

ORGANIC LAW OF GEORGIA
ON THE STATE AUDIT OFFICE

Law of Georgia N 6550 of June 22, 2012 – Website, 29.6.2012

Constitutional Law of Georgia N 2071 of March 23, 2018 – Website, 2.14.2018

Chapter I – General Provisions

Article 1. Purpose of the Law

The Law determines the status, power, structure, procedure for activity and guarantees of independence of the State Audit Office in accordance with the Constitution of Georgia.

Law of Georgia N 5294 of November 24, 2011 – Website, 1.12.2011

Law of Georgia N 6550 of June 22, 2012 – Website, 29.6.2012

Law of Georgia N 3382 of September 5, 2018 – Website, 24.9.2018

Law of Georgia N 1314 of December 17, 2025 – Website, 23.12.2025

Article 2. Definition of the terms used in the Law

The terms used for the purposes of this Law shall have the following meanings:

a) (Deleted – 24.11.2011, N 5294);

b) (Deleted – 24.11.2011, N 5294);

c) (Deleted – 24.11.2011, N 5294);

d) (Deleted– 24.11.2011, N 5294);

e) (Deleted – 24.11.2011, N 5294);

f) financial audit includes:

f.a) examination and assessment of the account and accountancy of the auditee, and issuance of the audit report;

f.b) examination, assessment and issuance of the account and accountancy of the Government of Georgia, and issuance of the audit report;

f.c) verification of the compliance of activities and financial systems with the legislation of Georgia;

f.d) examination of internal control and internal audit function;



f.e) examination of the proper and conscientious management of the auditee;

f.f) examination, assessment and submission of a report on any issue arising from the audit that was of particular importance for the improvement of the public finance management;

g) compliance audit shall include examination and assessment of the legality and expediency of the activities of the auditee, and issuance of the audit report;

h) performance audit shall include the examination and assessment of the efficiency, productivity and effectiveness of the activities of the auditee and/or implemented programmes/projects, and issuance of the audit report;

i) auditor – an employee of the State Audit Office who carries out an audit in the manner prescribed by this Law;

j) auditor intern – a person who is appointed as an intern in the State Audit Office to a position provided for by the staff and carries out an audit in the manner prescribed by this Law;

l) auditee – a person, body, organisation and/or institution to which the power of the State Audit Office established by this Law applies.

Law of Georgia N 5294 of November 24, 2011 – Website, 1.12.2011

Law of Georgia N 6550 of June 22, 2012 – Website, 29.6.2012

Article 3. Independence of the State Audit Office

1. The State Audit Office shall be independent in its operation and shall be subject only to the law. It shall be impermissible to interfere in and/or control its operation, and to demand a report with respect to this operation, unless explicitly provided for by law. It shall be prohibited to exert any political pressure on the State Audit Office, as well as to carry out any other action that may encroach upon its independence.

2. The State Audit Office shall be independent in departmental, financial, functional and organisational terms.

Law of Georgia N 5294 of November 24, 2011 – Website, 1.12.2011

Law of Georgia N 6550 of June 22, 2012 – Website, 29.6.2012

Law of Georgia N 1314 of December 17, 2025 – Website, 23.12.2025

Article 4. Main objectives of the State Audit Office

The main objectives of the State Audit Office are to promote the efficiency and accountability of public administration, the compliance and effectiveness of the legality and purposefulness of use and spending of budgetary expenditures and other public resources, the protection of national wealth, the property of the state, autonomous republics and municipalities, as well as the improvement of public finance management.

Law of Georgia N 5294 of November 24, 2011 – Website, 1.12.2011

Law of Georgia N 6550 of June 22, 2012 – Website, 29.6.2012

Law of Georgia N 3382 of September 5, 2018 – Website, 24.9.2018

Organic Law of Georgia N 6866 of July 15, 2020 – Website, 28.7.2020



Article 5. Legal grounds for and principles of the operation of the State Audit Office

1. The State Audit Office shall operate on the basis of the Constitution of Georgia, international treaties and agreements of Georgia, this Law, and other legislative and subordinate normative acts of Georgia.
2. The State Audit Office shall be guided by the basic principles declared by international organisations of supreme audit institutions.
3. The principles of operation of the State Audit Office shall be:
 - a) objectivity;
 - b) independence;
 - c) publicity;
 - d) professionalism.

Law of Georgia N 5294 of November 24, 2011 – Website, 1.12.2011

Law of Georgia N 6550 of June 22, 2012 – Website, 29.6.2012

Chapter II – Directions of operation of the State Audit Office

Law of Georgia N 6550 of June 22, 2012 – Website, 29.6.2012

Article 6. Power of the State Audit Office

1. In order to accomplish the tasks defined by the Constitution of Georgia, the State Audit Office shall:
 - a) carry out an audit within the scope of competence prescribed by this Law;
 - b) be authorised to conduct an examination and issue conclusions on draft legislative and other normative acts regulating the financial and economic fields, as well as on those programmes for the financing of which the use of funds from the budgets of the state, autonomous republics and municipalities has been envisaged, or which affect the formation of these funds, as well as to submit proposals to the Parliament of Georgia, other relevant bodies and institutions regarding the issuance and improvement of tax legislation, other legislative and subordinate normative acts.
 - [c) draft relevant proposals on the prevention, detection and elimination of conflicts of interest in a public institution, provide relevant recommendations on those issues and implement other relevant actions relating to this field in accordance with the law;
 - d) develop and implement programmes on ethics, integrity and accountability in the public service, as well as study and generalise the practice of compliance with ethical norms by public servants and draft appropriate recommendations;
 - e) ensures, in accordance with the law, the receipt of an asset declaration of officials, control over its completion and submission, its keeping, monitoring and publicity, and the implementation of other appropriate measures in this field;



