



Bhutan Integrity House

ROYAL AUDIT AUTHORITY

NEWSLETTER

A Half-yearly publication



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EDITORIAL...

The last six months in RAA have been most exciting, eventful and memorable. It has been another period of fulfillment. The year began with a significant event of conferring of *Bura Marp* to the Auditor General by His Majesty the King. This has bestowed, as pronounced by the Hon'ble AG, a greater responsibility to the RAA family. The sensitisation program spearheaded by Hon'ble Auditor General in 10 Dzongkhags provided greater awareness to the officials of Dzongkhags and local governments on the overall accountability framework. The RAA successfully hosted Conference on Performance Audit for the South Asian Regions of Supreme Audit Institutions. The visit by the Auditor General of Maldives, His Excellency Niyas Ibrahim has strengthened relationship between the two countries and for the SAARC region at large.

The accomplishments are notable yet there is no ground for complacency. With the dawn of new financial year, our auditors are already on task of delivering new commitments.

In this edition, we have published most sensational articles and informative news/events organized in the RAA premises.

We wish you all happy readings!

Inside Story

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NEWS/EVENTS

Auditor General of the Republic of Maldives visits Royal Audit Authority



His Excellency Niyas Ibrahim with Hon'ble Auditor General of Bhutan

The Hon'ble Auditor General of Bhutan, Dasho Ugen Chewang welcomed the Auditor General of the Republic of Maldives, His Excellency Niyas Ibrahim and delegates to the Royal Audit Authority on 7th June, 2012.

Dasho Ugen Chewang shared some of the initiatives of the RAA in gearing towards professional development of the institution in its pursuit of enhancing transparency and accountability in the country. He said that RAA has strong mandates enshrined in both the Constitution of the Kingdom of Bhutan and the Audit Act of Bhutan 2006 to carry out the roles of a Supreme Audit Institution. He said that the SAI Bhutan is fully committed to collaborating with other SAIs for exchange of knowledge and experiences.

RAA made a presentation on the accountability framework within which the RAA plays a critical role in providing assurance services to the legislature and the public at large through its work of auditing and reporting. It was followed by sharing of experiences and discussions on various audit issues and practices prevailing in the two countries.

The Hon'ble Auditor General of the Republic of Maldives expressed his appreciation for the critical roles played by the RAA in promoting accountability and transparency in the use of public resources and complimented the RAA for having attained growth of the institution thus far. On the collaboration aspects, he said that he strongly supports the idea of SAIs working together and learning from each other and said that he looks forward to having continued associations in future.

The delegation had attended the two day seminar on **Performance Auditing: Challenges and Opportunities** hosted by Royal Audit Authority under the funding of World Bank which concluded on June 6, 2012.

The meeting was attended by Sr. Deputy Auditor General, Division Chiefs and the senior officers of the Royal Audit Authority.

Auditor General led delegation to 12th ASOSAI General Assembly

The Hon'ble Auditor General led a three member delegation to XII ASOSAI General Assembly hosted in the heritage city of Jaipur in Rajasthan, India. The Assembly was held from February 29, to March 3, 2012. The Assembly was attended by 197 participants from 42 SAIs and 16 observers from International Organization of Supreme

Audit Institutions (INTOSAI), European Organization of Supreme Audit Institutions (EUROSAI) regions, World Bank and Asian Regional Association of Public Accounts Committee (ARAPAC).

Highlights of the 12th ASOSAI Assembly

- Mr. Vinod Rai, the Comptroller and Auditor General of India became new Chairman of ASOSAI. He took over the new responsibility from Mr. Muhammad Akhtar Buland Rana, Auditor General of SAI, Pakistan.
- Dr. Kun Yang, was reappointed as Secretary General, ASOSAI. His next term ends in 2015.
- Dr. Bathayar Badamdorj from SAI Mongolia was declared as the winner for the "ASOSAI Journal Award 2011" for his article "Some thoughts on the Role of Government Auditing" published in October 2010 issue of ASOSAI Journal
- Report of the Secretary General on formulation of the multi-year budget plan for 2012-2015 was presented by Dr. Kun Yang, Secretary General, ASOSAI who also emphasized the need for continued annual and voluntary contributions so that ASOSAI remains in sound financial position, thereby enhancing capacity building by promoting training activities.
- Report on the ASOSAI training activities was presented by the Training Administrator (SAI Japan) and was adopted by the Assembly.
- The 13th ASOSAI Assembly will be hosted by SAI Malaysia.

