



# NEWSLETTER

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ROYAL AUDIT AUTHORITY

VOLUME II, ISSUE I, DECEMBER 2016

## Message from the Editorial Team

Dear Valued Readers,

Welcome to the first issue of Second Volume of our Newsletter for 2016. In this issue we bring to you the recent developments that have taken place in the Royal Audit Authority over the past half year.

The visit of the Director General of INTOSAI Development Initiatives to RAA has been a historical moment. Additionally, the visit of the Chairman of the State Audit Commission, Office of the Auditor General of Thailand, has also further strengthen the strong bond between the two countries.

RAA successfully hosted the ASOSAI Seminar 2016 on 'ISSAI Implementation - Experience and Strategy' in Paro where international participants shared their experience and strategy for implementing ISSAI and way forward.

We wish all our readers a very happy and successful new year!

### IN THIS ISSUE

- News and Events .....
- Signing of MoU....
- Press Release of Performance Audit Reports....

## Director General of INTOSAI Development Initiatives visited the Royal Audit Authority



Mr. Einar Goerrissen, Director General of INTOSAI Development Initiatives, Norway with DASHO Tshering Kezang, Auditor General of Bhutan

A two-member delegation led by Mr. Einar Goerrissen, the Director General of INTOSAI Development Initiatives, Norway, accompanied by Mr. Karma Tenzin, Manager for Capacity Development, 3i Financial Audit, INTOSAI, was on a five-day visit to SAI Bhutan as part of the ISSAI Implementation Initiatives. During the meeting with RAA Officials, the DG, INTOSAI launched RAA's latest web portal for RAA's move towards ISSAI Compliant Audits and also made presentations on 24<sup>th</sup> October 2016.

The delegation met with External Stakeholders viz. representatives from various government and private agencies on 25<sup>th</sup> October 2016. Presentations on the International Standards for Supreme Audit Institutions (ISSAIs) and SAI Stakeholders Engagement Programme were also made by the RAA and the INTOSAI respectively, along with a vibrant discussions and a Q&A session to clear doubts and queries.



## His Holiness the Je Khenpo visited the RAA's Professional Development Centre in Tsirang



His Holiness the Je Khenpo visited the RAA's Professional Development Centre construction site at Tsirang and graced it with Thugmen and blessings on 30<sup>th</sup> July 2016. His Holiness was received by the Hon'ble Auditor General of Bhutan and team from the Head Quarters & the OAAG, Tsirang. Also present on the occasion were the Tsirang Dzongdag, Lam Neten of Tsirang and Officials of the Tsirang Dzongkhag Administration.

## MoU signed between Office of Auditor General of Thailand and the Royal Audit Authority



*Professor Chaisit Trachoetham, the Chairman of the State Audit Commission, Office of the Auditor General of Thailand, and Dasho Tshering Kezang, Auditor General of Bhutan during the MoU signing.*

A three-member delegation led by the Chairman of the State Audit Commission, Office of the Auditor General of Thailand, His Excellency Professor Chaisit Trachoetham was on a four-day

visit to Bhutan upon the invitation of the Auditor General of Bhutan.

The Office of Auditor General of Thailand and the Royal Audit Authority signed a Memorandum of Understanding (MoU) at the RAA Conference Hall on 23<sup>rd</sup> August 2016. The MoU establishes a transparent framework for cooperation and aims at mutual institutional strengthening and increasing the effectiveness of public sector audit of respective SAI to contribute to value for money and good governance.

It is also expected to enhance relationship between the two SAIs in terms of mutual cooperation, knowledge and experience sharing and mutual benefits. The delegation returned to Thailand on the 25<sup>th</sup> of August 2016.