f) draft relevant proposals on and provide appropriate recommendations for improving measures for the protection of whistle-blowers, and implement other appropriate measures related to this field in accordance with the law;

g) monitor, in accordance with the law, the financial activities of a political association of citizens (political party), an electoral subject, and a person with a declared electoral goal, and other appropriate measures related to this field;

h) research and analyse the international standards and experience applicable in the field of combating corruption, the experience of Georgia and other countries, their law and the approaches, opinions and conclusions of relevant international organisations;

i) promote the improvement of public awareness with regard to anti-corruption issues, including the implementation of appropriate educational activities;

j) monitor the issuance and receipt of grants without consent;

l) exercise the powers provided for by the Law of Georgia – Foreign Agents Registration Act;

m) exercises control over the legality of personal data processing and other powers provided for by the Law of Georgia On Personal Data Protection;

n) exercises other powers provided for by the legislation of Georgia. *(Shall enter into force from March 2, 2026)]*

2. (Deleted – 1.12.2022, N 2281).

[3. The State Audit Office is authorized to request necessary information from public institutions, individuals, legal entities (including payment service providers), and other entities, including special categories of personal data, other personal data, and information containing secrets (except for state secrets provided for by the legislation of Georgia), in order to exercise the powers provided for by the Law of Georgia on Combating Corruption, the Organic Law of Georgia on Political Unions of Citizens, the Organic Law of Georgia on the Election Code of Georgia, the Law of Georgia on Grants, and/or the Law of Georgia on the Registration Act of Foreign Agents. All the entities required by the State Audit Office requests to submit this information shall be obligated to submit the above information it holds, unless otherwise provided for by the legislative act of Georgia.

4. In order to exercise the authority provided for by the Law of Georgia on Combating Corruption, the Organic Law of Georgia on Political Unions of Citizens, the Organic Law of Georgia on the Election Code of Georgia, the Law of Georgia on Grants and/or the Law of Georgia on the Foreign Agents Registration Act, the State Audit Office shall be authorised to request information also on the basis of a court decision.

For this purpose, the State Audit Office shall file an application to the court according to its location. The court shall take a decision within 48 hours of filing the above application. The application of the State Audit Office shall be substantiated. It shall specify the grounds and purpose of the request for information, the period and extent of the requested information. In case of satisfaction of this application, the court decision shall specify the grounds and purpose of the request for information, the period and extent of the requested information, as well as the validity period of the above decision. *(Shall enter into force from March 2, 2026)]*

Law of Georgia N 5294 of November 24, 2011 – Website, 1.12.2011

Law of Georgia N 6550 of June 22, 2012 – Website, 29.6.2012

Law of Georgia N 3382 of September 5, 2018 – Website, 24.9.2018

Organic Law of Georgia N 6866 of July 15, 2020 – Website, 28.7.2020

Organic Law of Georgia N 2281 of 1 December 2022 – Website, 15.12.2022

Law of Georgia N 1314 of December 17, 2025 – Website, 23.12.2025



Article 7. (Deleted)

Law of Georgia N 5294 of November 24, 2011 – Website, 1.12.2011

Chapter III – Organisation and Structure of the State Audit Office

Law of Georgia N 5294 of November 24, 2011 – Website, 1.12.2011

Law of Georgia N 6550 of June 22, 2012 – Website, 29.6.2012

Article 8. The system of the State Audit Office

1. The State Audit Office shall be headed by the Auditor General.
2. The State Audit Office shall be a unified, centralised system that consists of structural units, including those operating in the Autonomous Republics of Abkhazia and Adjara. The structure of the State Audit Office shall be determined by the Auditor General.
3. A Praesidium shall be established within the State Audit Office, the composition and number of members of which shall be determined by the Auditor General.
4. The matters relating to the organisation and operation of the State Audit Office shall be determined in accordance with this Law and the Regulations of the State Audit Office.

Law of Georgia N 5294 of November 24, 2011 – Website, 1.12.2011

Law of Georgia N 6550 of June 22, 2012 – Website, 29.6.2012

Article 9. Auditor General

1. The Auditor General shall be elected by the Parliament of Georgia upon the recommendation of the Chair of the Parliament of Georgia for a 5-year term, in accordance with the procedure prescribed by the Regulations of the Parliament of Georgia.

[1¹. A citizen of Georgia who has no criminal record and who has a higher legal education, at least a 5-year experience in the justice system, law enforcement agencies and/or human rights protection area, as well as a high professional and moral reputation may be elected to the position of Auditor General. **(Shall enter into force from March 2, 2026)**]

2. The Auditor General may not hold any other position or carry out any other paid activity, except for pedagogical, scientific and/or creative activities.
3. The Auditor General may not be a member of a political party or carry out any other political activity throughout the period of his/her tenure.
4. The independence of the Auditor General with regard to the exercise of his/her powers shall be ensured. No one shall have the right to interfere in or influence his/her decisions.



5. The relevant public authorities shall provide for the personal security of the Auditor General in a prescribed manner.