Courtesy: <http://12asosaiassembly.org/>

Hon'ble Auditor General completes Sensitization Program in ten Dzongkhags

The Hon'ble Auditor General, Dasho Ugen Chewang accompanied by officials from Follow-up Division completed sensitization program in ten Dzongkhags. Around 980 officials were briefed on the history, evolution and mandates of the Royal Audit Authority with reference to the Constitution of the Kingdom of Bhutan and the Audit Act of Bhutan 2006. The participants were sensitized on the roles of RAA in the parliamentary democracy and how it functions in exercising its oversight role in public operations. He presented the impacts of audit and positive change in mindset of the audited agencies towards RAA recently.



Sharing on the common issues in constructions and procurements across the sectors, the Auditor General invited the official of the agencies audited to refer to 'The Construction Audit Manual 2011' and 'The Procurement Audit Manual 2011' which may aid the agencies in taking proactive actions to prevent occurrences of similar lapses. The gathering was also informed about complaints against auditors and on ways to deal with such issues as detailed in the Auditor General's Standing Instructions.

As a part of the sensitization programme, the follow-up and review exercise of past audit pending issues in the ten Dzongkhags were also discussed. Auditor General informed the gatherings in the Dzongkhags that such review meetings were as per the directives of the Parliament and the outcome shall also be

reported to the Parliament. (See the summary of issues discussed during the review meetings in Fig. below).

The officials in the Dzongkhags expressed

| Summary of Hon'ble Auditors General Sensitization programme in ten Dzongkhags | | | | | |
|---|-------------------|----------------------|---------------------|-------------------------|------------------------|
| Sl. No | Name of Dzongkhag | Date of meeting held | No. of Participants | No. of Issues Discussed | No. of Issues Resolved |
| 1 | Samdrup Jongkhar | 31/1/2012 | 120 | 13 | 8 |
| 2 | Pemagatshel | 2/2/2012 | 100 | 18 | 7 |
| 3 | Sarpang | 6/2/2012 | 110 | 52 | 9 |
| 4 | Paro | 14/2/2012 | 80 | 14 | 1 |
| 5 | Chukha | 28/3/2012 | 90 | 81 | 6 |
| 6 | Samtse | 2/4/2012 | 90 | 24 | 4 |
| 7 | Punakha | 9/4/1012 | 100 | 45 | 6 |
| 8 | Wangduephodrang | 13/4/2012 | 100 | 6 | 2 |
| 9 | Dagana | 18/4/2012 | 120 | 47 | 22 |
| 10 | Gasa | 10/5/2012 | 70 | 11 | 6 |
| | | | 980 | 311 | 71 |

their deep appreciation for the initiatives from the Royal Audit Authority. They said that the program was informative and had great opportunity to share their views and opinions.

The meetings in the Dzongkhags were attended by respective Dasho Dzondags, Dzongrabs, Drangpons, local leaders, and representatives from Rabdeys and Armed Forces, Sector Heads, officials of the Dzongkhags, representatives from corporate and private sectors.

The programme for the rest of the Dzongkahgs will be commenced soon. It was funded by RGOB.

Royal Audit Authority hosted South Asian Regional Seminar on Performance Auditing: Challenges and Opportunities

The RAA hosted two-day South Asian Regional Seminar on "Performance Auditing: Challenges and Opportunities" from 5-6 June 2012 at Taj Tashi, Thimphu. More than forty-five participants from the Supreme Audit Institutions (SAIs) of Afghanistan, Bangladesh, Maldives, India, Nepal, Pakistan, Sri Lanka, Vietnam, Australia, Canada, and Bhutan participated in the seminar.



