

## **Operational Activities for RAA's Strategic Plan 2010-15**

---

*Specific activities that would ensure achievement of 45 strategies outlined in the Strategic Plan*

## Background on preparation of Operational Activities

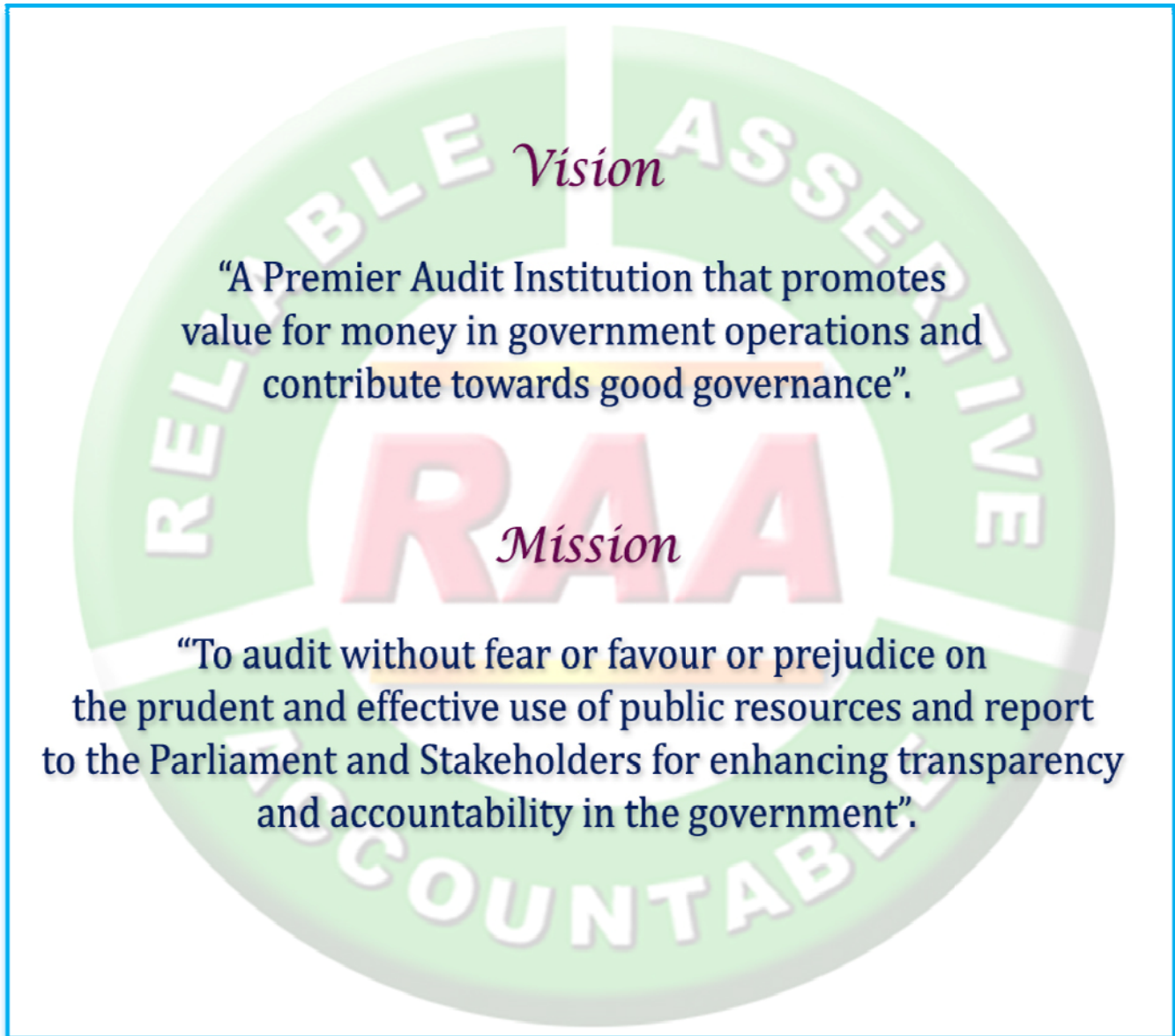
The drafting of the Operational Plan 2010-15 emanated from the publication of the RAA's Strategic Plan 2010-15. Such initiatives were undertaken as a part of Auditor General's modest effort in re-structuring and re-defining the roles of the Royal Audit Authority as a Supreme Audit Institution in the country. Nonetheless, it is also his insight with an aim to strengthen and professionalise audit services within the RAA and to gain impetus through the delivery of the professional audit service. While all goals are defined in the Main Plan, the operational plan is yet another step forward endeavoring in meeting needs and resolving problems that have prevailed and acted as organisational hurdle for growth and advancement in the past years. Realising these needs and taking strong cognizance over the existing issues of problems, the detailed activities to resolve issues are framed under the operational plan.

The Operational Plan is prepared in line with the deadlines and expected outcomes identified in the RAA's Strategic Plan 2010-2015. The operational plan includes significant activities that will enable in achieving all six programmatic goals and the 45 strategic goals that are framed under the Main Plan. The activities are prioritised essentially based on the needs and importance that are felt in order to accomplish defined goals. Such type of initiatives is desirable as it is presumed to act as the indicators on which we can ascertain the success and failure of the planned activities. Through constant review, as the activities framed under the operational plan are prepared with a greater correlation with the goals, it is expected to provide prompting findings on the implementation status of the goals and address pertaining issues that may act as obstacles during the course of implementation. The proper implementation of the defined activities is expected to yield outcomes which will fundamentally meet overall objective and aspired results of the Main Plan.

With due regard to the importance of timeliness of the execution and completion of the activities, the projection of the time and the responsibility delegations were also defined in this document. For every activity, in order to exhibit efforts and succeed in accomplishing activity, the commencement and completion date of the activity, including the names of the responsible divisions and individuals are also incorporated. This is to achieve in implementing all the planned activities within the stipulated deadline and prevent avoidable implication on the future Strategic Plans. While Policy, Planning and Annual Audit Report Division is responsible to monitor and report on the implementation of the strategies at the overall strategic planning level, it will be the individual divisions and officers identified who will be responsible to monitor and report on the implementation and outcome of activities identified at the operational planning level.

With operational plan in place, it is expected to accomplish all six programmatic goals and 45 strategic goals that are defined under the RAA's Strategic Plan 2010-15.

## Vision & Mission



## About the Strategic Plan

The RAA's Strategic Plan 2010-2015 has been prepared taking into consideration the Constitutional and legal mandates of the RAA and initiatives made so far. The plan recognises the assessment of the current strengths, weaknesses, opportunities and threats (SWOT).

The Strategic Plan identifies broad strategic goals and specific programmatic goals, which are framed on the basis of SWOT analysis aligning with the RAA's Visions and Mission Statement.

## Strategic Goals

There are two strategic goals identified for the period 2010-2015, which are:

- ✚ Contribute towards positive changes in the government accountability and effectiveness of public resources; and
- ✚ Provide sustainable and demonstrable coherence, consistent quality and efficient audit services to the Parliament and other stakeholders.

## Programmatic Goals

In line with the Vision and Mission Statement, and to achieve the strategic goals, the following programmatic goals are designed:

1. To conduct 3,386 audits by focusing on risk-based audit and constructive reporting;
2. To enhance effectiveness of audit services;
3. To reduce cost of audit;
4. To improve quality & timely delivery of audit services;
5. To create awareness amongst the stakeholders; and
6. To enhance Organisational & Professional development.

## Proposed Strategies

For attaining the programmatic goals, a total of 45 strategies have been proposed, which will be implemented in different years over a strategic plan period of five years. The proposed strategies are given below:

---

### Programme Goal 1: To conduct 3,386 audits by focusing on risk-based audit and adopting balanced reporting

---

Strategy No.	Strategies
1.1	Preparing realistic Annual Audit Schedules
1.2	Carry out effective follow-up of audit reports
1.3	Focusing on risk-based Audit
1.4	Adopting balanced reporting

---

### Programme Goal 2: To enhance effectiveness of audit services

---

Strategy No.	Strategies
2.1	Conducting focused audit
2.2	Support ACC in combating corruption
2.3	Promoting accountability in the use of public resources
2.4	Improving quality of public service delivery system
2.5	Improving quality in the public works and procurement of goods
2.6	Strengthening internal controls within the organisation
2.7	Enhancing Monitoring & Evaluation system
2.8	Promoting Quality Assurance System within the country and organisation
2.9	Reviewing rules and regulations and evaluating reasons for non-compliance
2.10	Contribution to improvement in Financial Reporting in the Public Sector

---

### Programme Goal 3: To reduce cost of audit

---

Strategy No.	Strategies
3.1	Rationalising field work by focusing more on planning at the Headquarter
3.2	Prioritising the audit
3.3	Online Auditing
3.4	Greening the RAA
3.5	Promote Video conferencing
3.6	Provision and orientation of auditors on auditing tools
3.7	Development of Audit Resources Management System

---

**Programme Goal 4: To improve quality and timely delivery of audit services**

---

Strategy No.	Strategies
4.1	Obtaining ISO certification of Audit Reports
4.2	Acquiring International Clients
4.3	Strengthening Quality Assurance System
4.4	Development of Audit Manuals and Handbooks
4.5	Conducting Audit Impact Assessment
4.6	Adopting Annual Audit Schedule Evaluation System
4.7	Institution of real time Monitoring & Appraisal System
4.8	Sustaining relations with external stakeholders
4.9	Taking Online Audit Clearance System to grass root level

---

**Programme Goal 5: To create audit awareness amongst the stakeholders**

---

Strategy No.	Strategies
5.1	Increasing awareness of the roles and responsibilities of the RAA
5.2	Creating awareness to Corporate Bhutan
5.3	Creating awareness to private business houses
5.4	Imparting training programmes to Accounts Personnel & Drawing & Disbursing Officer of the government agencies

---

**Programme Goal 6: To enhance organisational and professional development**

---

Strategy No.	Strategies
6.1	Strengthening Internal Governance
6.2	Conduct Peer Review
6.3	Restructuring Organisation
6.4	Construction of Regional Office Buildings
6.5	Attraction & Retention of Professionals
6.6	Establish Succession Planning
6.7	Establishment of Professional Development Centre
6.8	Strengthen Continuous Professional Development Policy
6.9	Initiate long-term studies and short-term courses
6.10	Participate in Trans-Regional Audit
6.11	Promote Corporate Social Responsibility