Law of Georgia N 5294 of November 24, 2011 – Website, 1.12.2011

Law of Georgia N 6550 of June 22, 2012 – Website, 29.6.2012

Law of Georgia N 3382 of September 5, 2018 – Website, 24.9.2018

Law of Georgia N 3881 of December 6, 2018 – Website, 14.12.2018

Law of Georgia N 1314 of December 17, 2025 – Website, 23.12.2025

Article 10. Power of the Auditor General

The Auditor General shall:

- a) direct the operation of the State Audit Office in accordance with the Constitution of Georgia, this Law, and other legislative and subordinate normative acts;
- b) make decisions on the issues relating to the operation of the State Audit Office;
- c) chair the meetings of the Presidium of the State Audit Office;
- d) appoint and dismiss employees of the State Audit Office, conclude and terminate employment agreements and administrative agreements;
- e) appoint the head of a structural unit of the State Audit Office in an autonomous republic in agreement with the Supreme Council of the relevant autonomous republic;
- f) determine the marginal number of employees of the State Audit Office;
- g) approve the staff list, determine the names of positions and official salaries of employees of the State Audit Office within the framework of the remuneration fund established for the State Audit Office;
- h) organise the generalisation of the assessments formed based on audit results in order to develop uniform audit practice;
- i) be authorised to issue orders, decrees, instructions, and take decisions in order to exercise its power;
- j) submits reports and accounts provided for by the Constitution of Georgia and this Law to the Parliament of Georgia;
- k) represents the State Audit Office in relations with international and other organisations;
- l) issues a normative act – an order On Normative Acts in the manner prescribed by the Law of Georgia;
- m) approve the Regulations of the State Audit Office and the Code of Ethics for the employees of the State Audit Office;
- p) establish commissions and special working groups;
- q) determine the functional duties of the First Deputy Auditor General and deputies and delegate powers to them;



- r) be authorised to grant the right to represent the State Audit Office to an employee of the State Audit Office;
- s) be authorised, and upon request be obliged, to attend the sessions of the Parliament of Georgia, a parliamentary committee, a parliamentary faction and/or an investigative or other temporary commission of the Parliament. In addition, he/she shall be heard by the Parliament of Georgia, a parliamentary committee, a parliamentary faction and/or an investigative or other temporary commission of the Parliament upon request;
- t) in accordance with the procedure established by the Law of Georgia On Public Service, make decisions on encouraging public servants of the State Audit Office and imposing disciplinary measures against them, award them with departmental awards, certificates, and valuable gifts; address the President of Georgia with a proposal on granting a state award to employees of the State Audit Office;
- u) determine the amount of the monetary award, and in special cases – the amount of one-time aid;
- v) exercise other powers granted to it by this Law and other normative acts of Georgia.

Law of Georgia N 5294 of November 24, 2011 – Website, 1.12.2011

Law of Georgia N 6550 of June 22, 2012 – Website, 29.6.2012

Law of Georgia of September 6, 2013 N 1045 – Website, 23.9.2013

Law of Georgia of October 27, 2015 N 4373 – Website, 11.11.2015

Law of Georgia of December 21, 2016 N 148 – Website, 28.12.2016

Law of Georgia of December 22, 2017 N 1831 – Website, 29.12.2017

Law of Georgia N 1314 of December 17, 2025 – Website, 23.12.2025

Article 11. Inviolability of the Auditor General

1. The Auditor General may be held criminally liable, detained or arrested, and his/her apartment, car, workplace or personal belongings may be searched only with the consent of the Parliament of Georgia. An exception shall be when a person is caught in the act of committing a crime, which must be immediately reported to the Parliament of Georgia. If, within the next 48 hours, the Parliament of Georgia does not provide its approval, the detained or arrested Auditor General shall be immediately released.

2. Where the Parliament of Georgia provides its approval to the detention or arrest of the Auditor General, his/her powers shall be suspended with the consent of the Parliament until a resolution on the termination of the criminal case is issued or until the court verdict enters into legal force.

3. The Auditor General may be removed from the office by decision of the Parliament of Georgia, in accordance with Article 48 of the Constitution of Georgia.

4. The grounds for premature termination of the power of the Auditor General shall be:

- a) personal statement;
- b) removal from the office in the manner prescribed by the legislation of Georgia;
- c) recognition by the court as a recipient of support, unless otherwise determined by the court decision, as having disabilities or, declaration as missing or dead;
- d) holding a position or carrying out an activity that is incompatible with the status of the Auditor General;



e) loss of Georgian nationality;

f) death.

Law of Georgia N 6550 of June 22, 2012 – Website, 29.6.2012

Law of Georgia No. 3361 of March 20, 2015 – website, 31.3.2015

Law of Georgia N 3382 of September 5, 2018 – Website, 24.9.2018

Article 12. Deputies of the Auditor General

1. The Auditor General shall have deputies, including one First Deputy, who shall be appointed to and removed from the office by the Auditor General.

2. The rules established for the Auditor General under this Law shall apply to the official incompatibility of the Deputy Auditors General.

3. In the absence of the Auditor General or in the event of his/her inability to exercise his/her powers, his/her functions shall be performed by the First Deputy Auditor General, and in the event of the absence of the Auditor General and his/her First Deputy Auditor General or in the event of their inability to exercise their powers, by the instruction of the Auditor General – by one of the Deputies.

4. The Deputy Auditors General shall be authorised, and upon request, be obliged to attend the sessions of the Parliament of Georgia, a parliamentary committee, and an investigative or other temporary commission of the Parliament.

5. The First Deputy Auditor General and his/her deputies shall direct the specific areas of operation of the State Audit Office and be accountable to the Auditor General during the performance of the official duties.

6. Upon the termination of the power of the Auditor General, the power of the First Deputy Auditor General and his/her deputies shall be terminated as soon as a new Auditor General is elected.

Law of Georgia N 6550 of June 22, 2012 – Website, 29.6.2012

Article 13. Presidium of the State Audit Office

The Presidium of the State Audit Office shall be a consultative body. It shall be authorised to discuss and resolve administrative disputes concerning the audit report of the State Audit Office in accordance with Chapter VI of this Law.