The H.E. Lyonpo Wangdi Norbu inaugurated the seminar. The member of Public Accounts Committee and representatives from World Bank were also present.

Highlights of the Seminar

- The five resource persons namely; Ed Ryan (AAG, Office of the Auditor General of Alberta), Dr. Paul Nicoll (Executive Director, Australian National Audit Office), Anol Chatterji (Former Dy. Comptroller and Auditor General of India), Dr. Prajapati Ttrivedi (Secretary, GoI) and Rina Akoijam (Sr. Dy. Accountant General, Assam, India) delivered the papers based on the seminar theme.
- Records of 17 papers were presented during the Seminar by the invited resource persons and participants from various SAIs.
- SAI, Bhutan presented on “Construction and procurement Audit Manual” during the Seminar.
- After every session, there was lively exchange of experiences, innovations, priorities and directions in the field of auditing amongst the SAIs.

The Annual Audit Report 2011 released

The Royal Audit Authority released its Annual Audit Report (AAR) 2011 on 18th May, 2012. The report was prepared and submitted to His Majesty the King, Prime Minister and the Speaker as required under the Article 25.5 of the Constitution of the Kingdom of Bhutan and Section 72 of the

Audit Act of Bhutan 2006. The report contains significant unresolved issues pertaining to audit reports issued during the year 2011.

The draft Annual Audit Report 2011 was circulated to all the agencies concerned for their comments during January and February 2012 in line with Section 75(c) of the Audit Act of Bhutan 2006 and was finalized giving due consideration to the responses received from the concerned agencies.

Highlights of the AAR-2011:

- 824 audit reports issued
- 743 audits conducted
- 87.11million amount recovered during the year
- 770.141million unresolved amount in the year which is increase of 12.99% compared to previous year
- 13.353 million amount reported under Fraud, Corruption and Embezzlement
- 285.113 million irregularities amount under Mismanagement
- 113.466 million irregularities amount reported under Violations of Laws and Rules
- 358.208 million irregularities amount reported under Shortfalls, Lapses and Deficiencies.

RAA became the member of Centre for Geographical Information System Coordination (CGISC)

The Royal Audit Authority became the member of CGISC on 6th April, 2012. The National Land Commission Secretariat is the main coordinating agency of CGISC chaired by the Hon’ble Secretary of National Land Commission of Bhutan.

The CGISC will be facilitating to generate and maintain a reliable, comprehensive and up-to-date spatial information system that meets the diverse needs of the entire spatial industry in the country, the region and the global community at large.

As a member, the RAA can share the resources related to spatial information of our country within and outside the organization for various purposes. It would also be helpful for gathering and analyzing the evidences especially for conducting the environmental and performance audits for the auditors during the field audit. The RAA will benefit in terms of human resource capacity development and technical backstopping. There are 18 members in the group.

What is GIS?

It is a system designed to capture, store, manipulate, analyse, manage and present all the geographical data. With GIS you can map where things are, map quantities & densities and find out what is nearby or inside the map.

The advantage of using GIs includes cost savings, increase efficiency, helps in informed decision making, helps in better communication & record keeping and can be managed geographically.

The Mid –Term Review Meeting (2011-12) held in Phuentsholing

The three-day Mid-term Review Meeting to review the implementation status of Annual Audit Schedule 2011-12 of the Royal Audit Authority for the six months period July – December 2011 was held in Phuentsholing from 8-10 February 2012. The meeting was chaired by Hon'ble Auditor General. A total of 75 officials of the RAA attended the meeting.



The PPAARD presented the status of the Annual Audit Schedule 2011-12 along with Audit Team-wise evaluation of achievement in terms of timely commencement and

completion of audit, and issue of audit report on time.

The meetings also saw discussion for the need to review the plan and prioritize the works as per Auditor General's desires to take up during the next six months. Alongside the main agenda, various other important presentations and discussions viz; presentation on Audit Resources Management System (ARMS) by project teams, inconsistencies in reporting noted by RQAD & follow-up practices across Divisions were presented.