## Operational Activities Matrix

### Programme Goal 1: To conduct 3,386 audits by focusing on risk-based audit and balanced reporting

Strategy No.	Strategies	Expected Outcome	Plan Period (FY)	Intended activities to achieve expected outcome	Responsibility delegation	Specific deadlines for performance of activities
1.1	Preparing realistic Annual Audit Schedules	At least 80% of overall plan audited and reported	1	<ul style="list-style-type: none"> <li>671 audits to be conducted</li> </ul>	<ul style="list-style-type: none"> <li>Division Chiefs</li> <li>Asst. Auditors General, OAAGs</li> </ul>	<ul style="list-style-type: none"> <li>15 June 2010 for submission of AAS 2010-2011</li> <li>30 June 2011 for completion of audit under AAS 2010-2011</li> </ul>
			2	<ul style="list-style-type: none"> <li>664 audits to be conducted</li> </ul>	<ul style="list-style-type: none"> <li>Division Chiefs</li> <li>Asst. Auditors General, OAAGs</li> </ul>	<ul style="list-style-type: none"> <li>15 June 2011 for submission of AAS 2011-2012</li> <li>30 June 2012 for completion of audit under AAS 2011-2012</li> </ul>
			3	<ul style="list-style-type: none"> <li>686 audits to be conducted</li> </ul>	<ul style="list-style-type: none"> <li>Division Chiefs</li> <li>Asst. Auditors General, OAAGs</li> </ul>	<ul style="list-style-type: none"> <li>15 June 2012 for submission of AAS 2012-2013</li> <li>30 June 2013 for completion of audit under AAS 2012-2013</li> </ul>
			4	<ul style="list-style-type: none"> <li>671 audits to be conducted</li> </ul>	<ul style="list-style-type: none"> <li>Division Chiefs</li> <li>Asst. Auditors General, OAAGs</li> </ul>	<ul style="list-style-type: none"> <li>15 June 2013 for submission of AAS 2013-2014</li> <li>30 June 2014 for completion of audit under AAS 2013-2014</li> </ul>
			5	<ul style="list-style-type: none"> <li>694 audits to be conducted</li> </ul>	<ul style="list-style-type: none"> <li>Division Chiefs</li> <li>Asst. Auditors General, OAAGs</li> </ul>	<ul style="list-style-type: none"> <li>15 June 2014 for submission of AAS 2014-2015</li> <li>30 June 2015 for completion of audit under AAS 2014-2015</li> </ul>
<b>Total</b>		<b>1</b>		<b>= 5 activities</b>		

Strategy No.	Strategies	Expected Outcome	Plan Period (FY)	Intended activities to achieve expected outcome	Responsibility delegation	Specific deadlines for performance of activities
1.2	Carry out effective follow-up of audit reports	<ul style="list-style-type: none"> <li>• 3,287 follow-up audits completed</li> <li>• Followed-up 5 AAR</li> </ul>	1	<ul style="list-style-type: none"> <li>• 594 audit reports to be followed-up</li> <li>• AAR 2009 to be followed-up</li> </ul>	<ul style="list-style-type: none"> <li>• Follow-up &amp; Clearance Division, HQ</li> <li>• Follow-up &amp; Clearance Section, OAAGs</li> </ul>	<ul style="list-style-type: none"> <li>• ATR Deadline for 594 audit reports</li> <li>• Parliamentary directives for AAR 2009</li> </ul>
			2	<ul style="list-style-type: none"> <li>• 671 audit reports to be followed-up</li> <li>• AAR 2010 to be followed-up</li> </ul>	<ul style="list-style-type: none"> <li>• Follow-up &amp; Clearance Division, HQ</li> <li>• Follow-up &amp; Clearance Section, OAAGs</li> </ul>	<ul style="list-style-type: none"> <li>• ATR Deadline for 671 audit reports</li> <li>• Parliamentary directives for AAR 2010</li> </ul>
			3	<ul style="list-style-type: none"> <li>• 664 audit reports to be followed-up</li> <li>• AAR 2011 to be followed-up</li> </ul>	<ul style="list-style-type: none"> <li>• Follow-up &amp; Clearance Division, HQ</li> <li>• Follow-up &amp; Clearance Section, OAAGs</li> </ul>	<ul style="list-style-type: none"> <li>• ATR Deadline for 664 audit reports</li> <li>• Parliamentary directives for AAR 2011</li> </ul>
			4	<ul style="list-style-type: none"> <li>• 686 audit reports to be followed-up</li> <li>• AAR 2012 to be followed-up</li> </ul>	<ul style="list-style-type: none"> <li>• Follow-up &amp; Clearance Division, HQ</li> <li>• Follow-up &amp; Clearance Section, OAAGs</li> </ul>	<ul style="list-style-type: none"> <li>• ATR Deadline for 686 audit reports</li> <li>• Parliamentary directives for AAR 2012</li> </ul>
			5	<ul style="list-style-type: none"> <li>• 672 audit reports to be followed-up</li> <li>• AAR 2013 to be followed up</li> </ul>	<ul style="list-style-type: none"> <li>• Follow-up &amp; Clearance Division, HQ</li> <li>• Follow-up &amp; Clearance Section, OAAGs</li> </ul>	<ul style="list-style-type: none"> <li>• ATR Deadline for 672 audit reports</li> <li>• Parliamentary directives for AAR 2013</li> </ul>
<b>Total</b>		<b>2</b>		<b>= 10 activities</b>		

Strategy No.	Strategies	Expected Outcome	Plan Period (FY)	Intended activities to achieve expected outcome	Responsibility delegation	Specific deadlines for performance of activities
1.3	Focusing on risk based-Audit	<ul style="list-style-type: none"> <li>• Financial Audit Manual implemented</li> <li>• Expert training on risk-based audit completed</li> <li>• Four Pilot audits completed by experts</li> <li>• Core-group on risk-based audit formed</li> <li>• Feedback collected from agencies</li> </ul>	1	<ul style="list-style-type: none"> <li>• Guidance to be provided from time to time for implementation of Financial Audit Manual</li> </ul>	<ul style="list-style-type: none"> <li>• B.B. Chhetri, DAG &amp; Karma Tenzin, SAO to guide on implementation of Financial Audit Manual</li> </ul>	<ul style="list-style-type: none"> <li>• Effective guidance to be provided from July 2010-June 2010</li> </ul>
				<ul style="list-style-type: none"> <li>• Core-group on risk-based audit to be established under the Executive Order of Auditor General</li> </ul>	<ul style="list-style-type: none"> <li>• Core Group headed by B.B. Chhetri, DAG to develop templates, carry out research on risk-based audit</li> </ul>	<ul style="list-style-type: none"> <li>• February 2011 to June 2011</li> </ul>
				<ul style="list-style-type: none"> <li>• Experts from firm of Chartered Accountants to be engaged for delivering training on risk-based audit</li> </ul>	<ul style="list-style-type: none"> <li>• B.B. Chhetri, DAG, Jamtsho, AAG and Karma Tenzin, SAO to manage and coordinate the engagement of experts to deliver training on risk-based audit</li> </ul>	<ul style="list-style-type: none"> <li>• 20-22 Dec. 2010 (1<sup>st</sup> Spell Training)</li> <li>• 27-29 Dec. 2010 (2<sup>nd</sup> Spell Training)</li> </ul>
				<ul style="list-style-type: none"> <li>• In-house training on risk-based financial audit to be delivered</li> </ul>	<ul style="list-style-type: none"> <li>• The Core Group headed by B.B. Chhetri to deliver in-house training on risk-based audit</li> </ul>	<ul style="list-style-type: none"> <li>• 14-18 February 2011</li> <li>• 4-8 April 2011</li> </ul>
			2	<ul style="list-style-type: none"> <li>• Development of templates for documentation and work process on risk-based financial audit</li> </ul>	<ul style="list-style-type: none"> <li>• Core group headed by B.B. Chhetri, DAG to develop templates</li> </ul>	<ul style="list-style-type: none"> <li>• 1<sup>st</sup> draft of templates to be prepared between April 2011-June 2011</li> </ul>
				<ul style="list-style-type: none"> <li>• Pilot audits involving risk-based approach to be conducted for one</li> </ul>	<ul style="list-style-type: none"> <li>• B.B. Chhetri, DAG, Jamtsho, AAG and Karma Tenzin, SAO to</li> </ul>	<ul style="list-style-type: none"> <li>• August 2011 - pilot audit of one Dzongkhag and one Financial Institution</li> </ul>

				Dzongkhag Administration and one Financial Institution and one Corporation	coordinate the programme	<ul style="list-style-type: none"> <li>• March 2012 – pilot statutory audit of one Corporation</li> </ul>
				<ul style="list-style-type: none"> <li>• Ex-country training on risk-based financial audit in Kolkata to be delivered by Firm of Chartered Accountant</li> </ul>	<ul style="list-style-type: none"> <li>• Jamtsho, AAG and Karma Tenzin, SAO to coordinate the training programmes</li> </ul>	<ul style="list-style-type: none"> <li>• November 2011</li> </ul>
				<ul style="list-style-type: none"> <li>• Engagement of Team Leaders with the auditors of Deloitte Haskins &amp; Sells, Chartered Accountants, India for audit of different sectors in Mumbai, Chennai and Kolkata</li> </ul>	<ul style="list-style-type: none"> <li>• B.B. Chhetri, DAG, Jamtsho, AAG and Karma Tenzin, SAO to coordinate the programme</li> </ul>	<ul style="list-style-type: none"> <li>• Awaiting time frame from Deloitte</li> </ul>
			3	<ul style="list-style-type: none"> <li>• Planning approach to be changed for carrying out audit to address the risk-based approach to auditing</li> </ul>	<ul style="list-style-type: none"> <li>• Core group headed by Mr. B.B. Chhetri to develop the Audit Planning Manual</li> </ul>	<ul style="list-style-type: none"> <li>• Planning Manual to be completed by June 2013</li> </ul>
			4	<ul style="list-style-type: none"> <li>• Risk-based audit templates to be automated and integrated with Audit Resources Management System</li> </ul>	<ul style="list-style-type: none"> <li>• Sonam Delma, ICT Officer to take a lead in integrating the template in the system</li> </ul>	<ul style="list-style-type: none"> <li>• Complete integration by June 2014</li> </ul>
			5	<ul style="list-style-type: none"> <li>• Feedback on risk-based audit approach to be collected from audited agencies</li> </ul>	<ul style="list-style-type: none"> <li>• Core group headed by B.B. Chhetri, DAG to collect feedback from selected audited agencies</li> </ul>	<ul style="list-style-type: none"> <li>• Feedback to be collected by December 2014</li> </ul>
<b>Total</b>		<b>5</b>		<b>= 11 activities</b>		