Law of Georgia N 5294 of November 24, 2011 – Website, 1.12.2011

Law of Georgia N 6550 of June 22, 2012 – Website, 29.6.2012

Chapter IV – (Deleted)

Law of Georgia N 5294 of November 24, 2011 – Website, 1.12.2011



Article 14. (Deleted)

Law of Georgia N 5294 of November 24, 2011 – Website, 1.12.2011

Article 15. (Deleted)

Law of Georgia N 5294 of November 24, 2011 – Website, 1.12.2011

Article 16. (Deleted)

Law of Georgia N 5294 of November 24, 2011 – Website, 1.12.2011

Chapter V – Audit

Article 17. Audit authority of the State Audit Office

1. The audit authority of the State Audit Office, within the scope of its competence, shall extend to the bodies of legislative, executive and judicial authorities, legal entities of public law, municipal bodies, the National Bank of Georgia, enterprises established by the state, autonomous republic and/or municipality with a 50 percent or more shareholding, other legal entities, natural persons, organisations and institutions.

2. In order to accomplish the tasks defined by the Constitution of Georgia and this Law, the State Audit Office shall verify:

- a) the spending and execution of the budgets of the state, autonomous republics and municipalities;
- b) the validity and legality of the receipts and payments of the draft budgets of the State Budget and the budgets of the autonomous republics;
- c) the formation and management of the state debt, the issuance of state credits;
- d) the operation of the National Bank of Georgia, within the scope of the competence established by the legislation of Georgia;
- e) the legality of the movement of public funds in the National Bank of Georgia and credit and financial institutions registered in Georgia;
- f) the financial and economic activities of the Diplomatic Service of Georgia
- g) the spending and use of funds and property of a legal entity of public law. The State Audit Office shall audit the activities of a legal entity of public law (public law corporation) based on membership within the scope of the spending and use of property and/or funds transferred by the state, autonomous republic or municipality. This sub-paragraph shall not apply to a legal entity of public law and a national regulatory body provided for by the Constitutional Treaty of Georgia;
- h) management and disposal of the property of the state, autonomous republics and municipalities;
- i) financial and economic activities of the legal entity of private law in which an autonomous republic and/or



municipality/municipalities owns 50 percent or more of the share/holdings, as well as the financial and economic activities of the legal entity of private law established by the state with 50 percent or more of the equity participation, except for the case when the securities of this enterprise – shares, stakes – are placed on an international stock exchange. This enterprise shall submit information on its financial statements to the State Audit Office upon request;

j) the contractual obligations and loans of a private law entity guaranteed by the state, as well as its activities in the part related to the use or management of the funds belonging to the budget or public funds, as well as the property of the state, autonomous republic or municipality in any form;

l) the legality of the use of the funds allocated for elections established by the Organic Law of Georgia – Election Code of Georgia;

m) the spending of its annual budget by the Pension Fund of Georgia, a legal entity of public law.

3. The State Audit Office shall independently draft the annual audit activity plan.

Law of Georgia N 5294 of November 24, 2011 – Website, 1.12.2011

Law of Georgia N 5662 of December 28, 2011 – website, 29.12.2011

Law of Georgia N 6550 of June 22, 2012 – Website, 29.6.2012

Law of Georgia No. 1597 of November 20, 2013 – website, 3.12.2013

Law of Georgia No. 3309 of July 21, 2018 – website, 6.8.2018

Law of Georgia N 3382 of September 5, 2018 – Website, 24.9.2018

Organic Law of Georgia N 6866 of July 15, 2020 – Website, 28.7.2020

Organic Law of Georgia N 4327 of June 27, 2024 – Website, 12.7.2024

Article 18. Extraordinary Audit

Unscheduled financial and/or compliance audits shall be carried out upon the request of the Parliament of Georgia and the Temporary Investigative Commission of the Parliament of Georgia.

Law of Georgia N 5294 of November 24, 2011 – Website, 1.12.2011

Law of Georgia N 6550 of June 22, 2012 – Website, 29.6.2012

Law of Georgia N 3881 of December 6, 2018 – Website, 14.12.2018

Article 19. Time frames for carrying out an audit

The General Administrative Code of Georgia shall not apply to the time frames for carrying out an audit.

Law of Georgia N 5294 of November 24, 2011 – Website, 1.12.2011

Article 20. Employees of the State Audit Office carrying out an audit and their rights and obligations



1. The auditor and the auditor intern shall be authorised to carry out the audit established by this Law.
 2. The State Audit Office shall be authorised to invite a private law entity to carry out an audit, to which the rights and obligations established by this Law apply.
 3. For the purpose of conducting the audit, employees of the State Audit Office carrying out an audit shall be authorised to:
 - a) request the information and any document they need, regardless of its form (electronic copy, etc.), require the auditee to present documentary material in the official language of Georgia, and to make copies of documents;
 - b) enter the premises of the auditee without hindrance, and conduct an inventory;
 - c) if necessary, seal warehouses, archives and cash registers, except for entities under private law;
 - d) receive explanations with regard to the issues under examination.
 4. For the purpose of exercising its powers, the State Audit Office shall be authorised to obtain identified information (tax secrecy) about individual taxpayers on the basis of the order of a judge, in the manner prescribed by the Tax Code of Georgia, and information related to the state procurement – in accordance with the Law of Georgia On State Procurement.
- [4. For the purpose of exercising its powers, the State Audit Office shall be authorised to obtain identified information (tax secrecy) about individual taxpayers on the basis of the order of a judge, in the manner prescribed by the Tax Code of Georgia, and information related to the state procurement – in accordance with the Law of Georgia On State Procurement. *(To be effective from January 1, 2027)*]
5. It shall be mandatory for the auditee to comply with the lawful request of the employee of the State Audit Office.
 6. The employees of the State Audit Office carrying out an audit shall be obliged to:
 - a) comply with the Constitution of Georgia, this Law and other normative acts;
 - b) inform the auditee about the type, purpose and period of the audit, and rights and obligations of the parties;
 - c) ensure the protection of personal data, state, official and commercial secrets in the manner prescribed by the legislation of Georgia;
 - d) not make the audit results public before the drafting of the audit report;
 - e) attach the original copies of the documents to the audit materials, and leave their certified copies at the auditee where there signs of a potential crime are found during the audit process;
 - f) comply with the Code of Ethics for the employees of the State Audit Office;
 - g) not interfere in the ongoing activities of the auditee when carrying out an audit.