The mid-term review was first started in the year 2004 and has been a regular feature in the RAA calendar.

Highlights of Phuentsholing Declaration, 2012

- A working group comprising of six members shall be constituted to study and understand each and every ISSAI and review any differences and deficiencies in the RAA's Auditing Standards and Financial Audit Manual 2010.
- Policy, Planning and Annual Audit Report shall apprise Hon'ble Auditor General on the progress of the Annual Audit Schedule of respective Divisions and Regional Offices on a monthly basis.
- To attain uniformity and consistency in writing audit reports, a seminar involving one day each shall be organized in all Regional Offices and Headquarter.
- The HRIRD shall facilitate organizing training and workshops on audit planning.
- The Core Group responsible for developing the model audit plan shall study on the level of documentation required for planning and programming for audit of smaller agencies.
- The Mid-term Review Meeting 2012-2013 shall be held in the Office of Assistant Auditor General, Tsirang.

Promotion to Executive Level



Tashi, Zimpon Wogma has been promoted to the Executive Level w.e.f. 1st July 2012. He joined the Royal Audit Authority in 1995 after his graduation from the Sherubtse College.

He held various important portfolios within and outside the Royal Audit Authority. During his tenure in RAA he headed the Human Resource & International Relations Division (HRIRD), the Performance & System Audit Division (PSAD) and the Thematic Audit Division (TAD). He was the Project Manager for RAA Capacity Building Project and also an IDI-ASOSAI certified Training Specialist. He has conducted numerous trainings throughout the region.

He was involved in various RAA initiatives including the Organisational Development (OD) Exercises, development of the “Handbook on Audit Criteria” and the initial version of the Performance Audit Guidelines. He was also responsible for initiating and conducting the first set of in-house trainings.

He pursued chartered management accountancy in the Chartered Institute of Management Accountants, UK. He is currently on deputation in the Office of the Gyalpoi Zimpon as Zimpon Wogma.

ARTICLES

In this column, the articles contributed by various authors from SAI Bhutan have been featured. This is a column, where the RAA family shares their experiences or any other exciting moments in life.

My Best and Brightest Come Back Home: Post KDI experience

The article is contributed by Ms. Chhoden, Audit officer. She is currently a Team Leader under Performance & System Audit Division at RAA. She has MBA in Banking and Finance from KDI School of Public Policy & Management in South Korea in 2008. This was also an award winning article from the essay competition held on alumni success stories after graduating from the KDI School in 2011. In this article, she beautifully describes the fond memories of KDI experience and shares with us how helpful the course was for her. The edited version of the article is presented here.

Knowledge skills are provided by all universities. Some help students to achieve their dream but KDI School of Public Policy and Management prepares in such a way that one can achieve success in every aspects of life beyond your expectations. My one year stay in earning the MBA in Banking and Finance from the KDI School had been my window to the world giving me international exposure which benefitted me culturally, intellectually and most important of all, professionally.

During the preliminary and the winter semester of 2008, I was a very shy person who could merely say some points in the Asian Parliamentary Debate conducted as part of Course on English for Global Studies and Practice III. I used to stutter a lot and was afraid of standing in front and doing public talk. As the semesters continued I saw myself growing in every field starting from

making wonderful presentations in the class to getting into the Dean's list with distinction for my academic achievements. I have not only gained knowledge about different subjects, but also learned new ways of conducting research and developed my leadership qualities through class discussion, paper presentation and paper writing on different issues. That experience was excellent and it gave me lot of confidence and enabled my intellectual capabilities. I gained the trust and respect of my friends, professors and the people around.

