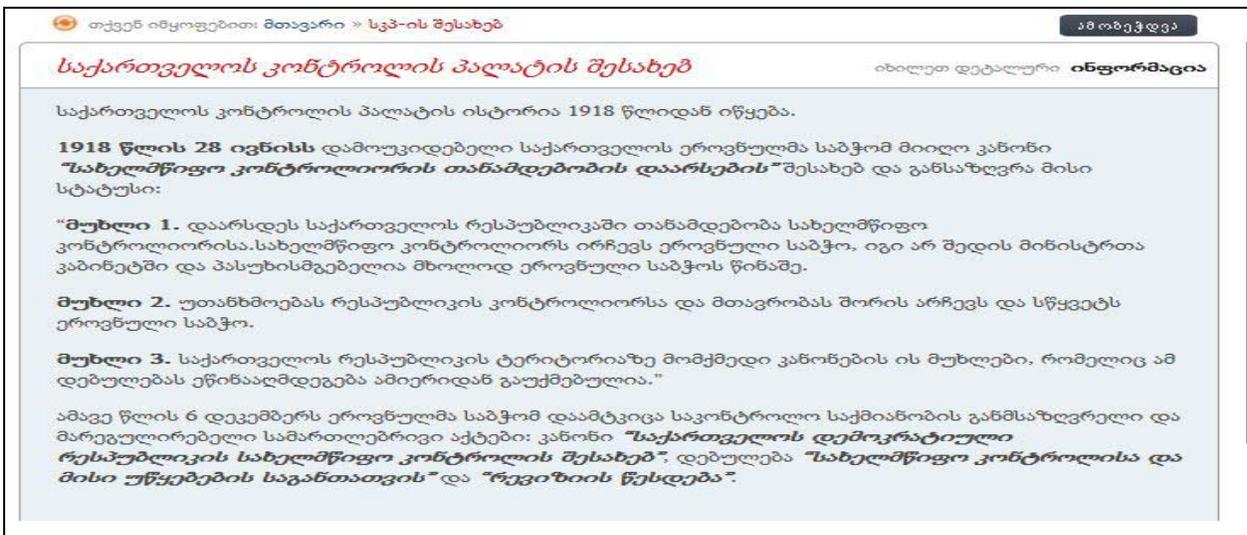
# Chamber of Control

## Introduction

The one of the reeseach objects was information proactively published on the website of Chamber of Control of Georgia. It is to be mentioned that the mentioned institution in public area stand out for topicality and quality of the published information. However it is possible to improve official website by adding different services and as a result improvement of the public information accessibility quality. For research of the best practices the official websites of identical public institutions of Estonia ([www.riigikontroll.ee](http://www.riigikontroll.ee)), Greate Britain ([www.nao.org.uk](http://www.nao.org.uk)), Scotland ([www.audit-scotland.gov.uk](http://www.audit-scotland.gov.uk)) and Unites States of America ([www.gao.gov](http://www.gao.gov)).

### 1. General information on Public institution

The one of the most important elements of the information on Public Institution is the description of its functions (mission, aim and authority). There is no a page including such type of information at the official website of Chamber of Control of Georgia.



The screenshot shows the website of the Chamber of Control of Georgia. The page title is "საქართველოს კონტროლის პალატის შესახებ" (About the Chamber of Control of Georgia). The main content describes the history of the institution, starting from 1918. It mentions the adoption of the Law on the Chamber of Control of Georgia in 1918 and lists three main points: 1. The Chamber of Control of Georgia is established as a public institution. 2. The Chamber of Control of Georgia is established as a public institution. 3. The Chamber of Control of Georgia is established as a public institution. The text is in Georgian and includes references to laws and regulations.

Existing information on Chamber of Control of Georgia.No information on functions of the mentioned organization is provided in the mentioned section.

But the U.S. Government Accountability Office(The U.S. Government Accountability Office - GAO) in this section has published mentioned details on agency. This section includes

public institution mission, basic values, competence and tasks. Beside this website includes biography of office manager.

It is noteworthy that the section first describes the scope of the career of the head and then is followed by references of currently achievements.

Whereas the information about the Chairman of the Chamber of Control only provides biographical details and not describes the competence and duties.

**ABOUT GAO**

The U.S. Government Accountability Office (GAO) is an independent, nonpartisan agency that works for Congress. Often called the "congressional watchdog," GAO investigates how the federal government spends taxpayer dollars. The head of GAO, the Comptroller General of the United States, is appointed to a 15-year term by the President from a slate of candidates Congress proposes. Gene L. Dodaro became the eighth Comptroller General of the United States and head of the U.S. Government Accountability Office (GAO) on December 22, 2010, when he was confirmed by the United States Senate. He was nominated by President Obama in September of 2010 and had been serving as Acting Comptroller General since March of 2008.

[Full Biography](#)  
[More on the CG Selection Process](#)

**Our Mission** is to support the Congress in meeting its constitutional responsibilities and to help improve the performance and ensure the accountability of the federal government for the benefit of the American people. We provide Congress with timely information that is objective, fact-based, nonpartisan, nonideological, fair, and balanced.

**Our Core Values** of accountability, integrity, and reliability are reflected in all of the work we do. We operate under strict professional standards of review and referencing; all facts and analyses in our work are thoroughly checked for accuracy.

**Our Work** is done at the request of congressional committees or subcommittees or is mandated by public laws or committee reports. We also undertake research under the authority of the Comptroller General. We support congressional oversight by

- auditing agency operations to determine whether federal funds are being spent efficiently and effectively;
- investigating allegations of illegal and improper activities;
- reporting on how well government programs and policies are meeting their objectives;
- performing policy analyses and outlining options for congressional consideration; and
- issuing legal decisions and opinions, such as bid protest rulings and reports on agency rules.

We advise Congress and the heads of executive agencies about ways to make government more efficient, effective, ethical, equitable and responsive. Our work leads to laws and acts that improve government operations, saving the government and taxpayers billions of dollars.

## Information about Accountability Office of the U.S. Government

### Gene L. Dodaro's Biography

Gene L. Dodaro became the eighth Comptroller General of the United States and head of the U.S. Government Accountability Office (GAO) on December 22, 2010, when he was confirmed by the United States Senate. He was nominated by President Obama in September of 2010 and had been serving as Acting Comptroller General since March of 2008.

Mr. Dodaro has testified before Congress dozens of times on important national issues, including the nation's long term fiscal outlook, efforts to reduce and eliminate overlap and duplication across the federal government and GAO's "High Risk List" that focuses on specific challenges from reducing improper payments under Medicare and Medicaid to improving the Pentagon's business practices.

In addition Mr. Dodaro has led efforts to fulfill GAO's new audit responsibilities under the Dodd-Frank Wall Street Reform and Consumer Protection Act, under the American Recovery and Reinvestment Act—the stimulus legislation designed to combat the economic downturn, and under the TARP program to help stabilize financial markets and institutions.

As Comptroller General, Mr. Dodaro helps oversee the development and issuance of hundreds of reports and testimonies each year to various committees and individual Members of Congress. These and other GAO products have led to hearings and legislation, billions of dollars in taxpayer savings, and improvements to a wide range of government programs and services.

In a GAO career dating back more than 30 years, Mr. Dodaro has held a number of key executive posts. For 9 years, Mr. Dodaro served as the Chief Operating Officer, the number two leadership position at the agency, assisting the Comptroller General in providing direction and vision for GAO's diverse, multidisciplinary workforce. Mr. Dodaro led the development of GAO's strategic plans for serving Congress and improving government in the 21st Century. He also played a key role in guiding the agency's efforts to highlight current and emerging issues that warrant attention from policymakers.

Until 1999, Mr. Dodaro headed GAO's Accounting and Information Management Division, the agency's largest unit, which specialized in financial management, computer technology, and budget issues. While there, he directed the first-ever audit of the comprehensive financial statements covering all federal departments and agencies. Mr. Dodaro also helped conceive GAO's strategy for strengthening computer security governmentwide and led the updating of standards for internal controls in the federal government.

Mr. Dodaro worked closely with the Congress and several administrations on major management reform initiatives, including the 1994 Government Management Reform Act, which expanded the Chief Financial Officers Act; the revised 1995 Paperwork Reduction Act and the Clinger-Cohen Act of 1996, which require agencies to implement modern management practices for information technology management; and the 1996 refinements to the Single Audit Act, which outlines requirements for audits of federal assistance to state and local governments. Mr. Dodaro also led management reviews of the Department of Justice, the Internal Revenue Service, the Office of Management and Budget, and the Office of Personnel Management and has extensive experience working with state and local government officials.

Mr. Dodaro, who holds a bachelor's degree in accounting from Lycoming College in Williamsport, Pennsylvania, is a fellow of the National Academy of Public Administration and a member of the Association of Government Accountants. Mr. Dodaro has received many of GAO's top honors as well as recognition from outside organizations, including the American Society for Public Administration, the Institute for Internal Auditors, and Federal Computer Week. These include:

- The 2009 Roger W. Jones Award from American University for outstanding executive leadership in the federal government.
- The 2008 Association of Government Accountants' National President's Award in recognition of outstanding vision in leading GAO through a major transition and for partnering with AGA to improve government financial management.
- The 2006 Association of Government Accountants' Elmer B. Staats Award for improving government performance and government accountability.
- The 2003 American Society for Public Administration's and the National Academy of Public Administration's National Public Service Award recognizing outstanding practitioners in public service.
- The 2001 Association of Government Accountants' Frank Greathouse Distinguished Leadership Award for sustained outstanding leadership in financial management.



Print Friendly Biography (PDF, 3 pages)

## Information about the Controller General on the web-site of Accountability Office of the U.S. Government.

Red cell contains the information about his competence.



**ლევან ბექაშვილი**

საქართველოს კონტროლის  
პალატის თავმჯდომარე

საკონტაქტო ინფორმაცია

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დაბადების თარიღი:

09.11.1974 წ.

დაბადების ადგილი

თბილისი, საქართველო

ოჯახური მდგომარეობა:

დაოჯახებული

ენების ცოდნა:

რუსული, ინგლისური

განათლება:

1996 წელს დაამთავრა ივანე ჯავახიშვილის სახელობის თბილისის სახელმწიფო უნივერსიტეტის სამართალმცოდნეობის ფაკულტეტი, იურისტის კვალიფიკაციით.

საწესრიგო გამოცდილება:

2008 წლის 15 ივლისიდან არის საქართველოს კონტროლის პალატის თავმჯდომარე;

2008 წლის თებერვლიდან ივლისამდე იყო საქართველოს პრეზიდენტის სახელმწიფო რწმუნებული კახეთის რეგიონში;

2004-2008 წლებში იყო საქართველოს პარლამენტის წევრი;

საქართველოს პარლამენტის იურიდიული კომიტეტის თავმჯდომარე;

2003-2004 წლებში მუშაობდა საქართველოს იუსტიციის სამინისტროში მინისტრის მოადგილედ;

1999-2003 წლებში იყო საქართველოს პარლამენტის აპარატის იურიდიული დეპარტამენტის წამყვანი სპეციალისტი; განყოფილების უფროსი; დეპარტამენტის უფროსი;

1997-1999 წლებში მუშაობდა საქართველოს პარლამენტის საპროცედურო საკითხთა და წესების კომიტეტის აპარატში უფროს სპეციალისტად; წამყვან სპეციალისტად;

1996-1997 წლებში მუშაობდა საქართველოს შინაგან საქმეთა სამინისტროს საგამომიებო დეპარტამენტის ქ. თბილისის საგამომიებო სამმართველოში გამომიებლის თანაშემწედ.

**Information about the Chairman of the Chamber of Control**

In this regard, the experience of Scotland is to be mentioned. On the web-site of the Audit Scotland's there is published information about the mission of the agency, its vision, core objectives, managerial staff, biography of the employees, Code of Conduct of the Board Members, its role, the composition rule, procedures for the appointment of the main auditor and functions of the auditor. The web-site provides, as well a list of the public institutions, which are audited by the Audit Scotland.

## About us

► [Audit Scotland](#)

[Auditor General](#)

[Accounts Commission](#)

## Our people - Audit Scotland board and staff

We employ around 300 people. Some are based in Edinburgh, where we have our headquarters, and others are in offices throughout Scotland. A board oversees our work.

[View the Code of Conduct for members of the Audit Scotland board \(PDF | 120KB\)](#)

### Current board members are:



#### Ronnie Cleland

Chair of the Audit Scotland Board

Ronnie has served on National Health Service (NHS) trusts and boards since 1992. He is a non-executive director of a search and selection consultancy; a member of the Court of the University of Strathclyde and non-executive adviser to the Scottish Football Association.

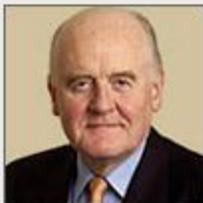
Register of interests: [Ronnie Cleland \(PDF | 26KB\)](#)



#### John Baillie

Chair of Accounts Commission

Register of interests: [John Baillie \(PDF | 29KB\)](#)



#### Robert Black

Accountable Officer and Auditor General

Register of interests: [Robert Black \(PDF | 20KB\)](#)

Information about the members of the Board of Audit Scotland

**About us**

- ▶ Audit Scotland
- Auditor General
- Accounts Commission

## About Audit Scotland

We help the Auditor General and the Accounts Commission to make sure organisations that spend public money in Scotland use it properly, efficiently and effectively.

We do this by carrying out financial and performance audits – that is, detailed and systematic investigations – of various aspects of how public bodies work.

**More information**

- Our people
- Audit appointments
- Diversity & Equality
- Corporate publications
- Management Team and Board minutes
- Audit Committee minutes
- Expenditure information

Robert Black is the Auditor General for Scotland and the accountable officer for Audit Scotland.

**Which public bodies do we audit?**

We audit about 200 public accounts. They include:

- Scottish Government
- 23 National Health Service (NHS) bodies
- 32 councils
- 45 joint boards and committees (including police and fire and rescue services)
- 37 further education colleges
- Scottish Water.

**Why we carry out audits**

Our audits check whether public bodies:

- manage their finances to the highest standards
- achieve the best possible value for public money.

Three principles guide our work:

- Our auditors are independent of the organisations they audit.
- They report in public.
- They look at more than financial statements.

**A Quick Guide**  
to the Auditor General, Accounts Commission and Audit Scotland

Download our quick guide to Audit Scotland, the Accounts Commission and the Auditor General for Scotland.

[Quick Guide \(PDF | 365KB\)](#)

**Information about the Office on the web-site of the Scottish Audit**

In addition, the official site of the Scottish Audit provides protocols of the meetings of the Service Board and Management Team. All the data is available in PDF format, which represents the following information:

1. The exact time and place of the meeting;
2. Full name of Employees and the public servants;
3. The list of issues discussed at the meeting;
4. Summarize the positions of each public servant in relation with the issue;
5. There are represented main details of the recently observed reflections and developed reports and the opinions around the issues;

## 6. Date and time and the venue of the next meeting.

**About us**

- ▶ Audit Scotland
- Auditor General
- Accounts Commission

### Management Team and Board minutes

The Audit Scotland Board oversees Audit Scotland's work and seeks to ensure high standards of governance and management.

The Management Team oversees the operational aspects of Audit Scotland's work with each member taking responsibility for a specific area of our work.

- Board minutes from 2012 (PDF | 164 KB)
- Board minutes from 2011 (PDF | 719 KB)
- Board minutes from 2010 (PDF | 253 KB)
- Board minutes from 2009 (PDF | 334 KB)
- Board minutes from 2008 (PDF | 100 KB)
- Board minutes from 2007 (PDF | 64 KB)
- Board minutes from 2006 (PDF | 74 KB)
- Management team minutes from 2012 (PDF | 442 KB)
- Management team minutes from 2011 (PDF | 2.48MB)
- Management group minutes from 2010 (PDF | 586 KB)
- Management team minutes from 2010 (PDF | 507 KB)
- Management team minutes from 2009 (PDF | 323 KB)
- Management group minutes from 2009 (PDF | 775 KB)
- Management team minutes from 2008 (PDF | 302 KB)
- Management team minutes from 2007 (PDF | 551 KB)
- Management team minutes from 2006 (PDF | 494 KB)
- Management team minutes from 2005 (PDF | 192 KB)

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**Protocols of meetings of the board and management team of the Scottish Audit Office published on the official website**

Minutes of Meeting of **Audit Scotland** held in the offices of Audit Scotland, 110 George Street, Edinburgh on **Thursday, 23 February 2012** at 10.00hrs.

**PRESENT:** R Cleland (Chair)  
J Baillie  
J Maclean  
K Bryan  
R W Black

**APOLOGIES:** None

**IN ATTENDANCE:** D McGiffen, Chief Operating Officer  
R Frith, Assistant Auditor General  
F McKinlay, Controller of Audit and Director of Best Value and Scrutiny Improvement  
B Hurst, Director of Performance Audit  
James Gillies, Communications Manager  
Simon Ebbett, Communications Officer  
Bruce Stoddart, Web Publications Officer  
D Hanlon, Corporate Finance Manager

<u>Item No</u>	<u>Subject</u>
1.	Apologies
2.	Declarations of Interest
3.	Chair's Report
4.	Minutes of the meeting of 26 January 2012
5.	Matters arising from the minutes
6.	The Audit of Community Planning Partnerships
7.	Audit Scotland's Annual Report
8.	Scottish Commission for Public Audit - Visit
9.	Standing Orders Annual Review 2011/12
10.	Performance & Financial Update – Quarter Three 2011/12

**Information about a meeting of the the board and the management team of Scottish Audit on the official website**

Except the biography the website of the Accountability Office of the U.S. Government contains all the comments, notes and presentations by the Controller General in the legislative body in relation with the budgetary requirements of the country for different fiscal years.

**FISCAL YEAR 2013 BUDGET REQUEST**  
**U.S. Government Accountability Office**  
GAO-12-456T, Mar 15, 2012

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**Highlights**  [View Report \(PDF, 15 pages\)](#)

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This testimony discusses the U.S. Government Accountability Office's (GAO) budget request for fiscal year (FY) 2013. We very much appreciate the confidence Congress has shown in our efforts to help support the Congress in carrying out its constitutional responsibilities and to help improve government performance and accountability for the benefit of the American people.

GAO is requesting an appropriation of \$526.2 million for FY 2013 to support a staffing level of 3,100. This funding level represents a modest increase of 2.9 percent over FY 2012, and is 5.4 percent below our FY 2010 level. The majority of the requested increase represents the first step in rebuilding our staff capacity to a level that will enable us to optimize the benefits we yield for the Congress and the nation.

GAO's work directly contributes to improvements in a broad array of federal programs affecting Americans everywhere and remains one of the best investments across the federal government. With this committee's support, in FY 2011 GAO provided assistance to every standing congressional committee and about 70 percent of their subcommittees. GAO issues hundreds of products annually in response to congressional requests and mandates. Actions taken related to our findings and recommendations yielded significant results across the government, including financial benefits of \$45.7 billion to reduce government expenditures, reallocate funds to more productive areas, or increase revenues. These benefits produced a return on investment of \$81 for every dollar invested in GAO.

GAO senior officials testified 174 times before the Congress on an array of complex issues including military and veterans disability systems, U.S. Postal Service fiscal sustainability, defense/weapons systems, and Medicare and Medicaid fraud, waste, and abuse. Fifty-seven of these hearings were related to high-risk areas and programs highlighted in GAO's biennial high-risk report. As the Congress and the administration debate ways to improve the federal government's long-term fiscal outlook, our mission becomes ever more critical to help identify billions of dollars in cost-saving opportunities to tighten federal budgets and identify revenue-enhancement opportunities. GAO seeks both to help position the government to better manage risks that could compromise the nation's security, health, and solvency, and to identify opportunities for managing government resources wisely for a more sustainable future. GAO will continue to provide high-quality, high-value, and independent support to the Congress in ways that generate material benefits to the nation. GAO's High-risk Program calls attention to opportunities for cost savings and improvements in federal agency and program management that offer the potential to save billions of dollars, dramatically improve service to the public, and strengthen confidence and trust in the performance and accountability of the U.S. government. In FY 2011, our work also included several products mandated under the Dodd-Frank Wall Street Reform Act on mortgages, securities markets, financial institutions, the Federal Reserve, and consumer protection. Additionally, our work included many other products related to health-care related reforms.

As the Congress and the administration debate ways to improve the federal government's long-term fiscal outlook, our mission becomes ever more critical to help identify billions of dollars in cost-saving opportunities to tighten federal budgets and identify revenue-enhancement opportunities. GAO seeks both to help position the government to better manage risks that could compromise the nation's security, health, and solvency, and to identify opportunities for managing government resources wisely for a more sustainable future. GAO will continue to provide high-quality, high-value, and independent support to the Congress in ways that generate material benefits to the nation.

GAO's strategic plan for serving the Congress and the nation, 2010-2015, highlights the broad scope of our efforts to help the institution of the Congress respond to domestic and international challenges, such as

- addressing current and emerging challenges to the well-being and financial security of the American people;
- responding to changing security threats and the challenges of global interdependence;
- helping transform the federal government to address national challenges; and
- maximizing the value of GAO by enabling quality, timely service to the Congress and being a leading practices federal agency.

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**Additional Materials:**

[Accessible Text](#)

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**Contact:**

**Office of Public Affairs**  
 (202) 512-4800   
[youngc1@gao.gov](mailto:youngc1@gao.gov)

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**Budget request report for the fiscal year of 2013 by the US Controller General**

Comptroller General: [Overview](#) | [Former Comptroller General](#)

<a href="#">CG Home</a>	<b>2012 Testimonies by Comptroller General Gene Dodaro</b>
<a href="#">Biography</a>	Fiscal Year 2013 Budget Request: U.S. Government Accountability Office GAO-12-456T, Mar 15, 2012
<b>Testimonies</b>	
2012	Fiscal Year 2011 U.S. Government Financial Statements: The Federal Government Faces Continuing Financial Management and Long-Term Fiscal Challenges GAO-12-444T, Mar 1, 2012
2011	
2010	More Efficient and Effective Government: Opportunities to Reduce Duplication, Overlap and Fragmentation, Achieve Savings, and Enhance Revenue GAO-12-449T, Feb 28, 2012
2009	
2008	Fiscal Year 2013 Budget Request: U.S. Government Accountability Office GAO-12-455T, Feb 7, 2012
<a href="#">Presentations</a>	
<a href="#">Submit a Speech Request</a>	
<a href="#">CG Forums and Roundtables</a>	

**Accounts/reports regarding the state budget by the U.S. Controller General**

In addition, the section of the public institution provides general information about the institution: address, head office, year of establishment, contact information, number of employees, budget amount, reports sent to the Congress, number of various types of recommendations developed by the office to improve financial operations.