Strategy No.	Strategies	Expected Outcome	Plan Period (FY)	Intended activities to achieve expected outcome	Responsibility delegation	Specific deadlines for performance of activities
1.4	Adopting balanced and constructive reporting	<ul style="list-style-type: none"> <li>Developed indicators for Client satisfaction survey</li> <li>Survey conducted for select 200 agencies</li> </ul>	1	<ul style="list-style-type: none"> <li>Continue reporting significant achievements in the audit reports</li> </ul>	Division Chiefs, AAGs and Team Leaders	<ul style="list-style-type: none"> <li>N/A - continuous basis</li> </ul>
			2	<ul style="list-style-type: none"> <li>Continue reporting significant achievements in the audit reports</li> </ul>	Division Chiefs, AAGs and Team Leaders	<ul style="list-style-type: none"> <li>N/A - continuous basis</li> </ul>
			3	<ul style="list-style-type: none"> <li>Continue reporting significant achievements in the audit reports</li> </ul>	Division Chiefs, AAGs and Team Leaders	<ul style="list-style-type: none"> <li>N/A - continuous basis</li> </ul>
				<ul style="list-style-type: none"> <li>Continue reporting significant achievements in the audit reports</li> </ul>	Division Chiefs, AAGs and Team Leaders	<ul style="list-style-type: none"> <li>N/A - continuous basis</li> </ul>
			4	<ul style="list-style-type: none"> <li>Client satisfaction indicators to be developed for survey</li> </ul>	Quality Assurance Division	<ul style="list-style-type: none"> <li>January 2014 to June 2014</li> </ul>
				<ul style="list-style-type: none"> <li>Continue reporting significant achievements in the audit reports</li> </ul>	Division Chiefs, AAGs and Team Leaders	<ul style="list-style-type: none"> <li>N/A - continuous basis</li> </ul>
			5	<ul style="list-style-type: none"> <li>Conduct survey for 200 agencies</li> </ul>	Quality Assurance Division	<ul style="list-style-type: none"> <li>January 2015 to June 2015</li> </ul>
				<ul style="list-style-type: none"> <li>Continue reporting significant achievements in the audit reports</li> </ul>	Division Chiefs, AAGs and Team Leaders	<ul style="list-style-type: none"> <li>N/A - continuous basis</li> </ul>
<b>Total</b>		<b>2</b>		<b>= 8 activities</b>		

**Programme Goal 2: To enhance effectiveness of audit services**

Strategy No.	Strategies	Expected Outcome	Plan Period (FY)	Intended activities to achieve expected outcome	Responsibility delegation	Specific deadlines for performance of activities
2.1	Conducting focused audit	<ul style="list-style-type: none"> <li>• 23 performance audits conducted</li> <li>• 19 Theme based audits conducted</li> <li>• Risk-based audits of Construction &amp; Procurements</li> </ul>	1	<ul style="list-style-type: none"> <li>• 3 performance audits and 3 theme based audits to be conducted</li> </ul>	<ul style="list-style-type: none"> <li>• PSAD &amp;TAD</li> </ul>	<ul style="list-style-type: none"> <li>• July 2010 – June 2011</li> </ul>
			2	<ul style="list-style-type: none"> <li>• 4 performance audits and 4 theme based audits to be conducted</li> </ul>	<ul style="list-style-type: none"> <li>• PSAD &amp; TAD</li> </ul>	<ul style="list-style-type: none"> <li>• July 2011 – June 2012</li> </ul>
			3	<ul style="list-style-type: none"> <li>• 4 performance audits and 4 theme based audits to be conducted</li> </ul>	<ul style="list-style-type: none"> <li>• PSAD &amp; TAD</li> </ul>	<ul style="list-style-type: none"> <li>• July 2012 – June 2013</li> </ul>
			4	<ul style="list-style-type: none"> <li>• 6 performance audits and 4 theme based audits to be conducted</li> </ul>	<ul style="list-style-type: none"> <li>• PSAD &amp; TAD</li> </ul>	<ul style="list-style-type: none"> <li>• July 2013 – June 2014</li> </ul>
			5	<ul style="list-style-type: none"> <li>• Risk –based audit of procurement of office equipment (one Ministry) and construction works (one major construction)</li> </ul>	<ul style="list-style-type: none"> <li>• Works Audit Division</li> </ul>	<ul style="list-style-type: none"> <li>• July 2014 – December 2014</li> </ul>
				<ul style="list-style-type: none"> <li>• 6 performance audits and 4 theme based audits to be conducted</li> </ul>	<ul style="list-style-type: none"> <li>• PSAD &amp; TAD</li> </ul>	<ul style="list-style-type: none"> <li>• July 2014 – June 2015</li> </ul>
<b>Total</b>		<b>3</b>		<b>= 6 activities</b>		

Strategy No.	Strategies	Expected Outcome	Plan Period (FY)	Intended activities to achieve expected outcome	Responsibility delegation	Specific deadlines for performance of activities
2.2	Support ACC in Combating Corruption	<ul style="list-style-type: none"> <li>Developed awareness programmes with the ACC</li> <li>Awareness programmes delivered to private business houses</li> </ul>	1	N/A	N/A	N/A
			2	N/A	N/A	N/A
			3	<ul style="list-style-type: none"> <li>Awareness programmes to be developed for combating corruption</li> </ul>	PP&AARD	<ul style="list-style-type: none"> <li>July 2012 - June 2013</li> </ul>
			4	<ul style="list-style-type: none"> <li>Delivery of awareness programmes to private business houses</li> </ul>	PP&AARD	<ul style="list-style-type: none"> <li>July 2013-June 2014</li> </ul>
			5	<ul style="list-style-type: none"> <li>Awareness programmes to be delivered to private business houses</li> </ul>	PP&AARD	<ul style="list-style-type: none"> <li>July 2014-Dec. 2014</li> </ul>
<b>Total</b>		<b>2</b>		<b>= 3 activities</b>		

Strategy No.	Strategies	Expected Outcome	Plan Period (FY)	Intended activities to achieve expected outcome	Responsibility delegation	Specific deadlines for performance of activities
2.3	Promote Accountability in the use of Public Resources	<ul style="list-style-type: none"> <li>• Main indicators and sub-indicators developed for FRMAI</li> <li>• Proposed model submitted</li> <li>• Stakeholders consulted on the model</li> </ul>	1	• Officials to be identified for carrying out the study on FRMAI model	• PPD and HRIRD	• Mar - 2011
				• Visit to be made to Jabatan Audit Negara, Malaysia to study their model of Accountability Index	• HRIRD	• Apr-May 2011
			2	• Drafting of concept paper for the model	• Committee	• Jul-Dec. 2011
				• Development of main indicators and sub-indicators	• Committee	• Jan - Jun 2012
			3	• Development of full model	• Committee	• July - Dec. 2012
				• Internal Consultation	• Committee	• Jan - 2013
				• Stakeholder Consultation	• Committee along with Auditor General	• Feb - Jun 2013
			4	• Dray run of the model for one Ministry	• Committee	• Jul - Jun 2014
			5	• Full implementation of the model	• Committee	• Jul - Jun 2015
<b>Total</b>		<b>3</b>		<b>= 9 activities</b>		

Strategy No.	Strategies	Expected Outcome	Plan Period (FY)	Intended activities to achieve expected outcome	Responsibility delegation	Specific deadlines for performance of activities
2.4	Improving quality of Public Service Delivery System	<ul style="list-style-type: none"> <li>• Service delivery system reviewed in select agencies</li> <li>• Recommendations provided for improving the system</li> </ul>	1	N/A	N/A	N/A
			2	<ul style="list-style-type: none"> <li>• Identification of public service delivery agencies based on the compact agreement signed with the government and select few for RAA's study</li> </ul>	<ul style="list-style-type: none"> <li>• PSAD &amp; PPD</li> </ul>	<ul style="list-style-type: none"> <li>• Jan 2012</li> </ul>
				<ul style="list-style-type: none"> <li>• Preliminary study on the service delivery system</li> </ul>	<ul style="list-style-type: none"> <li>• PSAD &amp; PPD</li> </ul>	<ul style="list-style-type: none"> <li>• Feb - Jun 2012</li> </ul>
			3	<ul style="list-style-type: none"> <li>• Detailed study on public service delivery system</li> </ul>	<ul style="list-style-type: none"> <li>• PSAD &amp; PPD</li> </ul>	<ul style="list-style-type: none"> <li>• Jul - Dec 2012</li> </ul>
			4	<ul style="list-style-type: none"> <li>• Prepare Report and recommendations</li> </ul>	<ul style="list-style-type: none"> <li>• PSAD &amp; PPD</li> </ul>	<ul style="list-style-type: none"> <li>• Jan - 2013</li> </ul>
				<ul style="list-style-type: none"> <li>• Submit report to Prime Minister &amp; relevant agencies</li> </ul>	<ul style="list-style-type: none"> <li>• PSAD &amp; PPD</li> </ul>	<ul style="list-style-type: none"> <li>• Feb - 2013</li> </ul>
			5	N/A	N/A	N/A
<b>Total</b>		<b>2</b>		<b>= 5 activities</b>		