December 2008, I returned to my country as a confident and professionally enriched employee in my work place, "the Supreme Audit Institution of Bhutan". I was ready to receive more tasks and extend my responsibilities and functions - including transferring knowledge to workmates or to other groups in my work place. I took every opportunity to share with my colleagues, the knowledge I got from the courses in KDI School. For instance, I realized that the course on the Quantitative Methods can be an excellent auditing tool, especially for conducting the quantitative analysis of audit evidences which is a very crucial factor in auditing profession. I involved myself in the in-house capacity development programme and developed and deliberated several training courses on quantitative methods of analyzing audit evidences. These initiatives of mine have been appreciated by my organization and thus they are a cause for pride and excitement to even work harder. The presentation I made and policy debates I attended in KDI School helped me in delivering these trainings more effectively in terms of my confidence and communication skills.

The flexibility in enrolling into various courses in KDI has been one very advantageous opportunity. Despite my MBA courses I could also take policy related courses like Policy Analysis and Cultural Policy which had been very beneficial for my profession as a Performance auditor responsible for making comments and recommendations on the plans and policies of an activity, project and the country. Thus, it enriched my policy making abilities. The courses on banking and Finance enhanced my confidence in making valuable comments on the financial statements of the audited agencies for their corrective actions and timely decision making. The group works which is also a significant process of learning in KDI School has improved my team spirit and skills to manage and work in a team which is very fundamental in an auditing profession and also it introduced me to managing and adjusting to people from various cultural diversities.

The degree I earned and the certificates of Dean List with Distinction from the KDI School always gave me an upper hand and opened up various opportunities in my profession and carrier. The expertise, know-how, generic, communication, and language skills obtained, along with the increased professional and overall confidence from KDI School, all contributed to my personal development.

Contributed by:
Miss Chhoden
Audit Officer
PSAD



Sweet in Sour

The article is contributed by Mr. Passang Wangchuk. He works at RAA as Assistant Planning Officer. Having pursued Indian Administrative Service (IAS) Professional course in the year 2011, he shares some of his experiences and blissful moments during the course of the training.

It was a usual evening endowed with an unusual experience. The day's event was about to wrap-up as expectedly and to my surprise it has unexpectedly awakened my conscience. It taught me the difference between things that we normally enjoy and things that others usually enjoy.

Quite seldom we experience same event bringing same joy and satisfaction. Too rarely, we experience new things in old things and it is through the eyes of our attitude that we can sense it. Aptly, the evening brought life to the old dying cliché 'Nothing is good or bad but thinking makes it so' making it yet so new and alive for me.

The IAS officer trainees of the 2011- batch flocked together in the soporific Sampooranand Auditorium. Probationers have even named it as Sapna Auditorium which co-notates a place to experience 'dream' which may be analogous to our nocturnal dreams. That time we were not to have a sound sleep and experience a pleasant dream but to attend to famous classical stage performance by a team of artists who had arrived in the campus.

The air of excitement filled the hall along with unwavering expectations from the audience finding its space in every nook and corner. Though engrossed in private talks all our eyes glued on the red stage curtain expecting something entertaining,

exuberating, exhilarating and above all something memorable one.

The curtain furled with the welcome note by one of our gentleman officers. It took around five minutes which seemed to be around a half an hour for the excited audience alike me. Impatiently, I listened to him with my inner ego gauging against my patience, after all what I felt was, I was not there to listen to speeches but to get myself entertained by the stage performance.

Followed by him, a lady artist in a cultured manner entered the stage. Roar of applause infused confidence in her. However, instead of staging dance, she continued with another 10-15 minutes of briefing, making a hell out of it for a person who could hardly understand a good Hindi. At that hour, after attending to many classroom sessions, listening to something which we can understand was not even a preferred choice. Imagine the situation where I was, listening to lengthy narrations which I could hardly understand. Uproar of agony instilled in me started to provoke my inner conscience. Too much of excitement is not too good for a healthy mind, I felt.

Making the situation even much more imperfect was my 'eleventh hour' work habit. I have just finished 50% of my state paper which is due for submission the next day. I kept on inquiring time in my good friend Rahul's watch. I was too much concerned about my time opining the time I was spending there was an utter wastage. If my dinner is delayed it was most likely that I had to slog whole night to complete my paper. Thinking of early morning PT made it even worse, stressing me abruptly. Please stop torturing me was what I have muttered incessantly.