<a href="#">Overview</a>	<b>GAO at a Glance</b>
<a href="#">Contact</a>	
<a href="#">GAO at a Glance</a>	Current for fiscal year 2011:
<a href="#">Our Name</a>	
<a href="#">Our Seal</a>	<b>Address:</b> GAO Headquarters 441 G St., NW Washington, D.C. 20548
<a href="#">Strategic Planning, Performance, and Accountability</a>	<b>Offices in the following cities:</b> Atlanta, GA; Boston, MA; Chicago, IL; Dallas, TX; Dayton, OH; Denver, CO; Huntsville, AL; Los Angeles, CA; Norfolk, VA; San Francisco, CA; and Seattle, WA.
<a href="#">Peer Review</a>	<b>Year GAO was founded:</b> 1921
<a href="#">Videos About GAO</a>	<b>Telephone no.:</b> (202) 512-3000 (employee locator)
	<b>Agency head:</b> Gene L. Dodaro Comptroller General of the United States
	<b>Staffing level:</b> 3,134 employees
	<b>Budget :</b> \$565.7 million
	<b>Congressional testimony:</b> 174
	<b>Measurable financial benefits from GAO work:</b> \$45.7 billion--an \$81 return on every dollar invested in GAO
	<b>Recommendations to improve government operations:</b> 2,132 (At the end of fiscal 2011, 80 percent of the recommendations GAO made five years earlier had been implemented.)

**General data related to the Accountability Office of the U.S. Government**

## 2. Public institution system/structure

In the section of the Control Chamber of Georgia “About CCG”, the sub-section named “Structure” is empty.

თქვენ იმყოფებით: მთავარი » სკვ-ის შესახებ » სტრუქტურა

ამოიბეჭდე



**ბლოგის** თემები

ბლოგის გვერდზე გადასვლა

მეგზური



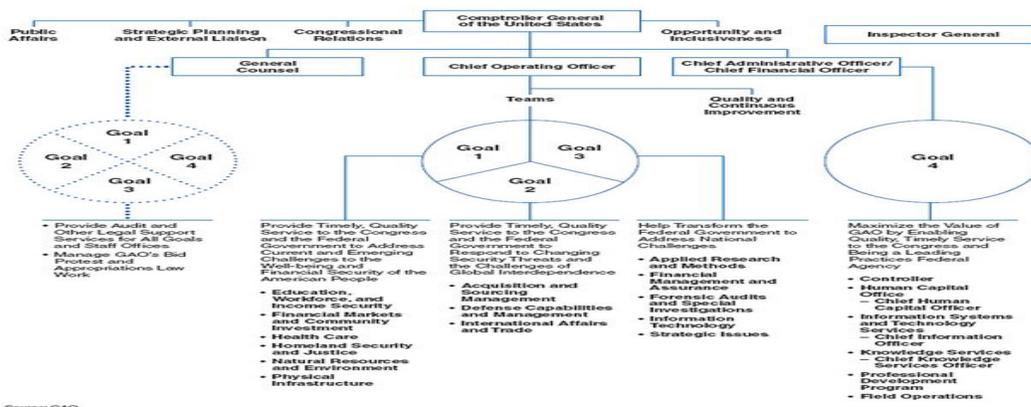
სასარგებლო რესურსები



**Structure of the Chamber of Control of Georgia. Information is not listed.**

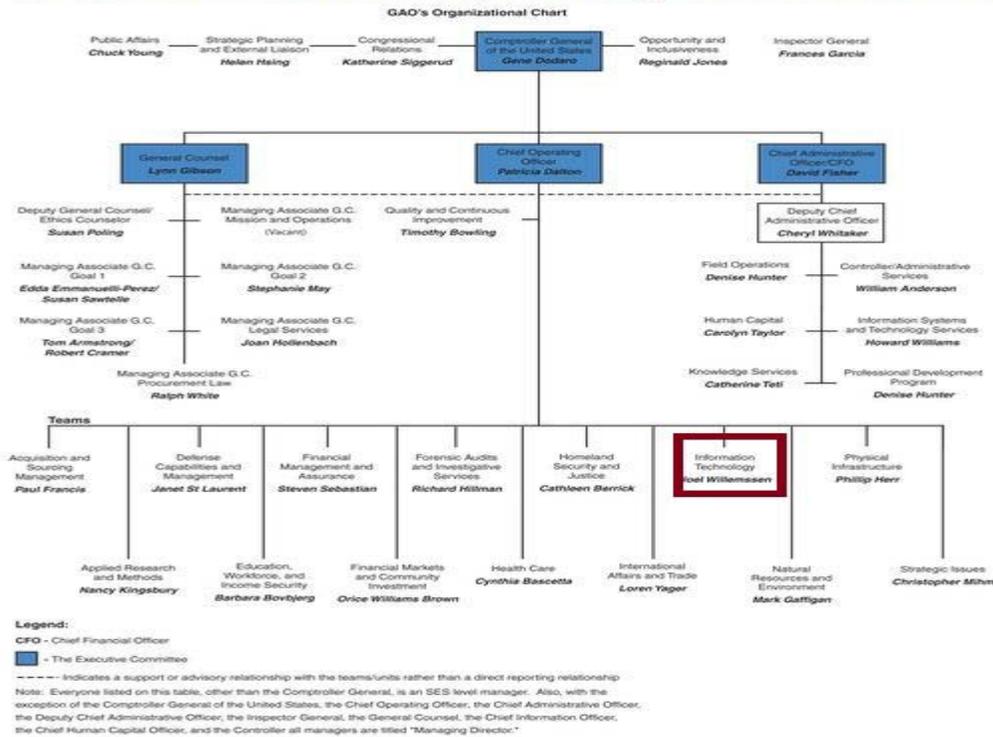
Website of the U.S. Government Accountability Office provides the detailed organizational chart, which specifies the goals of the structural units. Also, there is a simplified version in which the names of the officials of all sub-divisions are available. Moreover, from the organizational chart you may go to a separate structural unit where there are given details of its main objectives, accomplishments, current projects and contact information.

The Government Accountability Office Organization Chart - Detailed



Detailed structural chart of the U.S Accountability Office

## The Government Accountability Office Organizational Chart - Simplified



Simplified organization chart of the U.S. Accountability Office. Highlighted in the red box - the link to a web-site of a structural unit

### Careers

#### Information Technology

Our Work  
 Recent Accomplishments  
 Ongoing Projects  
 Key Contacts

#### Our Work

Information technology (IT) can be a key element of management reform, dramatically reshaping government to make it more responsive and efficient. Today's rapid technological change and innovation, including the growth of the Internet, offer unprecedented opportunities to use IT to enhance government service to citizens by improving performance and reducing costs. These opportunities, however, create great challenges. The Information Technology team leads GAO's efforts to help the government address these important challenges by working to build the government's capacity to manage IT and to manage the collection, use, and dissemination of information in an era of rapidly changing technology. We also seek to strengthen information security and to protect the computer and telecommunications systems that support the nation's vital infrastructures.

We assist Congress in assessing and improving the government's substantial IT investments—including high-risk modernization efforts—and we continue to develop and expand best practice methodologies that are used across government to guide IT investment decision making. We also seek to improve how the government collects and manages its information and to better protect the security and privacy of government data in light of the nation's growing dependence on complex and interconnected computer and telecommunications systems. To do this, our specialists perform work at federal agencies across the country.

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#### Recent Accomplishments

- Helping Congress, in the aftermath of the September 11 attacks, determine the effectiveness of the government's use of IT to combat terrorism.
- Identifying computer security and network vulnerabilities to mitigate risks at federal agencies and improve the government's ability to respond to cyberattacks and intrusions.
- Helping the Department of Homeland Security (DHS) strengthen its management of strategic plans and efforts to consolidate and integrate approximately 700 IT systems and supporting organizations of the 22 component agencies merged within the department in 2003.
- Promoting effective governmentwide development and use of enterprise architectures.
- Helping Congress reach a balanced view of the complex management and technical challenges involved in the transition to e-government and development of key tools.
- Working with various agencies to strengthen the management of their complex multibillion-dollar IT modernization programs.
- Identifying impediments to the government's transition to new, more cost-effective long-distance telecommunications contracts—valued at over \$1 billion—and recommending ways to overcome them.
- Developing tools to assist agencies in improving the way billions of IT dollars are invested and managed annually in support of federal agencies' business operations.
- Identifying the challenges associated with managing and preserving electronic records to help the government develop an advanced electronic records archive.

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#### Ongoing Projects

- Assessing the challenges associated with implementing new technologies, such as wireless networks, and the new tools available for securing these systems.
- Evaluating government efforts to address emerging cybersecurity threats, strengthen homeland defense, and ensure the continuity of government computer and telecommunications systems that support the nation's critical infrastructures.
- Reviewing the government's progress in planning and implementing the transition to Internet Protocol version 6.
- Promoting the Department of Defense's (DOD) implementation of a departmentwide enterprise architecture for modernizing its 4,000-plus business systems.
- Assessing security and reliability concerns for electronic voting systems and the federal and state actions under way to address them.
- Determining whether the billions of dollars that DOD invests in modernizing its systems are managed to minimize risk and maximize benefits.
- Examining the technical challenges faced by the Patent Trademark Office in fully automating its business process and developing electronic file storage capabilities.
- Assessing ways to ensure security for Federal Aviation Administration systems.

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#### Key Contacts

Managing Director: Joel Willemssen

Directors: Valerie C. Melvin, David A. Pomeroy, Gregory C. Wilshusen

Phone: (703) 351-3488

Information about a structural unit of the U.S. Government Accountability Office

The web-site of the National Audit Office of Estonia as well provides structure of the office and at the same time, describes competence of each unit.



The National Audit Office has three departments that are engaged in the primary activity: the Financial Audit Department, the Performance Audit Department, and the Local Authorities Audit Department. In addition to the audit departments the National Audit Office has services that support the audit departments as well as the Auditor General in the performance of their functions. The activities of the services are bound into a whole by the Director of the National Audit Office.

The main goals of the Financial Audit Department is to carry out or organise financial audits required for assessment of the consolidated annual report of the state and carrying out special financial audits as well as developing the financial audit methodology.

When carrying out a financial audit the department is obligated to annually assess the correctness of the statements made by the Government in its financial statements, thereby confirming whether the public funds and other assets have been properly accounted and whether they have been gathered and spent in accordance with acts and other legislation regulating financial administration. Also, financial audits help to improve the required control systems.

The Performance Audit investigates whether the use of funds by the public sector is economical, efficient and effective. A performance audit can also be defined as a process in the course of which it is investigated whether the audited institutions attend to the right thing and whether they do it properly or with the smallest costs.

A performance audit evaluates the activities of the public sector in resolving problems of the strategic level, analyses the reasons of problems in depth and suggests ideas for overcoming them. Also, the goal of performance audits is to identify the best administrative practice and contribute to spreading it.

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Structure on the web-site of the National Audit Office of Estonia.

### 3. References on activity of a public agency within the field of core competence

Evaluation of the effectiveness of executive government and of the control programs implemented by the executive government is one of key activities of control agency.

Website of the Chamber of Control of Georgia contains section of all the submissions, where we meet recommendations for individual projects in each year for various departments.

However, this document provides only general information and less provides thorough analysis of the projects carried out by public institutions. Moreover, all of these types of estimates are given as an entire document.

საქართველოს კონტროლის პალატიდან გაგზავნილი სარეკომენდაციო წერილები და მიღებული პასუხები 2011 წელი				
N	აუდიტის ობიექტი	კონტროლის პალატის რეკომენდაციები	სარეკომენდაციო წერილების გაგზავნის თარიღი და წიგნის მიღებული პასუხის თარიღი	გატარებული ღონისძიებების შესახებ
1	საქართველოს შრომისა და სოციალური დაცვის სამინისტროს სისტემის დაწესებულებათა მიერ მისახდობის უკანმართელობის დაზღვევის სახელმწიფო პროგრამების აუდიტი	<p>აუდიტის შედეგად კონტროლის პალატის მიერ დაფიქსირდა უამრავი შეცდომა, სამინისტროს დაწესებულებებს და სოციალური პროგრამების სააგენტოს მიერ შესაბამისი რეკომენდაციები შედგომარობის გამოსწორების მიზნით, ძირითადი ყურადღება გამახვილდა: დაზღვეულთა ზარების მიწოდების ვადების განმარტებაზე, მოწოდებებთან გაფორმებული ხელშეკრულებების მონიტორინგზე, სამართლებრივი მექანიზმის შემუშავებასა და სადაზღვევო კომპანიების მიერ ზენეფიციარებთან ხელშეკრულებების დადგენილ ვადებში გაფორმების მიზნით, შემუშავდეს საჯარო დაზღვევის ანგარიშების ერთიანი სისტემა და ფორმატი, რომელიც უნდა მოიცავდეს ყოველმომცველ ინფორმაციას დაზღვეულთა რაოდენობისა, მკურნალობაზე გახარჯული ხარჯებისა და კაპიტალური დანახარჯების თაობაზე, გაანალიზდეს დაზღვეულთა დაუკმაყოფილებელი განცხადებების რაოდენობა, მიზეზების მითითებით, განისაზღვროს დაზღვევის პროგრამების შესრულების ერთიანი ანგარიშების დაზღვევის წესი, ანალიზის საგანი და შეთავაზდეს, სადაზღვევო პროგრამის ეფექტიანობისა და სარგებლობის ძირითადი კრიტერიუმები გახდეს უწყვეტად განმართელობის მკურნალობაზე მოთხოვნის დაკმაყოფილების დონის განსაზღვრა, შემუშავდეს ეფექტიანი საშუალებები დაზღვეულთა საინფორმაციო უზრუნველყოფის მიზნით, სათანადო ცვლილებები შეტანილ იქნას სადაზღვევო პირობებში სამედიცინო მომსახურების ხელმისაწვდომობის ხარისხის ზრდის მიზნით, სააგენტომ უზრუნველყოს დაზღვევით გათვალისწინებული დროული და ხარისხიანი მომსახურების გაწევა, სააგენტომ გაატაროს კომპლექსური ღონისძიებები დაზღვეულთა მონაცემების საინფორმაციო - თერაპიული სისტემების გასაუფლებლებლად, რათა გასწორდეს დაზღვეულთა ზარებში ყველა ცდომილება, გამოირიცხოს გარდაცვლილი, მოქალაქეებიდან გასული, მოქალაქეობა შეწყვეტილი პირთა ჩანაწერები, შეიმუშავდეს შიდა კონტროლის პროცედურები და მექანიზმები, საჯარო დაზღვევის პროგრამების ეფექტიანად მართვის მიზნით აუცილებელია დაზღვევის განმარტებულ სახელმწიფო დაწესებულებათა საქმიანობის კოორდინაცია, მონაცემთა რეგულარული გაცემა და სახელმწიფო დაზღვევის პროგრამების მართვის ერთიანი სისტემის შექმნა, აგრეთვე შესაბამისი</p>	22 თებერვალი 2011 წელი	
Submissions on the web-site of the Chamber of Control of Georgia				

The web-site of the U.S. Government Accountability Office shows the reports introduced by the agency in relation with various fields. They state latest moves in relation with a particular issue/problem, it makes assessment of their effectiveness and recommendations are attached. In addition, the urgency of the problem is substantiated. The web-site presents as well a small description, which shows the observation results. It states contact details of the person responsible for the study. In case of the U.S. such reports are made regularly and they are presented separately for certain government programs.

The screenshot shows a webpage layout for a GAO report. At the top, there is a navigation bar with a 'Highlights' button and a yellow button labeled 'View Report (PDF, 20 pages)'. The main content area is titled 'What GAO Found' and contains a paragraph about IRS improvements and a list of seven opportunities for improvement. On the right side, there is a sidebar with 'Additional Materials' (a PDF and accessible text) and 'Contact' information for James R. White, including a phone number and email address. The bottom of the page has a horizontal line and a section header 'Reports on the web-site of the U.S. Government Accountability Office'.

**Highlights** [View Report \(PDF, 20 pages\)](#)

### What GAO Found

The Internal Revenue Service (IRS) has made improvements in processing tax returns, and electronic filing (e-filing), which provides benefits to taxpayers including faster refunds, continues to increase. However, IRS's performance in providing service over the phone and responding to paper correspondence has declined in recent years. For 2012, as with previous years, IRS officials attribute the lower performance to other funding priorities.

The following are among the opportunities to improve the taxpayer experience and increase voluntary compliance that GAO identifies in this testimony:

- **IRS can provide more self-service tools to give taxpayers better access to information.** IRS can create an automated telephone line for amended returns (a source of high call volume) and complete an online services strategy that provides justification for adding new self-service tools online.
- **Better leveraging of third parties could provide taxpayers with other avenues to receive service.** Paid preparers and tax software providers combine to prepare about 90 percent of tax returns. IRS is making progress implementing new regulation of paid preparers. As it develops better data, IRS should be able to test strategies for improving the quality of tax return preparation by paid preparers. Similarly, IRS may also be able to leverage tax software companies.
- **Expanded information reporting could reduce taxpayer burden and improve accuracy.** Expanded information reporting, such as the recent requirements for banks and others to report businesses' credit card receipts to IRS, can reduce taxpayers' record keeping and give IRS another tool.
- **Implementing modernized systems should provide faster refunds and account updates.** Modernized systems should allow IRS to conduct more accurate and faster compliance checks, which benefits taxpayers by detecting errors before interest and penalties accrue.
- **Expanding pre-refund compliance checks could result in more efficient error correction.** Expanding such checks could reduce the burden of audits on taxpayers and their costs to IRS.
- **Reducing tax complexity could ease taxpayer burden and make it easier to comply.** Simplifying the tax code could reduce unintentional errors and make intentional tax evasion easier to detect.

### Why GAO Did This Study

The U.S. tax system depends on taxpayers calculating their tax liability, filing their tax return, and paying what they owe on time —what is often referred to as voluntary compliance. Voluntary compliance depends on a number of factors, including the quality of IRS's assistance to taxpayers, knowledge that its enforcement programs are effective, and a belief that the tax system is fair and other people are paying their share of taxes. Voluntary compliance is also influenced by other parties, including paid tax return preparers, tax software companies, and information return filers (employers, financial institutions, and others who report income or expense information about taxpayers to IRS). For this testimony, GAO was asked to (1) evaluate the current state of IRS's performance and its effect on the taxpayer experience, and (2) identify opportunities to improve the taxpayer experience and voluntary compliance. This testimony is based on prior GAO reports and recommendations. Additionally, GAO analyzed IRS data in delivering selected taxpayer services in recent years.

**Additional Materials:**

- [Highlights Page \(PDF, 1 page\)](#)  
[Accessible Text](#)

**Contact:**

**James R. White**  
Phone: (202) 512-9110  
Email: [whitej@gao.gov](mailto:whitej@gao.gov)

**Office of Public Affairs**  
Phone: (202) 512-4800  
Email: [youngc1@gao.gov](mailto:youngc1@gao.gov)

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**Reports on the web-site of the U.S. Government Accountability Office**

It should be pointed out that these types of reports are collected in one category/section and they are sorted according to various criteria. In particular, the reports can be viewed by date, subject, according to the agency. It's easy for users to find necessary materials.

## Reports and Testimonies - Browse by date

Today's Reports is also available by email

<b>Browse By:</b>	Browsing publications by date	Sort by <span style="font-size: small;">Date new&gt;old</span>	Results per page <span style="font-size: small;">10</span>
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- Date
- Topic
- Collection
- Agency (Hierarchy)
- Agency (Alphabetically)

Browsing Publications by Date (1 - 10 of 25 items) in Past Week

Released on April 27, 2012

**CHECKED BAGGAGE SCREENING**  
TSA Has Deployed Optimal Systems at the Majority of TSA-Regulated Airports, but Could Strengthen Cost Estimates  
GAO-12-266, Apr 27, 2012

**FEDERAL EMPLOYEES' COMPENSATION ACT**  
Status of Previously Identified Management Challenges  
GAO-12-508R, Mar 21, 2012

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Released on April 26, 2012

**ECONOMIC DEVELOPMENT**  
Community Development Financial Institutions and New Markets Tax Credit Programs in Metropolitan and Nonmetropolitan Areas  
GAO-12-547R, Apr 26, 2012

**FEDERAL EMERGENCY MANAGEMENT AGENCY**  
Workforce Planning and Training Could Be Enhanced by Incorporating Strategic Management Principles  
GAO-12-487, Apr 26, 2012

**FEDERAL PROTECTIVE SERVICE**  
Better Data on Facility Jurisdictions Needed to Enhance Collaboration with State and Local Law Enforcement  
GAO-12-434, Mar 27, 2012

**FINANCIAL LITERACY**  
Enhancing the Effectiveness of the Federal Government's Role  
GAO-12-636T, Apr 26, 2012

### Reports on the web - site of the U.S. Government Accountability Office by categories

Publications and reports on the web-site of the National Audit Office of Great Britain are sorted according to the departments. A separate sub-section is related to the reports for the financial management and the budget.

