



NEWSLETTER

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ROYAL AUDIT AUTHORITY

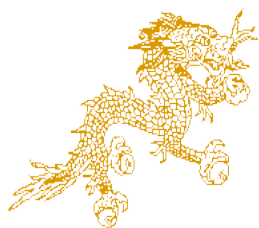
Volume II, Issue III, December 2017



Significance of the National Day

As the Nation celebrates the 110th National Day, we look back in the history and rejuvenate the significance of the National Day. It was under the leadership of Gongsar Sir Ugyen Wangchuck which united Bhutan into one Nation when the country was facing civil war, chaos and disorder. Today the 110th National Day marks an important milestone in the history of Bhutan. Celebrating the National Day is an opportunity to rededicate ourselves to the service of this great Nation once again. As Bhutanese, we should always remember the sacrifices that our forefathers have made to make our lives comfortable today. Most importantly, we should remind ourselves of the blessings that our Monarchs have bestowed on us. We put our pledge to serve the Twa-Wa-Sum with renewed energy and dedication on this auspicious day.

On the auspicious occasion of the 110th National Day, the Royal Audit Authority joins the Nation in offering our prayers for the everlasting peace and prosperity of the Drukgyul under the farsighted and dynamic leaderships of their Majesties



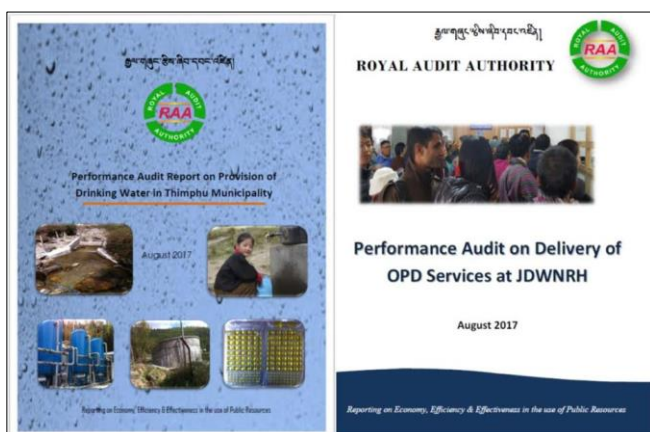
YEAR 2017



AT A GLANCE

- ★ RAA tabled two performance audit reports to the parliament
- ★ Former Chief Justice of Bhutan gave talk on "Human values and Bhutanese Etiquette"
- ★ Audit Awareness and Advocacy programme successfully completed
- ★ RAA launched revised Operational Plan 2015-2020 and Annual Plan 2017-2018
- ★ Auditor General made an institutional visit to National Audit Department, Malaysia
- ★ Auditors attended ISSA's Implementation Workshop
- ★ Hon'ble Auditor General led a three member delegation to Lima, Peru to attend the "Commemorations of 40 years of Lima Declaration of the INTOSAI"

RAA tabled two Performance Audit Reports in the Parliament



The Royal Audit Authority tabled two Performance Audit Reports to the Parliament on 5th December, 2017. The reports were submitted to the Druk Gyalpo, the Prime Minister and the Parliament in accordance with Article 25 (5) of the Constitution

of the Kingdom of Bhutan and Chapter 6, Section 72 of the Audit Act of Bhutan 2006.

The RAA had issued the Performance Audit Report on Provision of Drinking Water in Thimphu Municipality and the Performance Audit Report on OPD Services in JDWNRH in August 2017 to respective stakeholders. The reports were tabled during the morning session of Joint sitting of 10th Parliament session, following which a Press Conference was also conducted in the afternoon at the RAA Conference Hall. Reporters from ten Media Houses and senior officials of the RAA attended the Press Conference. **Continued on Page No. 9.....**

RAA organized a Talk on “Human Values & Bhutanese Etiquette”



The RAA invited Lyonpo Sonam Tobgye, Former Chief Justice of Bhutan to give a talk on “Human Values & Bhutanese Etiquette” to auditors on 29th July 2017. The talk, held at Democracy House of the ECB, touched upon the origins of the Bhutanese

etiquette, the need for preserving this unique and important part of Bhutanese culture and traditions, and on Human Values.