I gazed at my friends just to find out that most of them too were not really enjoying the show. Some engaged in cross-talk and few others taking a cozy nap attributing to the name of the hall, Sapna Auditorium. All yearned for the most prominent artist but in vain ended up witnessing dull and drab items by two lady artists. I thought to myself that this particular group of artists had just came in the campus to get themselves entertained by their audiences, making uncommon things to take its shape for common people like us. Famous phrase 'hope for the best, prepare for the worst' bogged me down where I found myself not fully prepared for the show.

Some of our friends with high mental resilience and fortitude started sneaking out of the hall and a few chivalrous friends confined in the hall expecting something new and enjoyable. The time was already 8:30 p.m, 30 minutes ahead of my usual dinner time. The most preferred artist came on the stage. Apparently, by then all our excitements were gone along with the dusty storm which swept Mussoorie early that evening. It can be easily noticeable to any idiots by sensing a very passive gesticulation and poor encore.

At around 8:45 p.m. the program ended, vote of thanks proposed and the Director of the Academy, as usual, elegantly stepped on the stage to present Academy mementos to the artists. Much disappointed, I rose up to pay respect hypocritically, with the storm of hunger grumbling against my empty stomach.

Surprising event! The Director of the Academy stood before the artists and mentioned, he would like to say a few words, which he does most often. He thanked the artist and his teams and expressed his gratitude on behalf of the academy family. I

was lost, fully lost in my thoughts thinking what had really entertained him?

If the team had succeeded in entertaining our Director, how come it had failed to entertain me and many of my friends was the thought which stroke me fiercely. At first instance I had a hard time to convince myself. Last hour which convinced was 'Power of the Eyes of our Attitude'. I was too flabbergasted to know about myself. Till that stage, I wasn't aware of what is lacking within me which I consider as an essential part of human attributes. That was a call, a simple call with resounding bell to explore sweetness in any sour tastes.

As we voyage our career in the civil service, at times we may come across unexpected situations of such sort where we may end up grumbling than appreciating and transforming it. That particular evening has awakened me to mull over all possibilities to explore myself, adapt to all sorts of adverse situations and to transform the situation if at all it needed an inevitable change. It also taught me to inculcate a stronger sense of appreciation towards affairs which govern others' interest. Above all, it ignited my inner thought to explore sweet in sour before I aver to the sour taste. I profusely thank our Director and the Artists for waking me up, not from the dream that I usually experience in Sapna Auditorium but from the Dream of Self-Ignorance.

Contributed by:

Passang Wangchuk
APO, PPAARD



Professional Development Initiatives in RAA

In an effort to keep abreast of the fast changing environment and in line with the Continuous Professional Development Policy (CPDP) of RAA, various in-house training have been conducted and delivered by the in-house resource person as well as from other agencies from January to June, 2012 were as below:

| Course Name | No. of Participants | Resource Person |
|---|---------------------|--|
| Dzongkha Dazhung | 13 | Sangay Penjor, ADC & Namgay Lhendup, ADC |
| Follow-up Audit | 21 | Kencho Dorji ,Sr.AO & Chhoden,AO |
| Construction Audit | 25 | Sangay Passang, Sonam Norbu, Ugyen Dorji, & Tshering Tobgay, College of Science & Technology. |
| Understand and interpret Drawing & Estimate and Used of Non-Destructive Equipment | 30 | Karma Namgay, Chief Engineer, Tenzin Namgay, Architect, Tandin Dorji, Engineer & Tashi Tobgay, Assistant Auditor General |

Study Visits by Senior RAA officials to Commission on Audit, Republic of Philippines



The five senior officials namely, Mr. Bhanu Bhakta Chhetri (Specialist), Mr. Jamtsho (DAG), Mr Ugyen Dorji (AAG), Kelzang Namgyel (AAG) and Mr. Karma Tenzin (AAG) from Royal Audit Authority visited Commission on Audit (COA), Republic of the Philippines to study "Public Resource Management Accountability Index" from 11-23 June, 2012. These officials are entrusted to develop Accountability Index framework for the RAA.