<b>Publications</b> <small>Reports, press releases, good practice...</small>	<b>Sectors</b> <small>Defence, Education, Health &amp; Social Care...</small>	<b>Help for public services</b> <small>Good practice, advice, tools...</small>	<b>About us</b> <small>What we do, governance, history...</small>
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[Home](#) > [Publications](#) > Financial management reports Share this: [f](#) [t](#) [in](#) [+](#)

<b>Publications</b>	<b>Reports on financial management in central departments</b>
<ul style="list-style-type: none"> <li>Archive</li> <li>Departmental overviews 2011</li> <li style="background-color: #c00000; color: white; padding: 2px;">Financial management reports</li> <li>Listing of major outputs</li> <li>PSA data systems validation 2010</li> <li>Work in progress</li> </ul>	<p style="font-size: small;">Good financial management is at the core of good management in government. It supports decision making and the effective running of organisations.</p> <p style="font-size: small;">At the NAO we aim to consolidate our work and knowledge in financial management to support our ongoing work and to promote best practice. To date we have published reports on financial management within the following government departments:</p> <ul style="list-style-type: none"> <li>• Financial management in the Department for Food, Environment and Rural Affairs (November 2011)</li> <li>• Financial management in the Ministry of Justice (November 2011)</li> <li>• Financial management in the Department for International Development (April 2011)</li> <li>• Financial management in the Department for Culture, Media and Sport (March 2011)</li> <li>• Strategic Financial Management of the Defence Budget (July 2010)</li> <li>• Ministry of Justice Financial Management Report (July 2010)</li> <li>• Financial Management in the Department for Communities and Local Government (July 2009)</li> <li>• Financial Management in the Foreign and Commonwealth Office (July 2009)</li> <li>• Financial Management in the Home Office (May 2009)</li> <li>• Financial Management in the Department for Children, Schools and Families (April 2009)</li> </ul> <p style="font-size: small;">See also our reports looking more widely across government:</p> <ul style="list-style-type: none"> <li>• Progress in improving financial management in government (March 2011)</li> <li>• Managing financial resources to deliver better public services (February 2008)</li> </ul>

Section for Publications on the web-site of the National Audit of Great Britain

Estonian practice is as well interesting. Reports on their web-site are sorted by years and the departments. At the same time, together with the audit reports there are provided audit memorandums with individual agencies and recommendations and posts are published.

The screenshot shows a web interface for searching audit reports. On the left is a sidebar with a search bar and a list of 'Governing area' and 'Institutions'. The main content area is titled 'Ministry of Agriculture' and shows a list of reports from 2009 to 2012. Each year has a list of bullet points representing audit findings. A legend indicates that the reports are from 'All agencies'.

**Search audits**

**Governing area**

- Ministry of Education and Research
- Ministry of Economic Affairs and Communications
- Ministry of Justice
- Ministry of the Environment
- Ministry of Culture
- Ministry of Agriculture**
- Ministry of Finance
- Ministry of Foreign Affairs
- Ministry of the Interior
- Ministry of Social Affairs
- Ministry of Defence

**Institutions**

- Bank of Estonia
- State Chancellery
- Chancellery of the Riigikogu
- Supreme Court
- Office of the Chancellor of Justice
- Office of the President of the Republic

**Ministry of Agriculture**

**2012**

- Border crossing of goods and cargo at the land border between Estonia and Russia (a parallel audit with the Account Chamber of the Russian Federation)
- Effectiveness of the measures for improvement of the condition of Lake Peipsi
- Activities of the state in promoting key areas of research and development

**Agency**

- All agencies

**2011**

- Organisation of the assessment of the impact of legal acts
- Accuracy of the annual accounts 2010 and the legality of the transactions of the Ministry of Agriculture
- Follow-up audit. Order on handling animal by-products

**2010**

- Supervision over use of pesticides and mineral fertilisers
- In-service and re-training of adults
- Accuracy of the Annual Report 2009 and the legality of the transactions of the state
- Accuracy of the annual accounts 2009 and the legality of the transactions of the Ministry of Agriculture
- Availability of state services in counties

**2009**

- State's efforts of reducing greenhouse gas emissions
- Complex reduction of pollution in larger farms
- Accuracy of the annual accounts 2008 and the legality of the transactions of the Ministry of Agriculture
- Control of fisheries in the Baltic Sea
- Activities of the state in guaranteeing the safety of foodstuffs of vegetable origin

**Search system for audit reports on the web-site of the National Audit Office of Estonia**

■ One of the users and quality assessors of analyses of the impact of legislation is the *Riigikogu* whose critical attitude towards impact assessment will improve the quality at the level of the Executive. In spite of the substandard impact analyses, the Board of the *Riigikogu* has not refused and the Chancellery of the *Riigikogu* has not advised to refuse to discuss the draft legislation whose impact has not been analysed in accordance with the rules of legislative drafting of the *Riigikogu*.

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All in all, the recommendations of the NAO are aimed at resolving the most urgent problems of the organisation of the analysis of the impact of legislation. Among other things, the following must be done:

- for officials, to clarify the scope and methods of analysing the impact of legislation;
- to establish sustainable and meaningful quality control both at the level of the Executive (Government) as well as the Legislature (*Riigikogu*);
- to improve the involvement of stakeholders in legislative drafting;
- to present impact analyses more clearly in explanatory memoranda;
- to increase the liability of the ministers for the thoroughness of impact analyses in their respective fields of responsibility;
- to draft an implementation plan of the Better Regulation Policy in the Ministry of Justice.

**Responses by the auditees**

The NAO sent the audit report to eleven ministries (all but the Ministry of Foreign Affairs), the Government Office and the Chancellery of the *Riigikogu* so they could express their opinion.

The auditees agree that the NAO has drawn attention to the right and essential problems and make adequate recommendations for resolving them. In principle, the auditees take most of the recommendations into account and find that their implementation would ensure better decisions and problem-free implementation of legislation and reduce the number of amendments arising from implementation issues.

Various auditees have pointed out that more financial resources are required for the implementation of the Better Regulation Policy and for improved analysis of the impact of legislation.

**Documents about the audits on the web-site of the National Audit Office of Estonia**

Along with the reports, the agencies publish report plans, stating the exact dates for preparation and publication of reports.

Web-site of the Audit Scotland's presents the Corporate Plan for the years of 2012-2014, where there is represented information of the following type:

1. Achievements of the last two years;
2. Implemented, ongoing and future programs;

What	When
<b>Personal Performance</b>	
Review and improve our Learning and Development strategy, making it simpler and more coherent, and improve planning, procurement and evaluation	Year 1
Improve workforce flexibility and talent management, ensuring our staff develop a broad range of knowledge and skills	Year 2
Design and deliver a leadership and management development plan	Year 1
Strengthen skills that are crucial for future audit work, such as analytical skills	Ongoing
Review decision and delegation rights and explore increasing these to staff to support development and engagement	Year 1
Improve our engagement with staff across the organisation about business planning and performance assessment	Ongoing
Design and implement workforce flexibility policies, in areas such redeployment and early retirement	Year 1
<b>Innovation</b>	
Introduce new products and supplements from our audit work , such as information leaflets	Ongoing
Strengthen graphical presentations of data	Year 1
Explore e-publication opportunities, including how we present our work	Ongoing
Pilot the audit of the outcomes of community planning partnerships	Year 1
Refine the Best Value audit programme and further develop the How councils work series	Ongoing
<b>One Organisation</b>	

**Corporate plan of the Audit Scotland's**

3. Agency Resources: budget amount according to years and potential index over the next few years;
4. Staff size according to years and changes of number over the next few years;
5. Amounts gained from different types of expenses and audit conduct by years.

<p><b>Our resources</b></p> <p>The Auditor General and the Accounts Commission expect public bodies to manage their finances to the highest standards and achieve the best possible value for public money. They expect the same of Audit Scotland.</p> <p>Audit Scotland meets its costs from audit charges to public bodies, and from the Scottish Consolidated Fund for work directly funded by the Scottish Parliament. The Auditor General approves the audit fee levels for NHS, Further Education, Scottish Government and Scottish Water, and the Accounts Commission approve audit fee levels in local authorities. Our budget is subject to scrutiny and approval by the Audit Scotland Board and the Scottish Commission for Public Audit.</p> <p>We charge for annual financial audits across all sectors and for Best Value and performance audits in local authorities. Our charging regime aims to link audit charges to outputs, to allow part of the charge to be agreed between the auditor and the audited body. Charges are set for each audit year (broadly November to October) and therefore each financial year covers part of two audit years.</p>	<p><b>Resource requirements for 2011/12</b></p> <p>For 2011/12, Audit Scotland has an operating budget of £26 million and a capital budget of £250,000. We plan to raise £19 million through audit charges and other miscellaneous income, with the remaining £7 million funded by the Scottish Parliament. The table opposite summarises our budget for 2011/12, and our draft budget for 2012/13.</p> <p>Our 2011/12 budget assumes an overall reduction in the cost of audit of 7 per cent, resulting in fee reductions to public bodies. Our fee strategy is available on our website. It provides more information about how our fees are set. Our draft 2012/13 budget assumes a further 8 per cent reduction in the cost of audit, with further fee decreases.</p> <p><b>Staff</b></p> <p>Staff costs account for around 55 per cent of Audit Scotland's 2011/12 operating budget. We have committed to reducing our staff by 42 (whole-time equivalent), or 14.4 per cent, by 2014/15. By careful workforce planning, we are already about half-way towards that target.</p>
<b>Corporate Plan on the web - site of the Audit Scotland's</b>	

Resource requirements	Budget 2011/12 £000	Draft Budget 2012/13 £000
Staff and Commission members costs	14,430	14,590
Fees and expenses paid to approved auditors	6,165	4,912
Buildings, rent and depreciation	2,203	1,853
Other costs	3,420	3,244
<b>Gross costs</b>	<b>26,218</b>	<b>24,599</b>
Income from charges to audited bodies <sup>1</sup>	19,285	18,036
Bank interest and miscellaneous income	113	30
<b>Total income</b>	<b>19,398</b>	<b>18,066</b>
<b>Net Operating Cost</b>	<b>6,820</b>	<b>6,533</b>
Capital	250	440
<b>Total resource requirement from Scottish Consolidated Fund</b>	<b>7,070</b>	<b>6,973</b>

Note: 1. Income from charges to audited bodies by financial year is analysed below:

	Actual 2009/10 £000	Actual 2010/11 £000	Budget 2011/12 £000	Draft Budget 2012/13 £000
Local authorities	13,183	13,429	12,526	11,844
NHS bodies	4,525	4,523	4,262	3,870
Scottish Water	222	205	198	145
Further education colleges	578	560	539	539
Scottish Government depts. and sponsored bodies	2,036	1,814	1,760	1,638

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### Corporate Plan of Audit Scotland's

We must remember, also, the practice of announcing the reports to be published in Great Britain. The official web-site report includes the subject of the report, theme, exact time of publication and the name and contact details of the person responsible for the report.

## Work in progress

### News and press

#### Latest on Report publication dates

The following reports by the Comptroller and Auditor General (C&AG) are likely to be published as follows.

All reports are published at 0001 hours unless indicated otherwise.



## Reports with publication dates

Report	Publication date	Press officer contact
<b>The BBC's approach to managing the cost of its support functions</b>  This study will establish whether the BBC's management of the cost of its support functions supports the achievement of value for money and whether the BBC's external reporting of such costs improves transparency for the licence fee payer.	10 May 2012	Phil Groves T: 020 7798 5339 M: <a href="tel:07770678477">07770 678477</a>
<b>The Regional Growth Fund</b>  This study will examine the value for money obtained from the £1.4 billion allocated to projects in the Regional Growth Fund's first two bidding rounds.	11 May 2012	Phil Groves T: 020 7798 5339 M: <a href="tel:07770678477">07770 678477</a>

## Reports published shortly

Report	Publication date	Press officer contact
<b>The management of adult diabetes services in the NHS</b>  This study will examine whether people diagnosed with diabetes are receiving the standard of care expected by the Department of Health, and whether diabetes services could be provided more	May 2012	Phil Groves T: 020 7798 5339 M: <a href="tel:07770678477">07770 678477</a>

Report plan on the web-site of the National Audit Office of Great Britain

In case of Estonia initial and final dates of preparation of audit plans and contact details of responsible public servants are indicated, it specifies the public agency, the report is prepared for. Also, the main trends are defined.

For auditee

Rights and duties of the National Audit Office

**Audit plan**

Published

Audit standards

Recommended reading

Contesting National Audit Office's activities

## Audit plan

Teksti suurus: [-A] [+A]

EST | RUS | ENG

### Activities of the Government in assessing the impact of its work and in reporting of the results of its work

<b>Area of government</b>	Ministry of Economic Affairs and Communications, Ministry of Education and Research, Ministry of the Environment, Ministry of Finance, Ministry of the Interior, Ministry of social affairs
<b>Institution to be audited</b>	State Chancellery
<b>Auditees</b>	
<b>Audit Department</b>	Performance Audit Department
<b>Director of Audit</b>	
<b>Audit Team</b>	Ermo Liedemann
<b>Contacts</b>	

**Remarks**

<b>Planned Start</b>	12/1/2010	<b>Actual Start</b>	12/1/2010
<b>Planned End</b>	6/30/2012	<b>Actual End</b>	
<b>Status</b>	Work in progress		

**Related Audits**

<b>Created on</b>	12/29/2010
<b>Last modified on</b>	4/27/2012
<b>Last reviewed on</b>	4/27/2012

**Audit plans on the web-site of the Ministry of National Audit of Estonia**

The reports, existing on the web-site related to the works implemented by Audit Scotland's with foreign countries, should be considered. This document provides information about the visits, the exact date, the host agency or organization, the purpose of the meetings. In addition, more detailed references are given about individual meetings. In addition, it reflects the results of the visits, provides information about the costs and received rewards. The web-site contains information about the projects and trainings conducted abroad, in cooperation with other organizations. Information concerning the reports in relation with activities of the agency, developed by other international organizations is available.

## 2010/11 report on working with other countries

22 June 2011 for Audit Scotland

A report covering all of Audit Scotland's work with other countries in 2010/11.

-  [2010/11 report on working with other countries \(PDF | 265 KB\)](#)
-  [2010/11 report on working with other countries \(RTF | 58 KB\)](#)

Report on the web-site of Scottish Audit Office

Along with the annual reports, the website of the Audit Scotland presents internal audit conclusions of a different kind of public institution. It estimates balance of payments of public servants by age, gender, religion and other categories, the budget allocation, implementation of programs, recruiting and selection policy, quality assurance of project management and audits.

**About us**

- ▶ Audit Scotland
- Auditor General
- Accounts Commission

### Diversity and Equality publications

#### Equal Pay Review

7 May 2012 for Audit Scotland

-  [Equal Pay Review 2010/11 \(PDF | 298 KB\)](#)
-  [Equal Pay Review 2009/10 \(PDF | 195 KB\)](#)
-  [Equal Pay Review 2007/08 \(PDF | 78 KB\)](#)
-  [Equal Pay Review 2005 \(PDF | 50 KB\)](#)
-  [Equal Pay Review 2004 \(PDF | 55 KB\)](#)

#### Equality impact assessments

25 April 2012 for Audit Scotland

Audit Scotland equality impact assesses its key policies and developments in order to ensure that, wherever possible, we take into account diversity and equality issues in our work.

-  [Audit Appointments Working Group \(PDF | 261 KB\)](#)
-  [Annual budget \(PDF | 245 KB\)](#)
-  [Sharepoint 2010 implementation \(PDF | 388 KB\)](#)
-  [Recruitment & selection policy \(PDF | 76 KB\)](#)
-  [PRG Forward Work Programme development 2009/10 \(PDF | 96 KB\)](#)
-  [PRG Project management framework \(PDF | 90 KB\)](#)
-  [Single equality schemes \(PDF | 90 KB\)](#)
-  [Procurement of audits \(PDF | 62 KB\)](#)
-  [Corporate quality framework \(PDF | 61 KB\)](#)
-  [Performance appraisal and development framework \(PAD\) \(PDF | 100 KB\)](#)
-  [Voluntary Early Release Scheme \(PDF | 269 KB\)](#)
-  [Flexible working policy \(PDF | 288 KB\)](#)
-  [Bullying harassment policy \(PDF | 240 KB\)](#)

#### Audit Scotland Single Equality Scheme 2010/11

22 June 2011 for Audit Scotland

A progress report for the year to 31 March 2011.

Publications on the web-site of Scottish Audit Office

It is desirable to establish the practice of self-assessment of effectiveness of their activity by the public institutions. In case of U.S. Government Accountability Office, independent organizations once per three years evaluate the efficiency of activity of the agency, accuracy of the financial transactions, and quality of implementation of their objectives.

**Peer Review**

Every 3 years, independent organizations perform a peer review of GAO's system of quality control for work done under generally accepted government auditing standards to determine whether it is suitably designed and operating effectively. The peer review includes a review of audit documentation, tests of functional areas, and staff interviews. The peer reviewers brief the Executive Committee, management, and staff members. Beginning with the 2010 peer review, an international team from supreme audit institutions performs the peer review of both performance and financial audits. Previously, the review of performance audits was conducted separately from the review of financial audits (an international certified public accounting firm conducted the peer review of financial audit engagements).

**2010 Results**

The peer review of GAO's performance and financial audit practices for the year ending December 31, 2010, was completed in September 2011, providing GAO a clean opinion on the quality assurance system the agency uses to produce its reports and testimony to Congress. The team cited a number of exemplary practices at GAO, as well as a strong corporate culture that supports quality, as contributing to GAO's effectiveness in improving government operations.

- Report of the International Peer Review Team on GAO's Performance and Financial Audit Practices (prepared by the Office of the Auditor General of Norway), September 30, 2011  
Full Report (PDF, 12 pages)

**2007 Results**

The most recent performance and financial audit peer reviews were completed in May 2008. The reviews found that our quality assurance system was suitably designed and operating effectively, during the year ended 31 December 2007, to provide the GAO with reasonable assurance of conforming with the United States Government Auditing Standards and other relevant professional standards in conducting its performance and financial audit practices.

- Report of the International Peer Review Team on GAO's Performance Audit Practice (prepared by the Office of the Auditor General of Canada), May 30, 2008  
Full Report (PDF, 20 pages)
- Report of the International Certified Public Accounting Firm on GAO's Financial Audits, May 23, 2008  
Full Report (PDF, 2 pages)

**2004 Results**

The 2004 performance and financial audit peer reviews found that our quality assurance system was suitably designed and operating effectively, during the year ended 31 December 2004, to provide the GAO with reasonable assurance of conforming with the United States Government Auditing Standards and other relevant standards in conducting its performance and financial audit practices.

- Report of the International Peer Review Team on GAO's Performance Audit Practice (prepared by the Office of the Auditor General of Canada), April 20, 2005  
Full Report (PDF, 16 pages)
- Report of the International Certified Public Accounting Firm on GAO's Financial Audits, April 29, 2005  
Full Report (PDF, 5 pages)

**Reports on the effectiveness by independent organizations on the web-site of the U.S. Government Accountability Office**

Along with different types of reports and papers, for better presentation of the activity of an institution, section of news is important. Website of the Audit Scotland contains both the latest information and the section for press releases, allocated separately. Here we see the information bulletins. In addition, you may find news archive, where you can find information according to the date, sector and with the help of any keyword.

Home > Media centre

**Media centre**

- ▶ Latest news
- Press releases
- Newsletters

**Media contacts**

**Local government**

Chris Holme  
0131 625 1653

**Health**

Simon Ebbett  
0131 625 1652

For central government and general media enquiries, contact any of the above. The press office is open from 9am till 5pm, Monday to Friday.

**Audit Scotland media centre**

Welcome to the media section of our website. Here you can find press releases concerning Audit Scotland's work.

**Latest news from our press office**



**Strathclyde Fire and Rescue is an effective service with a strong focus on improvement and efficiency**

*Posted: 29 March 2012*

Strathclyde Fire and Rescue provides an effective service and makes good use of integrated risk management planning, with clear evidence of shifts in resources to better match community risks.

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**Lothian and Borders Fire and Rescue provides an effective service with a clear strategic vision**

*Posted: 27 March 2012*

Lothian and Borders Fire and Rescue provides an effective service with a clear strategic vision supported by good integrated risk management planning.

**News archive**

Year  
All years

Sector  
All sectors

Keywords

Submit

News section on the web-site of Scottish Audit Office

#### 4. Functioning of a public institution, which aims to improve the rights, freedoms and legitimate interests of individuals and legal entities

In assessment of openness and transparency of public institutions it is always important to have references related to freedom of information. In case of the Chamber of Control of Georgia, separate section for information or data in this regard is not available. The web-site not contains a separate section related to the public information. No identity, position and contact details are given for the person responsible for providing access to public information. In addition, procedures for a public information request and references required for appealing the refusal decisions are not available for users. In addition, no information is available on the number of public information requests to the Chamber of Control and the number of satisfied and rejected applications.

Example of the U.S.A. is interesting/important in view point of the fact that the Act of Freedom of Information not applies to the US Government Accountability Office and no obligation in the scope of the Act is imposed. Nevertheless, the U.S. Accountability Office due to the principles of openness proactively publishes various types of important documents.

We believe that the existence of such a practice can be a good example for Georgia.

Regarding the public access to information on the web-ste of the U.S. relevant agency there is given the following types of information:

1. Specified the authority responsible for issuance of information and contact details for such application;
2. Specified public information request application and their usage forms;
3. Deadlines for responses to public information requests;
4. Provides possible reasons for the refusal to issue public information;
5. Appeal procedures in case of rejection;
6. Service fees.

## Public Access to GAO Records Regulation

### Text of 4 CFR 81 by section

	4 CFR 81.1	Purpose and scope of part
	4 CFR 81.2	Administration
	4 CFR 81.3	Definitions
	4 CFR 81.4	Requests for identifiable records
	4 CFR 81.5	Records originating outside GAO, records of interviews, or records involving work in progress
	4 CFR 81.6	Records which may be exempt from disclosure
	4 CFR 81.7	Fees and charges
	4 CFR 81.8	Public reading facility

**Information about request of official records on the web-site of the US Government Accountability**

## Contacting the Government Accountability Office to Request Records

### Who to contact at GAO to request records

GAO's Office of Quality and Continuous Improvement is the focal point for receiving and responding to requests from the public for access to GAO records. Patricia Stokes ( [202-512-9951](tel:202-512-9951) ) and Karen Y Holliday ( [202-512-3426](tel:202-512-3426) ) are the GAO contacts for this work.

### How to request GAO records by mail?

Requests for GAO records should be submitted in writing by fax, email, or using traditional mail options and addressed as follows:

Chief Quality Officer  
U.S. Government Accountability Office  
Room 6K17Q  
441 G Street NW  
Washington, DC 20548  
FAX: (202) 512-4844  
EMAIL: [RecordsRequest@gao.gov](mailto:RecordsRequest@gao.gov)

**Information about request of official records on the web-site of the US Government Accountability**

The web-site of the National Audit Office of Great Britain a separate section in displayed for freedom of information. Here is interpretation of the content of the Act of Freedom of Information of Great Britain, procedures of information request, main rules to fill in application, fees for information request and the terms. In case of request rejection, here is displayed the rules of appealing, contact details and contact information of the public servant responsible to issue public information.