Strategy No.	Strategies	Expected Outcome	Plan Period (FY)	Intended activities to achieve expected outcome	Responsibility delegation	Specific deadlines for performance of activities
2.5	Improving quality in the public works and procurement of goods	<ul style="list-style-type: none"> <li>• Works Audit Division Created</li> <li>• Identified major construction projects and carried out audit and separate reports submitted to the Parliament and the Prime Minister</li> </ul>	1	• Carry out study on the rationale of creating the Works Audit Division	• PPD & HRIRD	• Feb-Mar 2011
				• Submission of rationale including the Terms of Reference for the Division to Executive Committee for review and approval	• PPD & HRIRD	• Arp - 2011
				• Study on the Working Space and logistics for the formation of the Division	• AFD	• May - 2011
				• Submission of the proposed working space and logistics to Hon'ble Auditor General	• AFD	• Jun - 2011
			2	• Based on the rationale for the formation of the Division, a separate study if necessary, will be carried out by the Executive Committee	• Executive Committee	• Jul -2011
				• Formal opening of the Division by Hon'ble Auditor General	• PPD	• <i>22 Jul 2011</i>
			3	• Identify major construction projects for pilot focused audit	• Works Audit Division	• Jul - Aug 2012
				• Conduct preliminary studies	• Works Audit Division	• Jan - Jun 2013
			4	• Carry out focused audit of identified construction projects	• Works Audit Division	• Jul - Jun 2014
			5	• Preparation and	• Works Audit Division	• Jun - 2015

				submission of report to Parliament and the Prime Minister		
<b>Total</b>		<b>2</b>		<b>= 10 activities</b>		

Strategy No.	Strategies	Expected Outcome	Plan Period (FY)	Intended activities to achieve expected outcome	Responsibility delegation	Specific deadlines for performance of activities
2.6	Strengthening Internal Controls within the organisation	<ul style="list-style-type: none"> <li>Reviewed existing internal controls</li> <li>Trained Internal Auditors</li> <li>Deputed officials from the RAA as Internal Auditors to select Ministries and Corporations</li> </ul>	1	<ul style="list-style-type: none"> <li>Review of Internal Controls in the normal course of audit and report any deficiencies</li> </ul>	<ul style="list-style-type: none"> <li>All Divisions &amp; Regional Offices</li> </ul>	N/A
			2	<ul style="list-style-type: none"> <li>Review of Internal Controls in the normal course of audit and report any deficiencies</li> </ul>	<ul style="list-style-type: none"> <li>All Divisions &amp; Regional Offices</li> </ul>	N/A
			3	<ul style="list-style-type: none"> <li>Review of Internal Controls in the normal course of audit and report any deficiencies</li> </ul>	<ul style="list-style-type: none"> <li>All Divisions &amp; Regional Offices</li> </ul>	N/A
			4	<ul style="list-style-type: none"> <li>Review of Internal Controls in the normal course of audit and report any deficiencies</li> </ul>	<ul style="list-style-type: none"> <li>All Divisions &amp; Regional Offices</li> </ul>	N/A
				<ul style="list-style-type: none"> <li>To train Internal Auditors along with the auditors of the RAA in its CPDP Programmes</li> </ul>	<ul style="list-style-type: none"> <li>HRIRD</li> </ul>	<ul style="list-style-type: none"> <li>Jul - Jun 2014</li> </ul>
			5	<ul style="list-style-type: none"> <li>Review of Internal Controls in the normal course of audit and report any deficiencies</li> </ul>	<ul style="list-style-type: none"> <li>All Divisions &amp; Regional Offices</li> </ul>	N/A
				<ul style="list-style-type: none"> <li>To depute 3 RAA officials as Internal Auditors of two Ministries and one Corporation</li> </ul>	<ul style="list-style-type: none"> <li>HRIRD</li> </ul>	<ul style="list-style-type: none"> <li>July - Jun 2015</li> </ul>
<b>Total</b>		<b>3</b>		<b>= 7 activities</b>		

Strategy No.	Strategies	Expected Outcome	Plan Period (FY)	Intended activities to achieve expected outcome	Responsibility delegation	Specific deadlines for performance of activities
2.7	Enhancing Monitoring & Evaluation System	<ul style="list-style-type: none"> <li>• Review Monitoring &amp; Evaluation system in place</li> <li>• Recommendations provided</li> </ul>	1	N/A	N/A	N/A
			2	N/A	N/A	N/A
			3	<ul style="list-style-type: none"> <li>• To Review Monitoring &amp; Evaluation system along with the focused audit of construction projects</li> </ul>	<ul style="list-style-type: none"> <li>• Works Audit Division</li> </ul>	<ul style="list-style-type: none"> <li>• Jul - Jun 2013</li> </ul>
			4	<ul style="list-style-type: none"> <li>• To carry out surprise visits to Construction sites to see the existence of Monitoring in place</li> </ul>	<ul style="list-style-type: none"> <li>• Works Audit Division</li> </ul>	<ul style="list-style-type: none"> <li>• Jul -Jun 2014</li> </ul>
			5	<ul style="list-style-type: none"> <li>• To submit specific recommendations to government and agencies concerned on account of Monitoring &amp; Evaluation system,</li> </ul>	<ul style="list-style-type: none"> <li>• Works Audit Division</li> </ul>	<ul style="list-style-type: none"> <li>• July - Jun 2015</li> </ul>
<b>Total</b>		<b>2</b>		<b>= 3 activities</b>		

Strategy No.	Strategies	Expected Outcome	Plan Period (FY)	Intended activities to achieve expected outcome	Responsibility delegation	Specific deadlines for performance of activities
2.8	Promoting Quality Assurance System with the country and organisation	<ul style="list-style-type: none"> <li>• QA system of MoH, MOAF &amp; MOWHS reviewed</li> <li>• Identified Quality Assurance Programmes for the Country</li> </ul>	1	N/A	N/A	N/A
			2	N/A	N/A	N/A
			3	<ul style="list-style-type: none"> <li>• Preliminary study on the need to have Quality Assurance System in every agency to be carried out</li> </ul>	<ul style="list-style-type: none"> <li>• Quality Assurance Division</li> </ul>	<ul style="list-style-type: none"> <li>• Jul - Dec 2012</li> </ul>
				<ul style="list-style-type: none"> <li>• Ex-country training programmes on QA system to be explored</li> </ul>	<ul style="list-style-type: none"> <li>• HRIRD</li> </ul>	<ul style="list-style-type: none"> <li>• Jan - Jun 2013</li> </ul>
			4	<ul style="list-style-type: none"> <li>• To review QA system of MoH, MOAF &amp; MOWHS to see the effectiveness and recommend for improvement</li> </ul>	<ul style="list-style-type: none"> <li>• Quality Assurance Division</li> </ul>	<ul style="list-style-type: none"> <li>• Jul -Jun 2014</li> </ul>
			5	<ul style="list-style-type: none"> <li>• To develop model as well as recommendations to promote Quality Assurance system at the country level</li> </ul>	<ul style="list-style-type: none"> <li>• Quality Assurance Division</li> </ul>	<ul style="list-style-type: none"> <li>• July - Jun 2015</li> </ul>
<b>Total</b>		2		<b>= 4 activities</b>		

Strategy No.	Strategies	Expected Outcome	Plan Period (FY)	Intended activities to achieve expected outcome	Responsibility delegation	Specific deadlines for performance of activities
2.9	Reviewing Rules & Regulations and evaluate reasons for non-compliance	<ul style="list-style-type: none"> <li>• MOF Rules &amp; Regulations reviewed</li> <li>• RCSC Rules &amp; Regulations reviewed</li> <li>• Recommendations provided</li> </ul>	1	N/A	N/A	N/A
			2	<ul style="list-style-type: none"> <li>• To identify team of officers to form a special review team to review the rules and its application in work places</li> </ul>	<ul style="list-style-type: none"> <li>• HRIRD &amp; PPD</li> </ul>	<ul style="list-style-type: none"> <li>• Jul - 2011</li> </ul>
			3	N/A	N/A	N/A
			4	<ul style="list-style-type: none"> <li>• To review MOF and RCSC rules and its application in the work place and frame recommendations after evaluating the reasons for non-compliance</li> </ul>	<ul style="list-style-type: none"> <li>• Special Review Team</li> </ul>	<ul style="list-style-type: none"> <li>• Jul -Jun 2014</li> </ul>
			5	<ul style="list-style-type: none"> <li>• To review MOF and RCSC rules and its application in the work place and frame recommendations after evaluating the reasons for non-compliance</li> </ul>	<ul style="list-style-type: none"> <li>• Special Review Team</li> </ul>	<ul style="list-style-type: none"> <li>• Jul -Jun 2014</li> </ul>
<b>Total</b>		<b>3</b>		<b>= 3</b>		

Strategy No.	Strategies	Expected Outcome	Plan Period (FY)	Intended activities to achieve expected outcome	Responsibility delegation	Specific deadlines for performance of activities
2.10	Contribute to improvement in Financial Reporting in the Public Sector	<ul style="list-style-type: none"> <li>• Training provided through AASBB</li> <li>• Professional support provided in implementing Accounting Standards</li> </ul>	1	N/A	N/A	N/A
			2	<ul style="list-style-type: none"> <li>• Provide training on Bhutanese Accounting Standards to Corporate CFOs and Finance Managers in collaboration with AASBB</li> </ul>	<ul style="list-style-type: none"> <li>• B.B. Chhetri, DAG &amp; Karma Tenzin, Head, PPD</li> </ul>	<ul style="list-style-type: none"> <li>• Jul - Jun 2012</li> </ul>
			3	<ul style="list-style-type: none"> <li>• Provide training on Bhutanese Accounting Standards to Corporate CFOs and Finance Managers in collaboration with AASBB</li> </ul>	<ul style="list-style-type: none"> <li>• B.B. Chhetri, DAG &amp; Karma Tenzin, Head, PPD</li> </ul>	<ul style="list-style-type: none"> <li>• Jul - Jun 2013</li> </ul>
				<ul style="list-style-type: none"> <li>• To provide professional support for implementation of Accounting Standards</li> </ul>	<ul style="list-style-type: none"> <li>• B.B. Chhetri, DAG &amp; Karma Tenzin, Head, PPD</li> </ul>	<ul style="list-style-type: none"> <li>• Jul - Jun 2013</li> </ul>
			4	<ul style="list-style-type: none"> <li>• Provide training on Bhutanese Accounting Standards to Corporate CFOs and Finance Managers in collaboration with AASBB</li> </ul>	<ul style="list-style-type: none"> <li>• B.B. Chhetri, DAG &amp; Karma Tenzin, Head, PPD</li> </ul>	<ul style="list-style-type: none"> <li>• Jul - Jun 2014</li> </ul>
			5	<ul style="list-style-type: none"> <li>• To review MOF and RCSC rules and its application in the work place and frame recommendations after evaluating the reasons for non-compliance</li> </ul>	<ul style="list-style-type: none"> <li>• Special Review Team</li> </ul>	<ul style="list-style-type: none"> <li>• Jul -Jun 2015</li> </ul>
<b>Total</b>		<b>2</b>		<b>= 5 activities</b>		