## Auditor General attended XII INCOSAI held in Abu Dhabi

The Auditor General of Bhutan led a five-member delegation to the XXII INCOSAI held in Abu Dhabi, United Arab Emirates from 5 -11 December 2016. This year's Congress discussed crucial developments in the INTOSAI community and reflected on the way forward. The INTOSAI also

presented its next strategic plan to the Congress alongside updated statutes of the organization. Some key highlights of the strategic planning process include:



- ✓ Reconfirmation towards standard setting, capacity building and knowledge sharing as cornerstones of INTOSAI's activities;
- ✓ Commitment towards playing a major role in supporting the UN 2030 Agenda on Sustainable Development as launched by the United Nations in 2015;
- ✓ Ensuring that INTOSAI supports all its members and protects the independence of SAIs in financial, administrative and operational sense.
- ✓ Building up INTOSAI regions towards providing more professional support to SAIs;
- ✓ In general improving the relevance, responsiveness and services offered by INTOSAI to its member SAIs
- ✓ Providing a mechanism to assess SAI performance and ensure we "walk the talk" of evaluating ourselves as SAI as we often evaluate the organizations we audit. The SAI Performance Measurement Framework (SAI PMF) will be launched. This to some extent can answer the persistent question of "who audits the auditor"
- ✓ There are a number of other initiatives and products that have been developed including, guidance relating to code of ethics, environmental and sustainable development guidance, peer reviews and numerous other topics.

Other key developments, over the past three years, being brought to the attention to the Congress for its consideration and endorsement include:

- ✓ Launching updated and enhanced auditing standards in the field of performance and compliance auditing. These are unique standards in public sector auditing.

The Congress is the supreme organ of INTOSAI and is composed of all members. The Congress meets once every three years and offers all INTOSAI members an opportunity to share experiences, discuss issues, and pass resolutions and recommendations to improve government accountability worldwide. Besides delegations of member SAIs, representatives of the United Nations, the World Bank and other international and professional organizations also present in the Congress.



*Delegates and members of INTOSAI at XXII INCOSAI held in Abu Dhabi*

## Royal Civil Service Award 2016



*Auditor General of Bhutan with recipients of civil service medals*

The Auditor General of Bhutan distributed the Royal Civil Service Award 2016 to 31 officials of the Royal Audit Authority in a formal ceremony on December 15, 2016. Four employees received the Gold Medal for more than 30 years of services, seven received the silver medal for more than 20 years, and twenty for more than 10 years of dedicated services.

The Royal Civil Service Award was instituted in

2013 by the Royal Civil Service Commission upon the Royal Command of His Majesty the Druk Gyalpo to give due recognition to the services of civil servants to the nation.

During the event, twenty officials of the RAA also received Trashi Khadar and Promotion Orders from the Auditor General. The officials were promoted to the next higher grade with effect from January 1, 2017, and included one Meritorious Promotion.

## Royal Audit Authority signed grant with BT FEC

The Royal Audit Authority signed the grant titled "Strengthening Environmental Auditing towards Protection & Conservation of Environment" with the Bhutan Trust Fund for Environmental Conservation in presence of Gross National Happiness Commission on 1st August 2016 at the BT FEC Office. The grant of Nu.6.924

million will facilitate the RAA in capacity and institutional building through strengthening of environmental auditing which would contribute towards Environmental Conservation.

Along with the RAA, three agencies also signed the grant with the BTF.



## Appointment of Zimpon Wogma



His Majesty the King appointed Yonten Phuntsho, Chief for the Kidu Support Service as a Zimpon Wogma on 10 November 2016.

Yonten Phuntsho joined the Royal Audit Authority as Assistant Audit Officer in 2003 after completing his Post Graduate Certificate in Financial Management from the Royal Institute of Management. While in the RAA, he worked in the General Governance Division and later in the Policy, Planning & Annual Audit Report Division.

He joined the Office of the Gyalpoi Zimpon in 2010 on deputation as Sr. Research Officer and went on to become Chief for the Kidu Support Service in 2011. The Zimpon Wogmas support the Gyalpoi Zimpon in delivering His Majesty's various Kidu to the people.

## Presentation on the UN's Sustainable Development Goals

A team from the UNDP led by the Resident Representative Ms. Niamh Collier-Smith made a brief presentation on the 17 Sustainable Development Goals of the UN. The presentation touched upon the goals that were most relevant to Bhutan and the Royal Audit Authority in particular. The presentation was focused on the Goal 16 of the SDGs "Peace, Justice & Strong Institutions" and was followed by a brief Q&A session

### What are the sustainable development goals?

The sustainable development goals (SDGs) are a new, universal set of goals, targets and indicators that UN member states will be expected to use to frame their agendas and political policies over the next 15 years.