The talk also elaborated on the vital qualities, essential for a person that makes one a good subordinate and a better superior. Lyonpo stressed on how one must think, behave and act to ensure harmony in an organization and to strive for success, and warned the audience of the danger of too much familiarity breeding contempt. As a former Auditor General, Lyonpo also shared with the RAA family memories of days gone by and reminisced of important and key milestones achieved during his tenure and lauded the RAA for how far it had come in terms of auditing and professionalism in doing audit assignments.

RAA Officials promoted and awarded civil service medals



In a simple ceremony conducted at the office premise, the Lam Neten of Zhung Dratshang presented the Royal Civil Service Award medals and handed over the promotion orders to the officials of the RAA on the 26th day of the 12th month of Female Fire's Year of the Rooster, which coincides with 13th December, 2017.

Twenty five officials received the Royal Civil Service Medals for completion of 10, 20 and 30 years in the service, including 4 Lifetime Service Awards, 3 gold, 7 Silver and 11 Bronze medals. 21 officials were promoted to the next higher grade, effective from January 2018 and the promotion orders were presented with a Trashi Khadar.

RAA conducted Team Leaders' Conference



The Royal Audit Authority organized a day conference for all team leaders on 31st July 2017. The Conference, organized for the first time in the RAA, was specifically for Team Leaders providing platform to discuss and deliberate on issues and challenges faced by the teams in the fields. The conference also aimed to create common understanding amongst the Team Leaders and Members in performing their respective duties. Division Chiefs made presentations on various topics related to auditing including the common approaches that need to be adopted by teams

while carrying out audits of Central Schools, Dzongkhags, wastages, GC roads, and East-West Highway. The Team Leaders were made aware of the overall strategic goals of the RAA. The expected outputs from respective teams were also reiterated to instill responsibility in contributing to the overall achievement of the goals and objectives.

The Hon'ble Auditor General graced the Team Leader's Conference which was attended by 39 Team Leaders from the RAA's Head Office and Regional Offices.

Audit Advocacy and Awareness concluded for the year 2017



The Auditor General conducted an Audit Advocacy & Awareness Program for the Bhutan Development Bank Limited on 21st August 2017 and also met with teachers and students of Kamji Central School, Phuentsholing HSS, Phuentsholing MSS & Phuentsholing LSS under Chhukha Dzongkhag from September 26 to October 2, 2017. During the advocacy and awareness program, the Hon'ble Auditor General spoke on the mandates, roles and responsibilities of the RAA and further reflected on the importance placed on a clean national integrity system by the Druk Gyalpo. In his message to the schools, AG conveyed that as the nation builders, the teachers must strive to instill rich values and responsibility in their students and

the students on the other hand must be aware of the roles played by the RAA in strengthening public accountability and transparency systems. He emphasized that while it was not always necessary to become an auditor to serve these purposes, as a responsible citizen one can always contribute towards promoting good governance by being a responsible person. The Country today need well nurtured youth to succeed, he said.

Auditor General also reiterated that efforts from our stakeholders, no matter how little or small would prove far more successful than the great magnitude of efforts put in by the RAA. Hence, partnership, collaboration and ownership in our

service to the nation are imperative for our success. While everybody has a different set of tasks to do, doing it well will always help towards the fruition of national goals and objectives and thus help achieve our national vision and goals. In a separate event, a team of officials led by Ugyen Dorji, Deputy Auditor General conducted an Audit

advocacy and awareness program for Jigme Wangchuck Power Training Institute, Sarpang Central School and Norbuling Central School. The team also made presentation on audit systems and practice in the Dzongrabs and Drungpas' orientation programme held in Gelephu as a part of audit awareness programme.