**Programme Goal 3: To reduce cost of audit**

Strategy No.	Strategies	Expected Outcome	Plan Period (FY)	Intended activities to achieve expected outcome	Responsibility delegation	Specific deadlines for performance of activities
3.1	Rationalising field work by focusing more on planning	• Developed Audit Planning & Programming Manual	1	N/A	N/A	N/A
			2	• To finalise Data Bank on Audit Objectives, Criteria & Procedures	• Professional Experts	• Jul - 2012
			3	• To develop Audit Planning & Programming Manual	• Karma Tenzin, Head, PPD	• Jul - Jun 2013
			4	• To provide in-house training on Audit Planning & Programming	• B.B. Chhetri, DAG & Karma Tenzin, Head, PPD	• Jul - Jun 2014
			5	• To carry out Quality Assurance Review of audit Planning & Programming	• Quality Assurance Division	• Jul -Jun 2015
<b>Total</b>		<b>1</b>		<b>= 4 activities</b>		

Strategy No.	Strategies	Expected Outcome	Plan Period (FY)	Intended activities to achieve expected outcome	Responsibility delegation	Specific deadlines for performance of activities
3.2	Prioritising the audit	<ul style="list-style-type: none"> <li>Defined categories of agencies into large, medium and small</li> <li>Conducted the audit of smaller agencies in the RAA HQ and Regional Offices</li> </ul>	1	N/A	N/A	N/A
			2	<ul style="list-style-type: none"> <li>To form a committee to study the nature and type of agencies falling under the audit mandate of the RAA to facilitate the categorisation of agencies</li> </ul>	<ul style="list-style-type: none"> <li>Executive Committee</li> </ul>	<ul style="list-style-type: none"> <li>Jul - 2012</li> </ul>
			3	<ul style="list-style-type: none"> <li>To define the categories of agencies into large, medium and small</li> </ul>	<ul style="list-style-type: none"> <li>Committee</li> </ul>	<ul style="list-style-type: none"> <li>Jul - Jun 2013</li> </ul>
			4	<ul style="list-style-type: none"> <li>To carry out audit of few smaller agencies in the RAA HQ and Regional Offices without visiting the agencies premises on pilot basis</li> </ul>	<ul style="list-style-type: none"> <li>Division Chiefs &amp; AAGs</li> </ul>	<ul style="list-style-type: none"> <li>Jul - Jun 2014</li> </ul>
			5	N/A	N/A	N/A
<b>Total</b>		<b>2</b>		<b>= 3 activities</b>		

Strategy No.	Strategies	Expected Outcome	Plan Period (FY)	Intended activities to achieve expected outcome	Responsibility delegation	Specific deadlines for performance of activities
3.3	Online Auditing	<ul style="list-style-type: none"> <li>Conducted feasibility study of interoperability of system in collaboration with the DIT</li> </ul>	1	N/A	N/A	N/A
			2	<ul style="list-style-type: none"> <li>To carry out survey of e-readiness of the agencies falling under the audit jurisdiction of the RAA in collaboration with the DIT</li> </ul>	<ul style="list-style-type: none"> <li>IT Audit Section &amp; IT Section</li> </ul>	<ul style="list-style-type: none"> <li>Jul - Jun 2012</li> </ul>
			3	<ul style="list-style-type: none"> <li>While developing ARMS, carry out feasibility study of interoperability of system with the agencies' system</li> </ul>	<ul style="list-style-type: none"> <li>IT Audit Section &amp; IT Section</li> </ul>	<ul style="list-style-type: none"> <li>Jul - Jun 2013</li> </ul>
			4	N/A	N/A	N/A
			5	N/A	N/A	N/A
<b>Total</b>		<b>1</b>		<b>= 2 activities</b>		

Strategy No.	Strategies	Expected Outcome	Plan Period (FY)	Intended activities to achieve expected outcome	Responsibility delegation	Specific deadlines for performance of activities
3.4	Greening the RAA	<ul style="list-style-type: none"> <li>• OPA implemented</li> <li>• Prepared concept paper on Electronic Audit Reports</li> <li>• Reports transmitted electronically</li> </ul>	1	<ul style="list-style-type: none"> <li>• To install Office Procedure Automation system</li> </ul>	<ul style="list-style-type: none"> <li>• IT Section</li> </ul>	<ul style="list-style-type: none"> <li>• Apr - Jun 2011</li> </ul>
			2	<ul style="list-style-type: none"> <li>• To develop concept paper including the legality of transmitting audit reports electronically</li> </ul>	<ul style="list-style-type: none"> <li>• PPD</li> </ul>	<ul style="list-style-type: none"> <li>• Jul - Jun 2012</li> </ul>
			3	<ul style="list-style-type: none"> <li>• To carry out agency acceptance of electronic copies of audit reports</li> </ul>	<ul style="list-style-type: none"> <li>• PPD</li> </ul>	<ul style="list-style-type: none"> <li>• Jul - Jun 2013</li> </ul>
			4	<ul style="list-style-type: none"> <li>• To transmit audit reports electronically</li> </ul>	<ul style="list-style-type: none"> <li>• Quality Assurance Division</li> </ul>	<ul style="list-style-type: none"> <li>• Jul - Jun 2014</li> </ul>
			5	N/A	N/A	N/A
<b>Total</b>		<b>3</b>		<b>= 3 activities</b>		

Strategy No.	Strategies	Expected Outcome	Plan Period (FY)	Intended activities to achieve expected outcome	Responsibility delegation	Specific deadlines for performance of activities
3.5	Promote Video Conferencing	<ul style="list-style-type: none"> <li>• Studied e-readiness of audited agencies</li> <li>• Project developed in collaboration with the DIT</li> </ul>	1	<ul style="list-style-type: none"> <li>• To conduct e-readiness of agencies falling under the jurisdiction of the RAA audit</li> </ul>	<ul style="list-style-type: none"> <li>• IT Section</li> </ul>	<ul style="list-style-type: none"> <li>• Apr - Jun 2011</li> </ul>
			2	<ul style="list-style-type: none"> <li>• To install video conferencing equipment in the Headquarter and Regional Offices</li> </ul>	<ul style="list-style-type: none"> <li>• ADB Project Manager &amp; IT Section</li> </ul>	<ul style="list-style-type: none"> <li>• Jul - 2012</li> </ul>
			3	<ul style="list-style-type: none"> <li>• To conduct PPCM using video conferencing technology with the involvement of Regional Heads and staff</li> </ul>	<ul style="list-style-type: none"> <li>• PPD</li> </ul>	<ul style="list-style-type: none"> <li>• Jul - Jun 2013</li> </ul>
			4	<ul style="list-style-type: none"> <li>• To conduct Audit Exit Meeting using Video conferencing using video conferencing technology</li> </ul>	<ul style="list-style-type: none"> <li>• Division Chiefs &amp; AAGs</li> </ul>	<ul style="list-style-type: none"> <li>• Jul - Jun 2014</li> </ul>
			5	N/A	N/A	N/A
<b>Total</b>		<b>2</b>		<b>= 4 activities</b>		

Strategy No.	Strategies	Expected Outcome	Plan Period (FY)	Intended activities to achieve expected outcome	Responsibility delegation	Specific deadlines for performance of activities
3.6	Provision and orientation of auditors on auditing tools	<ul style="list-style-type: none"> <li>• Purchased additional licence on WIN IDEA</li> <li>• Imparted training on IDEA</li> </ul>	1	<ul style="list-style-type: none"> <li>• To purchase additional licence on WIN IDEA</li> </ul>	<ul style="list-style-type: none"> <li>• IT Audit Section &amp; Project Manager</li> </ul>	<ul style="list-style-type: none"> <li>• Apr - Jun 2011</li> </ul>
			2	<ul style="list-style-type: none"> <li>• To provide in-house and ex-country training on use of WIN IDEA</li> </ul>	<ul style="list-style-type: none"> <li>• IT Audit Section</li> </ul>	<ul style="list-style-type: none"> <li>• Jul - Jun 2012</li> </ul>
			3	<ul style="list-style-type: none"> <li>• To explore availability of other auditing tools (CAATS)</li> </ul>	<ul style="list-style-type: none"> <li>• IT Audit Section</li> </ul>	<ul style="list-style-type: none"> <li>• Jul - Jun 2013</li> </ul>
			4	N/A	N/A	N/A
			5	N/A	N/A	N/A
<b>Total</b>		<b>2</b>		<b>= 3 activities</b>		

Strategy No.	Strategies	Expected Outcome	Plan Period (FY)	Intended activities to achieve expected outcome	Responsibility delegation	Specific deadlines for performance of activities
3.7	Development of Audit Resources Management System	<ul style="list-style-type: none"> <li>• Fund from ADB secured</li> <li>• Integrated System developed</li> <li>• IN-house ICT officers engaged</li> </ul>	1	<ul style="list-style-type: none"> <li>• To secure fund from Asian Development Bank</li> </ul>	<ul style="list-style-type: none"> <li>• Jamtsho, Project Manager</li> </ul>	<ul style="list-style-type: none"> <li>• Sept – Dec 2011</li> </ul>
				<ul style="list-style-type: none"> <li>• To develop Audit Resources Management System</li> </ul>	<ul style="list-style-type: none"> <li>• ICT Officers</li> </ul>	<ul style="list-style-type: none"> <li>• Jan – Jun 2011</li> </ul>
			2	<ul style="list-style-type: none"> <li>• To develop Audit Resources Management System</li> </ul>	<ul style="list-style-type: none"> <li>• ICT Officers</li> </ul>	<ul style="list-style-type: none"> <li>• Jul – Jun 2012</li> </ul>
			3	<ul style="list-style-type: none"> <li>• To develop Audit Resources Management System</li> </ul>	<ul style="list-style-type: none"> <li>• ICT Officers</li> </ul>	<ul style="list-style-type: none"> <li>• Jul – Jun 2013</li> </ul>
			4	<ul style="list-style-type: none"> <li>• To put Audit Resources Management System into operation</li> </ul>	<ul style="list-style-type: none"> <li>• ICT Officers</li> </ul>	<ul style="list-style-type: none"> <li>• Jul – Jun 2014</li> </ul>
			5	N/A	N/A	N/A
<b>Total</b>		<b>3</b>		<b>= 5 activities</b>		

