



“Under ordinary circumstances, we have always exercised extreme prudence and carefully weighed the costs and benefits of every expenditure, to ensure the most judicious use of our limited resources while constantly keeping the long-term interest of the nation at heart. However, the situation we are in today is extraordinary, and unlike any we have experienced thus far. We are confronted with a dangerous global pandemic of an unprecedented scale posing an imminent threat to our people. Therefore, building the resilience, confidence and security of our people must take greater priority over conserving our resources”.

*~ His Majesty Jigme Khesar Namgyel Wangchuck
10th April 2020*

RAA formally inaugurated Directorate of Services

As a part of restructuring exercise, the Royal Audit Authority (RAA) had formally inaugurated the Directorate of Services on 03 March 2020, coinciding with the auspicious 8th day of the first month of the Male Iron Rat Year with a simple

Tendrel ceremony. Dasho Tshering Kezang, Auditor General presided over the ceremony attended by Deputy Auditors General, Assistant Auditors General and other officials of the RAA Headquarters in Thimphu.



The Directorate of Services has been established with the aim to enhance internal working systems, optimizing scarce resources and gear towards supporting the improvement of RAA performance over time. It is headed by a Deputy Auditor General (EX3) and has functional responsibilities over the following Divisions and Sections.

1. Human Resources & International Relation Division (HRIRD);
2. Policy & Planning Division (PPD);
3. Information, Communication & Technology Division (ICTD);
4. Administration & Finance Section (AFS)
5. Legal Services; and
6. Professional Development Center (PDC), Tsirang.

New Deputy Auditor General Appointed

Mr. Dorji Wangchuk was promoted to Deputy Auditor General (EX3) for the Department of Performance & Compliance Audit (DPCA) through an open competitive selection held on 13th March, 2020. Following the appointment, a simple promotion award ceremony was held in Head Office on 16 April, 2020 corresponding to the twenty fourth day of the second month of Bhutanese calendar.

He has a Master's degree in Business Administration from Hague University, Netherland. In 2015, he attended senior Executive Leadership Program (SELP) and the Indian Audit & Accounts

Service (IAAS) course at the National Academy of Audit and Accounts in Shimla, India in 2009.

Prior to his promotion, he served as the Assistant Auditor General in Bumthang since June 2015. The RAA extended hearty congratulations and Tashi Delek for his well-deserved promotion.



Auditors volunteer for the *DeSuung* Program



The *De-Suung* Integrated Training Programme encourages all citizens to be active in the greater role of nation building. All *DeSuups* are expected to appreciate the sense of community, harmony and cooperation as a group and as active members of society.

The RAA in support of the value-based personal development program that brings positive influence of ethics and values of community service, integrity and civic responsibility, has encouraged and supported auditors to participate in the *DeSuung* Program since its inception.

Today, the RAA has 57 *DeSuups* including 41 males and 16 females, actively participating and rendering volunteer services.

Sa-Lhang Tendrel for new office building at OAG Bumthang

The RAA conducted the *Sa-lhang Tendrel* on 27 May 2020 for the construction of new office building of the office of Assistant Auditor General (OAG), Bumthang. The ceremony was presided over by the Venerable Lam Neten, Bumthang Rabdey and graced by the Dzongdag of Dzongkhag Administration, Bumthang. Mr. Ugyen Dorji, Deputy Auditor General, Directorate of Services, representing the Auditor General attended the Sa-lhang.



The need for an office building was conceptualized in early 2017. Auditing, as a cornerstone of good

governance, provides assurance over the reliability of the financial statements and through objective assessments of whether public resources are managed responsibly and effectively to achieve the intended results. Thus, it is important to set up audit offices in strategic location to ensure easy access to auditees and faster delivery of audit services.

The Department of Engineering Services, MoWHS assisted in preparation of drawings and designs of the building. The preparatory works like estimation, Bills of Quantity, bid documents, etc. were carried out by an in-house engineers and completed in February 2020. The work was awarded to the lowest evaluated bidder M/s Phunrabgyal Construction, Bumthang on 28 May 2020 and is scheduled to complete by November 2022.

Upon completion, the new office building will facilitate easy access to auditing services and gain greater outreach to the central region of the country.



New Assistant Auditors General (AAG) appointed

In a simple Tendrel ceremony, the Auditor General awarded the 'Appointment Order upon Promotion' to three new Assistant Auditors General. Mr. Penjor was appointed as the new AAG of the Office of Assistant Auditor General (OAAG) Phuentsholing and Ms. Chhoden as new AAG for General Governance Division (GGD) on 10 January 2020.

On 17 March 2020, Mr. Karma Jambayyang was appointed as the new AAG for the Compliance and Outsourced Audit Division (erstwhile Corporation

and Financial Audit Division). They were promoted through open competitions.

In January 2020, a total of 21 officials and staff were also promoted to the next higher rank including one meritorious promotion.