The SDGs follow and expand on the millennium development goals (MDGs), which were agreed by governments in 2001 and are due to expire at the end of this year. *Source : UN*



## RAA signed Annual Performance Compact Agreement for 2016-2017



*Hon'ble Auditor General with the Department and Division heads after the Annual Compact Agreement signing*

The Royal Audit Authority signed the Annual Performance Compact Agreement for 2016-2017 between the Auditor General, the Deputy Auditors General and respective Assistant Auditors General of the eleven Divisions of the Head Quarters and four regional Offices of Assistant Auditor General. The Annual Performance Compact Agreements are aligned with the Annual Performance Target set keeping in line with the RAA's Strategic Plan and

Operational Plan 2015-2020. The Agreements were signed on 10<sup>th</sup> August 2017 and witnessed by other officials of the RAA.

The signing event was followed by presentations on Budget for 2016-17, HR Issues, APEMS & ARMS system presentation & demonstrations, and a debriefing by the participants of ISSAI implementation training who recently returned from the training in Delhi.



## RAA successfully hosted ASOSAI Seminar 2016 on 'ISSAI Implementation - Experience and Strategy'



*H.E. Lyonpo Namgay Dorji, Finance Minister, Auditor General of Bhutan with the participant of the seminar*

The Royal Audit Authority (RAA) hosted the Asian Organization of Supreme Audit Institution (ASOSAI) Seminar on 'ISSAI Implementation: Experience and Strategy' at Paro, Bhutan from 22nd August to 26<sup>th</sup> August 2016. The Seminar was one of the events regularly organized by ASOSAI but this is the first time being hosted in Bhutan. Twenty-two participants from 20 member Supreme Audit Institutions (SAIs) attended the Seminar. It was inaugurated by the Honorable Finance Minister of Bhutan, Lyonpo Namgay Dorji on the 22<sup>nd</sup> of August 2016.

The Seminar has identified five sub-themes viz.

**Sub-theme 1:** SAI's Management of ISSAI Implementation, **Sub-theme 2:** Implementation of ISSAI 30 – Code of Ethics, **Sub-theme 3:** Financial Audit ISSAI Implementation, **Sub-theme 4:** Performance Audit ISSAI Implementation and

**Sub-theme 5:** Compliance Audit ISSAI Implementation.

The Seminar provided an ideal platform to the participants for mutual exchange of experiences and good practices in implementing ISSAI in their respective SAIs. The discussions anchored to the five sub-themes effectively covered the issues pertaining to ISSAI implementation in participating member SAIs. The Seminar has also highlighted some of the recent developments within the INTOSAI fraternity, particularly standard setting body and revised standards for endorsement in INCOSAI 2016. Further, participants were also introduced to ASOSAI Community of Practice to keep alive the discussions and experience-sharing among the member SAIs in the ASOSAI region. In all, the seminar was a fruitful and successful one and SAI Bhutan looks forward to hosting such events in the future.

## Auditor General attended the first edition of the South Asia Regional Seminar Series

The Auditor General of Bhutan led a six-member delegation, including officials from Ministry of Finance, Royal Monetary Authority to the first edition of South Asia Regional Seminar Series on 'Enhancing Public Financial reporting to promote Growth in SAR', held from 3<sup>rd</sup> to 4<sup>th</sup> November 2016 in Colombo, Sri Lanka.

The seminar adopted the theme 'Implementation of IPSAS and Path to Accrual Accounting' and aims to create awareness on the usefulness of high quality financial reporting for decision-making and stimulate thinking on how to move reporting practices in South Asia to the next level. The seminar explored the reporting reforms required for the region to support and promote growth, discussed the present trends and challenges in reporting reforms and heard from a

diverse group of stakeholders on how they would benefit from financial reporting reforms in South Asia.

The event was attended by senior officials from the public sector including decision makers and preparers of financial statement, academia, regulators, think tanks and professional accountancy organizations from South Asia. Officials from International Federation of Accountants and International Public Sector Accounting Standards Board shared global trends in reporting.

The event was organized by the South Asian Federation of Accountants (SAFA) in partnership with the Institute of Chartered Accountants of Sri Lanka, the World Bank Group and funded by the Asian Development Bank.