**Programme Goal 4: To improve quality and timely delivery of audit services**

Strategy No.	Strategies	Expected Outcome	Plan Period (FY)	Intended activities to achieve expected outcome	Responsibility delegation	Specific deadlines for performance of activities
4.1	Obtaining ISO Certification of Audit Reports	<ul style="list-style-type: none"> <li>• ISO certification obtained</li> <li>• Issued ISO certified audit reports</li> </ul>	1	N/A	N/A	N/A
			2	<ul style="list-style-type: none"> <li>• Officials of the Quality Assurance Division to visit ISO member organisations in neighbouring countries &amp; its Headquarters in Geneva to carry out preliminary study on costs &amp; benefits in obtaining ISO certification</li> </ul>	<ul style="list-style-type: none"> <li>• AAG, Quality Assurance Division</li> </ul>	<ul style="list-style-type: none"> <li>• Jul - Jun 2012</li> </ul>
			3	<ul style="list-style-type: none"> <li>• To prepare a detailed report on ISO certification procedures</li> </ul>	<ul style="list-style-type: none"> <li>• Quality Assurance Division</li> </ul>	<ul style="list-style-type: none"> <li>• Jul - Jun 2013</li> </ul>
			4	<ul style="list-style-type: none"> <li>• To issue ISO certified audit reports</li> </ul>	<ul style="list-style-type: none"> <li>• Quality Assurance Division</li> </ul>	<ul style="list-style-type: none"> <li>• Jul - Jun 2013</li> </ul>
			5	N/A	N/A	N/A
<b>Total</b>		<b>2</b>		<b>= 3 activities</b>		

Strategy No.	Strategies	Expected Outcome	Plan Period (FY)	Intended activities to achieve expected outcome	Responsibility delegation	Specific deadlines for performance of activities
4.2	Acquiring International Clients	<ul style="list-style-type: none"> <li>Conducted audit of some International Clients</li> </ul>	1	N/A	N/A	N/A
			2	<ul style="list-style-type: none"> <li>To explore pre-requisites to qualify for the audit of International Organisations, specifically UN agencies</li> </ul>	<ul style="list-style-type: none"> <li>PPD</li> </ul>	<ul style="list-style-type: none"> <li>Jul - Jun 2012</li> </ul>
			3	<ul style="list-style-type: none"> <li>To prepare detailed resume of RAA and submit to UN agencies to avail an opportunity to bid for their audit</li> </ul>	<ul style="list-style-type: none"> <li>PPD &amp; HRIRD</li> </ul>	<ul style="list-style-type: none"> <li>Jul - Jun 2013</li> </ul>
			4	<ul style="list-style-type: none"> <li>To indentify competent auditors to audit UN agencies and other international organisation</li> </ul>	<ul style="list-style-type: none"> <li>HRIRD</li> </ul>	<ul style="list-style-type: none"> <li>Jul - Jun 2014</li> </ul>
			5	N/A	N/A	N/A
<b>Total</b>		<b>1</b>		<b>= 3 activities</b>		

Strategy No.	Strategies	Expected Outcome	Plan Period (FY)	Intended activities to achieve expected outcome	Responsibility delegation	Specific deadlines for performance of activities
4.3	Strengthening Quality Assurance System	<ul style="list-style-type: none"> <li>Research &amp; Quality Assurance Unit upgraded into Division</li> </ul>	1	<ul style="list-style-type: none"> <li>To prepare concept paper and Terms of Reference for formation of Quality Assurance Division</li> </ul>	<ul style="list-style-type: none"> <li>PPD &amp; Officers identified for Quality Assurance Division</li> </ul>	<ul style="list-style-type: none"> <li>Mar-Jun 2011</li> </ul>
			2	<ul style="list-style-type: none"> <li>Formal Establishment of Quality Assurance Division</li> </ul>	<ul style="list-style-type: none"> <li>PPD &amp; HRIRD</li> </ul>	<ul style="list-style-type: none"> <li>22 July 2012</li> </ul>
			3	N/A	N/A	N/A
			4	N/A	N/A	N/A
			5	N/A	N/A	N/A
<b>Total</b>		<b>1</b>		<b>= 2 activities</b>		

Strategy No.	Strategies	Expected Outcome	Plan Period (FY)	Intended activities to achieve expected outcome	Responsibility delegation	Specific deadlines for performance of activities
4.4	Development of Audit Manuals & Handbooks	• Developed 14 Audit Manuals	1	• Adoption of Construction Audit Manual and Procurement Audit Manual	• Committee	• Jul - 2011
			2	• Adoption of 5 Audit Manuals which are in the draft stage	• HRIRD	• Jul - Jun 2012
			3	• Adoption of 5 Audit Manuals which are in the draft stage	• HRIRD	• Jul - Jun 2013
			4	• Development of 5 Audit Manuals	• HRIRD	• Jul - Jun 2014
			5	N/A	N/A	N/A
<b>Total</b>		<b>1</b>		<b>= 4 activities</b>		

Strategy No.	Strategies	Expected Outcome	Plan Period (FY)	Intended activities to achieve expected outcome	Responsibility delegation	Specific deadlines for performance of activities
4.5	Conducting Audit Impact Assessment	<ul style="list-style-type: none"> <li>• Conducted Audit Impact Assessment</li> <li>• Produced reports for external consumption</li> </ul>	1	N/A	N/A	N/A
			2	N/A	N/A	N/A
			3	<ul style="list-style-type: none"> <li>• Constitute Committee to carry out audit impact assessment</li> </ul>	<ul style="list-style-type: none"> <li>• Executive Committee</li> </ul>	<ul style="list-style-type: none"> <li>• Jul 2012</li> </ul>
				<ul style="list-style-type: none"> <li>• Develop indicators to carry out audit impact assessment</li> </ul>	<ul style="list-style-type: none"> <li>• Committee</li> </ul>	<ul style="list-style-type: none"> <li>• Aug - Jun 2013</li> </ul>
			4	<ul style="list-style-type: none"> <li>• Carry out Audit Impact Assessment of larger audited agencies</li> </ul>	<ul style="list-style-type: none"> <li>• Committee</li> </ul>	<ul style="list-style-type: none"> <li>• Jul - Jun 2014</li> </ul>
5	<ul style="list-style-type: none"> <li>• Develop Opinion Polling system on RAA web page to aid audit impact assessment</li> </ul>	<ul style="list-style-type: none"> <li>• IT Section</li> </ul>	<ul style="list-style-type: none"> <li>• Jul - Jun 2015</li> </ul>			
<b>Total</b>		<b>2</b>		<b>= 4 activities</b>		

Strategy No.	Strategies	Expected Outcome	Plan Period (FY)	Intended activities to achieve expected outcome	Responsibility delegation	Specific deadlines for performance of activities
4.6	Adopting Annual Audit Schedule System	<ul style="list-style-type: none"> <li>Adopted Annual Audit Schedule System</li> </ul>	1	N/A	N/A	N/A
			2	<ul style="list-style-type: none"> <li>To evaluate AAS 2010-2011</li> </ul>	<ul style="list-style-type: none"> <li>PPD</li> </ul>	<ul style="list-style-type: none"> <li>21 July 2011</li> </ul>
			3	<ul style="list-style-type: none"> <li>To evaluate AAS 2011-2012</li> </ul>	<ul style="list-style-type: none"> <li>PPD</li> </ul>	<ul style="list-style-type: none"> <li>21 July 2012</li> </ul>
			4	<ul style="list-style-type: none"> <li>To evaluate AAS 2012-2013</li> </ul>	<ul style="list-style-type: none"> <li>PPD</li> </ul>	<ul style="list-style-type: none"> <li>21 July 2013</li> </ul>
			5	<ul style="list-style-type: none"> <li>To evaluate AAS 2013-2014</li> </ul>	<ul style="list-style-type: none"> <li>PPD</li> </ul>	<ul style="list-style-type: none"> <li>21 July 2014</li> </ul>
<b>Total</b>		<b>1</b>		<b>= 4 activities</b>		

Strategy No.	Strategies	Expected Outcome	Plan Period (FY)	Intended activities to achieve expected outcome	Responsibility delegation	Specific deadlines for performance of activities
4.7	Institution of Real Time Monitoring & Evaluation System	• Real Time Monitoring & Evaluation System instituted	1	• To constitute Committee to carry out study on Field Audit Monitoring System (FAMS)	• PPD	• Sept - 2010
				• To carry out preliminary study on development of FAMS	• Committee	• Oct - Jun 2011
			2	• To carry out detailed study on FAMS and develop a concept paper detailing the System requirement	• Committee	• Jul - Jun 2012
			3	• To integrate FAMS in Audit Resources Management System	• Committee and ICT Officers	• Jul - Dec 2012
			4	• To put FAMS on live	• Sonam Delma, ICT Officer	• 21 July 2013
			5	N/A	N/A	N/A
<b>Total</b>		<b>1</b>		<b>= 5 activities</b>		

Strategy No.	Strategies	Expected Outcome	Plan Period (FY)	Intended activities to achieve expected outcome	Responsibility delegation	Specific deadlines for performance of activities
4.8	Sustaining relations with external stakeholders	<ul style="list-style-type: none"> <li>Sustained relations with external stakeholders</li> </ul>	1	<ul style="list-style-type: none"> <li>To strengthen relations with Parliament via PAC</li> </ul>	<ul style="list-style-type: none"> <li>PPD &amp; FUCD</li> </ul>	N/A
				<ul style="list-style-type: none"> <li>To strengthen relations with ACC &amp; Office of the Attorney General</li> </ul>	<ul style="list-style-type: none"> <li>PPD, FUCD &amp; Legal Officer</li> </ul>	N/A
				<ul style="list-style-type: none"> <li>To strengthen relations with Media</li> </ul>	<ul style="list-style-type: none"> <li>Media Focal Persons</li> </ul>	N/A
				<ul style="list-style-type: none"> <li>To strengthen relations with international organisation and peer organisation</li> </ul>	<ul style="list-style-type: none"> <li>HRIRD</li> </ul>	N/A
			2	-do-	-do-	-do-
			4	-do-	-do-	-do-
			5	-do-	-do-	-do-
<b>Total</b>		<b>1</b>		<b>= 4 activities</b>		