The Auditor General awarded the Promotion Orders along with *Trashy Khadar* attended by Department Heads and Divisions Chiefs. The RAA family congratulated them on their well-deserved promotions.



RAA tabled Performance Audit & Review Reports

On 02 March 2020, the RAA tabled three Performance Audit Reports and two Review Reports in the Parliament for deliberation during the Joint Sitting of 3rd Session of the 3rd Parliament held from 15 January 2020 to 06 March 2020. The reports were submitted to the Druk Gyalpo, Prime Minister, and the Parliament in accordance with Article 25(5) of the Constitution of the Kingdom of Bhutan and Chapter 6, Section 115 of the Audit Act of Bhutan 2018.

The Reports were as below:

1. Road Maintenance Work (October 2019);
2. Micro-Financing (October 2019);
3. Urban Planning & Development in Thimphu Throm (December 2019);
4. Review Report of Judiciary System & Practices (June 2019); and
5. Implementation of 11th Five Year Plan (December 2019).

A Press Conference for the three Performance Audit Reports and two Review Reports was held on 2nd March 2020 at the RAA conference Hall.

It was attended by various media houses in Thimphu.



RAA conducts induction program for new recruits

The RAA conducted a two-week induction program for the 11 new recruits from 06 to 16 January, 2020. The program covered three main audit disciplines

of financial, compliance and performance audit including procurement and constructions audit. The program also covered areas such as role of RAA as a Constitutional Body, Bhutanese etiquettes, Code of Conduct, IDEA software and familiarization of MaX system, Asset Declaration and Leadership Feedback System.



Following the two-week program in Head Office, the new appointees were attached with Divisions and Regions to gain practical experience on auditing and reporting. The new recruits reported field attachment as immensely useful and beneficial, and recommended the same for future recruits. The induction program was conducted as per Section 7.14 of BCSR 2018.

Assistant Auditors General Meet 2020 at PDC, Tsirang

A four-day meeting of the Assistant Auditors General was held from 13 to 17 January 2020 at the RAA's Professional Development Center in Tsirang, to propose and discuss audit related activities and programs for 2020-2021. The meeting agenda included presentations and discussions on Review of Strategic Plan 2015-2020, proposed Audit Thrust Areas for 2020-2021, revisiting the audit universe for 2020, APEMS assessment, Annual Audit Report

Structure, Status and progress report of the AIMS up-gradation project and status for the preparations for the RAA's 50 Years Celebration. The meeting also deliberated on the Audit Quality Control (QC) and way forward to enhance quality control functions.

The meeting was graced by the Auditor General.



Handing-Taking of OAAG Phuentsholing

On transfer of her service to Resource, Trade Industry and Commerce Division (RTICD), RAA Head Office, Mrs. Rinzin Lhamo, Assistant Auditor General of the OAAG Phuntsholing handed over the charges to Mr. Penjor, Assistant Auditor General in a simple handing-taking ceremony held on 21 January 2020.

Mr. Penjor has a Master's degree in Professional Accounting (Advanced) from Torrens University, Brisbane, Australia.



Celebrating the birth of the second *Gyalsey*

To mark the auspicious occasion of birth of the second Royal Prince, the Auditor General and family members of the RAA planted flowers of different varieties on 20 March 2020.