Most importantly, the web-site provides the plan for proactive publication of public information by a public agency, where information is divided by categories and simplifies navigation of the web-site and searching of desired information. Published information is classified by several categories. Namely, the proactively published data in relation with activity of the agency, expenses, priorities, decision making process, results of performance are arranged separately.

**Freedom of Information**

Home

Publications

Sectors

Help for public services

About us

## Freedom of Information (FOI)

### Right to Information

The Freedom of Information Act does two main things:

- It gives applicants a general right of access to recorded information held by public authorities - with some procedural and substantive limitations
- It imposes an obligation on public authorities, including the National Audit Office, to maintain a Publication Scheme approved by the Information Commissioner

### How to find or apply for information

#### Publication Scheme

The NAO Publication Scheme lists the range of information we proactively make available without the need for specific FOI requests. It also gives details of how the information can be obtained and any charges.

We recommend you start your information search by looking at the [Publication Scheme pages](#).

#### Charges for Publication Scheme items

Generally, information published on our website is available free of charge - although the user will have to meet any charges by their Internet Service Provider, personal printing costs etc.

Requests for multiple copies or for archived copies of documents which are no longer available on the website, may incur a charge for the cost of retrieval, photocopies, postage etc.

If you are likely to be charged, we will let you know the charge at the time of the request.

### Making a request

If you want information which is not available under the Publication Scheme you may write to the FOI Team and submit a request.

Your request will be acknowledged and information supplied within 20 working days where possible - subject to exemptions which may prevent some information being released.

In making a request you must

- State your name
- Give an address for correspondence
- Describe as fully as possible the information you are seeking

It would be also be helpful if you were to give a telephone number in case we need to discuss your request with you.

### Contact details for FOI requests

Email [foi@nao.gsi.gov.uk](mailto:foi@nao.gsi.gov.uk)

Tel: [020 7798 7264](tel:02077987264)

**Section related to the freedom of information on web-site of the National Audit Office of Great Britain**

**Publications**

Reports, press releases, good practice...

**Sectors**

Defence, Education, Health & Social Care...

**Help for public services**

Good practice, advice, tools...

**About us**

What we do, governance, history...

[Home](#) > Publications

**Publications**

Archive

Departmental overviews 2011

Financial management reports

Listing of major outputs

PSA data systems validation 2010

Work in progress

## Publications Search

To display a list of our publications, select one or more options (CTRL + click for multiple options) from the filter boxes below and click the Go button. The default is all publications. Please see our [Publications Archive](#) for details of reports before 1999. Separate [Guidance](#) and [good practice](#) is also available.

Publication Year:

All

2012

2011

2010

2009

2008

2007

2006

2005

2004

Audit Sector:

All

Business and industry

Central Finance and Treasury

Children and Families

Civil Society and Commissioning

Communicating with the public

Communities, regions & regeneration

Cross-Government & Public Administration

Culture, Media & Leisure

Defence

Type of report:

All

About the NAO

Press Release

Reports by the NAO

Clear    Go

**Proactively published information search system on the web-site of the National Audit Office of Great Britain**

In this regards, the example of Estonia is as well interesting, the web-site of which contains separate section of register of the types of requested documents. Here is displayed information about the procedures for request of public documents and contact details of responsible persons.



### Register of documents on the web-site of the National Audit Office of Estonia

In addition, document search system is displayed on the web-site, where you may search for relevant information by their types, date of registration, No. of letter, department and any keyword.



### Search system of register of documents on the web-site of the National Audit Office of Estonia

Example of Scotland has to be concerned. On the web-site of Scotland Audit Service along with the detailed plan of proactive publication, there is provided public information register (FREEDOM OF INFORMATION DISCLOSURE LOG) of 2005-2011. The log includes the following information:

- Public information request date;
- Content of application;
- Status of response (complete, partial satisfied, rejection);
- Basis for implemented action.

Request Date	Information requested	Information provided	
28/04/2011	Background information to one of our reports exhibits	<u>PARTIAL</u>	Some information withheld under sections 30 (c) and 33 (1b) of FOISA.
25/03/2011	Requested copy of complaint information	<u>PARTIAL</u>	Personal information withheld under section 38 (1a) and (1b) of FOISA.
11/03/2010	Information included in Audit Scotland's draft report on The Gathering	<u>PARTIAL</u>	Some information withheld under section 36 (2) of FOISA.
11/03/2011	Information contained in the draft report by Audit Scotland for the Strathclyde Partnership for Transport	<u>PARTIAL</u>	Some information withheld under section 38 (1b) of FOISA.
11/03/2011	Information included in Audit Scotland's draft report on the Scottish Police Service Authority	<u>PARTIAL</u>	Some information withheld under section 38 (1b) of FOISA.

**Public information log on the web-site of Scotland Audit Service**

Important data and reports related to public agency direct functions must be dynamically published in the electronic resources of administrative bodies, that will enable the user to follow planned and implemented actions in the field of competence in online mode. Direct function of the Chamber of Control of Georgia and as well of the international institutions, studied in the scope of the research, is to control proper spending of budget funds by public institutions. Minutes of results of compliance and financial audits, conducted by a public agency, as well references and other public information must be proactively published on the web-site of the Chamber of Control.

On the web-site of the Chamber of Control, the section “**Audit Reports**” which is directly related to the above mentioned, is one of the most important information resources. Based on international practice, four main blocks may be outlined, proactive filling in of which may be deemed as a barometer of public awareness and transparent performance:

1. Proactive distribution of exact and detailed information about current and planned audits;
2. Availability of reports about conducted inspections and audits;
3. Availability of reports of audit conducted for certain projects;
4. Archive of implemented activities.

In this research we have already discussed the first three items. Special archive for audit reports on the web-site by a relevant agency of Great Britain must be mentioned. The archive contains detailed information about researches conducted from 1983 till present by the National Audit Office of Great Britain. Reports of public access from the year of 1999 till 2012 are available in the web-site database. At the same time, here is a description of the research conducted in 1986-1999. Users may request by e-mail and get audit reports, which are not published on the web-site.

The screenshot shows the National Audit Office website. The header includes the NAO logo and navigation links for Accessibility, Contact Us, Jobs, and Press Office. A search bar is also present. The main navigation menu has four categories: Publications, Sectors, Help for public services, and About us. The current page is the 'Publications Archive 1983-84' page. The page content includes a sidebar with a 'Publications' menu and an 'Archive' sub-menu. The main content area is titled 'Publications Archive 1983-84' and contains the following text:

NAO reports from the 1998-1999 session onwards are available on the [Publications](#) page. Reports from the 1983-84 session are listed below and can be emailed on request to the webmaster at [webmaster@nao.gsi.gov.uk](mailto:webmaster@nao.gsi.gov.uk) or via our Enquiry Helpdesk on **020 7798 7264**.

Reports are ordered in reverse chronological order (most recent first).

**October 1984**

- Department of Health and Social Security - Housing Benefits Scheme (HC 638)
- Export Credits Guarantee Department - Claims and Recoveries (HC 632)
- Ministry of Defence - International Collaborative Projects for Defence Equipments (HC 626)

**July 1984**

- Departments of Energy, Trade and Industry and Transport - Monitoring and Control of Nationalised Industries (HC 553)

**June 1984**

- Ministry of Defence - Maintenance of Major RAF Equipments (HC 481)
- Foreign and Commonwealth Office - Control of Diplomatic Service Manpower (HC 472)

At the bottom of the screenshot, there is a caption: **Archive of reports on the web-site of the National Audit Office of Great Britain**

Alike the el. resource of the National Audit Office of Great Britain, in the databases of the web-sites of the same services of the United States, Estonia and Scotland there is collected actual material of much quantity. For example, on the web-site of the U.S. Accountability Office relevant audit reports may be found and then requested starting from the year of 1922 for the present moment. In case of Estonia, audit reports of 1991-2012 are available on the web-site.

**Search audits**

**Governing area**

- Ministry of Education and Research
- Ministry of Economic Affairs and Communications
- Ministry of Justice
- Ministry of the Environment
- Ministry of Culture
- Ministry of Agriculture
- Ministry of Finance
- Ministry of Foreign Affairs
- Ministry of the Interior
- Ministry of Social Affairs
- Ministry of Defence

**Institutions**

- Bank of Estonia
- State Chancellery
- Chancellery of the Riigikogu
- Supreme Court
- Office of the Chancellor of Justice
- Office of the President of the Republic

**Other subdivisions**

- Local governments

**Auditing the utilisation of financial resources allocated from the Government's reserve fund**

**All documents**

**Audit findings**

Ühend Eesti Vabariigi Valitsuse reservfondist eraldatud 200 tuh rubla Eesti Vabariigi Tööministeeriumile ühiskondlikule heategevusfondile "Kaasabi" fondi tegevusega seotud kulude õigsuse kohta  
 File: pdf (85.69 kB) | Language: EST | Download

Akt Eesti Vabariigi Siseministeeriumile eraldatud reservfondist rahaliste vahendite kasutamise kontrollimise kohta  
 3/27/1995 | File: pdf (205.52 kB) | Language: EST | Download

Akt Eesti Vabariigi Valitsuse poolt eraldatud reservfondist rahaliste vahendite kasutamise kohta Eesti Vabariigi Politseiametis  
 2/14/1992 | File: pdf (465.04 kB) | Language: EST | Download

**Related correspondence**

Kirjavahetus Vabariigi Valitsusega Eesti Vabariigi Valitsuse spekulatsiooni vastu võitlemise komisjoni 30.01.91 istungi prt nr 3, P-3 kohta  
 2/13/1991 | File: pdf (742.32 kB) | Language: EST | Download

**Audit opinion**

Peakontrolöri otsus Eesti Vabariigi Valitsuse reservfondist eraldatud rahaliste vahendite kasutamise kontrollimise kohta  
 3/16/1992 | File: pdf (142.69 kB) | Language: EST | Download

Peakontrolöri otsus Eesti Vabariigi Valitsuse reservfondist eraldatud rahaliste vahendite kasutamise kontrollimise kohta  
 3/16/1992 | File: pdf (96.29 kB) | Language: EST | Download

**Background information**

Politsei teenistuste ja ametikohtade loetelu, kellele on lubatud normikohane vormirületuse asemel anda välja rahaline kompensatsioon tsiviilrületuse soetamiseks; juhend mõningatele politseiametnike kategooriatele vormirületuse asemel rahalise kompensatsiooni väljamaksmiseks  
 File: pdf (124.98 kB) | Language: EST | Download

**Special report**

An audit report on the web-site of the National Audit Office of Estonia

## 5. References to current state procurement, signing of agreements within the scope of public institutions

It is important if web-site of a public agency provides information about some type of financial operations and procurement.

Web-site of the U.S. Government Accountability Office provides contracts signed by the office and money amounts granted on the basis of the agreements.

GAO FY 2007 CONTRACT AWARDS AS OF 09/30/2007

	A	B	C	D	E	F	G	H
1	<b>GAO 2007 CONTRACT AND SMALL BUSINESS SUBCONTRACT AWARDS \$25,000 AND ABOVE AS PROVIDED BY THE TRANSPARENCY ACT.</b>							
2	This spreadsheet does not include all awards made during FY 2007 as awards below \$25,000 have not been included.							
3								
4	<b>FY</b>	<b>CONTRACT</b>	<b>VENDOR NAME</b>	<b>VENDOR LOCATION</b>	<b>AWARD AMOUNT</b>	<b>Large</b>	<b>Small</b>	
5		<b>NUMBER</b>		<b>(City and State)</b>		<b>Business</b>	<b>Business</b>	
6	2007	PC	2000134	CISCO SYSTEM, INC.	Herndon, VA 20171	\$536,798.00	X	
7	2007	PC	2002276	GOV-CONNECTION	Rockville, MD 20855	\$213,240.00	X	
8	2007	PC	2002298	QUICKHIRE	McLean, VA 22102	\$109,611.46	X	
9	2007	PC	2002450	INTELLIGENT DECISIONS, INC.	Chantilly, VA 20151	\$125,552.00		X
10	2007	PC	2003066	CONFIGURATION, INCORPORATED	Washington, DC 20018	\$176,267.35		X
11	2007	PC	2003166	ECONOMIC SYSTEMS, INC.	Falls Church, VA 22042	\$66,696.44		X
12	2007	PC	2004091	AMERICAN MANAGEMENT SYSTEMS IN	Atlanta, GA 30384	\$90,291.63	X	
13	2007	PC	2004117	SPSS, INC. FEDERAL SALES DIVI.	Chicago, IL 06074	\$35,000.00	X	
14	2007	PC	2004120	NATIONAL LEADERSHIP INSTITUTE	Adelphi, MD 20783	\$67,526.00	X	
15	2007	PC	2004201	PERSONNEL DECISIONS RESEARCH INST	Minneapolis, MN 55414	\$68,979.35	X	
16	2007	PC	2004335	WATSON WYATT	Arlington, VA 22203	\$30,785.59	X	
17	2007	PC	2004430	GOV-CONNECTION	Rockville, MD 20855	\$51,772.00	X	
18	2007	PC	2005065	XEROX CORPORATION	Washington, DC 20005	\$286,044.00	X	
19	2007	PC	2005149	AT&T GOVERNMENT SOLUTIONS	Herndon, VA 20171	\$25,344.44	X	
<b>Information about costs on the web-site of the U.S. Government Accountability Office</b>								

In regards of Estonia, information about contracts signed with suppliers and procurement is provided. The web-site contains characteristics of procurement policy of the office and main statistic data. In addition, forwarding to the entire online portal of state procurement and signed contracts is available.

## Procurements and contracts of the National Audit Office

Tiina Ojasalu | 11/4/2009 | 3:32 PM

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Language: EST | RUS | ENG

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### The National Audit Office enters into various contracts and agreements relating to its primary and ancillary activities.

In the course of audits the National Audit office enters into contracts with specialists (experts) of the field for the purpose of obtaining special knowledge of the area. A proposal for involvement of an expert is made by the audit team carrying out the audit and they also hold negotiations for finding a suitable expert and determining their duties.

Upon entry into written contracts and agreements with experts the National Audit Office uses pre-defined contract forms which can be adjusted to specific needs and agreements reached in negotiations.

Like any other authority the National Audit Office needs to acquire IT tools, office supplies, office furniture and various services for pursuing its activities. Being a public authority, the National Audit Office is a contracting authority subject to the obligations arising from the Public Procurement Act.

In the case of procurement remaining below the limit of public procurement the National Audit Office follows the general principles of organisation of public procurement. When organising public procurement whose cost exceeds EUR 20,000 in the case of objects or services and EUR 130,000 in the case of construction work, the National Audit Office notifies entrepreneurs via the Contract notices page on its website. Contract notices of procurement exceeding the limit as well as reports of procurements of services ordered by way of a simple and simplified procedure and their annexes are published in the register of public procurement (<https://riigihanked.riik.ee/>).

Contracts the cost of which exceeds EEK 110,000 are always made in writing by the National Audit Office. Based on authorisation obtained from the Auditor General the Director of the National Audit Office has the right to enter into written agreements on behalf of the National Audit Office. The Director is also responsible for the lawfulness and expedience of organisation of public procurements. In other words, the Director is responsible for the establishment and functioning of internal control systems pertaining to public procurement in the National Audit Office. The Director is also the chairperson of the Public Procurement Committee of the National Audit Office.

Based on environmental considerations the National Audit Office prefers electronic means and tools to paper documents when organising public procurements and entering into contracts. Therefore we offer our partners the opportunity to enter into

### Additional Materials

#### External links

- [The register of public procurement \(only in Estonian\)](#)

**Information about procurement and signed contracts on the web-site of the National Audit Office of Estonia**

**E-PROCUREMENT ESTONIA** Portal Procurement Register

Home News Using E-environment Useful to know FAQ Legislation Trainings Contacts Forum

### E-procurement environment

E-procurement environment was launched in February 2nd 2011 in order to provide innovative workspace for all Contracting Authorities and Tenderers.

The environment consists of two parts:

- Portal, where all the relevant procurement information is gathered;
- State Public Procurement Register, where all the procurements are published and e-procurements are implemented.

[Read more](#)

### News and information

UUS! Siseministeriumi autokütuse hanke võitsid Statoil, Alexela ja Lukoil	5/7/12
UUS! Valitsus nimetas uued riigihangete vaidlustuskomisjoni liikmed	4/26/12
UUS! Alanud on registreerumine e-riigihangete keskkonna kasutajakooitustele	4/24/12
UUS! Euroopa Komisjon võttis vastu e-riigihangete strateegia	4/23/12
UUS! Valminud on Euroopa Liidu roheliste riigihangete uuring	4/19/12
UUS! Riigieelarve kontrolli erikomisjon arutas avarusprojekte kohalikes omavalitsustes	4/19/12
Peterburi Jaani kiriku lepingud töid Eesti Kontserdi juhile trahvi	4/10/12
7,8 protsenti riigihangetest viiakse läbi e-keskkonnas	4/9/12

#### Ongoing tenders

- Services
- Supplies
- Works

#### Useful links

- Procurement search
- Notice search
- Statistics
- Appeal search
- Green procurement

#### Feedback

- We expect your feedback on the new e-procurement environment

#### Helpdesk

- [register@riigihanked.riik.ee](mailto:register@riigihanked.riik.ee)  
611 3693, 611 3703

The link on the web-site of the National Audit Office of Estonia goes to the Procurement web-site

In addition, here we see separate sub-section of register of documents, where you find information about information request procedures, information about types of documents. Here is interpreted information required to fill in request application and contact details are stated.

- About NAO
- Legal basis
- Strategy
- Structure
- Budget
- Activity reports/ Annual reports
- About acceptance of digitally signed documents
- Register of documents**
- Procurements and contracts

### Register of documents

Margit Kuusk | 12/14/2009 | 9:52 AM

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Language: EST | RUS | E

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Through the register of documents of the National Audit Office you can access electronic documents registered as of 1 January 2009, which are not subject to access restrictions. Meta data has been published on earlier documents.

Upon performing a search in the register of documents you should fill in at least two fields, e.g. the type and date of the document (letter) or you should use the natural language search that searches over the meta data of documents.

You can make queries regarding three document types:

- letters;
- contracts;
- directives.

If the document searched cannot be found in the register, submit a request for information. In the case of a paper document that contains delicate personal data or is meant only for internal use only the meta data can be seen in the register, but no document has been added.

To submit a request for information we recommend using the form on this website or send it to e-mail address [riigikontroll@riigikontroll.ee](mailto:riigikontroll@riigikontroll.ee). You can also send a request for information by regular mail to: National Audit Office, Narva mnt 11a, 15013, Tallinn, Estonia or send it by fax at +372 661 6012.

Posted: 12/14/2009 9:52 AM  
Last Update: 4/12/2012 3:12 PM  
Last Review: 4/12/2012 3:12 PM

#### Additional Materials

Documents

- [How to use the document register](#)

External links

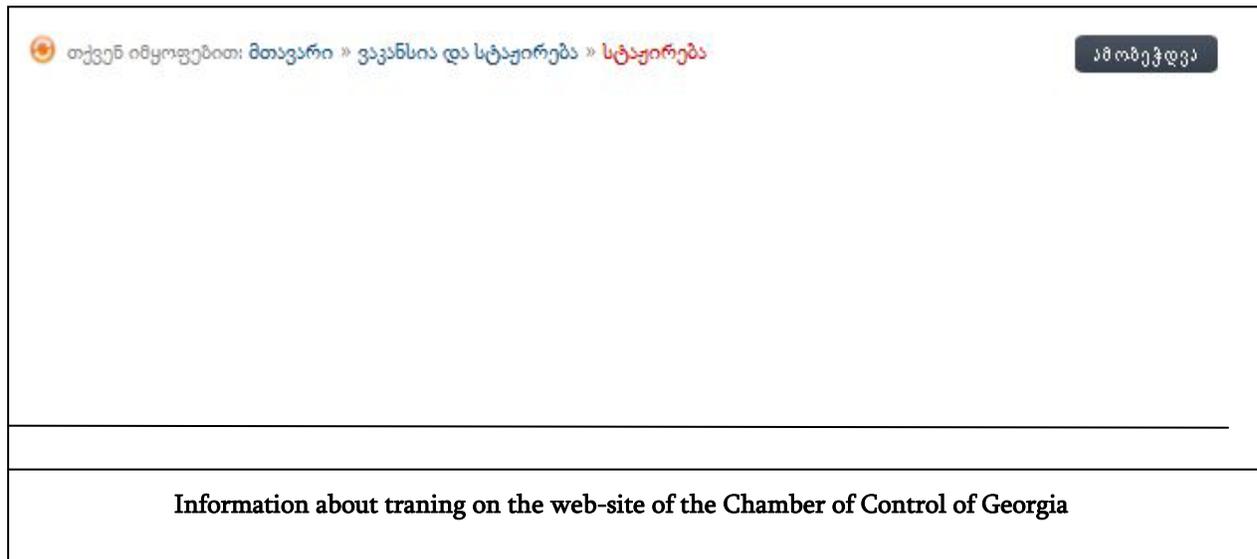
- [Document search form](#)

Register of documents on the web-site of the National Audit Office of Estonia

## 6. Public Agency Staff Policy Provision

Important indicator of accountability and transparency of a public agency is availability of information about trainings and vacancies in the agency.

Vacancy archive is not provided on the web-site of the Chamber of Control of Georgia and there is not provided a list of qualification requirements for candidates, results of competition for public positions, description of procedures of competitions for appointment on public positions. Sub-section for training is absolutely empty.



Announcements on competition for various public positions are provided on the web-site of the U.S. Government Accountability Office. It provides detailed description of duties of the announced vacancy, qualification requirements, salary for the position and application deadlines. At the same time, vacancy may be shared by social networks, sending and online filling.