Auditor General attended commemoration of the 40 Years Lima Declaration of the INTOSAI



The Hon'ble Auditor General of Bhutan led a three-member delegation to Lima, Peru to attend the "Commemoration of the 40 years of Lima Declaration of the International Organization of Supreme Audit Institutions (INTOSAI)". The Auditor General, as one of the panelists for the INTOSAI Project on Peer Review on the Independence of SAIs, made presentation on the Actions Taken by the RAA to the Independence Peer Review carried

out by SAI Japan in 2016 during the first day of the meeting.

The Lima Declaration was signed during the IX INCOSAI in 1977 held in Lima, Peru. This document is considered as the Magna Carta of government auditing, as it laid the foundation of public Control. The principles established in the Lima Declaration have endured in time, and have also been recognized by the United Nations General Assembly in Resolution 66/209 "Promoting the

efficiency, accountability, effectiveness and transparency of public administration by strengthening supreme audit Institutions” and Resolution 69/228 “Promoting and fostering the efficiency, accountability, effectiveness and transparency of public administration by strengthening supreme audit Institutions”.

The commemoration of forty years of Lima Declaration is to provide opportunity to reflect on the progress of independence in Supreme Audit Institutions around the world. The event took place at the Convention Center of Lima on 5th December, 2017. Coinciding with the event, the opening ceremony of the 7th International Anti-corruption Conference also took place on 6th December, 2017.

Insitutional Visit to National Audit Department, Malaysia



The Hon'ble Auditor General, accompanied by Deputy Auditor General, DFRHRM visited the National Audit Department of Malaysia to orient on Auditing from Gender Perspective. While in Kuala Lumpur, the delegates called upon the Hon'ble Auditor General of Malaysia and met with the Secretary of Ministry of Women, Family and Community Development (MWFCDD).

During the three-day visit from 6th to 8th September 2017, the delegates was oriented on the gender mainstreaming approach, gender responsive budgeting, gender equality and gender

related policies. The two Supreme Audit Institutions of Bhutan and Malaysia also had discussions on 'Preparedness for Auditing of Sustainable Development Goal 5 – Gender Equality'.

The visit was a part of the capacity development initiatives of the RAA, which is in the process of introducing auditing from gender perspective approaches and training its auditors on the same. Training of auditors on similar topics have also been started with two groups trained in India in 2016 and one group trained in Philippines in 2017.

RAA launched the Revised Operational Plan 2015-2020 and Annual Plan 2017-2018

The Hon'ble Auditor General launched the RAA's Revised Operational Plan 2015-2020 and the Annual Plan 2017-2018. The RAA's Operational Plan 2015-2020 was revised based on renewed targets and approaches towards realization of the strategic intents, which are reinforced through impact focused planning framework through its annual plans.

The Strategic Plan 2015-2020 incorporated performance measurement for the first time and found some targets as unrealistic due to absence of a baseline data. Therefore, the RAA reformulated some of the targets to improve its performance management with objective and realistic targets.

The Annual Plan 2017-2018 has prioritized four programme components with 69 activities. 1. Audit and Assurances Services; 2. Professional Staff Development; 3. Organizational systems development; and 4. Collaborations with stakeholders.

The Annual Audit Schedule 2017-2018 has planned to conduct 749 audits consisting of 603 Financial Audits, eight Performance Audits and 48 Compliance Audits, including two ISSAs based

compliance audits on the Prudential Rules & Regulations 2016 and the Government Property Management System.



The RAA has planned to outsource audits of 30 Civil Society Organizations, Non-Governmental Organizations and Religious Organizations and 40 statutory audits of government financial institutions and corporations, in line with the RAA's 'Outsourcing of Audit Services Policy 2014'. The RAA will also issue one Auditor General's Advisory Series on construction management of the public procuring agencies.

Auditor General attended UN Meeting on Auditing SDGs

The Hon'ble Auditor General led a two member delegation to the Supreme Audit Institution Leadership and Stakeholder Meeting on "Auditing preparedness for the implementation of the Sustainable Development Goals (SDGs)" organized by the United Nations Department of Social and Economic Affairs (UNDESA) and the INTOSAI Development Initiative (IDI). The meeting was held at the United Nations Head Quarters in New York, USA from 16th-27th July 2017.