Strategy No.	Strategies	Expected Outcome	Plan Period (FY)	Intended activities to achieve expected outcome	Responsibility delegation	Specific deadlines for performance of activities
4.9	Taking online Audit Clearance System to grass root level	<ul style="list-style-type: none"> <li>Gewog Offices connected to Online Audit Clearance System</li> </ul>	1	N/A	N/A	N/A
			2	N/A	N/A	N/A
			3	<ul style="list-style-type: none"> <li>To carry out preliminary studies on connecting Gewog Offices to Online Audit Clearance System with technical support from Department of Information Technology</li> </ul>	<ul style="list-style-type: none"> <li>FUCD &amp; IT Section</li> </ul>	<ul style="list-style-type: none"> <li>Jul - Dec 2012</li> </ul>
			4	<ul style="list-style-type: none"> <li>To connect Gewog Offices with Online Audit Clearance System</li> </ul>	<ul style="list-style-type: none"> <li>FUCD &amp; IT Section</li> </ul>	<ul style="list-style-type: none"> <li>21 July 2014</li> </ul>
			5	N/A	N/A	N/A
<b>Total</b>		<b>1</b>		<b>= 2 activities</b>		

**Programme Goal 5: To create Audit Awareness amongst the stakeholders**

Strategy No.	Strategies	Expected Outcome	Plan Period (FY)	Intended activities to achieve expected outcome	Responsibility delegation	Specific deadlines for performance of activities
5.1	Increasing awareness amongst the stakeholders	<ul style="list-style-type: none"> <li>• Awareness programmes conducted for local government</li> <li>• Awareness programmes conducted for political leaders</li> </ul>	1	N/A	N/A	N/A
			2	<ul style="list-style-type: none"> <li>• To carry out audit awareness programmes for local leaders including Thrompons</li> </ul>	<ul style="list-style-type: none"> <li>• PPD</li> </ul>	<ul style="list-style-type: none"> <li>• Jul - Jun 2012</li> </ul>
			3	<ul style="list-style-type: none"> <li>• To carry out audit awareness programmes for political leaders</li> </ul>	<ul style="list-style-type: none"> <li>• PPD</li> </ul>	<ul style="list-style-type: none"> <li>• Jun- 2013</li> </ul>
			4	<ul style="list-style-type: none"> <li>• To carry out audit awareness programmes for Colleges, Institutes and schools</li> </ul>	<ul style="list-style-type: none"> <li>• PPD</li> </ul>	<ul style="list-style-type: none"> <li>• Jul - Jun 2014</li> </ul>
			5	N/A	N/A	N/A
<b>Total</b>		<b>2</b>		<b>= 3 activities</b>		

Strategy No.	Strategies	Expected Outcome	Plan Period (FY)	Intended activities to achieve expected outcome	Responsibility delegation	Specific deadlines for performance of activities
5.2	Creating awareness to Corporate Bhutan	• Awareness conducted	1	N/A	N/A	N/A
			2	N/A	N/A	N/A
			3	N/A	N/A	N/A
			4	• Auditor General of Bhutan to meet Chief Executive Officers, General Managers and Internal Auditors of Corporations & Financial Institutions	• PPD	• Jul - Jun 2014
			5	N/A	N/A	N/A
<b>Total</b>		<b>1</b>		<b>= 1 activity</b>		

Strategy No.	Strategies	Expected Outcome	Plan Period (FY)	Intended activities to achieve expected outcome	Responsibility delegation	Specific deadlines for performance of activities
5.3	Creating awareness to Private Business Houses	• Awareness conducted	1	N/A	N/A	N/A
			2	N/A	N/A	N/A
			3	N/A	N/A	N/A
			4	N/A	N/A	N/A
			5	• Auditor General to meet private business houses to create awareness on audit and to deliver talk on ethical business practices	• PPD	• Jul - Jun 2015
<b>Total</b>		<b>1</b>		<b>= 1 activity</b>		

Strategy No.	Strategies	Expected Outcome	Plan Period (FY)	Intended activities to achieve expected outcome	Responsibility delegation	Specific deadlines for performance of activities
5.4	Imparting training programmes to Accounts Personnel and DDO of government agencies	<ul style="list-style-type: none"> <li>• Trainings delivered at Professional Development Centre</li> </ul>	1	N/A	N/A	N/A
			2	N/A	N/A	N/A
			3	N/A	N/A	N/A
			4	<ul style="list-style-type: none"> <li>• To develop Training Curriculum by Training Specialists of the RAA</li> </ul>	<ul style="list-style-type: none"> <li>• HRIRD &amp; Training Specialists</li> </ul>	<ul style="list-style-type: none"> <li>• Jul - Jun 2014</li> </ul>
			5	<ul style="list-style-type: none"> <li>• Training programmes to be delivered to Accounts personnel and DDO of the Government and Corporate Agencies</li> </ul>	<ul style="list-style-type: none"> <li>• HRIRD &amp; Training Specialists</li> </ul>	<ul style="list-style-type: none"> <li>• Jul - Jun 2015</li> </ul>
<b>Total</b>		<b>1</b>		<b>= 2 activities</b>		

**Programme Goal 6: To enhance organisational and professional development**

Strategy No.	Strategies	Expected Outcome	Plan Period (FY)	Intended activities to achieve expected outcome	Responsibility delegation	Specific deadlines for performance of activities
6.1	Strengthening Internal Governance	<ul style="list-style-type: none"> <li>• Various Committees constituted</li> <li>• Dedicated Internal Audit Unit</li> </ul>	1	N/A	N/A	N/A
			2	<ul style="list-style-type: none"> <li>• Appropriate permanent &amp; non-permanent committees established based on the requirements</li> </ul>	<ul style="list-style-type: none"> <li>• Executive Committee</li> </ul>	N/A
			3	<ul style="list-style-type: none"> <li>• Appropriate permanent &amp; non-permanent committees established based on the requirements</li> </ul>	<ul style="list-style-type: none"> <li>• Executive Committee</li> </ul>	N/A
			4	<ul style="list-style-type: none"> <li>• Appropriate permanent &amp; non-permanent committees established based on the requirements</li> </ul>	<ul style="list-style-type: none"> <li>• Executive Committee</li> </ul>	N/A
			5	<ul style="list-style-type: none"> <li>• Dedicated Internal Audit Unit established</li> </ul>	<ul style="list-style-type: none"> <li>• HRIRD &amp; Executive committee</li> </ul>	<ul style="list-style-type: none"> <li>• Jul -2014</li> </ul>
<b>Total</b>		<b>2</b>		<b>= 4 activities</b>		

Strategy No.	Strategies	Expected Outcome	Plan Period (FY)	Intended activities to achieve expected outcome	Responsibility delegation	Specific deadlines for performance of activities
6.2	Conduct Peer Review	• Peer Review conducted	1	• To engage Senior Officers from the Comptroller & Auditor General of India to conduct Peer Review	• HRIRD & PPD	• Nov-Dec 2010
			2	N/A	N/A	N/A
			3	N/A	N/A	N/A
			4	N/A	N/A	N/A
			5	N/A	N/A	N/A
<b>Total</b>		<b>1</b>		<b>= 1 activity</b>		

Strategy No.	Strategies	Expected Outcome	Plan Period (FY)	Intended activities to achieve expected outcome	Responsibility delegation	Specific deadlines for performance of activities
6.3	Restructuring the Organisation	<ul style="list-style-type: none"> <li>• Organisation restructured</li> <li>• Three new Divisions Created</li> </ul>	1	<ul style="list-style-type: none"> <li>• To create new Sections under various Divisions</li> </ul>	<ul style="list-style-type: none"> <li>• HRIRD &amp; PPD</li> </ul>	<ul style="list-style-type: none"> <li>• Jun- 2011</li> </ul>
			2	<ul style="list-style-type: none"> <li>• To Create Quality Assurance Division</li> </ul>	<ul style="list-style-type: none"> <li>• HRIRD &amp; PPD</li> </ul>	<ul style="list-style-type: none"> <li>• 22 Jul -2011</li> </ul>
				<ul style="list-style-type: none"> <li>• To establish Works Audit Division</li> </ul>	<ul style="list-style-type: none"> <li>• HRIRD &amp; PPD</li> </ul>	<ul style="list-style-type: none"> <li>• 22 Jul - 2011</li> </ul>
			3	<ul style="list-style-type: none"> <li>• To carry out rationale on creating NGO &amp; Autonomous Division</li> </ul>	<ul style="list-style-type: none"> <li>• HRIRD &amp; PPD</li> </ul>	<ul style="list-style-type: none"> <li>• Jul - Jun 2013</li> </ul>
				<ul style="list-style-type: none"> <li>• To carry out feasibility study on working space for the division and other related logistics</li> </ul>	<ul style="list-style-type: none"> <li>• AFD</li> </ul>	<ul style="list-style-type: none"> <li>• Jul - Jun 2013</li> </ul>
			4	<ul style="list-style-type: none"> <li>• To formally establish NGO &amp; Autonomous Division</li> </ul>	<ul style="list-style-type: none"> <li>• HRIRD &amp; PPD</li> </ul>	<ul style="list-style-type: none"> <li>• 22 Jul - 2013</li> </ul>
5	<ul style="list-style-type: none"> <li>• Carry out preliminary study for creating one new Department and Change of Office of Asst. Auditor General into Directorate of Audit</li> </ul>	<ul style="list-style-type: none"> <li>• HRIRD &amp; PPD</li> </ul>	<ul style="list-style-type: none"> <li>• Jul-Jun 2015</li> </ul>			
<b>Total</b>		<b>2</b>		<b>= 7 activities</b>		

Strategy No.	Strategies	Expected Outcome	Plan Period (FY)	Intended activities to achieve expected outcome	Responsibility delegation	Specific deadlines for performance of activities
6.4	Construction of Regional Office buildings	• Regional Offices constructed	1	N/A	N/A	N/A
			2	N/A	N/A	N/A
			3	• To explore funding for construction of office buildings at Bumthang & Phuentsholing	• HRIRD & PPD	• Jul - Jun 2013
			4	• To develop Project Proposal incorporating green ideas for selling it to donors	• PPD & HRIRD	• Jul - Jun 2014
			5	• Commencement of construction of Office Buildings at Bumthang & Tsirang	• HRIRD & PPD	• Jul-Jun 2015
<b>Total</b>		<b>1</b>		<b>= 3 activities</b>		