## Government Accountability Office

**Job Title:** Financial Systems Specialist  
**Department:** Legislative Branch  
**Job Announcement Number:** GAO-12-CASO-0501-17

**SALARY RANGE:** \$105,187.00 to \$155,500.00 / Per Year  
**OPEN PERIOD:** Wednesday, April 11, 2012 to Friday, May 11, 2012  
**SERIES & GRADE:** PT-0501-04  
**POSITION INFORMATION:** Full-Time GAO is a pay banded organization and this position is equivalent to a GS-15. - Permanent  
**PROMOTION POTENTIAL:** 04  
**DUTY LOCATIONS:** 1 vacancy(s) in the following locations:  
Washington, DC, US [View Map](#)

**WHO MAY BE CONSIDERED:** This vacancy is open to all U.S. Citizens, including status applicants (current and former federal government employees who meet certain conditions). Click the following link for more information about status applicants: <http://www.opm.gov/employ/students/fedhire.asp#meaning>. GAO will consider applicants under the following appointing authorities: Competitive selection, merit promotion, Veterans' Recruitment Appointment, and Schedule A for persons with disabilities.

### JOB SUMMARY:

The Government Accountability Office (GAO) supports the U.S. Congress in its oversight responsibilities by conducting original research and analysis to assess how well federally-funded programs are operating and assist with the development of legislation and appropriation reviews.

This position is located in the Government Accountability Office (GAO), Controller / Administrative Services Office (CASO). CASO is responsible for the development and maintenance of GAO's financial management information systems, to include all accounting functions, as well as procurement, time & attendance, payroll processing, cost management, travel management, and management reporting across this portfolio. (References to "financial management systems" in this document include this entire portfolio of solutions.) CASO is also responsible for operations and policies across the end-to-end business processes that support financial management throughout GAO.

The purpose of the position is to manage the design, development, implementation, and operations of automated financial systems and management reporting; provide expert advice in specialized areas of financial management systems; resolve problems; develop policies; and review draft legislation and regulations on GAO financial management systems.

### KEY REQUIREMENTS

- U.S. Citizenship
- Completion of a satisfactory background investigation
- Applicants must meet eligibility requirements as of the closing date.

[Apply Online](#) ▶

[Print Preview](#) ▶

[Save Job](#) ▶

[Share Job](#) ▶

### Agency Information:

GOVERNMENT  
ACCOUNTABILITY OFFICE  
441 G Street NW  
Room 1157  
Washington, DC  
20548  
US  
Fax: 000-000-0000

### Questions about this job:

Jackie Taylor  
Phone: 202-512-6401  
Fax: 000-000-0000  
Email: [Taylorj1@GAO.Gov](mailto:Taylorj1@GAO.Gov)

### Job Announcement Number:

GAO-12-CASO-0501-17

**Control Number:** 313990400

**Information about vacancy on the web-site of the US Government Accountability Office**

In addition, the web-site provides users with detailed description of performance, rights and duties for various types of jobs.

#### Career Paths at GAO

##### Analysts

The majority of the people at GAO who are engaged in mission work are analysts. The analyst plans and conducts reviews of multiagency programs and the internal operations of individual agencies. Subject areas take in the full spectrum of federal activities, including health care, housing and urban development, tax policy and administration, national security and international relations, financial management, and natural resources and the environment.

Typically, an analyst works as part of a team conducting in-depth research on studies requested by committees, subcommittees, or individual members of Congress or studies that GAO has been mandated by legislation to conduct. This work is demanding, time bound, and important. Analysts must have strong methodological and research skills and must excel at documenting the work they do, writing the results and the findings, and presenting the work to audiences ranging from their team members to members of Congress and their staff. The hallmarks of our work are accuracy, objectivity, and integrity.

An analyst is expected to

- support and promote collaborative efforts to achieve mission requirements;
- satisfy client needs;
- meet common goals; and comply with GAO policies, generally accepted government audit standards, and other requirements.
- promote teamwork;
- communicate openly and candidly;
- participate fully in discussions;
- employ techniques for problem solving and decision making; and
- ensure that the principles of equal opportunity are properly observed.

Initially, an analyst will be supervised closely by a more senior analyst, but as he or she gains experience, supervision decreases until the supervisor needs only to review the analyst's work to ensure that objectives have been met and GAO policies have been followed. Entry analysts are assigned to GAO's [Professional Development Program](#).

---

### Information about a position on the web-site of the U.S. Government Accountability Office

The web-site provides information about a position-related benefits, health and life insurance, working mode and conditions of vacation.

#### We Offer Great Benefits

- [Health Benefits](#)
- [Life Insurance](#)
- [Retirement](#)
- [Holidays](#)
- [Flexible Work Schedules](#)
- [Vacation/Leave](#)
- [Sick Leave](#)
- [Other Leave](#)
- [Telework Opportunities](#)
- [Other Appealing Factors](#)
- [Student Loan Repayment Program](#)

##### Health Benefits

Under the Federal Employees Health Benefits Program, group hospitalization insurance is offered by a number of carriers. Each carrier provides for individual or family coverage, and GAO pays a portion of the premium. Employee contributions are paid with pretax dollars. No physical examination is required.

##### Life Insurance

Individuals accepting positions with the federal government can select life insurance coverage. This coverage is based on annual salary.

##### Retirement

The Federal Employees Retirement System (FERS) guarantees each employee a specific monthly payment based on the employee's age, length of creditable service, and "high three" average salary. FERS employees also pay Social Security taxes and may participate in the Thrift Savings Plan (TSP). The TSP is a tax-deferred retirement saving and investment plan that offers the same type of savings and tax benefits that many private corporations offer their employees under 401(k) plans.

##### Holidays

GAO observes 10 federal holidays each year.

##### Flexible Work Schedules

With management-approved schedules, employees can adjust their work schedules around their personal lives.

##### Vacation / Leave

For the first 3 years of government service, employees earn 13 days of vacation each year. For 3 to 15 years of federal service, employees earn 20 days of vacation each year, and after 15 years of federal service, employees earn 26 days of vacation each year. Thirty days of annual leave may be carried over to the next leave year.

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### Information about benefits and service offered to the employees on the web-site of the U.S. Government Accountability Office

Practice of Audit Scotland's is noteworthy, which provides vacancy search system on the web-site. By the search system you may search for a job in the public office by salary rate, position and any keyword.



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**Search system on the web-site of the Audit Scotland's**

At the same time, on the web-site we see information about intern programs. Qualification requirements for intern program are described in details.

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**Learn About Our Student and Executive Programs**

**Student Intern Program**

Appointments for intern positions last from 10 to 16 weeks and are normally held during summer months. To be eligible for an internship, students must be enrolled on at least a half-time basis as determined by their college or university. GAO student interns are appointed on a nonpermanent basis and may be eligible to be converted to a permanent position after completing 400 hours of service and after meeting degree requirements. These internships are open to both graduate and undergraduate students.

See Intern and Entry-Level Announcements for FY 2012

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**Student Career Experience Program**

GAO offers positions under the Student Career Experience Program (SCEP). This program allows GAO to attract diverse and talented students with skills which are critical to the future workforce needs of the agency. It provides for a work-study partnership between the student, the educational institution, and GAO.

The SCEP provides you, the student, an opportunity to gain work experience directly related to your academic field of study. It allows for a flexible work schedule on a part or full-time basis year-round. You will be eligible for earning leave and obtaining life and health insurance and other benefits.

Learn more about GAO's SCEP Program.

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**Executive Candidate Assessment and Development Program**

The Executive Candidate Assessment and Development Program (ECADP) is designed to develop a talent pool of executives for GAO's evaluation and audit teams performing mission work that supports its external strategic goals.

Learn about our Executive Candidate Assessment and Development Program

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**Information about intern program on the web-site of the U.S. Government Accountability Office**

## 7. Finances and calculation of expenditures/financial operations of Public institution

In ensuring of transparency of a public institution, access to public information about financial operations and accounting is of a decisive importance. In this point of view, the practice introduced in Scotland is outstanding.

On the web-site of Audit Scotland's, along with the documents of other financial content, there is published information of following types:

- **Expenses for travels abroad** - exact travel period, transport type, exact amount, accommodation costs and purpose of travel is specified.

### Overseas Travel Costs: April 2011 to December 2011

Expenditure on overseas travel by Audit Scotland is mainly incurred through the sharing of our professional, technical and other audit related expertise with other audit organisations and public sector bodies from other countries. We endeavour to recover our costs when ever possible when sharing our experience and expertise.						
The following report on expenditure for international travel highlights those occasions when costs are incurred by Audit Scotland.						
Note: Some or all of these costs may be recovered, where this is the case we will show this in the report.						
Travel						
Start	End	Transport	Cost	From	To	Reason
13 June 2011	18 June 2011	Flight	118.77 *	Turks and Caicos Islands	Providenciales Airport	International Ethics Standards Board for Accountants (IESBA)
13 June 2011	18 June 2011	Flight	2,509.82 *	Providenciales Airport	Warsaw	IESBA
15 June 2011	15 June 2011	Taxi	13.37 *	Warsaw Airport	Sofitel, Warsaw	IESBA
18 June 2011	18 June 2011	Taxi	15.57 *	Sofitel, Warsaw	Warsaw Airport	IESBA
18 June 2011	18 June 2011	Car hire	24.09 *	Providenciales Airport	Hotel	IESBA
05 October 2011	08 October 2011	Flight	509.74	Glasgow	Rostov	Eurorai (European Organisation of Regional External Public Finance Audit Institutions)
Accommodation and other costs						
Start	End	Expense	Cost			Reason
13 June 2011	13 June 2011	Hotel in Miami	84.67 *			Additional cost due to flight delays
15 June 2011	18 June 2011	Sofitel Hotel Warsaw	384.35 *			IESBA accommodation
18 June 2011	18 June 2011	Hotel in Providenciales	135.03 *			Overnight stay awaiting connecting flight
<b>Information about travel costs on the web-site of the Audit Scotland's</b>						

**Costs for guest hosting and cultural events** – identity of guests, visit purpose, spent amounts are stated;

<b>Hospitality and Entertainment Costs: April 2011 to December 2011</b>		
Audit Scotland is committed to spending the public money it receives properly, efficiently and effectively. Expenditure by Audit Scotland in relation to hospitality and entertainment is very small and is mostly incurred when we share our expertise with organisations from other countries.		
The following report on expenditure for hospitality and entertainment highlights those occasions when costs were incurred by Audit Scotland.		
<b>Hospitality Costs: April 2011 to September 2011</b>		
Date	Description	Amount
27-29 June 2011	John Smith Memorial Trust sponsored visit (lunch each day)	50.60
<b>Information about costs spent for guest hosting and cultural events on the web-site of Audit Scotland's</b>		

Costs for consultation services – service supplier company is named, money amounts paid for consultancy and the date is specified, type of provided consultation and description is stated;

**Consultancy Expenditure: April 2011 to December 2011**

The Scottish Government defines 'consultancy' as including a wide range of professional services such as management consultancy, IT consultancy, financial consultancy, construction and infrastructure related consultancy, research and evaluation and policy development. Therefore the expenditure contained in this section reflects this definition of external consultancy.

Audit Scotland mainly uses external consultancy to undertake specific pieces of work which requires expertise which is not readily available in house. The following report shows the expenditure by Audit Scotland in relation to external consultancy.

Payee	Amount	Date	Description
ARA Associates	4,638.00	26/05/2011	Professional support for revaluation appeal
Audit Commission	12,000.00	09/08/2011	Charges for data matching pilot
Audit Commission	12,000.00	31/08/2011	Housing benefit count for the year 2010/11 cert. year
Audit Commission	7,200.00	15/11/2011	Consultancy - Fire and Rescue Best Value Audit
Audit Commission	14,400.00	13/12/2011	Consultancy - Fire and Rescue Best Value Audit
Audit Commission	343.67	14/12/2011	Travel costs
Best Companies	2,873.37	19/04/2011	Data interpretation
Collinson Grant Ltd	195.00	08/07/2011	Job Evaluation - consultancy support
Deloitte	19,440.00	21/11/2011	Consultancy - Commonwealth Games report
Finglas Consulting Ltd	3,003.77	09/05/2011	Telehealth project, interviews
George Street Research	1,365.75	01/06/2011	Patient Transport focus groups

**Information about the costs for consultation services on the web-site of Audit Scotland's**

- **Public relations related costs** – such costs are listed, and explanation s given for which event the costs was spent.

**Public Relations Costs: April 2010 to March 2011**

Audit Scotland helps the Auditor General and the Accounts Commission check that organisations spending public money use it properly, efficiently and effectively. We do this by carrying out performance studies and producing annual audit reports on public bodies. We cover over 200 public bodies and report on our work in public.

The following information on our expenditure in relation to public relations is a result of reporting our work in public. Most of our costs are staff costs.

Area of expense	Expense £	Description of expense
Media and parliamentary relations	102,001	<p><b>Media relations:</b> A key means of communicating our findings is via the media. Audit Scotland runs a professional media service, including communicating sometimes complex messages to a wider audience, providing a press office service to journalists, dealing with media enquiries, setting up interviews and providing podcasts on all our major reports. We also provide an extensive in-house media service, including media training, to senior managers.</p> <p><b>Parliamentary relations</b> Audit Scotland works closely with the Scottish Parliament, most notably but not exclusively with the Public Audit Committee. The press office team closely monitor this area and help ensure Audit Scotland is well informed about a wide variety of issues relevant to Audit Scotland emerging from the Scottish Parliament and the Scottish Government. In addition to daily updates, the communications team produces a monthly extensive communications digest of media and parliamentary issues for Audit Scotland's senior management team.</p>
Marketing research and evaluation (monitoring)	47,535	Audit Scotland's work covers just about every aspect of public service in Scotland. As a result, much of what is written in the media and debated in parliament is relevant to Audit Scotland's work. Audit Scotland receives comprehensive daily summaries of this coverage from external media & parliamentary agencies, both of whom are based in Scotland. This information is cascaded to managers and relevant staff.
Branding and design	55,085	Our design team oversee our branding and style guides for all of our corporate publications such as the annual reports and for all reports and materials produced for the Auditor General and the Accounts Commission. They also ensure other means of communication such as our website and external presentations adhere to a professional corporate style and standard.
Corporate communications	22,544	The Communications team provides strategic corporate communications direction to the Auditor General, the Accounts Commission and Audit Scotland. It organises and produces annual reports for Audit Scotland and the Accounts Commission.

**Information about public relations related COSTS on the web-site of Audit Scotland's**

- **Costs more than 25 000 pounds** – money amounts, identity of receiver, date and purpose;

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"Items of Expenditure over £25,000.00",,,
,,,
Payee, Amount, Date, Description
Ogilvie Fleet, "30,201.20", Apr-11, Car fleet management
Grant Thornton, "51,261.00", Apr-11, Audit Fees
Henderson Loggie, "85,744.03", Apr-11, Audit Fees
Scott Moncrieff, "111,606.58", Apr-11, Audit Fees
KPMG, "150,049.00", Apr-11, Audit Fees
Price Waterhouse Coopers, "203,424.00", Apr-11, Audit Fees
April Total, "632,285.81",,,
,,,
Bytes Technology Group, "25,745.92", May-11, IT Software Licences
Morgan Kai, "33,456.30", May-11, IT Software Licences
Virgin Media, "43,581.53", May-11, IT Network services
Knight Frank, "47,891.67", May-11, Rent and landlord service char
Grant Thornton, "51,261.00", May-11, Audit Fees
Henderson Loggie, "73,649.26", May-11, Audit Fees
Ogilvie Fleet, "80,162.15", May-11, Car fleet management
Savills, "104,995.20", May-11, Rent and landlord service charge
Scott Moncrieff, "106,676.24", May-11, Audit Fees
KPMG, "150,049.00", May-11, Audit Fees
Price Waterhouse Coopers, "203,424.00", May-11, Audit Fees
Lothian Pension Fund, "254,943.96", May-11, Payroll
H M Revenue & Customs, "305,998.44", May-11, Payroll
May Total, "1,481,834.67",,,
,,,
Reith Lambert, "25,663.50", Jun-11, Rent and landlord service cha
SecureWorks, "26,430.60", Jun-11, IT Licences
Tideway, "46,470.00", Jun-11, Rent
Ogilvie Fleet, "49,756.87", Jun-11, Car fleet management
Grant Thornton, "51,261.00", Jun-11, Audit Fees
Henderson Loggie, "73,649.26", Jun-11, Audit Fees
Scott Moncrieff, "106,676.24", Jun-11, Audit Fees
KPMG, "155,871.00", Jun-11, Audit Fees
Price Waterhouse Coopers, "205,344.00", Jun-11, Audit Fees
Lothian Pension Fund, "217,731.96", Jun-11, Payroll
H M Revenue & Customs, "307,984.00", Jun-11, Payroll
June Total, "1,266,838.43",,,
,,,

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Information about costs more than 25 thousand pounds on the web-site of Audit Scotland's

- **Gifts** – Identity of gift receiver public servant, identity of guest or gift, details of gift receiving, gift estimate value, date of receiving the gift and the event;

Date of receipt of hospitality or gift	Audit Scotland Recipient	From	Disclosure		Approx Value (if known)
			Hospitality	Gift	
23.11.10	Diane McGiffen	Hays Group - Hays Roundtable Debate on Public Sector Leadership.	Lunch		Not Known
29.01.11	Lynn Bradley	Glasgow City Council	Burn's Supper - invite in capacity as the Chair of LASAAC		Not Known
17.02.11	Robert Black	CIPFA Invitation from President, Jaki Meekings Davis	CIPFA Annual Dinner.		Not Known
17.02.11	Diane McGiffen	CIPFA Invitation from President, Jaki Meekings Davis	CIPFA Annual Dinner.		Not Known
25.02.11	Robert Black	ASA Recruitment	Finance Director of the Year Awards		£30
01.03.11	Fiona Kordiak	Northern Ireland Audit Office	Lunch - Serving as external panel member on recruitment panel.		£15
11.03.11	Robert Black	The Law Society of Scotland	Dinner		£40
15.03.11	John Maclean	CBI Scotland	Lunch		£30
28.03.11	Robert Black	The Royal Society of Edinburgh - Lord Sutherland of Houndwood		Evening Seminar - invitation to participate in discussions. £40 fee as a contribution to the costs.	£40

Information about gifts and events of the office on the web-site of the Audit Scotland's

- **Costs by officials and administration members** – by years and months there is detailed spent money amounts and full names of public servants are specified.

**DIRECTORS & BOARD MEMBER EXPENSES 2009/10 (£)**

	Bob Black	Note 1 John Ballie	Ronnie Cleland	Note 2 John MacLean	Note 3 Isabelle Low	Caroline Gardner	Diane McGiffen	Russell Frith	Barbara Hurst	David Pia	Lynn Bradley	Fiona Kordiak	TOTAL
April	0.00	0.00	29.10	0.00	136.20	63.79	0.00	590.79	0.00	0.00	666.41	43.88	1530.1
May	174.15	0.00	0.00	0.00	72.00	33.40	0.00	0.00	142.57	0.00	0.00	0.00	472.6
June	185.50	0.00	53.10	0.00	142.39	326.47	298.77	0.00	0.00	0.00	89.60	0.00	1095.8
July	0.00	0.00	0.00	0.00	72.00	157.53	0.00	565.19	0.00	0.00	0.00	0.00	834.5
August	0.00	0.00	20.60	0.00	51.80	44.30	0.00	0.00	0.00	0.00	0.00	0.00	137.7
September	0.00	1933.71	35.30	0.00	72.00	45.25	0.00	82.75	0.00	25.45	242.20	68.66	2503.3
October	0.00	0.00	0.00	0.00	54.00	113.89	0.00	0.00	0.00	0.00	155.40	22.86	346.1
November	606.05	0.00	0.00	0.00	0.00	91.83	0.00	0.00	23.58	0.00	228.80	51.66	1001.9
December	0.00	0.00	69.60	0.00	0.00	25.76	63.10	220.60	0.00	0.00	0.00	51.86	430.9
January	254.80	0.00	68.20	0.00	0.00	311.70	57.70	0.00	0.00	0.00	164.90	0.00	857.3
February	0.00	682.50	59.40	0.00	0.00	0.00	0.00	74.50	0.00	0.00	0.00	343.30	1159.7
March	0.00	0.00	95.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	543.60	116.90	756.2
	1220.50	2616.21	431.00	0.00	600.39	1213.92	419.57	1459.33	240.65	25.45	2090.91	808.50	11126.4

Note 1 Chair of Audit Scotland Board and Chair of the Accounts Commission  
 Note 2 Non Executive Director of Audit Scotland - appointed from 1 October 2009  
 Note 3 Deputy Chair of the Accounts Commission and Non Executive Director of Audit Scotland till 30 September 2009

**Information about costs of Directors and administration members on the web-site of the Audit Scotland's**

In the relevant section of the website of National Audit Office of Great Britain there is given financial information - the pensions and benefits, various types of administrative expenses, assigns, incomes and their sources, budget balance, expenditures for various projects and services.

The following sections provide details of the remuneration and pension interests of the Comptroller and Auditor General and members of the National Audit Office Management Board. The information on pages 15 to 17 is covered by the audit opinion.							
	Date of Appointment	Notice Period	2008-2009 Salary £000	2008-2009 Benefits in kind (to nearest £100)	2007-2008 Salary £000	2007-2008 Benefits in kind (to nearest £100)	
Professor Sir Andrew Likierman Chairman (From 1 January 2009)	01/01/09	3 months	45-50	-	-	-	
Tim Burr Comptroller and Auditor General	01/02/08	None – see below	170-175	-	165-170	-	
Gabrielle Cohen Assistant Auditor General	01/04/05	3 months	135-140	-	130-135	-	
Ed Humpherson Assistant Auditor General	16/07/07	3 months	120-125	-	110-115	-	
Wendy Kenway-Smith Assistant Auditor General	15/05/00	3 months	125-130	55,300	120-125	5,000	
Caroline Mawhood Assistant Auditor General	01/01/96	3 months	135-140	-	130-135	-	
Jim Rickleton Assistant Auditor General	01/06/03	3 months	130-135	-	125-130	-	
Martin Sinclair Assistant Auditor General	29/01/99	3 months	135-140	-	130-135	-	
Michael Whitehouse Assistant Auditor General	01/04/02	3 months	140-145	-	135-140	-	

The Comptroller and Auditor General's salary is met from the Consolidated Fund. The Comptroller and Auditor General retains office unless removed by a resolution of both Houses of Parliament.