The meeting aimed to foster substantive discussions and knowledge-sharing on critical issues related to preparedness for SDG



implementation. Discussions were organized around three objectives of the cooperative performance audits to be conducted in 2017-18 by selected SAls with support from IDI and its partners:

- (i) Integration of the 2030 Agenda in national contexts;
- (ii) Securing means of implementation for the 2030 Agenda;
- (iii) Monitoring, follow-up, review and reporting on progress on the 2030 Agenda.

The Heads of SAls, members of SAI leadership, experts from the SAI community, representatives from civil society, academia, UN organizations and other key stakeholders had an opportunity to reflect on how to enhance the capacity of SAls to conduct performance audits of preparedness for SDG implementation, and SDG-related audits more generally. The meeting also discussed about challenges and opportunities for SAls' contributions to SDG follow-up and review.

RAA recruited new officials in July 2017

The Royal Audit Authority recruited twenty five officials through open competition in June 2017. The Hon'ble Auditor General awarded Trashi Khaddar to the officials in a simple ceremony in the RAA Conference Hall on 14th July 2017. Out of 25 officials recruited, 5 were on lateral transfers from other Departments and Agencies and 20 were new recruits, including 10 regular and 10 on 2-years contract. The officials also received their

appointment and transfer orders from the Auditor General. The Auditor General congratulated the officials for their new appointments and at the same time urged them to work hard and serve with dedication to Tsha-Wa-Sum. He also iterated on the importance of having right attitude towards work, being sincere, committed, objective, and most importantly having integrity while working in an institution like the Royal Audit Authority.



Quality Assurance Review Workshop Conducted



A week long Quality Assurance (QA) workshop was held at the RAA's Conference Hall. The workshop was a part of the ISSAI Implementation Initiative – Phase II under the Statement of Commitment

signed with the INTOSAI Development (IDI) in April 2016.

With the adoption of ISSAIs as the authoritative standard for the Royal Audit Authority, it is important to carry out QA review to ensure that the requirements of ISSAIs are met by the audits performed on field, and to identify gaps and problems while implementing the ISSAIs. The workshop aimed to discuss review reports prepared by the QA review team and clarify doubts and confusion of the team, and to serve as a useful input in integrating QA with the RAA's functions and instituting the practices in the RAA.

Summary on Performance Audit Reports

Performance Audit Report on Provision of drinking water in Thimphu Municipality

The Performance Audit Report on Provision of Drinking Water in Thimphu Municipality reviewed the efficiency and effectiveness of Thimphu Municipality in providing safe, adequate, reliable and equitable drinking water to the beneficiaries. The audit's main objective was to ascertain whether drinking water sources were identified and able to meet demand of residents in Thimphu Municipality; whether the residents of Thimphu

Municipality were provided with equitable and sufficient drinking water; and whether the drinking water provided is safe for human consumption. The audit covered the period from 2010 to 2016. The report contains 22 audit findings with 11 recommendations covering three areas viz. Water distribution network controls; Water Quality Management; and Governance and Management.

Full report is available on www.bhutanaudit.gov.bt

Performance Audit Report on OPD Services in JDWNRH

The Performance Audit Report on OPD Services in JDWNRH reviewed the efficiency in delivery of OPD services at JDWNRH. The audit's main objectives were to ascertain the turnaround time in delivery of OPD services; the adequacy and optimal utilization of human resource and equipment; and to assess the existence and effectiveness of

supervision and monitoring mechanism in delivery of consultations and diagnosis services. The audit covered the period from 2014 to 2016. The report contains 13 audit findings with 11 recommendations.

Full report is available on www.bhutanaudit.gov.bt

RAA bid farewell to Kelzang Namgyel

Mr. Kelzang Namgyel, Assistant Auditor General resigned from the Royal Audit Authority after serving for two decades. He assumed the post of Chief Executive Officer at the Druk Ferro Alloys Limited, a public company.