Law of Georgia N 5294 of November 24, 2011 – Website, 1.12.2011

Law of Georgia N 6328 of May 25, 2012 – website, 12.6.2012

Law of Georgia N 6550 of June 22, 2012 – Website, 29.6.2012

Organic Law of Georgia N 2583 of February 9, 2023 – website, 27.2.2023



Article 21. Specialists and experts

1. The State Audit Office shall be authorised to invite and/or engage a specialist, expert in the audit process. The relationship of the State Audit Office with invited specialists and experts shall be regulated in the manner prescribed by the legislation of Georgia.

2. A specialist, expert shall be a person who has special expertise and who is invited for the purpose of conducting a special investigation, drawing up an appropriate act concerning the circumstances that are necessary for the audit.

3. For the purpose of accomplishing the tasks specified in this article, the rights and obligations established by Article 20 of this Law shall apply to a specialist and expert, except for the rights and obligations established by sub-paragraph “c” of paragraph 1 and paragraph 3¹ of this Law.

Law of Georgia N 5294 of November 24, 2011 – Website, 1.12.2011

Law of Georgia N 6550 of June 22, 2012 – Website, 29.6.2012

Article 22. (Deleted)

Law of Georgia N 5294 of November 24, 2011 – Website, 1.12.2011

Article 23. Rights and obligations of the auditee

1. The auditee shall have the right to:

- a) submit comments and viewpoints during the audit process in the manner prescribed by the legislation of Georgia;
- b) appeal the audit report in the manner prescribed by this Law.

2. The auditee shall be obliged to:

- a) provide the employee of the State Audit Office with appropriate working conditions, including a working room;
- b) provide the employee of the State Audit Office with all the information necessary for carrying out the audit; he/she shall be responsible for the authenticity, objectivity and completeness of this information;
- c) not interfere in the activities of the employee of the State Audit Office, not hinder the conduct of the audit, assist the employee of the State Audit Office, check documents during working hours in the manner that does not hinder the work of the auditee;
- d) designate a person responsible for relations with the State Audit Office.

3. The auditee shall be obliged to submit complete information and/or documentation within the time frames and in the manner prescribed by the State Audit Office. In case of failure to provide the relevant information and/or documentation within the prescribed time frames, the auditee may apply to the State Audit Office with a request



to extend the time frames for providing information and/or documentation. At the request of the auditee, the State Audit Office shall be authorised to extend the above time frames only once, for not less than 5 and not more than 30 calendar days.

4. (Deleted – 24.11.2011, N 5294).

Law of Georgia N 5294 of November 24, 2011 – Website, 1.12.2011

Law of Georgia N 6550 of June 22, 2012 – Website, 29.6.2012

Article 24. Follow-up of audit results

1. A report shall be drawn up on the audit results. The State Audit Office shall also be authorised to draft recommendations on the audit results. The audit report and recommendations (if any) shall be submitted to the auditee, and may also be submitted to the superior body of the audited entity or to the body of the state, autonomous republic or municipality to which the auditee is accountable.

2. The State Audit Office shall be authorised to draft recommendations on the results of the preliminary audit when supervising the activities of the auditee within the scope of the competence established by this Law and to send them to the entity specified in paragraph one of this article.

3. The State Audit Office shall be notified of the measures taken in accordance with the recommendation within 1 month, unless another deadline has been prescribed by the State Audit Office.

4. The State Audit Office shall annually submit information on the results of the audit related to the spending and execution of the republican budgets of the Autonomous Republics of Abkhazia and Adjara to the Supreme Council of the respective autonomous republic.

5. The State Audit Office shall be authorised to send information on the results of the audit to the President of Georgia, the Parliament of Georgia and the Government of Georgia, as well as to raise the issue of considering the audit results before the relevant committee of the Parliament of Georgia and to take other appropriate measures to prevent violations.

Law of Georgia N 5294 of November 24, 2011 – Website, 1.12.2011

Law of Georgia N 6550 of June 22, 2012 – Website, 29.6.2012

Organic Law of Georgia N 6866 of July 15, 2020 – Website, 28.7.2020

Article 24¹. Relations of the State Audit Office with law enforcement bodies

1. Audit materials containing signs of a crime shall be immediately submitted to law enforcement bodies. Only those materials (or parts thereof), which directly contain information on signs of a crime shall be submitted to law enforcement bodies. Law enforcement bodies shall inform the State Audit Office of the decision taken in accordance with the submitted information and the measures taken to implement it.

2. The State Audit Office shall be authorised to involve an auditor as an expert upon the application of the body conducting the criminal case.

Law of Georgia N 5294 of November 24, 2011 – Website, 1.12.2011

Law of Georgia N 6550 of June 22, 2012 – Website, 29.6.2012



Article 25. Publication of the results of the operation of the State Audit Office

The State Audit Office shall be authorised to publish the audit report, as well as other information concerning its operation. In addition, it shall be obliged not to disclose confidential information protected by law that concerns the auditee, except for the cases provided for by the legislation of Georgia.

Law of Georgia N 5294 of November 24, 2011 – Website, 1.12.2011

Law of Georgia N 6550 of June 22, 2012 – Website, 29.6.2012

Article 26. International Audit Standards

1. When carrying out its audit activities, the State Audit Office shall apply the international audit standards for the public sector declared by international organisations of audit bodies.