## 10 Auditors attended the Training of Trainers Program on Auditing from Gender Perspectives at Jaipur



Participants with the resource persons at iCED training centre



Ten Auditors attended the training programme on Auditing from Gender Perspectives which was held from 7<sup>th</sup> November 2016 to 18<sup>th</sup> November 2016 at International Centre for Environment Audit and Sustainable Development (iCED), Jaipur, India. The Royal Audit Authority had ventured into embracing gender concepts in audit practices as driven by external environment and scaling up its capacity in such areas portend well in remaining responsive to the changes and developments taking place. Therefore, the programme on Auditing from Gender Perspective was initiated with financial support by Austrian Development Agency (ADA) principally to establish professional competency in gender. The programme was initiated with an objective to

discharge effective audit services by embracing the gender components in auditing and reporting process.

The Deputy Auditors General during the pre-departure briefing session held on 03<sup>rd</sup> November 2016 for the participants re-iterated on the objective of the training and expected outcome from the training.

Upon returning back, the participants gave a presentation to the RAA officials on 21<sup>st</sup> November 2016 explaining the main concepts of gender perspectives and also presented the topics divided amongst the participants which would be later used as the training materials.

## Royal Audit Authority conducted Audit Advocacy and Sensitization Programme



*Dasho Tshering Kezang with officials from Haa Dzongkhag*

The Hon'ble Auditor General of Bhutan undertook an advocacy and sensitization programme for members of the Local Government, schools and

corporations in Haa and Paro Dzongkhags. The awareness programme was from 14<sup>th</sup> to 17<sup>th</sup> November 2016 and was aimed at helping the



public to understand the problems at the grassroots level and also to create awareness of the RAA's mandates, roles & responsibilities as well as the ISSAI implementation initiatives. The Hon'ble Auditor General of Bhutan also undertook the programme for members and representatives from the Local Government, schools, Regional offices, Corporations, the clergy and the Armed Forces in Punakha, Wangduephodrang and Thimphu in November in continuation to the early programmes carried out in Haa & Paro.

While highlighting on the mandates, roles & responsibilities of RAA and on the on-going ISSAI

implementation initiatives, the programme provided a better understanding of the work that the RAA undertakes and of the positive impacts that RAA intends to create through our audits.

Another round of advocacy programme was conducted for the Ministry of Health, Ministry of Agriculture & Forest, Ministry of Labour & Human Resources, Ministry of Education and the Thimphu Dzongkhag Administration from 13-16 December 2016. The programme was attended by the officials from respective agencies.

## Office of the Auditor General of Thailand trained 18 auditors on Performance Audit



*Participants with the Deputy Auditor General of Office of Auditor General of Thailand*

As part of the Memorandum of Understanding signed between the Royal Audit Authority, Bhutan

and the OAG, Thailand in August 2016, eighteen auditors from the Royal Audit Authority attended



the training on Performance Audit at the Office of the Auditor General (OAG), Thailand from 28th November to 2<sup>nd</sup> December 2016. Mr. Prajuck Boonyoung, Deputy Auditor General of the Office of Auditor General, Thailand graced the opening

session. A week long training covered various topics on Performance Audit, Procurement Audit and Construction Audit including field visits to Regional Offices.

## Deputy Auditor General attended the 17th INTOSAI Working Group on Environmental Auditing



**THE 17<sup>th</sup> Assembly Meeting  
of INTOSAI WGEA**  
Jakarta, Indonesia, 24-27 October 2016

The Working Group on Environmental Auditing (WGEA) is a part of International Organization of Supreme Audit Institutions (INTOSAI) that aims to support Supreme Audit Institutions in having better understanding of environmental issues, facilitating knowledge and experience sharing, and developing resourceful materials for environmental auditing. WGEA was formed during the 14<sup>th</sup> INCOSAI meeting held in Washington D.C. in 1992 and started out with 12

member countries and over the period, the members have increased to 77 countries making it the largest working group.

A four member delegation from the Royal Audit Authority, led by the Deputy Auditor General, Department of Sectoral Audits participated in the 17<sup>th</sup> INTOSAI WGEA. The assembly meeting was held from 24<sup>th</sup> to 27<sup>th</sup> October 2016 in Jakarta, Indonesia and it was hosted by Audit Board of the Republic of Indonesia. The meeting was attended

by 115 participants from 46 different countries. There were also participants from the United Nations Department of Economic and Social Affairs, United Nations Environment Programme, United Nations Framework Convention on Climate Change, and Convention on Biological Diversity. The opening ceremony of the meeting was graced by His Excellency Joko Widodo, the President of the Republic of Indonesia.