Steve Freer was the non-executive chairman of the Audit Committee and a non-executive member of the Management Board. During this period CIPFA, his employer, was paid £6,975. He received no benefits in kind and no pension entitlement.

**Budgetary report on the web-site of the National Audit Office of Great Britain**

**8 Other administration costs**

	Note	2008-2009		2007-2008	
		£000	£000	£000	£000
<i>Audit and other assurance services</i>					
Professional services bought in		22,640		17,456	
Travel, subsistence, hospitality		3,552		3,594	
Accommodation		301		2,610	
Office supplies and equipment		2,914		3,118	
Recruitment and training		2,984		2,476	
Staff related costs		1,026		869	
International work		494		569	
Operating lease (buildings)		209		210	
Other administration costs		390		240	
Operating lease (vehicles)		0		11	
Consolidated Fund Standing Services (Comptroller and Auditor General's salary)		190		185	
Remuneration to external auditors for other work		95		82	
External auditor's fee		67		50	
			<u>34,862</u>		<u>31,470</u>
<i>Repair and refurbishment of the headquarters building</i>					
Refurbishment costs		20,724		4,351	
<i>Temporary office accommodation</i>					
Temporary accommodation costs		8,337		5,361	
			<u>29,061</u>		<u>9,712</u>
			<u>63,923</u>		<u>41,182</u>

Budgetary report on the web-site of the National Audit Office of Great Britain

**9 Income**

*9a Analysis of operating income by classification and activity*

	2008-2009			
	Resource Netted off gross expenditure	Outturn Appropriated in Aid	Operating cost statement Payable Consolidated Fund	Income included in operating cost statement
	£000	£000	£000	£000
<b>Appropriated in Aid</b>				
Audit Fees – UK	–	14,787	–	14,787
Audit Fees – International	–	1,239	–	1,239
International Technical Cooperation	–	2,404	–	2,404
Secondment income	–	653	–	653
Other income	–	883	–	883
<b>Total income</b>	–	<u>19,966</u>	–	<u>19,966</u>
	2007-2008			
	Resource Netted off gross expenditure	Outturn Appropriated in Aid	Operating cost statement Payable Consolidated Fund	Income included in operating cost statement
	£000	£000	£000	£000
<b>Appropriated in Aid</b>				
Audit Fees – UK	–	13,141	–	13,141
Audit Fees – International	–	867	–	867
International Technical Cooperation	–	2,992	–	2,992
Secondment income	–	650	–	650
Other income	–	181	–	181
<b>Total income</b>	–	<u>17,831</u>	–	<u>17,831</u>

Budgetary report on the web-site of the National Audit Office of Great Britain

<b>Resources</b>	Estimate £m	Outturn £m	(Saving)/Excess £m	Percent
<b>Audit and other assurance services (Estimate section A)</b>				
Gross resource requirement	94.826	93.842	(0.984)	(1.0)
Income	(20.000)	(19.966)	(0.034)	(0.2)
Net resource requirement	74.826	73.876	(0.950)	(1.3)
Capital expenditure	1.500	1.055	(0.445)	(29.7)
<b>Repair and refurbishment project (Estimate sections B and C)</b>				
Repair and refurbishment	24.209	20.724	(3.485)	(14.4)
Temporary office accommodation	8.665	8.337	(0.328)	(3.8)
Net resource requirement	32.874	29.061	(3.813)	(11.6)
Capital expenditure	14.240	7.868	(6.372)	(44.7)
<b>Net cash requirement</b>	<b>121.250</b>	<b>111.206</b>	<b>(10.044)</b>	<b>(8.3)</b>
<b>Provision of audit and other assurance services (Section A)</b>				
<b>Resources</b>				
The Office used 98.7 per cent of the net resources available. It met its key objectives of providing audit opinions on more than 400 financial statements, issuing 60 major reports, supporting the Committee of Public Accounts and Select Committees in examinations of the use of public resources and achieved a financial impact of £10 for every £1 net resources consumed.				
One of the National Audit Office's financial targets was to increase the proportion of resources used on front-line work. The Office achieved 75.6 per cent in 2008-2009, compared with 73.1 per cent in 2007-2008 and a target of 75 per cent. It also achieved a 2.4 per cent reduction in the cost of providing corporate services, equivalent to a real terms reduction of 5.3 per cent, compared with a target of 3 per cent in real terms. It also met its target to secure a 2 per cent real terms reduction in the costs of value for money work.				
<b>Income</b>				
The National Audit Office generated £19.97 million income from fee-paying work, just under the £20 million provision included in the Estimate. Revenue fell short of relevant costs by 1.8 per cent (1.4 per cent in 2007-2008). The Office is seeking to bring revenue and expenditure into balance over the next two years.				
<b>Section of the budgetary report on the web-site of the National Audit Office of Great Britain</b>				

## 8. Mechanisms of whistleblower protection

The web-site of the U.S. Government Accountability Office provides electronic services for sending letters regarding whistleblower. In particular, there is given both, the form for E-mail sending and online application.

The Government Accountability Office maintains **FraudNET** to facilitate reporting of allegations of fraud, waste, abuse, or mismanagement of federal funds. In all cases, please provide as much detail as possible concerning the **who, when, where, what, how and how much**. You do not need to provide your name. Note: use Tab or mouse to move between fields in form.

Although it is not necessary, you may provide your name and address or pseudonym if you wish. A field with an asterisk (\*) is required.

E-mail address	<input type="text"/>
First Name	<input type="text"/>
Last Name	<input type="text"/>
Street Address	<input type="text"/>
Building	<input type="text"/>
Room	<input type="text"/>
City and State	<input type="text"/>
* How do you wish to be identified?	<input type="text"/> ▼
* What federal agency is involved?	<input type="text"/> ▼
* In what area did the wrongdoing occur?	<input type="text"/> ▼
* Which best describes the subject of your allegations?	<input type="text"/> ▼
* The nature of your allegation is best represented by:	<input type="text"/> ▼

The following are examples of information you may be able to provide:

- Type of federal funds or programs involved and any specific restrictions, rules, or regulations that relate to them.
- What the individual(s) did. Include anything the individual may have done to avoid detection.
- Names, positions, organizations involved in the activity, as well as the names of individuals involved. Include the name, address, and telephone numbers, if possible.
- Date(s) of the misconduct or wrongdoing.

When providing information concerning contractor and/or grantee fraud, it is helpful to provide the:

- name and address of the sub- and primary contractors;
- nature of the wrongdoing (e.g., intentional misuse of funds for other purposes, cost mischarging, defective pricing, or conflict of interest);
- type of contract (e.g., fixed-fee or cost-plus);
- bid, contract, or grant numbers;
- date of the contract or grant award;
- name of the agency official responsible for the contract or grant; and
- cost and terms of the contract.

If the misconduct has been reported to another federal office, provide as much information as possible on when it was reported and who received the report.

Enter allegations you wish to send to the GAO FraudNET. Please also provide us with any special instructions about contacting you during the day.

**Online application form on the web-site of the U.S. Accountability Office**

It also includes contact information - address, e-mail address, and telephone and fax numbers; describes the basic rules for filling out the application. Web-site explains the privacy policy, which enables citizens or public officials a feeling of security and safety. In addition, there is explained goals of the strategy/policy and defines the need for and the purpose of sending such statements.

## FraudNet/Reporting Fraud

### What Type of Fraud Are You Reporting?

Federal Funds

Internal Fraud at GAO

Read the FraudNet mission statement.

### Report Federal Funds Fraud

#### How to submit allegations:

- Fill out a FraudNet form
- E-mail: [fraudnet@gao.gov](mailto:fraudnet@gao.gov)
- Call toll-free: [1-800-424-5454](tel:1-800-424-5454) (an automated answering system)
- Fax: (202) 512-3086
- Write:  
GAO FraudNet  
441 G Street NW  
Mail Stop 4T21  
Washington, DC 20548

**What information to submit:** Provide as much detail as possible. You do not need to provide your name.

**What happens to information you submit:** The FraudNet form is transmitted over a secure connection, and we safeguard all information against unauthorized disclosure.

**Privacy:** We use Secure Sockets layer (SSL) and GPG (GNU Privacy Guard) encryption to protect the transmission of the information you submit. Please read FraudNet's Confidentiality Policy. [View FraudNet's Confidentiality Policy](#)

**Note:** To use the FraudNet form, your Web browser must support forms, HTML 3.0 tables, and 128 bit encryption.

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### Report Fraud, Waste or Abuse at GAO to OIG Hotline (Internal GAO Fraud Only)

The Office of the Inspector General investigates allegations of potential fraud, waste, or abuse of GAO property, assets, and resources or other serious problems in GAO's operations, including the possible violations of rules and laws. *For reporting this type of fraud involving GAO visit the GAO Inspector General Page.*

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### FraudNet Mission

GAO FraudNet is a vital part of the Forensic Audits and Special Investigations Team. Its objectives are to

### FraudNet/Reporting Fraud

GAO FRAUDNET  
441 G STREET, NW  
MAIL STOP 4T21  
WASHINGTON, DC  
20548

## Information about the accusatory private messages on the web-site of the U.S. Accountability Office

The detailed information about the whistleblowers' rights and legal safeguards are placed prominently on the web-site of the National Audit Office of Great Britain.

The screenshot shows the National Audit Office (NAO) website. The header includes the NAO logo and the text 'National Audit Office'. Navigation links for 'Accessibility', 'Contact Us', 'Jobs', and 'Press Office' are visible. A search bar is present. The main content area is divided into four colored boxes: 'Publications' (red), 'Sectors' (green), 'Help for public services' (purple), and 'About us' (blue). Below these is a breadcrumb trail: 'Home > About us > Contact us > Whistleblowing disclosures'. The 'About us' sidebar is expanded to show 'Whistleblowing disclosures'. The main content area is titled 'Whistleblowing disclosures' and contains the following text: 'The Public Interest Disclosure Act 1998 (the Act) amended the Employment Rights Act 1996 and created a right to redress, enforceable by tribunal, in the event of unfair discrimination or dismissal by one's employer as a result of "whistleblowing" - making a disclosure in the public interest. The Act sets conditions as to the subject matter of the disclosure, the motivation and beliefs of the worker, and the person(s) to whom the disclosure is made. Purpose of the Act The Act was introduced in response to the major corporate failures of the 1980s and 1990s, where workers had known of the dangers that led to disaster, but were unwilling or unable to warn of them effectively. It aims to help prevent such disasters and corporate malpractice in general by encouraging workers with relevant information to come forward responsibly. The Act seeks to achieve this by offering a right to redress in the event of victimisation if workers raise their concerns in the ways specified in the legislation. It is also hoped that the Act will promote a change in culture amongst employers, and encourage them to establish procedures to receive disclosures in good faith and act on them appropriately. Role of the Comptroller and Auditor General and the NAO The C&AG is a prescribed person under the Act, to whom external disclosures can be made relating to "the proper conduct of public business, fraud, value for money and corruption in relation to the provision of centrally-funded public services".

## Information about the rights of whistle-blowers on the web-site of the National Audit of Great Britain

## Recommendations

The recommendation package for mentioned Georgian agencies has been elaborated on the basis of challenges existing in the Georgian reality and research of official web-sites of the Chamber of Control on the one hand and on the basis of analysis of the best foreign practice example on the other hand. These recommendations aim to increase the level of accountability of the Georgian public space through practical implementation of e-transparency.

The gradual implementation of these proposals and recommendations further improves the level of transparency of the activities carried out by the Chamber of Control in terms of polishing their web-sites. Besides, it will be possible to improve current services as well as to develop innovative electric services on the official electronic portals.

- **Description of a Public Agency's Functions:** It's desirable to attach detailed information about the functions of all agencies in the section "About Us" on the official web-sites of Chamber of Control, which includes the information about mission, objectives and authorities of Governmental agencies. This will create the idea of the citizens about the activities and authorities of all agencies.
- **Information about a Chief of a Public Agency:** It's desirable to attach information about the competences, authorities, statements, reports of heads of Governmental agency along with their biographical data on the official web-sites. Also, it is important to allocate various kinds of publications, documents, memorandums, addresses, public speech texts related to their activities.
- **Structure of a Public Agency:** It's desirable to have titles and activity descriptions of all structural subdivisions of the ministry and its internal structural units on the web-site, which makes their internal structural and functional hierarchy clearer. In addition, it is advisable to attach legal documents, terms of reference, description and other additional information related to their activities in each section of the structural unit.
- **Information about Structural Units of a Public Agency:** It's advisable to publish contact requisites of heads and deputies of all structural subdivisions of the ministry and its internal structural units on the official web-site: office e-mail, reception phone and fax numbers. It's better if contact information of other servants is available as well.

- **Strategic Plan of a Public Agency:** It's preferable to locate the strategic plan on official web-sites in view of assessing the achievement of projected goals and objectives, which will determine the following tasks of government agencies during the number of years:
  - Main goals;
  - Activities planned for achieving goals;
  - The challenges faced by an agency;
  - The description of the planned programs and projects - **the names of planned programs / projects, their goals, the program status (for example: "Current"), their completion and final report submission dates, the name of a structural unit in charge;**
  - Amount of money necessary for planned programs and projects;
  - Indicators for measuring the effectiveness of the implementation of planned programs and projects.

The form of allocation of the mentioned document should be considered together with its conceptual side on the web - pages. It is advisable to be uploaded according to the subheadings and in the expanded form, including HTML format and the interested person should get desired subchapter without downloading the entire document.

- **Annual Report of a Public Agency:** The annual reports should be placed about the past performance of public institutions on the web-sites in order to have access to information, where the implementation of general activities, projects and initiatives are evaluated. It's necessary to assess the effectiveness of the projects and their execution quality in the reports. In addition, it is important to have information about agencies' budget performances, assets and liabilities, various types of expenses, such as assignments, transfers. Report should include a number of details:
  - Public agency's priorities;
  - Public agency's mission, values and goals;
  - Current year's plans/tasks;
  - Achievement indicators;
  - Statistical data as well as narrative explanation of implemented projects throughout the year – assessment of their effectiveness based on pre-defined indicators. The amount spent on each project should be specified;

- Measures carried out within the competence of public institutions and the evaluation of the effectiveness of their implementation in practice;
- Individual project funding source, the amount of funds spent for specific purposes of an agency;
- Comparison of last two years' data, trends and reasons for the changes in similar spendings;
- Percentage performance of plans.

Given the international practice, it's significant to have tradition of annual evaluation reports of independent auditors, error detections in financial balances, elaboration of recommendations and then their proactive disclosure. It is desirable to introduce this practice in the public space of Georgia. It provides civil, experts and non-governmental agencies involvement in assessment activities.

- **Budget of a Public Agency:**In order to ensure the transparency of Ajara Government and its ministries, it's important to locate financial transactions and reports on budget execution on their official web-sites. All projects and events, which has been implemented, are implementing or are being planned must be named in the document. Also, here should be specified all types of financial expenses (administrative, personnel etc.) spent for their execution, financial liabilities, revenues from different operations. Current initiatives and their implementation reports should be summarized. It is important to reflect the balance of budget, the exact amount of money spent on various services. It is important, also, to describe budgetary resources in the document. It is desirable to give narrative explanations of the financial operations together with statistical and numerical data in the report.

It's important, also, to proactively publish the following types of information:

- Changes in the budget due to unexpected obligations and the sources of funds for these activities;
- Information about the balance of the ministries' the real estates;
- originally requested and finally approved amount of the assignments;
- Funds for various state programs according to specific directions and objectives, the reasonability of expenditures' distribution.

It is important to provide the draft budget proposed to the parliament and its implementation plan on the official web - sites of governmental institutions. In addition, the draft budget should be attached by the recommendations and comments.

- **Public information Availability/Open Governance:** Modern indicator for the transparency and accountability of public institutions is the data related to proactively published public information on the official web-sites. It's preferable to create separate pages related to open governance on the web - pages of public institutions, where should be placed:
  - Detailed references regarding the procedures for public information;
  - Freedom of Information Guide, which describes the basic procedures for requesting the information, terms, fees, an administrative application guidelines, contact details about the person responsible for public information and other information;
  - Glossary of wording related to the request for public information or administrative procedures;
  - Question-answer section concerning the basic procedures and access to information;
  - In order to simplify the procedures for obtaining public information, public information requests in electronic form. It will save time and resources both of a citizen and a public institution itself. It will further simplify bureaucratic procedures related to public information;
  - Relevant statistical data about requested, issued and rejected requests. Interactive map is desirable to be placed on the web-site, which will help a user to be able to compare the statistical data of an institution, according to contents of answers, and other categories;
  - Public information e-reading space (database) should be available on the web-site, where proactively published information is arranged by categories. They should be able to search by both, keywords and according to the dates and topics.
  - In the database section of the proactively published information should be placed the following proactively published information about the administrative costs:
    - Wage rates and supplements of the Officials;
    - Information about the bonuses received by officials;
    - Officials property declaration;
    - Institution total expenses and detailed description of the financial resources management;
    - Travel costs of officials stating the travel time and travel cause;
    - Information about formal meetings, receptions, gifts, stating the identity of the visitor, purpose of visit, the amount of the expenditure, the type of the gift.

In general, it is desirable to classify the information published in this section by categories. In particular, proactively published data related to the agency activities, costs, priorities, decision making, and work results and so on should be separated. Preferably, the web-site should provide search system for proactively published documents, where the relevant information is available according to the type, time of registration, number, department, and stating any reference word.

- In the same section, shall be placed renewable registry of the submitted statements and answers for request of public information - electronic registry of public information (application content, response status).
- In the same section, there must be published reports addressed by the public agency to the President of Georgia and the Parliament of Georgia, dated December 10 and the archive of the reports.
- On the web-site in a section devoted to public information, there should be a sub-section related to appropriate legal proceedings. On this page it is desirable to provide electronic forms for administrative appeal due to claims related to rejected public information. In addition, it is necessary to apply the procedure for the above-mentioned application types. As well, here should be placed references about court appeals and court decisions related to the request of public information. In order to find the information easily, they should be arranged according to subject and decision-making date (see Appendix 1).

**Publications:** a section "Publications" should be provided on the web-site of the public agency where reports by all structural units of the agency, investigations concerning matters within their competence will be published. It is better to be a few different types of reports and research materials to be arranged by categories, which simplifies to find the desired information for the user. In the same section, there may be published statistical data related to their activities and the reviews.

- **Section of public reviews:** To implement effective communication with citizens and improve their involvement in the activities of the office, for Chamber of Control it will be useful to implement appropriate platform of electronic communication. Integration of the platform enables the society to establish interactive communication with the public agency responsible persons, express their opinions and suggestions, declare the problems. It is desirable to develop a report based on the conducted public discussions, where public and government agencies will summarize the issues identified by the society and set the ways of solutions.
- **News section:** All public institutions, in order to inform people about their working, create news section on their web-site. However, their form and arrangement is reflected in the possibility to easily find the desired information by stakeholders. Preferably the

references placed in the news section on the web-site of the Chamber of Control should be classified and categorized (eg, through creating sections of press releases, speeches, statements).

As for the information about individual activities, they should be ranked according to the structural units responsible for their implementation. As a result, in the news section the news will be presented as a unified format, as well according to various structural units. Structurization of the news archive on the web-site is also very important.

- **Staffing of a Public Agency:** In order to ensure the transparency of personnel policy in public institutions, it's important to publish various vacancies for public positions on their web-sites including detailed description of relevant responsibilities, qualifications, salary and deadlines for sending application. It should be possible to fill the application online.

It's desirable to locate on the web-sites the information about current public positions in each agency as well as the detailed information about existing various positions and responsibilities envisaged under these positions.

In addition, it is desirable to find on the electronic resources of the governmental institutions the information about the benefits, health and social insurance, working and vacation conditions within the framework of positions. Another important detail is to have the search engine for jobs on the web - pages. Thus, the user will be able to find the job in the public agencies through reference of salary amount, position or any other key word.

At the same time, it is important to find information about internships on the web - pages of Government and Ministries of Ajara A/R. Internship will be described here in detail with the necessary qualification requirements and other relevant information.

- **Cooperation with Foreign Countries:** Given the activities of public agencies, it's often important for institutions to use foreign expertise. For this purpose different meetings, trainings are often held with the cooperation of foreign countries, organizations and partners. Similar information is, at best, given in the news section of web-site. Considering foreign examples, it's preferable to present the following information on the web-sites:
  - Information about visits carried out, their exact dates, host organization;
  - Information about goals/purposes of meetings;

- Relatively detailed description of issues discussed at the meetings;
  - In case of existence, information about agreements and memorandum concluded between the parties;
  - Information about the results of meetings;
  - Information about projects and trainings held together with international organizations;
  - Information about reports prepared by the international organizations pertaining to the activity of each agency.
- **Reports of Independent Organizations:** It's desirable to establish the practice of effective assessment of the activities of public agencies by external, non-governmental actors as well. Research has revealed that several independent organizations once a year evaluate the effectiveness of the activities of foreign institutions, the accuracy of financial operations and the quality of objectives set forth.
- **Minutes of meetings of the Presidium:** It is important to publish minutes of meetings of the presidium on the web-site of the Chamber of Control. It is desirable to present all the details with the following types of information:
    1. The exact time and place of the meeting;
    2. Full name of attending employees and public servants;
    3. The list of issues discussed at the meeting;
    4. Summarize of opinions of the public servants related to each issue;
    5. Main details of the accounts and reports recently developed by the office and opinions expressed about the issues at the meeting;
    6. Venue, date and time of the next meeting.
- **The Submission prepared by the office:** It is desirable if the web-site provides more detailed information about submissions prepared for various projects and initiatives. In particular, instead of a common document of these types of reports throughout the year, which summarizes the main idea and recommendations, there should be placed submission documents prepared in case of a separate project or program. The report should extensively give the trends revealed by the audit, the challenges and introduced recommendations.

