

## Service standards of the Royal Audit Authority (External)

### Our Promise to Customers

#### We shall:

- Issue audit clearance within two days;
- Issue reports on time;
- Respond to your enquiry/correspondences promptly and effectively;
- Treat you fairly, politely, and with respect while auditing as well as while you are in our office; and
- Listen to what you have to say.

#### In return we would like you to:

- Treat our staff fairly, politely and with respect; and
- Help us to improve our services by telling us what you think of them.

#### Our services are detailed as follows:

Sl.No	Type of service	Procedures for accessing service	Time frame for service delivery	Contact/Coordinating inmates
1	Audit Clearance <sup>1</sup>	Complete and accurate information - through mail or fax.	Two days after receipt of Clearance form.	Kiran Rai, Admin.Asstt, HQ: 02-322111 (Extension # 230) Sherab Dema, Audit Officer, Samdrup Jongkhar : 07-251550 Sonam Dema, Personal Asstt. Bumthang : 03-631658 Ugyen Wangmo, ICT Tech, Tsirang : 06-471258
2	<b>Audit Reports:</b>			
2.1	Normal Audit Reports <sup>2</sup> (A, B & C)	NA	Within 90 days for A category, within 60 days for B category and within 45 days for C category after the completion of field audit.	Dorjee Tenzin, CAO/Yonten Phuntsho, AO : 02-328727/328726 <a href="mailto:yontenp@gmail.com">yontenp@gmail.com</a> <a href="mailto:dorjeet@bhutanaudit.gov.bt">dorjeet@bhutanaudit.gov.bt</a>
2.2	Certification Reports	NA	Within 45 days after the completion of field audit.	

<sup>1</sup> Audit Clearance would soon go online.

<sup>2</sup> Agencies are categorized into A, B and C depending upon the size of organization. A category is of bigger/larger agencies, B category is of medium agencies and C category is of smaller units/agencies. In certain cases report might taken longer than the duration specified but only after the prior approval of the AG & DAG.

2.3	Annual Audit Report	Through webpage	4th quarter of the financial year.	
2.4	Performance Audit Report / Thematic Audit	Through webpage for some of the significant performance/thematic reports	Within the 45 after receipt of draft responses.	Tashi, CAO : 02-329131 <a href="mailto:tashi@bhutanaudit.gov.bt">tashi@bhutanaudit.gov.bt</a>
2.5	Statutory Audit Reports	NA	Within 3 weeks after the receipt of the reports	B.B.Chettri, Deputy Auditor General : 02-322456 <a href="mailto:banuchhetri@bhutanaudit.gov.bt">banuchhetri@bhutanaudit.gov.bt</a>
2.6	Appointment of Statutory Auditors	NA	Within 31st December of each year	
2.7	Other publications (Special reports including AG Advisory Series)	Through webpage for AG Advisory Series only.	Within 30 days after the finalization.	Dorjee Tenzin, CAO/Yonten Phuntsho, AO : 02-328727/328726 <a href="mailto:yontenp@gmail.com">yontenp@gmail.com</a> <a href="mailto:dorjeet@bhutanaudit.gov.bt">dorjeet@bhutanaudit.gov.bt</a>
3	Acknowledgement of Audit Recoveries	Deposits accepted in the form of cash/cheque/draft.	- Immediate for audit reports issued. - For ongoing audits (after consultation with the team leaders)	Wangchuk Dema, Auditor: 02-322111 (Extension #135) Neten Dorji, Personal Asstt. : 07-251550 Pema Dhendup, Auditor II : 03-631658 Karma Sangay, Auditor II : 06-471258
4	<b>Follow-up Reports</b>			
4.1	Normal Review Reports	NA	- Field review will be issued at the time of issue of audit report. - Within 30 days for desk review/periodic review after receipt of Action Taken Report.	Team leaders of the respective Divisions/AAGs and Follow-up Division - 02-328727

4.2	Review Reports of specific Annual Audit Report and old pending Audit Reports	Through Action Taken Reports	Time frame is set by the parliament.	Dorjee Tenzin, CAO : 02-328727
5	Calls	Telephone	Response within 3 rings	Tshering Dema, PA to Hon'ble AG: 02- 322388; Pema Yangzom, Receptionist: 02-322111/322112 Damcho Wangdi : 07-251550 Chimi Wangmo : 03-631871 Sonam Dechen : 06-471258
6	Call of Tenders	Suppliers to buy tenders based on the information published on the webpage/NIQ	As prescribed in the procurement manual.	Ugen Dorje, Sr.Auditor : 02-328728 Neten Dorji, Personal Asstt. : 07-251550 Pema Dhendup, Auditor II : 03-631658 Karma Sangay, Auditor II : 06-471258
7	<b>Payment of bills</b>			
7.1	Suppliers	Correct and complete claims by the suppliers	Immediate after verification of bills.	Ugen Dorje, Sr. Auditor: 328728 Neten Dorji, Personal Asstt. : 07-251550 Pema Dhendup, Auditor II : 03-631658
7.2	Contractor bills	Correct and complete claims	Within 30 days.	Ugyen Wangmo, ICT Technical Associate : 06-471258
8	General Correspondences requiring responses/action	NA	Within 3 working days after receipt of the letter.	All DAGs, AAGs & Division Chiefs (For tel. numbers please visit our website under (who is who) or check telephone directory)
9	Access of information by media	Can call or visit website	Respond immediately based on Information Disclosure Policy of the RAA	Tashi, CAO : 02-329131 Dorjee Tenzin, CAO : 02-328727

### Redressal Mechanism

Customer feedbacks-both positive and negative on the quality of service you have received is welcome and will be used to assess and review the effectiveness of our current procedures and processes for dealing with the

customers.

If you wish to comment/complain on any aspect of the services you have received from our staff, please contact our focal person through writing, by fax, by email or by telephone. The focal person will respond within three days for the written and fax complains, one day for email and telephone complains.

Focal person can be contacted at: Telephone # : 02-328727, Fax : 02-325859 and email:  
[dorjeet@bhutanaudit.gov.bt](mailto:dorjeet@bhutanaudit.gov.bt)

**ADDRESS:**

Royal Audit Authority,  
P.O.Box:191,  
Kawajangsa, Thimphu.  
Tel:02-32111/322833, Fax:02-323491

**Website:** [www.bhutanaudit.gov.bt](http://www.bhutanaudit.gov.bt)

**Acronym:**

AG : Auditor General

DAG : Deputy Auditor General

AAG : Assistant Auditor General

CAO: Chief Audit Officer

AO : Audit Officer

NA : Not applicable