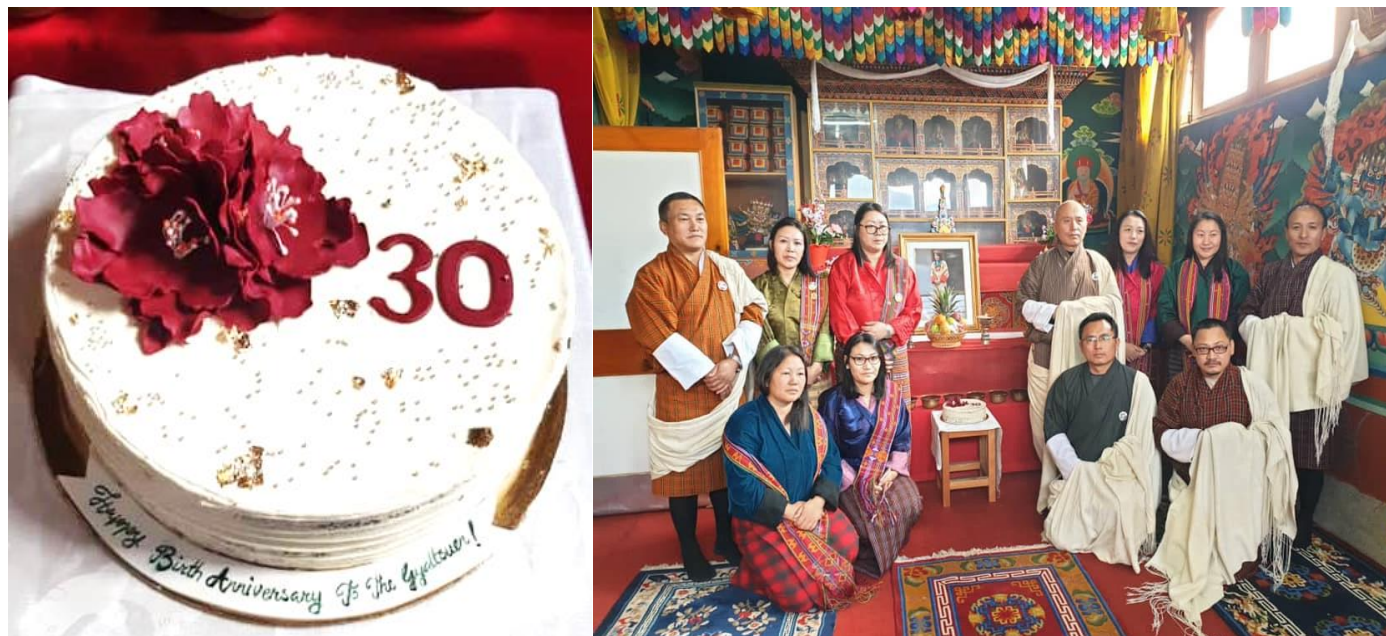
Handing-Taking of OAAG Bumthang

Upon promotion to the post of Deputy Auditor General (EX3) of Department of Performance and Compliance Audit, RAA Head Office, Mr. Dorji Wangchuk had handed over charges of the Office of the Assistant Auditor General, Bumthang to Mr. Chime Dorji, Deputy Chief Auditor in a simple handing-taking ceremony held on 17 June 2020. Mr. Chime has a Master's degree in Natural Resources Management from the Asian Institute of Technology, Thailand.



Celebrating the Birth Anniversary of The Gyaltsuen

On the auspicious and joyous occasion of The Gyaltsuen's 30th Birth Anniversary on 4th June 2020, the RAA family led by the Auditor General offered butter lamps and recited prayers for Her Majesty's good health, long life and eternal happiness.



RAA and CAG, India renewed MoU

The Memorandum of Understanding (MoU) between Royal Audit Authority and the Office of the Comptroller and Auditor General (C&AG) of India was renewed on 22 April 2020. The MoU focuses on promoting and developing cooperation in order to strengthen respective SAI's professional capacity and improve methodologies in the field of public finance. The MoU was first signed in 2001 and thereafter renewed in 2007 and 2014. The current MoU will expire on 21 April 2026.

Through this MoU, thirty-six audit officers have attended the Indian Audits and Accounts Services (IA&AS) course at the National Academy of Audit

and Accounts in Shimla, Himachal Pradesh, India. Besides, several Indo-Bhutan capacity development courses including 6 attachment programs were also conducted based on the MoU.



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Dedicated to Truth in Public Interest

Managing the Risk of COVID-19 in RAA

The RAA in its efforts to support the Government's initiatives to contain and prevent the spread of COVID-19 in the country, had put in place measures to manage the risk of COVID-19.

In March 2020, critical audit services were identified and made available through online platforms to users. Important meetings were held virtually and Work-From-Home instituted for employees.

Social distancing norms, sanitisation of furniture and equipment and health safety protocols as determined by the Ministry of Health are also strictly being enforced in office premise.

All officials and visitors are encouraged to use facemasks and the scanning of RAA's QR code from Druk Trace App made mandatory in office.



Who joined RAA?

In January 2020, twelve young and energetic officers joined the family of RAA.



Chimi Tshering
Asstt. Audit Officer



Karma Jamtsho
Asstt. Audit Officer



Nima Choden
Asstt. Audit Officer



Passang Tenpa Tamang
Asstt. Audit Officer



Pema Zam
Asstt. Audit Officer



Phuntsho Choden
Asstt. Audit Officer



Sonam Tshering
Asstt. Audit Officer



Woedsel Lhamo
Asstt. Audit Officer



Karma Dorji
Asstt. ICT Officer



Karma Tshering
Auditor-II



Yeshi Jamtsho
Auditor-II



Thinley Dema
Sweeper

Who left RAA?

During the period, a total of 7 employees got separated from the RAA as shown below:

- | | |
|--|--------------------------------|
| i. Dorji Tenzin, Audit Officer | v. Tshering Denkar, Auditor II |
| ii. Bishal Rai, Audit Officer | vi. Yuden Tshomo, Sweeper |
| iii. Tandin Penjor, Asstt. Audit Officer | vii. Phub Gyeltshen, Messenger |
| iv. Kencho Dorji, Asstt. Audit Officer | |



Vision

A credible Supreme Audit Institution that promotes value for money and good governance in public operations and contributes towards achieving the societal aspirations of Gross National Happiness.

Mission

RAA is an independent constitutional body which contributes to accountability, transparency and effective service delivery. In the service of Tsa-Wa-Sum (the King, Country and People), we audit without fear, favour or prejudice and provide timely, reliable and quality audit services to assist effective decision making in the sector.

Core Values

Integrity, Accountability, Transparency, Professionalism, Team Work

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