- **Categorization of audits, reports and submissions:** Based on the scope of competences of the Chamber of Control and its activities, audit reports for various agencies and programs are often published on the web-site. In order to simplify navigation for the user, preferably to publish documents by different categories: publication year and month, reports target public agency or organization, topic, etc.
- **Audit plans:** To ensure the transparency of the Chamber of Control it is important if the website updates the audit plan and publishes a list of reports to be published for 2012. Also, it is important to publish the following data: issue and a brief description, public agency or body, which is a target of the audit and the commencement and completion date, contact details of the responsible person.
- **Procurement of the Chamber of Control:** Preferably the web-site displays strategy in connection with the procurement and main characteristics of the policies and statistical data. It is important to upload on the portal the e-procurement related documents and signed agreements. Along with the contracts it should provide money amounts granted on the basis of contracts.
- **Reports archive of the Chamber of Control:** For future access to the reports prepared by agency, it is important to create the archive of the Chamber of Control right now, where the reports are saved by years, and also by the subjects. Preferably a short description to be attached along with the name of the report. These make it easier for users to find the desired report. In addition, it will be better if the contact details are stated and in case of unpublished reports citizens will be able to apply to public bodies, by sending them a request to the e-mail address.
- **Mechanisms of whistleblower protection:** To improve communication between a public agency and citizens, it is important to place electronic services for sending letters regarding whistleblower. It is preferable to have e-mail application instructions, main rules for filling out the application, contact details, e-mail address, telephone and fax numbers, as well as the online application form. Along with a description of the rules of notification in regards the official misconduct, the web-site should interpret the privacy policy of the agency. In addition, it is desirable if the web-site explains the goals of strategy/policy and to determine the need for and the purpose of sending such

statements. These will enable citizens or public officials to have a feeling of security and safety.

- **Internal audit findings:** Considering international practices, often controlling authorities along with control of the effectiveness of other public agencies, in order to perform control of their own internal organization, management, personnel policies, institutional development of the agency, prepare internal audit reports. More specifically, it provides assessment of the balance of payments to public facility employees by age, gender and other categories, budget allocation, program implementaton, recruiting and selection policy, project management and quality assurance of audits.

# Annex 1: Institution public information webpage structure sample

The image shows a screenshot of the website [www.justice.gov.ge/foi](http://www.justice.gov.ge/foi) in a Mozilla Firefox browser. The page is titled "საქართველოს იუსტიციის სამინისტრო" (Ministry of Justice) and features a navigation menu with options like "მთავარი" (Home) and "საქართველოს იუსტიციის სამინისტრო". The main content area is titled "საჯარო ინფორმაცია" (Public Information) and includes a search bar, a list of links, and a paragraph of text. Several callout boxes are overlaid on the page, providing detailed explanations of specific elements:

- საჯარო ინფორმაციის გაგემაზე პასუხისმგებელი პირთა სახელები, გვარები, თანამდებობები და საკონტაქტო ინფორმაცია:** This box points to the top right of the page, explaining that it lists the names, surnames, positions, and contact information of the individuals responsible for responding to public information requests.
- საჯარო ინფორმაციის გამოთხოვასთან დაკავშირებული ახსნა-განმარტებითი ინფორმაცია და ინტერესებულ პირთათვის:** This box points to the "გაგემაზე პასუხისმგებელი პირები" link, indicating that it provides explanatory information and details for interested parties regarding the public information request process.
- საჯარო ინფორმაციის დიალზასთან დაკავშირებული სრული სამართლებრივი აქტები და შესაბამისი ამონარიდები:** This box points to the "FoI - განმკვეცი" link, stating that it contains full legal acts and relevant excerpts related to the Freedom of Information Act.
- დაწესებულების მიერ ინდივიდუალურად შემომავებული დიალზის ყოველწლიური სტატეგიული დოკუმენტი:** This box points to the "FoI კანონმდებლობა" link, explaining that it provides the annual strategic document on individual requests prepared by the institution.
- საჯარო ინფორმაციასთან დაკავშირებული ანგარიშები მათ შორის მ.შ. პრეზიდენტისა და პარლამენტისათვის წარსადგენი ანგარიშები და ამ ანგარიშების არქივი:** This box points to the "FoI ანგარიშები" link, noting that it includes reports and analyses, such as those presented to the President and Parliament, along with their archives.
- საჯარო ინფორმაციის მოთხოვნის/გაცემის ყოველწარტალური და ყოველწლიური სტატისტიკური მაჩვენებლები:** This box points to the "FoI სტატისტიკა" link, indicating that it displays annual and quarterly statistics on information requests and disclosures.
- საჯარო ინფორმაციის გაგემაზე უარის აღმინსტრაციულ ორგანოში გასაჩივრების და სასამართლოსათვის მიმართვის წესის პროცედურების ტექსტური აღწერა და ის სასამართლო აქტები, რომლებიც ერთ-ერთ მხარეს წარმოადგენს საჯარო დაწესებულება:** This box points to the "საჩივარი და სარჩელი" link, describing the procedural rules for administrative appeals and court actions, as well as relevant court decisions.
- ხშირად დასმული შეკითხვები:** This box points to the "FAQ" link, identifying it as a section for frequently asked questions.
- შესული გაცხადებების რეესტრი (მინაწილი, თანხი, გაცემული ინფორმაციის კუთხედის რაოდენობა, დაკმაყოფილებული ინფორმაციის რაოდენობა):** This box points to the "საჯარო ინფორმაციის რეესტრი" link, explaining that it is a register of published information, including details like volume, cost, and the number of requests fulfilled.
- საჯარო ინფორმაციის მოთხოვნის ელ. მოძლევი, გაცხადების ჩამონატებითი და კასტაზენი ფორმები და ინსტრუქცია:** This box points to the "ელ. მოთხოვნა" and "მონაცემთა ზაზევი" links, stating that they provide electronic request forms, templates, and instructions.

## Statistical Research on Requests of Public Information

In view of statistically analyzing the performance of the obligation by the target public agencies as defined in Chapter 3 of the Administrative Code, Institute for Development of Freedom of Information used its databases in the first place. In 2010-2011 IDFI regularly requested public information from target agencies. At the same time, in order to conduct a comprehensive survey, IDFI requested applications submitted for public information requests and their answers from the state institutions for the years of 2009-2012. And there were also requested the reports of 2009, 2010 and 2011 years on the state of freedom of information prepared by relevant agencies and sent to the Parliament of Georgia and the President's administration according to Article 49 of the General Administrative Code (so-called accounts of 10 December).

As a result of the analysis, the statistical analysis of the performance of the obligations envisaged under Chapter 3 of the General Administrative Code for Ajara Government, Ministry of Finance and Economy of Ajara A/R, Ministry of Agriculture of Ajara A / R, Ministry of Labour, Health and Social Care of Ajara A / R, Ministry of Education, Culture and Sports of Ajara A/R, Ministry of Justice of Georgia, CCG, Civil Service Bureau, Competition and Public Procurement Agency in recent years was carried out.

At the same time, the analysis of mentioned public information identified some issues, which mostly interests the society given the activities of target public agencies. Accordingly, it became possible to identify a list of issues that are recommended for proactive publication by means of establishing the most demanded public information.

The analysis of administrative organs' responses to public information requests revealed the gaps that hamper the transparency of target public agencies and their activities oriented towards citizens' interests.

### Research Methodology

#### Research Description

In view of achieving the above-mentioned goal, the applications for public information requests sent to 9 public agencies in 2009-2010-2011 years (and in some cases also in 2012 year) were analyzed within the framework of the project. The project covered both the applications sent within "Public Information Database" project of IDFI and other applications sent by natural or legal persons, which were provided by public institutions themselves.

## Methods

The analysis includes statistical and qualitative components. There were statistically counted the number of inquiries received over the years, the importance of the issues, and the quantity of responses with the protection/violation of the terms. Content of the response for each request issued by a public agency was analyzed in order to find out the compliance of the answers to the requirements. In this regard, four main categories have been outlined: complete response, incomplete response, denial and ignoring (this evaluation system is approbated for several years by the Institute for Development of Freedom of Information within the framework of "Public Information Database" project).

Response categories are defined depending on: a) the content, and b) the response, c) the rights, responsibilities and restrictions envisaged under current legislation of Georgia. After taking into consideration all aforementioned, if the information fully meets the request (including the required information form), it is considered to be complete; partially satisfactory answer – incomplete; if the letter explains the basis for no issuance of information - a reasonable refusal; and if the letter of response doesn't touch the requested public information at all - ignoring. The responses divided according to these categories are also grouped as followed: according to years, actuality, protection of the terms.

Also, it's worth mentioning that during the statistical research process, the various requirements (issues) listed in one concrete application for public information requests have been considered as separate requirements.

## Analysis of Reports dated 10 December of Target Public Agencies within the Project

According to Article 49 of the General Administrative Code (hereinafter referred to as the GAC), a public agency is obliged to prepare reports on public information issuance and submit them to the Parliament and the President once a year on December 10 of each year. The content of the GAC is defined under Article 49. It should reflect the number of public information requests, the number of decisions concerning the satisfaction or refusal to requests, the identity of the person who is a decision-maker and the information on the legal acts applicable by agencies during decision-making process, also the data on information processing and issuance, appeal expenses for denial and court penalties.

### **Article 49 of General Administrative Code of Georgia. Provision of Report.**

On every December 10 Public Institution is liable to present report to the President and Parliament of Georgia:

- a) Information on number of requests of public information and amendments to public information received by the Public Institution and number of decisions on replies refusal;*
- b) Information on number of decisions on requests satisfaction or refusal, name of decision making person, also decisions on closing of Corporate Public Institution's private session;*
- c) Information on public data bases;*
- d) Information on number of violations of this Code terms commit by State employees and on disciplinary punishment of authorised persons;*
- e) Information on legal acts, which are adhered by the Public Institution for refusal of provision of public information or for decision-making of Corporate Public Institution private sessions closing;*
- f) Information on appeals of decisions on refusal of provision of public information;*
- g) Information on costs related to the processing and provision of public information by public institutions, also costs related to the appeal of the of decisions on refusal of provision of public information or decisions on closing of Corporate Public Institution's private session, among them on amounts paid in favour of each of the parties.*

The submission of the report envisaged under Article 49 of the GAC makes it possible and easier to control access to public information not only from the side of government (Parliament and the President), but from the side of society as well. "Institute for Development of Freedom of Information" in view of fulfilling the study of requirements in compliance with Article 49 within the project, requested reports of December 10 sent by the administrative authorities for 2009, 2010 and 2011 years from 9 target public agencies (Ministry of Justice, Government and Ministries of Ajara A/R, State Procurement and Competition Agency, Chamber of Control, the Public Service Bureau). Unfortunately, this information was not received from the State Procurement and Competition Agency.

### Chamber of Control of Georgia

Reports of December 10 by the Chamber of Control of Georgia are relatively complete and informative, although some of the case law has not been fulfilled.

In the report of 2009-2011 submitted by the Chamber of Control to the President and the Parliament of Georgia, according to the Article 49 of GACG, there is given number of requests, satisfied applications and decisions on rejection, it states volume of issued information (number of pages), but not states expenses for information treatment and issuance. No information is given about disciplinary penalties due to failure of requirements of the GACG.

The letters state the identity of the persons, who made decision to issue the information, and in case of correction and rejection of the information, the identity of decision-making public servant is not stated. The report not states information related to appealing the rejection. Refusal to issue information is evidenced, but no arguments are given to support relevant legal acts.

At the same time, all of other named arguments can not be deemed as having a legal basis, for example, refusal to issue information on the ground that the requested data are presented on the web-site.

In the reports of the Chamber of Control, in accordance with the Article 49, sub-section "c" is presented collected and processed personal data and the list of public databases. According to the received information may not be observed if reporting was done on time.

## Conclusion

Based on the analysis results it becomes obvious that the majority of the Public Institutions to the lowest extent consider requirements provided by Article 49 of General Administrative Code of Georgia during the December 10 report drafting. It could be said each of the agencies prepare reports in accordance to their own standards. The reports of one particular Public Institution prepared during the three years period are similar to each other. There are particular clauses which are replied using standard answers.

Only two of the 7 clauses provided by Article 49 of General Administrative Code of Georgia are the clauses which are thoroughly answered in all reports examined by the Institute – number of request on public information and requests on amendments in public information.

The results of 2009-2011 reports have revealed that in general only the number of information requests is changing and no existent defects are being amended. Information mentioned in the reports in most cases is not thorough, do not meet the General Administrative Code of Georgia requirements and thus poorly shows the existent circumstances related to the freedom of information.

There is an impression that Public Institutions only formally provide reports on freedom of information and the complete information is not being provided to the higher institutions. Unfortunately the supervisor institutions also with less seriousness treat the mentioned issues, since even neither President Administration and Parliament react properly on the imperfect reports, no study provided as well as their adjustment to the law.

We think that the basic factor causing the mentioned problem is the lack of the report standard form and the way out of the situation can be the issue of legal act on improvement of such forms by the Heads of Public Institutions.

## Recommendation:

Improvement of December 10 report form by the Heads of Public Institutions based on the normative administrative legal act.

**Report form approved in accordance to the Article 49 of General Administrative Code of Georgia on provision of Information accessibility**

To the President of Georgia/ Chairman of the Parliament of Georgia

Mr. / Mrs.

Name of Public Institution

**a. Information on satisfaction of requests on provision of public information**

Total amount of public information requests	Amount of satisfied requests	Decision making Government official (Name, Surname, position)	Costs of information processing and release

**b. Information on dissatisfaction of requests on provision of public information.**

Amount of public information requests dissatisfactions	Basis for rejection (proper legal acts)	Desission making Government official (Name, Surname, position)	Cost related to appeal	Amounts imposed by the court for benefit of appeal party

**c. Information on amendments into Public Information.**

Amount of requests on amendments into Public Information	Desission making Government official (Name, Surname, position)

**d. Information on Public Information data bases.**

List of Public Information data bases	Public Information data bases' inventory

**e. Information on decision made on completion of sessions of Corporate Public Institutions.**

Number of decisions made on completion of sessions of Corporate Public Institutions	basis for completion of session – appropriate legal acts	Cost related to appeal	Amounts imposed by the court for benefit of appeal party

**f. Information on number of violation of requirements of General Administrative Code of Georgia by Public officials and disciplinary punishment of responsible person.**

Violation of requirements of General Administrative Code of Georgia by Public officials	disciplinary punishment of person responsible for violations

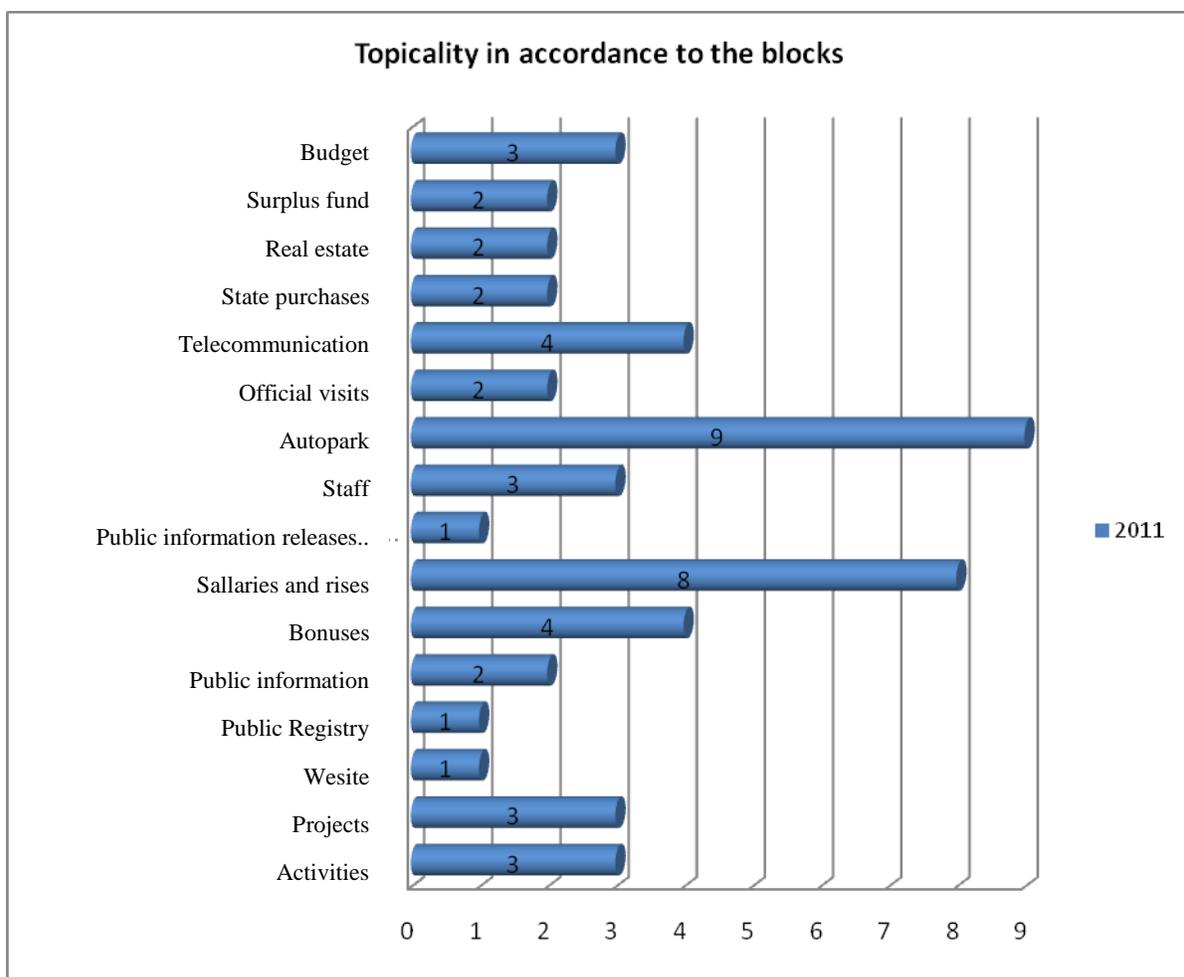
Signature:

Date:

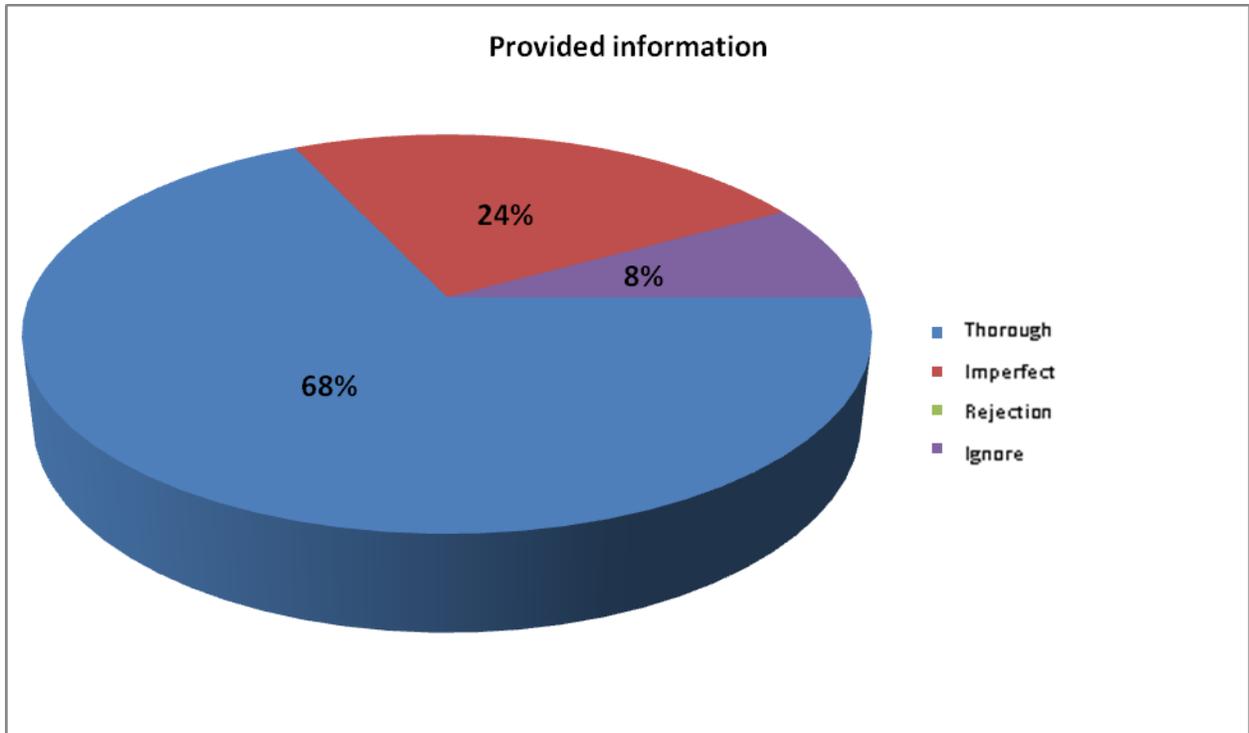
## Chamber of Control – Pubic Informaion Requests of 2009-2011

In case of the Chamber of Control, Institute for Development of Freedom of Information had an access only to public information requests sent in the scope of the project "Public Information Database" in 2011 because the Chamber of Control has not provided the Institute with copies of requests sent by other organizations/persons. Accordingly, actuality of the issues in this case is less identified.

In 2011 Institute for Development of Freedom of Information applied the Chamber of Control for public information request only 50 times. In view point of actuality most of the requests were related to the fleet, salaries and supplements.