Apart from presentations by subject matter experts on various topics, the meeting also discussed SDGs, role of Supreme Audit Institutions in implementing SDGs, Multilateral Environmental Agreements, Climate Change, recent Paris Agreement, etc. The activities or projects completed under Work Plan 2014-2016 were presented and endorsed by the assembly. On the last of the meeting, the house also adopted the Work Plan 2017-2019, which will be implemented in the next three years.

## Workshop to review the existing audit methodologies and manuals

The RAA as part of its ISSAI Implementation Initiatives (3i Programme) Phase II carried out a weeklong Workshop to review the existing audit methodologies in the three audit disciplines of Financial Audit, Compliance Audit & Performance Audit, from 7<sup>th</sup> to 12<sup>th</sup> November 2016 in Tsirang. Fifteen officials of the RAA comprising of the

Project Team and Mentor Team revised the three manuals for Financial Audit, Compliance Audit & Performance Audit to seek coherence with ISSAIs requirements. The revised manuals will ensure that all of RAA's future audits are conducted in compliance to ISSAIs. The project is funded by the World Bank



# The Royal Audit Authority released two Performance Audit Reports

## *Policy Planning and Annual Audit Report Division*

As required under the Constitution of the Kingdom of Bhutan and the Audit Act 2006, the Royal Audit Authority tabled two performance audit reports on 7<sup>th</sup> December 2016 i.e. Joint Performance Audit of Punatsangchhu-I Hydroelectric Project Authority (PHPA-I), 2016 and the IT Audit of Public Expenditure Management System (PEMS), 2016.

The RAA organized a Press Release for two performance audit reports with media representatives on 8<sup>th</sup> December 2016 and the event was attended by senior officials of the RAA and representatives from six media houses.



### **1. IT Audit of Public Expenditure Management System (PEMS)**

The Ministry of Finance automated the financial management system and developed Budget & Accounting System (BAS) which was later upgraded to online web-based system called 'Public Expenditure Management System' (PEMS).

The audit of PEMS indicated certain important improvements brought about in public financial management particularly in terms of improved efficiency in preparing the Annual Financial Statements of the Royal Government, consistency

and increased mobility. Notwithstanding the contributions and significance of PEMS in public financial management, the RAA observed following inadequacies in the system:

- i. Inadequate control over data migration from BAS to PEMS were observed particularly on the closing account balances of outstanding advances, refundable deposits, closed works and deposit works. Data migration from BAS to PEMS was not complete and accurate;
- ii. Due to inadequacies in output controls, input validation, password management, access and processing controls there were differences in Consolidated Receipts and Payments Statements generated by PEMS and those computed by RAA using PEMS. Additionally, a difference of Nu.14,533.168 million in Non-budgetary accounts was also noted;
- iii. There were cases of acceptance of invalid or duplicate numbers for Citizenship IDs, Provident Fund account, Group Insurance Scheme (GIS), Employee IDs, work permits, invalid dates, and negative budget amounts; budgetary releases in excess of approved budget, releases made without budget lines and discrepancies related thereto;
- iv. There were 119 users with more than one user account IDs, 164 records of unidentifiable user IDs, acceptance of even single letter as user name, duplicate user IDs and unlimited number of unsuccessful logon attempts;

- v. Inadequate processing controls in PEMS particularly in payroll module had led to wrong calculation of health contribution, inconsistent application of provident fund percentage, TDS (Tax Deducted at Source) deducted for tax exempted employee, inconsistent application of TDS, differences in net pay generated, processing of double salaries and wrong deduction of GIS amounts;
- vi. System Development documents and project documents were not available. The total cost of development and implementation of PEMS was not readily available; and
- vii. Lack of change management process and ICT Security policy were also noted. Formal change management process and log of changes made to PEMS was not documented/maintained.

The report contained 17 recommendations to address the weaknesses and implement strong controls before considering the government's plans to implement electronic fund transfer (e-payment gateway) and render the system effective and credible.