2. The State Audit Office shall develop and approve methodologies, manuals and instructions regarding audit procedures

Law of Georgia N 5294 of November 24, 2011 – Website, 1.12.2011

Law of Georgia N 6550 of June 22, 2012 – Website, 29.6.2012

Chapter V¹ – Administrative liability

Law of Georgia N 5294 of November 24, 2011 – Website, 1.12.2011

Article 26¹. Responsibility for incompliance with a lawful request of the State Audit Office

Refusal to provide the State Audit Office with necessary information and/or documentation, submission of false information, interference in its activities or other obstructing its activities -

shall entail a fine of GEL 1000 for the responsible person.

Law of Georgia N 5294 of November 24, 2011 – Website, 1.12.2011

Law of Georgia N 6550 of June 22, 2012 – Website, 29.6.2012

Article 26². Legal proceedings

1. Protocols on administrative violations provided for by this Chapter shall be drawn up by an authorised person specified in the normative act of the Auditor General.

2. Cases relating to administrative violations that are provided for by this Chapter shall be considered by a district (city) court. By a court decision that imposes a fine, the offender shall also be required to perform the obligation for the non-fulfilment of which he/she was imposed an administrative penalty. An appeal shall not suspend the enforcement of the court decision in respect of the obligation for the non-fulfilment of which the offender was



held administratively liable.

3. In the case of the commission of the administrative violations provided for by this Chapter, legal proceedings shall be conducted in accordance with the Administrative Offence Code of Georgia.

Law of Georgia N 5294 of November 24, 2011 – Website, 1.12.2011

Law of Georgia N 6550 of June 22, 2012 – Website, 29.6.2012

[Article 26³. Cases of non-application of this Chapter

This Chapter shall not apply to legal relations provided for by the Law of Georgia On Combating Corruption, the Organic Law of Georgia On Political Unions of Citizens, the Organic Law of Georgia Election Code of Georgia, the Law of Georgia On Grants, the Law of Georgia On Registration of Foreign Agents Act and the Law of Georgia On the Protection of Personal Data. *(Shall enter into force from March 2, 2026)*

Law of Georgia N 1314 of December 17, 2025 – Website, 23.12.2025

Chapter VI – Appealing the Audit Report of the State Audit Office

Law of Georgia N 5294 of November 24, 2011 – Website, 1.12.2011

Law of Georgia N 6550 of June 22, 2012 – Website, 29.6.2012

Article 27. Appealing the Audit Report of the State Audit Office

1. The auditees, which, under the General Administrative Code of Georgia, are administrative bodies, shall be authorised to appeal the audit report of the State Audit Office only before the State Audit Office within 20 days from the date of submission.

2. Auditees, except for the administrative bodies provided for by paragraph 1 of this article, shall be authorised to appeal the audit report of the State Audit Office directly to the State Audit Office within 20 days from the date of submission, as well as to the court – in the manner prescribed by law.

3. An appeal filed in violation of the time frames prescribed by this article shall be dismissed in the manner prescribed by law.

4. The General Administrative Code of Georgia shall apply to administrative proceedings regarding an administrative complaint in the State Audit Office, taking into account the specifics of this Law.

Law of Georgia N 5294 of November 24, 2011 – Website, 1.12.2011

Law of Georgia N 6550 of June 22, 2012 – Website, 29.6.2012

Article 28. (Deleted)

Law of Georgia N 5294 of November 24, 2011 – Website, 1.12.2011



Article 29. Procedure for considering an appeal

1. The Presidium of the State Audit Office shall consider an administrative appeal within 20 days from its submission. Taking into account the complexity of the case under consideration, this time frame may be extended only once, by the decision of the Presidium, for not more than 20 days.
2. Other issues of administrative proceedings concerning an administrative complaint shall be determined by the Regulations of the State Audit Office.

Law of Georgia N 5294 of November 24, 2011 – Website, 1.12.2011

Law of Georgia N 6550 of June 22, 2012 – Website, 29.6.2012

Article 30. (Deleted)

Law of Georgia N 5294 of November 24, 2011 – Website, 1.12.2011

Chapter VII – Relations of the State Audit Office with the Parliament of Georgia. International Relations

Law of Georgia N 5294 of November 24, 2011 – Website, 1.12.2011

Law of Georgia N 6550 of June 22, 2012 – Website, 29.6.2012

Article 31. Reports, accounts and information

1. The State Audit Office shall, within 50 days from the date of submission of the annual report on the execution of the State Budget by the Government of Georgia, notify the Government of Georgia of the completion of the report on this statement and submit a report on the annual statement on the execution of the State Budget to the Parliament of Georgia.
2. The State Audit Office shall submit its report to the Parliament of Georgia on the progress of the execution of the State Budget for the current year, not later than 2 days before the summary session of the Finance and Budget Committee. Together with the report, the conclusion of the State Audit Office on the validity and legality of the revenues and payments provided for by the draft State Budget Law shall be submitted to the Parliament of Georgia.
3. The State Audit Office shall submit an annual report on its operation to the Parliament of Georgia. This report shall be submitted not later than June 1 of the year following the reporting year. The annual report shall be publicly published.
4. The reports submitted to the Parliament of Georgia by the State Audit Office shall be published in the official publication of the Parliament of Georgia.
5. The State Audit Office shall submit to the Parliament of Georgia every 2 years a report on the audits carried out with respect to the spending and execution of municipal budgets.

Law of Georgia N 5294 of November 24, 2011 – Website, 1.12.2011

Law of Georgia N 6550 of June 22, 2012 – Website, 29.6.2012



Law of Georgia No. 1600 of November 20, 2013 – website, 03.12.2013

Law of Georgia N 3382 of September 5, 2018 – Website, 24.9.2018

Law of Georgia N 3881 of December 6, 2018 – Website, 14.12.2018

Organic Law of Georgia N 6866 of July 15, 2020 – Website, 28.7.2020

Article 31¹. International relations of the State Audit Office

The State Audit Office shall be authorised to conclude agreements on cooperation with the supreme audit, control and other relevant bodies of other states, as well as with international organisations.