Strategy No.	Strategies	Expected Outcome	Plan Period (FY)	Intended activities to achieve expected outcome	Responsibility delegation	Specific deadlines for performance of activities
6.5	Attraction & Retention of Professional Auditors	<ul style="list-style-type: none"> <li>• Remuneration package of EX and ES revised</li> <li>• Competent and dedicated officers and auditors elevated to next higher level</li> </ul>	1	N/A	N/A	N/A
			2	N/A	N/A	N/A
			3	<ul style="list-style-type: none"> <li>• To submit proposal to Ministry of Finance and hold discussions thereof with the Minister and the Secretary</li> </ul>	<ul style="list-style-type: none"> <li>• PPD</li> </ul>	<ul style="list-style-type: none"> <li>• Jul 2013</li> </ul>
			4	<ul style="list-style-type: none"> <li>• To develop criteria for categorisation of competent and dedicated officers and auditors besides Hon'ble AG's discretion to recognise competent and hard working officers and auditors</li> </ul>	<ul style="list-style-type: none"> <li>• HR Committee</li> </ul>	<ul style="list-style-type: none"> <li>• Jul - Aug 2014</li> </ul>
			5	<ul style="list-style-type: none"> <li>• HR Committee to recommend for elevation of officers and auditors to next higher level and Hon'ble AG to take decisions on the recommendations provided</li> </ul>	<ul style="list-style-type: none"> <li>• HR Committee and HRIRD</li> </ul>	<ul style="list-style-type: none"> <li>• Jul-Jun 2015</li> </ul>
<b>Total</b>		<b>2</b>		<b>= 3 activities</b>		

Strategy No.	Strategies	Expected Outcome	Plan Period (FY)	Intended activities to achieve expected outcome	Responsibility delegation	Specific deadlines for performance of activities
6.6	Establish Succession Planning	<ul style="list-style-type: none"> <li>• Succession Planning Model developed</li> <li>• Competent &amp; dedicated officers identified</li> </ul>	1	N/A	N/A	N/A
			2	<ul style="list-style-type: none"> <li>• To develop Succession Planning Model based on the existing staff strength</li> </ul>	<ul style="list-style-type: none"> <li>• HRIRD</li> </ul>	<ul style="list-style-type: none"> <li>• Jul - Jun 2012</li> </ul>
				<ul style="list-style-type: none"> <li>• Submission of Succession Planning Model to Executive Committee for approval and endorsement</li> </ul>	<ul style="list-style-type: none"> <li>• HRIRD</li> </ul>	<ul style="list-style-type: none"> <li>• Jun 2012</li> </ul>
			3	<ul style="list-style-type: none"> <li>• Presentation of Succession Planning Model to members of the RAA and adoption thereof</li> </ul>	<ul style="list-style-type: none"> <li>• HRIRD</li> </ul>	<ul style="list-style-type: none"> <li>• 23 July 2012</li> </ul>
			4	N/A	N/A	N/A
			5	N/A	N/A	N/A
<b>Total</b>		<b>2</b>		<b>= 3 activities</b>		

Strategy No.	Strategies	Expected Outcome	Plan Period (FY)	Intended activities to achieve expected outcome	Responsibility delegation	Specific deadlines for performance of activities
6.7	Establishment of Professional Development Centre	<ul style="list-style-type: none"> <li>Professional Development Centre established at Tsirang</li> </ul>	1	N/A	N/A	N/A
			2	N/A	N/A	N/A
			3	N/A	N/A	N/A
			4	<ul style="list-style-type: none"> <li>To work out staffing pattern for Professional Development Centre including the appointment of Director</li> </ul>	<ul style="list-style-type: none"> <li>HRIRD</li> </ul>	<ul style="list-style-type: none"> <li>Jul - Jun 2014</li> </ul>
			5	<ul style="list-style-type: none"> <li>To formally establish the Professional Development Centre at Tsirang</li> </ul>	<ul style="list-style-type: none"> <li>HRIRD &amp; Project Management Section</li> </ul>	<ul style="list-style-type: none"> <li>Apr - 2015</li> </ul>
<b>Total</b>		<b>1</b>		<b>= 2 activities</b>		

Strategy No.	Strategies	Expected Outcome	Plan Period (FY)	Intended activities to achieve expected outcome	Responsibility delegation	Specific deadlines for performance of activities
6.8	Strengthen Continuous Professional Development Policy	<ul style="list-style-type: none"> <li>• Need Assessment of Training conducted</li> <li>• Engaged external experts for training in specialised area</li> <li>• Trained Internal Auditors &amp; Accounts Personnel</li> <li>• Training of Trainers identified</li> </ul>	1	N/A	N/A	N/A
			2	<ul style="list-style-type: none"> <li>• To carry out need assessment of training</li> </ul>	<ul style="list-style-type: none"> <li>• HRIRD</li> </ul>	<ul style="list-style-type: none"> <li>• Jul-Jun 2012</li> </ul>
			3	<ul style="list-style-type: none"> <li>• Based on the need assessment , identify training areas that would require services of experts</li> </ul>	<ul style="list-style-type: none"> <li>• HRIRD</li> </ul>	<ul style="list-style-type: none"> <li>• Jul-Jun 2013</li> </ul>
			4	<ul style="list-style-type: none"> <li>• To train Internal Auditors and Accounts Personnel</li> </ul>	<ul style="list-style-type: none"> <li>• HRIRD</li> </ul>	<ul style="list-style-type: none"> <li>• Jul-Jun 2014</li> </ul>
			5	<ul style="list-style-type: none"> <li>• To identify more TOT and train accordingly both in-house and ex-country</li> </ul>	<ul style="list-style-type: none"> <li>• HRIRD</li> </ul>	<ul style="list-style-type: none"> <li>• Jul-Jun 2015</li> </ul>
<b>Total</b>		<b>4</b>		<b>= 4 activities</b>		

Strategy No.	Strategies	Expected Outcome	Plan Period (FY)	Intended activities to achieve expected outcome	Responsibility delegation	Specific deadlines for performance of activities
6.9	Initiate long-term studies and short-term courses	• Implemented Long term-term and short term courses	1	• To maintain Institutional relationship with Comptroller & Auditor General of India and to renew MOU	• HRIRD	N/A
			2	• To explore funds for long-term studies & Short Term courses	• HRIRD	• Jul-Jun 2012
			3	• To study the possibility of maintaining long-term institutional relationship with the Universities and Institutes to avail opportunities for auditors to upgrade qualification	• HRIRD	• Jul-Jun 2013
			4	• To encourage auditors to participate in the open-scholarship programme on a sustainable basis	• HRIRD	• Jul-Jun 2014
			5	• Based on the funding availability, all long-term and short-term studies to be implemented	• HRIRD	• Jul-Jun 2015
<b>Total</b>		<b>1</b>		<b>= 5 activities</b>		

Strategy No.	Strategies	Expected Outcome	Plan Period (FY)	Intended activities to achieve expected outcome	Responsibility delegation	Specific deadlines for performance of activities
6.10	Participate in the Trans-regional Audit	<ul style="list-style-type: none"> <li>Participated in the trans-regional audit on forestry</li> <li>More trans-regional audits identified and proposed</li> </ul>	1	<ul style="list-style-type: none"> <li>To participate in the Trans-regional audit initiated by the IDI</li> </ul>	<ul style="list-style-type: none"> <li>TAD</li> </ul>	<ul style="list-style-type: none"> <li>Oct-2010</li> </ul>
			2	<ul style="list-style-type: none"> <li>To identify and recommend more Trans-regional audit to IDI and RAA to participate accordingly</li> </ul>	<ul style="list-style-type: none"> <li>PSAD &amp; TAD</li> </ul>	<ul style="list-style-type: none"> <li>Jul-Jun 2012</li> </ul>
			3	<ul style="list-style-type: none"> <li>To participate in the Trans-regional audit</li> </ul>	<ul style="list-style-type: none"> <li>PSAD &amp; TAD</li> </ul>	N/A
			4	N/A	N/A	N/A
			5	<ul style="list-style-type: none"> <li>To participate in the Trans-regional audit</li> </ul>	<ul style="list-style-type: none"> <li>PSAD &amp; TAD</li> </ul>	N/A
<b>Total</b>		<b>2</b>		<b>= 4 activities</b>		

Strategy No.	Strategies	Expected Outcome	Plan Period (FY)	Intended activities to achieve expected outcome	Responsibility delegation	Specific deadlines for performance of activities
6.11	Promoting Corporate Social Responsibility	<ul style="list-style-type: none"> <li>• Recreation facilities created</li> <li>• Counseling Unit Strengthened</li> <li>• Counselors trained</li> </ul>	1	<ul style="list-style-type: none"> <li>• To identify and appoint counsellors</li> </ul>	<ul style="list-style-type: none"> <li>• HRIRD</li> </ul>	<ul style="list-style-type: none"> <li>• Jun-2011</li> </ul>
			2	<ul style="list-style-type: none"> <li>• To establish Counselling Section</li> </ul>	<ul style="list-style-type: none"> <li>• HRIRD</li> </ul>	<ul style="list-style-type: none"> <li>• 22 Jul-2011</li> </ul>
			3	<ul style="list-style-type: none"> <li>• To explore formal training opportunities for counsellors</li> </ul>	<ul style="list-style-type: none"> <li>• HRIRD</li> </ul>	<ul style="list-style-type: none"> <li>• Jul-Jun 2013</li> </ul>
			4	<ul style="list-style-type: none"> <li>• To carry out feasibility Study on creation of different recreational facilities within the RAA HQ and Regional Offices</li> </ul>	<ul style="list-style-type: none"> <li>• Culture &amp; Recreation Section</li> </ul>	<ul style="list-style-type: none"> <li>• Jul-Jun 2014</li> </ul>
			5	N/A	N/A	N/A
<b>Total</b>		<b>3</b>		<b>= 4 activities</b>		

\*\*\*\*\*