## **2. Joint Performance Audit of Punatsangchhu-I Hydroelectric Project Authority (PHPA-I)**

The Performance Audit of Punatsangchhu-I Hydroelectric Project Authority (PHPA-I) was conducted jointly by the office of the Director General of Audit, Central, Kolkata and the Royal Audit Authority, in November 2015, covering the period since Detailed Project Report (DPR) preparation stage till 31<sup>st</sup> March 2015. The audit focused on the huge increase in the estimated cost of the project from Nu.35,147.85 million (Dec 2006) for 1095 megawatt capacity with initial completion date of November 2015 to Nu.93,755.78 million (July 2015) for enhanced capacity of 1,200 megawatt with revised

completion time of July 2019. The major findings of the Joint-Audit are briefly highlighted below:

- i. Improper fund management had led to increase in interest during construction by Nu.5,985.20 million as compared to the DPR;
- ii. Inadequate geo-physical investigations in preparation of DPR in designing diversion tunnel had led to execution of one extra diversion tunnel and change in specification of Dam and Cofferdam entailing cost overrun of Nu.6,565.24 million;
- iii. Inadequate geo-tech investigation had led to execution of deviated items on Head Race Tunnel, execution of works on abandoned quarry, extra transportation charges on boulders and change in location of powerhouse concrete bridge involving wasteful expenditure/cost overrun towards payment for deviated and extra items of works at market rates aggregating Nu.349.60 million;
- iv. Decision to shift Dam 1.5 Km upstream from the DPR site Highway had led to time and cost overruns and proved injudicious since bed rock was not available at lower level. Moreover, right bank slide which had occurred in absence of protection works had resulted in time overrun of more than three years and cost overrun of Nu.3,701.46 million and shifting of Dam had also resulted in estimated cost overrun of Nu.3,844 million;
- v. Unrealistic preparation of Bill of Quantities (BOQ) of MC-3 package for protection works for muck dumping ground and muck disposal had resulted in cost overrun of Nu.219.37 million by paying at market rates;



- vi. There were many uneconomical operations including rate analysis at higher rates and free transport of fly ash not explored, Guidelines for machine hours and provident fund norms not considered and carriage of boulders at higher rate involving excess payment of Nu.373.15 million and additional liability of Nu.113.17 million; and
- vii. Delay of over three years in completion of the project and cost overrun of Nu.58,608.03 million will adversely impact the energy tariff and revenue. The kilowatt per hour tariff rose to Nu.2.70 from estimated cost of Nu.1.03. Internal Rate of Return reduced to 10.80 % from initial projection of 12.15%. Energy revenue loss and loss from clean development mechanism due to time overrun amounted to Nu.66,876.85 million and Nu.325.56 million respectively. Around 65% of total estimated cost overrun is attributable to execution of extra/deviated items and around 35% to price escalation over the period.

The Joint Performance Audit Report contained 12 recommendations to pursue prudent and sound financial/project management practices and address major flaws which arose from inadequacies in feasibility studies, Geo-technical studies and DPR preparation, to minimize time and cost overrun and achieve value for money in public spending.

The draft reports were circulated to all the agencies concerned for their comments. The Reports were finalized giving due consideration to the responses received from the Ministries and other agencies.

Reports are available on the RAA's website [www.bhutanaudit.gov.bt](http://www.bhutanaudit.gov.bt)

## *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

RAA Outcomes: What the RAA is working to achieve?	
RAA OC 1	Greater audit impact leading to improved accountability, transparency and ethical behaviour in the public sector in Bhutan.
RAA OC 2	Improved public sector performance in National Key Result Areas and Sustainable Development Goals commitments in achieving Gross National Happiness.

RAA Strategy: How the RAA will add value?	
RAA SG 1	RAA delivers high quality audits as per international standards including ISSAIs- Delivery Quality.
RAA SG 2	RAA leads by example in being an accountable, transparent and ethical organization- Demonstrating excellence.
RAA SG 3	RAA enjoys strong partnerships and cooperation with key stakeholders- Fostering collaboration.

RAA Capacity: What Capacity does the RAA need to achieve its goals?	
RAA C 1	Strong leadership and professional culture
RAA C 2	Appropriate institutional framework, organizational structure and systems
RAA C 3	Competent and motivated team

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