Law of Georgia N 5294 of November 24, 2011 – Website, 1.12.2011

Law of Georgia N 6550 of June 22, 2012 – Website, 29.6.2012

Chapter VIII – Legal Grounds of Official Relations in the State Audit Office. Social Security Guarantees

Law of Georgia N 5294 of November 24, 2011 – Website, 1.12.2011

Law of Georgia N 6550 of June 22, 2012 – Website, 29.6.2012

Article 32. Legal grounds for official relations

The Law of Georgia On Public Service shall apply to employees of the State Audit Office, except where the issues of official relations, such as hiring and dismissal, rights and obligations, the procedure and grounds for service and internship, assessment of professional service activities, forms of incentives and application of disciplinary measures, are otherwise regulated by this Law and the normative act of the Auditor General.

Law of Georgia N 5294 of November 24, 2011 – Website, 1.12.2011

Law of Georgia N 6550 of June 22, 2012 – Website, 29.6.2012

Article 32¹. Code of Ethics for the employees of the State Audit Office

1. The Code of Ethics for the employees of the State Audit Office sets out the rules and norms of conduct of employees when exercising official authority and performing official functions.

2. Employees of the State Audit Office shall be obliged to comply with the Code of Ethics for the employees of the State Audit Office.

3. The violation of the Code of Ethics for the employees of the State Audit Office shall entail disciplinary liability.

Law of Georgia N 5294 of November 24, 2011 – Website, 1.12.2011



Article 32². Remuneration of employees of the State Audit Office

1. The amount of remuneration of the Auditor General shall not be less than the amount of remuneration of the Deputy Chairperson of the Parliament of Georgia.
2. When determining the amount of remuneration of the auditor of the State Audit Office, the Auditor General shall be authorised to take into account the level of remuneration applicable in the largest audit firms operating in Georgia.
3. The amount of remuneration of other employees of the State Audit Office shall be determined in accordance with the law.

Law of Georgia N 5294 of November 24, 2011 – Website, 1.12.2011

Law of Georgia N 6550 of June 22, 2012 – Website, 29.6.2012

Law of Georgia N 1314 of December 17, 2025 – Website, 23.12.2025

Article 33. Social security

1. Life and health insurance of the employees of the State Audit Office at the expense of the State Budget of Georgia shall be mandatory. Damage caused to the employees of the State Audit Office in connection with the performance of official duties shall be reimbursed in full, in accordance with the legislation of Georgia, from the State Budget of Georgia.
2. The auditor shall have the right to claim the reimbursement provided for by paragraph one of this article within 1 year from the date of infliction of damage.
3. In the event of the death of the Auditor General or his/her deputy during the term of office, the family of the deceased shall be provided with a one-time financial support in the amount of GEL 10,000.
4. Where the Auditor General or his/her deputy loses, in full or in part, working capacity in the circumstances provided for by paragraph 3 of this article, a one-time support in the amount of not more than GEL 7,000 shall be provided.
5. In the event of the death of the Auditor General or his/her deputy during the term of office, the family members of the deceased shall be provided with state compensation in the amount and manner prescribed by the Law of Georgia On State Compensation and State Academic Scholarship.

Law of Georgia N 5294 of November 24, 2011 – Website, 1.12.2011

Law of Georgia N 6550 of June 22, 2012 – Website, 29.6.2012

Law of Georgia N 1314 of December 17, 2025 – Website, 23.12.2025

Chapter IX – Finances and Property



Article 34. Financing of the State Audit Office

1. The State Audit Office shall be financed from the State Budget of Georgia. The budget of the State Audit Office, within the scope of the volume provided for by the article on the economic classification of expenditures, may not be less than the corresponding volume of the previous year.
2. The total appropriations approved by the Law on the State Budget for the current year for the State Audit Office, as well as the amount of funding provided for by paragraph 1 of this article compared to the previous year, may be reduced only with the consent of the State Audit Office.
3. The Parliament of Georgia shall ensure that the budget of the State Audit Office for the next year is submitted to the Government of Georgia. The procedure for forming the budget of the State Audit Office shall be determined by the Regulations of the Parliament of Georgia.

Law of Georgia N 6550 of June 22, 2012 – Website, 29.6.2012

Article 35. Audit of the State Audit Office

The financial audit of the State Audit Office shall be carried out annually by an audit firm (external auditor) selected by the Parliament of Georgia in accordance with the rule established by the Regulations of the Parliament of Georgia in accordance with sub-paragraphs “f.a”, “f.c” and “f.d” of Article 2 of this Law, in accordance with international standards.

Law of Georgia N 5294 of November 24, 2011 – Website, 1.12.2011

Law of Georgia N 6550 of June 22, 2012 – Website, 29.6.2012

Law of Georgia N 132 of December 21, 2012 – website, 30.12.2012

Law of Georgia No. 2784 of November 13, 2014 – Website, 20.11.2014

Law of Georgia N 3881 of December 6, 2018 – Website, 14.12.2018

Article 36. Property of the State Audit Office

The executive government of Georgia shall be obliged to provide the State Audit Office with the necessary premises and other state property that are necessary for the State Audit Office to fully perform its functions.

Law of Georgia N 6550 of June 22, 2012 – Website, 29.6.2012

Chapter IX¹ – Public Audit Institute

Law of Georgia N 5294 of November 24, 2011 – Website, 1.12.2011

Article 36¹. Public Audit Institute

1. The Public Audit Institute (hereinafter the Institute) is a legal entity of public law established on the basis of this Law, which shall independently exercise the powers specified by the legislation of Georgia and the Statute of



the Institute.