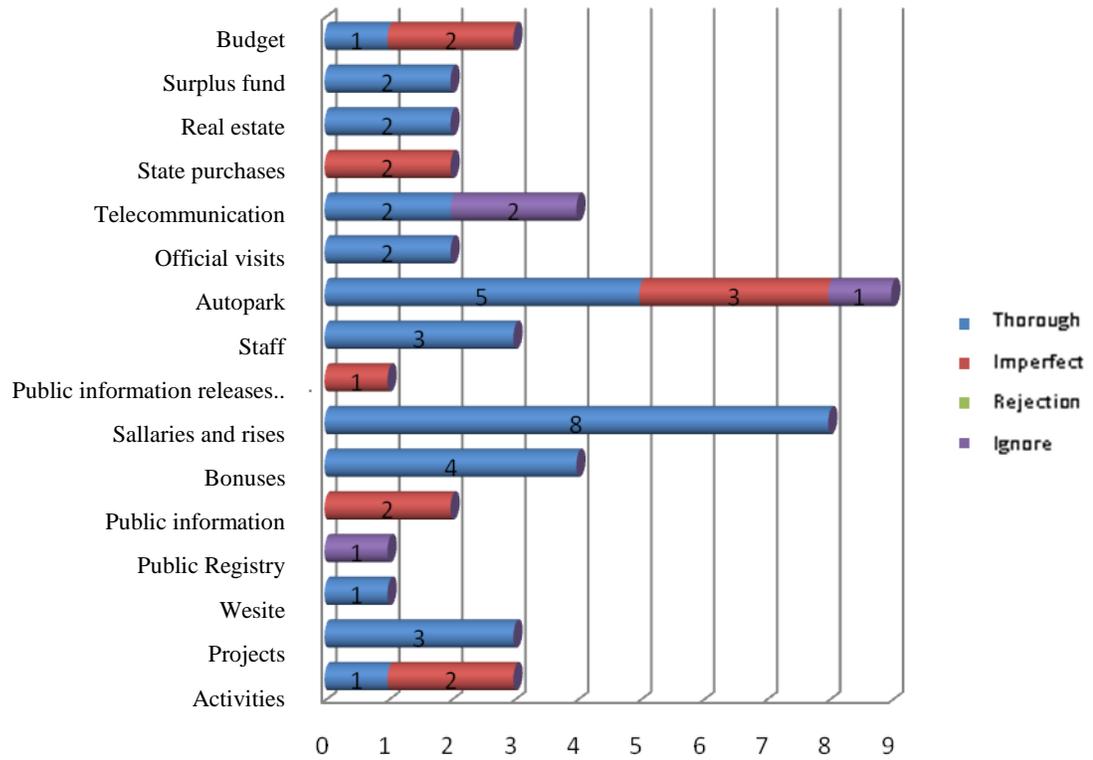
Majority (34) of the sent issues were responded in full, the answer was incomplete in 12 cases, 4 cases were ignored, and no issues were declined.



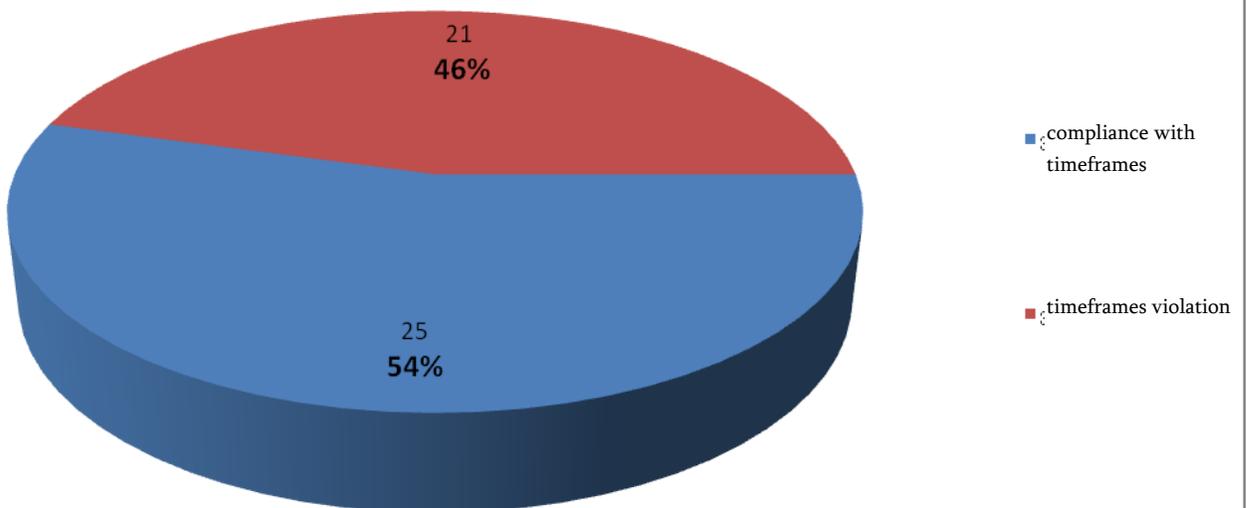
The reasons for the partially satisfied responses may be different: a detailed budget balance was not provided, communication costs did not state information about local and international calls, contact details of the person responsible for public information have not been delivered, and there were not included list of legal acts and details. At the same time, in case of requested information related to public procurement and public activities, instead of provision of public information forwarding to the web-site took place. As for the neglect of issues, in two cases responses were not issued the demand of the telecommunication costs, while one of the cases was related to the fleet costs and public information registry.

As well the fact is worth mentioning, that the Chamber of Control of Georgia in February 2012 issued the complete information about the bonuses of officials, which is really rare and is a welcome occasion in a public space.

### Provided information in accordance to the blocks



### Information provision terms



## Public information requests' registry: Chamber of Control

<b>Chamber of Control</b>		
Category of requested information	Sub-Category of requested information	Comments
<b>1. Budget</b>	1.1. Thorough information on expenditures of budget allocations.	15.09.2011: Budget detailed balance is not provided
	1.2. Not budgetary incomes	
<b>2. Reserve funds</b>	2.1. Information on the amount of funds allocated for public institutions	
<b>3. Real estate</b>	3.1. listing of the real estate on the balance of a public institution	
	3.2. Market value of the real estate on the balance of a public institution	
<b>4. State procurement</b>	4.1. The State Procurements (the tenders, contests and other types of purchases), an exhaustive list (list)	Redirection to <a href="http://procurement.gov.ge">procurement.gov.ge</a> .
	<b>5. Telecommunication</b>	5.1. Information about the costs of officials (calls to cell operators, international and local calls)
5.2. The amount of costs spent by employees/whole system of officials (calls to cell operators, international and local calls) from the budget		31.05.2011: International and local costs are not separated

	5.3. Information about the costs of employees of each unit (calls to cell operators, international and local calls)	
<b>6. Business trips</b>	6.1. Information about the costs by the officials (Minister, Deputy Minister, Heads of Structural subdivisions) spent for official and working visits locally and abroad	No information is provided about expenses incurred abroad and locally
	6.2. Information about costs incurred by the officials (other public servants of administration) for official and working visits in the first quarter of 2011 (three months).	
<b>7. Fleet</b>	7.1. Type of fuel consumed by officials.	
	7.2. Actual expenses incurred for fuel consumption by the employees of the whole system.	
	7.3. Monthly limit and type of fuel consumed by the whole system.	
	7.4. Amounts spent from budget for technical service of Officials' vehicles (repair, wear).	Instead of information issuance there redirection to <a href="http://procurement.gov.ge">procurement.gov.ge</a> takes place
	7.5. Amounts spent from budget for technical service of the whole system vehicles (repair, wear).	

	7.6. Personal distribution of whole system (Agency) vehicles (with vehicle model) on officials or other employees of administration.	
<b>8. Staffing</b>	8.1. Total number of full employees.	
	8.2. Total number of contracted employees.	
	8.4. Listing of officials and position titles.	
<b>9. Person responsible for public information</b>	9.1. Full name and contact information.	Contact information is not stated.
<b>10. Salaries and supplements</b>	10.1. Salaries paid to the officials.	
	10.2. Supplements paid to the officials.	
	10.3. Salaries paid to the whole system (each unit).	
	10.4 Supplements paid to the whole system (each unit).	
	10.5. Salary of each employee.	
<b>11. Bonuses</b>	11.1 Bonuses paid to the officials.	
	11.2. Bonuses paid to the employees of the whole system (all structural units, bodies or offices under territorial or other system).	

<b>12. Public information</b>	12.1. Listing of administrative and legal acts, which contain responses for satisfaction or rejection of public information, stating references (without copies of documents).	15.09.2011: Listing of acts and details are not provided.  31.05.2011: Number of public information requests and responses are provided (satisfied), and listing is missing.
<b>13. Public registry</b>	13.1. Copy or/and electronic version of public information from public registry.	
<b>14. Web-site</b>	14.1. Public information about the costs incurred for creation of official web-site (if any) of a public institution.	
<b>15. Projects</b>	15.1. Listing of implemented projects (social, purpose, research, scientific, educational, aimed for development of some fields).	
	15.2. Money amounts spent for each project.	
<b>16 Events</b>	16.1. Listing of implemented events (advertising, cultural, educational, scientific, social and other).	Instead of information issuance there redirection to <a href="http://procurement.gov.ge">procurement.gov.ge</a> takes place
	16.2. Money amounts spent for each .	Instead of information issuance there redirection to <a href="http://procurement.gov.ge">procurement.gov.ge</a> takes place

## Results of Focused Discussions

“[Institute for Development of Freedom of Informationdevelopment](#)” in order to provide proper research in the frame of the project has organized **focussed discussions** with representatives of NGOs and mass-media. The **discussion was aimed on** information and experience exchange in the sphere of public information request, analysis of practices on request of public information from target Public Institutions and identification of subjects bearing interest and which are the most required in the society.

Meetings were held as with citizens of Batumi as well as with Tbilisi city. Meetings were attended by representatives of active NGOs, internet and printed media, also journalists of Monitor Studio, who have very reach practice of information request and in the frame of their professional activities are very active in public information request from G3 partner institutions.

As it was defined through the discussions among the target institutions, in particular Ministry of Justice and Chamber of Control, public information request practice is not unified, since information provision often depend on request content. On one part Ministry of Justice always provides information in proper timeframes and refined figures, but on another part if the requests are related to the “Sensitive” subjects, such as bonuses or visits, information getting becomes complicated. The same practice we have in regards to the information request from the Chamber of Control. Media representatives in written form often apply to the Chamber of Control for provision of information, and by their opinion it is advisable that the list of institutions controlled by the Chamber of Control would be published at the website. This would enable journalists to request documents of specific institution that will facilitate and ease receipt of information. Also the budget implementation balance should be published on the public institutions official websites.

As NGOs’ representatives assert it is easy to get information from the Agency of State purchases, also the quality of informational transparency of agency official website is very high. But journalist still have in written to request operative and annual purchase reports provided by the public institutions. The only recommendation made by discussion participants relates to the timely publishment of legislative changes on the State Procurement Agency website.

According to the journalists’ opinion, it is easy to get information from the Public Service Bureau. However the opinions of regional and central media on Government of Adjara Autonomous republic are different. According to Batumi media service opinion it is often

difficult to get thorough information from governmental establishment of Autonomous Republic of Ajara, but by the opinion of NGOs and media performing their professional activities in Tbilisi information is being provided by the governmental establishment of Autonomous Republic of Ajara with strict adherence to the appropriate norms.

**In regards to the subject of requested information** the most often NGOs and media representatives are interested with budget purposeful expenditures and information of financial type. Information on surplus funds, purchases, staff, budget, salaries, bonuses, social programmes, projects, visits, communication and autopark expenditures, also legal acts is also frequently requested.

During the meeting NGOs and media representatives have in generally discussed the existent problems and which hamper they during information request as from public institutions as well as from courts. Timeframes defined by the administrative code are very often violated. Public institutions often need 10 days for provision of simple information. Sometimes received answers are inappropriate and do not meet the specific requirements. Readdressing to the websites are also very often. All aforementioned once again emphasize the necessity of public information proactive publishing at the official websites.

List of information, which accessibility and publishing at the institutions websites is necessary by journalists and NGOs opinion is very wide and includes the following questions:

1. Programme budget execution balance;
2. Information on legislative amendments (State Procurement Agency);
3. List of institutions examined by the Chamber of Control;
4. Agreements executed based on the negotiations with one person;
5. Agreements executed on property sold by auction;
6. Agreements on privatization of large objects;
7. Identity of stockholders possessing vote rights in Joint Stock Companies;
8. Information on sub-contractors in case of negotiations with one person;
9. International agreements executed by Georgian side;
10. President decrees and orders;
11. Information on non-entrepreneur non-commercial legal entities budget expenditures;

Media representatives think that government sessions should be open for them.

## Reccomendations

As a result of statistical and intensional analysis of public information requested from 9 target public institutions (Government of Autonomus Republic of Ajara, Ministry of Finances and Economics of Autonomus Republic of Ajara, Ministry of Agriculture of Autonomus Republic of Ajara, Ministry of Health and Social Care of Autonomus Republic of Ajara, Ministry of Education, Culture and Sports of Autonomus Republic of Ajara, Ministry of Justice of Georgia, Chamber of Control of Georgia, Public Service Bureau, Competition and State procurement Agency) and provided by the respective agencies in 2009, 2010, 2011 and several times in 2012, the specific questions have been revealed, which bear particular interest for the society, and based on what the appropriate recomendations were developed for the aforementioned public institutions. Provided that the fuflilment of liabilities defined by the 3<sup>rd</sup> part of General Administarive Code of Georgia is evenly required for all active administative agencies of Georgia, below you can find the general recomendations, which are based on the common tendencies revealed through the detailed analysis of activities of the mentioned 9 agencies and which evenly relate to all public institutions. Moreover these recomendation can be extended to those public institutions, which were not considered in the research target group.

### Proactive publishing of public information

It should be mentioned that in the frame of the research Ministry of Finance of the Autonomus Republic of Ajara is the one of 9 analysed institutions, which index of thoroughly provided information during 2009-2011 period come only to 18%. In 5 cases thororufh answeres indexes were high enough – 87%-98%. Dispite that this information this indexes are showing promises, we have to anticipate that provision of each separate answer to the particular request, especialy the timely answers, require expenditure of financial and time recources. For example, the index of timely provided answers by Public Service Bureau is 45%, but Ministry of Finance of the Autonomus Republic of Ajara has not responded to a single request with adherence to the proper timeframes. It is true that in Public Institutions there are particular persons authorised for provision of public information, but due to the internal bureaucracy, registration procedure of recieved and outgoing letters, search of appropriate information and the process of provision of final answer often require more than one day and involvement of more than one person. As an example, in 2009 Public Service Bureau has wasted 60 full working days only for answers on requiemens related to the property declarations. During three months – September, October and November – almost each day

they had to work on received requests on provision of public information. Besides this only unique days were calculated – for example, the request was received on September 7 and the answer was provided on September 9, but the second request was received on September 8 and the answer was provided on September 9, the days, which were overlaped (September 8 and 9), were calculated only one time, however practically the working load would be much larger durin these days. If we simply separately put together the days spent for all requests (not envisaging calendar days), this index will increase two and tree times, since the cases when answeres to more than one requests had to be provided during the short period, are very friquent.

September 2009							Days defined for processing of requests on property declarations
Mon	Tue	Wed	Thu	Fri	Sat	Sun	
	1	2	3	4	5	6	0
7	8	9	10	11	12	13	4
14	15	16	17	18	19	20	5
21	22	23	24	25	26	27	5
28	29	30					3
							17

October 2009							Days defined for processing of requests on property declarations
Mon	Tue	Wed	Thu	Fri	Sat	Sun	
			1	2	3	4	2
5	6	7	8	9	10	11	5
12	13	14	15	16	17	18	3
19	20	21	22	23	24	25	2
26	27	28	29	30	31		4
							16

November 2009							Days defined for processing of requests on property declarations
Mon	Tue	Wed	Thu	Fri	Sat	Sun	
						1	0
2	3	4	5	6	7	8	2
9	10	11	12	13	14	15	5
16	17	18	19	20	21	22	5
23	24	25	26	27	28	29	5
30							1
							18

December 2009							Days defined for processing of requests on property declarations
Mon	Tue	Wed	Thu	Fri	Sat	Sun	
	1	2	3	4	5	6	2
7	8	9	10	11	12	13	1
14	15	16	17	18	19	20	1
21	22	23	24	25	26	27	0
28	29	30	31				0
							4

Sum							55
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Since 2010, when Public Service Bureau has switched to the property declarations electronic system, the number of requests was reduced from 570 (in 2009) to 149. This is the one of the perfect examples of how can proactive publishing of public information simplify the functioning of public institutions.

Reasoning from the aforesaid, it is desirable if public institutions, before receiving of the requests, would proactively publish the information, which potentially may bear interest and importance for the society. During the research based on the detailed analysis the basic categories of the information can be defined which are the most important and essential in case of the mentioned 9 public institutions.

- **Public institution financial transparency and accountability** – in most cases, the requested information is related to the administrative expenses of public institutions,

the awareness of what is essential for society in order to informed on the management of public recources. Such information basicly contains, but is not limited the following categories:

- **Information on budget** (budget execution balance, amendments to the budget, non-budget receipts and etc.);
  - **Information on surplus funds** (amounts withdrawn from the surplus funds, assets financed by the withdrawen amounts, accounts of stand-by funds expenditures, copies of the appropriate legal acts and etc.);
  - **Information of State procurement** (list of fulfilled procurements, amounts spent in each single procurement, procurement plans, information on legal entities and/or individual enterprenuirs won in state procurements, copies of the executed agreements, reports on execution of tender agreements and etc.);
  - **Information on telecommunication expenditures** (amounts spent for phone conversations by officials, overall system, phones procurement expenditures and etc.);
  - **Information on visits related expenditures** (information on official visits, amounts for visits according to the years and etc.);
  - **Information on autopark expenditures**(number of registered vehicles, dates of procurement, price, funding source, procurement form, list of vehicles assigned for officials/Administration other employees and their personal distribution, fuel actual expenditures, type of consumed fuel, fuel monthly limits, amounts spent from budget for technical service, source of financing of each purchased vehivle, origin of disposable vehicle and etc.);
  - **Information on salaries, raises and bonuses** (Officials' salaries, raises and bonuses, amounts quartely spent for employees salaries, raisea and bonuses, staff rate of wages, amounts allocated for bonuses fund and etc.);
  - **Information on public institutions' real estate** (List of real estate and cost, sold objects, address, sale terms and documentation, information on objects handed over by the simbolic price, information on disposal, selling of handed over objects and etc.);
  - **Information on credit and debit liabilities** – liability origin dateand cause of origin, with appropriate documents;
  - **Othe type of expenses** (information on gifts, expenses of official reception and etc.).
- **Information on public institution** – society is ofteninterested with such statistical information, which is related to the activities of public institution. The proactive

publication of such information on website will avoid institution from superfluous requests on the following standard question:

- **Information on staff employed in public institution** (total number of staff and out of staff personnel, list of personnel according to the positions, employees contact details, information on rules of staff selection and conducted competitions, information on paid vacations – persons identity, vacations time, period, amount of payments and etc.);
  - **Information on structural units subordinated to the public institution**(structural units, List of Public Law Legal and Non-enterprenuir non-commercial Lega Entities, status and duties, appropriate legal acts, which provide functions of structural unit (name of act, issuing entity, date of issue and number), list of subordinated entities, addresses and names of management board, information on registered Non-enterprenuir non-commercial Lega Entities (number, list of legal entities, including name of chief, address, phone and website and etc.)
  - Here is to be separately mentioned if what structural unit is **liable to provide public information** defined by General Administrative Code of Georgia and contact information of the mentioned structural unit. Names, Surnames and contact details of persons liable for provision of public information.
- **Information on public institutions' projects and activities** – society often interested with ongoing and executed projects and activities that demonstrates public institution activities and management of badget amounts allocated for these activities. It is preferable if public institution would publish at the official website the detailed information on ongoing, executed and planned projects and activities. In particular, the following type of information:
- **Information on public institution ongoing, executed aand planned projects** (social, targem, research, scientific, educational projects and projects directed on development of one or another spheres, list of the projects, amounts spent for each project, copies of project documents, information on project development and date of approvement, information on target programmes to be executed this year, information on ongoing and planned projects, reports on executed projects, programme starting date and etc.);
  - **Information on institution's ongoing, executed and planned activities** (list executed advertising, cultural, educational, scientific, social and other activities, amounts spent for each activity, copies of activities' calculations related documents, financing sources of ongoing activities, copies of appropriate documents and etc.).

- **Information on legal acts** - society is often interested with official documents of public institution, such as orders, regulations, decisions, legal and financial documents of executed works, cooperation memorandums and other legal documents.
- **Public information requests renewable registry** – it is desirable if public institution publish public information registry at website – information on received requests and provided answers, list of administrative-legal acts, which provide answer on provision of public information or answering rejection, with indication of requisites and etc. Publishing of information which reduce number of multiple individual requests on one particular issue and will save public institution recourses.
- **Advisory questions – often asked questions** – public institutions are often applied not only for provision of public information but also for advisory questions, such as notes on agreement execution and etc. It is to be mentioned that public institution often answer thoroughly such questions. But in order to save public institution time, human and financial resources it is desirable that such information to be published on the website as an **often asked questions (Frequently Asked Questions - FAQ)**.

#### **Avoid of inadequate answers**

As a result of research there was found that enough large number of inadequate answers. For example, only 18% of answers provided by the Ministry of Finance and Economics of the Autonomous Republic of Adjara thoroughly correspond the requested information. When the public institution does not completely provide the required public information, in case of answer provided it is not considered as a thorough. Thus it is desirable if public institution provide complete answer to the requested public information, and the answer on rejection of provision should be appropriately justified.

Also readdressing to the websites is very often instead of information provision, which also does not represent the thorough answer, since according to the Article 37 of the General Administrative Code of Georgia, “everyone has right to request public information despite its physical form or storage and select the form of public information receipt”. It is desirable if public institution provide public information in the requested form, but if it is not possible it is to justify own activity. It is to be mentioned that proactive publishing does not give grounds for public institution to readdress public information requests to the website. In this case proactive publishing only reduces number of potential requests, since

in the future person concerned with the public information first will visit website and if it is not published only in this case they will request it from the public institution.

### **Provision of public information in proper timeframes**

According to the Article 40 of the General Administrative Code of Georgia, “Public Institution is liable to provide public information immediately or no later than in 10 days, if the answer requires:

- a) search and processing of information from its regional structural units or other public institutions;
- b) search and processing of irrelevant large separate documents;
- c) consultations with its regional structural units or other public institutions.

If provision of public information requires 10 days period, public institution is liable to inform requesting person about it”.

In 55% of answers provided by Public Service Bureau 10 days period term was violated according to the Article 40 of the General Administrative Code of Georgia. It is desirable if public information would be provided immediately or at least in 10 days period.

### **Ignored and rejected issues**

The index of cases, when particular issues in public information request are totally ignored by the public institutions varies between 1-8%. But in two cases these indexes are very high – 20% of such questions are ignored by the Government of the Autonomous Republic of Ajara and 58% in case of Ministry of Finance of the Autonomous Republic of Ajara. It is desirable if public institutions study all requests more precisely and provide thorough answers for all questions. In case if public institution is unable to provide public information the rejection should be appropriately justified with references to the appropriate legal acts.