During the visits the officials met with COA Chairperson Ma. Gracia M. Pulido Tan and Commissioner Heidi L. Mendoza. The officials were given a briefing on internal control and accountability mechanism as well as an overview of COA's mandate, structure and entitlements at the Professional Development Center. They were familiarized on Audit approach developed by the COA known as "Integrated Results and Risk-based Audit (IRRBA)". The team also met with the Director of Professional Development Center and shared the types of training offered to the auditors of COA by the institute.

Who joined us in 2012?



Namgay Wangchuk
Asstt. Audit Officer



Sonam Choden
Asstt. Audit Officer



Pema Choden
Asstt. Audit Officer



Namgay Dorjee
Engineer



Sumitra Gimri
Asstt. Audit Officer



Tshering Yangden
Asstt. Audit Officer



Robin Gajmer
ICT Officer



Bal Kumar Subbha
ICT Officer



Sonam
Asstt. Audit Officer



Yeshey Denka
Asstt. Audit Officer

RAA Promotes officials



Gyeltshen
Assistant Auditor
General



Narapati Sharma
Dy. Chief Audit
Officer



Dawa Tamang
Dy. Chief Audit
Officer



**Chewang Leewang
Phuntshok**
Sr. Audit Officer



Tenzin Jamtsho
Sr. Audit Officer



Tshering Dolma
Sr. Audit Officer



Ram Maya Rai
Sr. Audit Officer



Karma Dukpa
Sr. Audit Officer



Penjor
Sr. Audit Officer



Bhim Bdr. Burja
Sr. Audit Officer



Sangay Penjor
Asstt. Dzongkha
Coordinator



Sangay Letho
Auditor I



Tshewang Penjor
Auditor I



Tshering Samdrup
Auditor I



Tashi Thinley
Auditor I



Namen Pradhan
Auditor I



Durga Chhetri
Auditor I



Penjor
Auditor I



Karma Sangay
Auditor I



Chhegye Norbu
Auditor I



Sangay Dorji
Admin. Asstt. II



Ugyen Dem
Admin. Asstt. II



Umesh Chhetri
Admin. Asstt. II

ABOUT RAA

Vision

A premier audit institution that promotes value for money in government operations and contribute towards good governance.

Mission

To audit without fear, favour or prejudice on the prudent and effective use of public resources and report to the Parliament and stakeholders for enhancing transparency and accountability in the government.

| WHO WE ARE | WHAT WE DO | CORE VALUES | MANDATES |
|--|--|--|--|
| The Royal Audit Authority (RAA) is the Supreme Audit Institution (SAI) in the country, responsible to audit and report on the economy, efficiency and effectiveness in the use of public resources as per provisions of the Constitution of the Kingdom of Bhutan. The Auditor General (AG) heads the Royal Audit Authority for a period of five years or until attaining the age of sixty five years, whichever is earlier. | We have over 890 entities and over 232 employees to audit and report through a network of four Regional Offices and functional divisions located in the Head Office, Thimphu. We carry out performance, financial, compliance, propriety, regularity and Special audit and report to His Majesty the King, the Prime Minister and to the Parliament as required under the Constitution of the Kingdom of Bhutan. | Every auditor subscribes to Sixteen Principle of Oath of <i>Good conduct, Ethics and Secrecy</i> upon their appointment to audit and report on the effective of public resources without fear, favour or prejudice. Our Core Values are: <ul style="list-style-type: none">• <i>Independence</i>• <i>Objectivity</i>• <i>Integrity</i>• <i>Commitment</i>• <i>Professionalism</i>• <i>Reliability</i> | Prior to 2006, the RAA derived its mandates mainly from the <i>Royal Decrees</i> and the General Auditing Rules and Regulations (GARR) promulgated in 1989. Presently, the RAA derives its duties and powers from Article 25 of the Constitution of the Kingdom of Bhutan and the Audit Act of Bhutan 2006 enacted under the provision of the Constitution. |

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