2. The functions of the Institute are: provision of training on public audit, certification of public sector auditors (hereinafter the certification) and implementation of continuing mandatory educational programmes, research/analytical, expert, consulting and public sector audit services.
3. The Head of the Institute shall be appointed and dismissed by the Auditor General.
4. The Statute of the Institute shall be approved by the Auditor General.
5. The Institute shall be financed in accordance with the procedure established by the Law of Georgia On Legal Entities of Public Law, including through subsidies by the State Audit Office.
6. The Institute shall determine the fee for the services of the Institute, the procedure and conditions for its payment.

[6. The amount of the service fee of the Institute and the payment procedure shall be determined by the agreement concluded between the Institute and the person concerned, and in the case of public audit training, certification and continuing mandatory educational programs, by a subordinate normative act – an order of the head of the Institute. *(To be effective from January 1, 2027)*]

7. The requirements of the Law of Georgia On State Procurement shall not apply to the procurement of services of the Institute.

[7. (Repealed – 09.02.2023, No. 2583). *(To be effective from January 1, 2027)*]

8. The funds and income of the Institute shall be used for performing the functions of the Institute and developing the system of the State Audit Office.
9. The State Audit Office shall exercise state control over the activities of the Institute.

Law of Georgia N 5294 of November 24, 2011 – Website, 1.12.2011

Law of Georgia N 6550 of June 22, 2012 – Website, 29.6.2012

Organic Law of Georgia N 2583 of February 9, 2023 – website, 27.2.2023

Organic Law of Georgia N 4430 of September 5, 2024 – website, 23.9.2024

Article 36². Quality control and assurance of the auditing services of the Institute

1. The Institute shall be responsible for the development and application of appropriate policies and procedures for quality control of audit services.
2. The State Audit Office shall ensure the quality of the audit services of the Institute.

Law of Georgia N 5294 of November 24, 2011 – Website, 1.12.2011

Law of Georgia N 6550 of June 22, 2012 – Website, 29.6.2012

Article 36³. Cooperation between the Institute and the State Audit Office



1. The State Audit Office shall be authorised to take into account the audit assessments of the Institute.
2. The State Audit Office shall be exempted from paying the service fee of the Institute.

Law of Georgia N 5294 of November 24, 2011 – Website, 1.12.2011

Law of Georgia N 6550 of June 22, 2012 – Website, 29.6.2012

Article 36⁴. Certification

1. Certification involves completing a qualification course in government auditing and assessing professional knowledge.
2. Only an auditor certified in the manner prescribed by this Law shall have the right to provide audit services in the public sector.
3. For the purposes of paragraph 2 of this article, the “public sector” shall mean the auditees defined by this Law.
4. The validity period of the certificate shall be 5 years.
5. The terms and procedure of certification shall be determined by the normative act of the Auditor General.

Law of Georgia N 5294 of November 24, 2011 – Website, 1.12.2011

Law of Georgia N 6550 of June 22, 2012 – Website, 29.6.2012

Chapter X – Transitional and Final Provisions

Article 37. Transitional Provisions

1. By January 1, 2013, the State Audit Office shall ensure the development of an appropriate methodology and the preparation of a normative base for carrying out audits of the activities of state bodies responsible for financial and economic control.
2. Before the entry into force of sub-paragraph “h” of Article 2 of this Law, the Chamber of Control shall be authorised to examine and analyse, within the framework of a compliance audit, the economy and productivity of the spending, use, management and protection, by the auditee, of public funds, other material assets of the state, and intangible assets of the state property value.
3. Within 1 month of the entry into force of this Law, the Chamber of Control shall make appropriate amendments to the relevant subordinate acts.
4. Before the adoption of the Regulation of the Chamber of Control of Georgia in accordance with this Law, issues relating to the conduct of audits shall be determined by the Unified Regulation of the Chamber of Control of Georgia approved by the Order 275-org of the Chairperson of the Chamber of Control of Georgia of June 20, 2007 On the Approval of the Unified Regulation of the Chamber of Control of Georgia, taking into consideration the specifics of this Law.
5. The Code of Ethics for the employees of the Chamber of Control of Georgia provided for by Article 22 of this Law shall be adopted by October 1, 2009.



6. From April 1, 2024 to December 31, 2024, the remuneration of the Auditor General shall be determined by the upper limit of the official remuneration coefficient of the Deputy Chairperson of the Parliament of Georgia, provided for in Table N 3 of Annex N 3 to the Law of Georgia On Remuneration in Public Institutions.

Law of Georgia N 5294 of November 24, 2011 – Website, 1.12.2011

Law of Georgia N 6550 of June 22, 2012 – Website, 29.6.2012

Organic Law of Georgia No. 4086 of March 7, 2024 – Website, 14.03.2024

Article 37¹. Determination of the successor of the Chamber of Control of Georgia

1. The State Audit Office shall be the successor of the Chamber of Control of Georgia. The property and financial resources of the Chamber of Control of Georgia shall be transferred to the State Audit Office.

2. The normative acts issued by the Chairperson of the Chamber of Control of Georgia shall retain legal force in the manner prescribed by the legislation of Georgia until the issuance of a new normative act of the Auditor General.

Law of Georgia N 6550 of June 22, 2012 – Website, 29.6.2012

Article 38. Final provisions

1. This Law, except for the first paragraph of Article 26 and Chapter VI, shall enter into force on the 15th day after its publication.

2. The first paragraph of Article 26 of this Law shall enter into force on October 1, 2009.

3. Chapter VI of this Law shall enter into force on March 1, 2009.

4. Carrying out the efficiency audit provided for by sub-paragraph “h” of Article 2 of this Law shall start on January 1, 2012.

5. Upon the entry into force of this Law, the Law of Georgia of April 15, 1997 On the Chamber of Control of Georgia” shall be declared invalid (Parliamentary Gazette, N 17-18, May 9, 1997, p. 46).

President of Georgia

M. Saakashvili

Tbilisi,

December 26, 2008.

No 880–რს