Mr. Kelzang Namgyel joined the RAA in 1996 as an Audit Officer and served in various capacities during his 20 years of service. Prior to his resignation, he was serving as the Assistant Auditor General for the 'Resource, Trade, Industry and Commerce Division'.

The RAA family bid him farewell with a simple dinner and presented him with a small gift as a

token of appreciation for the invaluable contributions made to the RAA and as a gesture of appreciation for his dedicated service to the Tsa-Wa-Sum.



Mr. Tempa Gyeltshen superannuated after 40 years of service

Mr. Tempa Gyeltshen, Assistant Auditor General superannuated from the Royal Audit Authority on 1st September 2017 after a memorable 40 years of service. He joined the RAA in 1977 as an audit officer and served in various capacities. He was serving as the Assistant Auditor General of Social, Communication & Information Division before his superannuation.

The Hon'ble Auditor General on behalf of the RAA family presented a small gift in appreciation and acknowledgment to his dedicated service to the Tsa-Wa-Sum and particularly to recognize his contribution in strengthening the institutional capacity of the RAA.

The RAA family hosted a farewell dinner on 1st September 2017, where many shared cherished memories and thanked him for the many valuable lessons that had shaped them into a better auditor



Mr. Tshering Wangdi Superannuated After 41 Years in RAA

After 41 years of an illustrious service to the nation in general and the RAA in particular, Mr. Tshering Wangdi, Deputy Chief Audit Officer superannuated from the RAA on 1st August 2017. The RAA family acknowledge his sincerity and commitment in service towards the Tsa-Wa-Sum and express deep gratitude for being a dedicated officer on whom the younger generation can look upon.

The Assistant Auditor General and the staffs of OAAG Phuentsholing wished him a successful and peaceful retired life and congratulated him on successfully completing his longest service of 41 years to the Tsa- Wa-Sum with full loyalty and dedication. During the farewell dinner, he expressed his gratitude to the Auditor Generals of the past and the present for their unwavering support. He advised all the staffs to serve RAA with

full loyalty, dedication and hard work, besides sharing his experiences of travelling on foot to remote places for auditing and putting up in tents when there were no accommodations available.



RAA Conducted Training on ISSAIs



In line with the Statement of Commitment signed with the INTOSAI Development Initiative (IDI) in April 2016 for ISSAI Implementation Initiative

Phase II, The RAA trained seventy-five auditors on ISSAIs. The training was conducted for those auditors who had not availed similar trainings

earlier, and aimed to further strengthen the auditing processes, documentation of audit work performed and meet ISSAI requirements.

The Deputy Auditor General, Department of Sectoral Audit awarded the certificates to the participants during the closing ceremony held on 19th July 2017. The Deputy Auditors General for Department of Follow-Up, Regions & HR Management and the Department of Performance

RAA organized one day interdepartmental volleyball tournament



The Royal Audit Authority organised a one-day interdepartmental volleyball tournament on 8th July 2017 at Changlimithang. The opening was graced by Deputy Auditor General representing

RAA Officials Promoted

Thirteen officials of the Royal Audit Authority, eight from Head Office and five from the Regional Offices were promoted on 5th July 2017, including two well-deserved meritorious promotions.

The Hon'ble Auditor General awarded the Promotion Orders to the officials in a simple ceremony in his Chamber. The Deputy Auditors General and Assistant Auditors General of various Divisions were also present during the ceremony.

& Commercial Audit were also present at the ceremony. The ten days training on International Standards of Supreme Audit Institutions (ISSAI) based auditing was conducted in three parts covering the three streams of auditing; Financial, Performance and Compliance Auditing from 10th to 19th July 2017 at the Royal Institute of Management, Semtokha. The World Bank project funded the training.

the Hon'ble Auditor General. A total of 12 teams from Head Office and four Regional Offices participated. As RAA's employees rarely get to meet, the tournament provided a platform to encourage camaraderie and interaction between fellow employees across various divisions and regional offices. The teams had displayed excellent skills of sportsmanship, coordination, strategizing, belief and trust on team mates. After a total of 11 eventful and competitive matches, Resource Trade Industry and Commerce Division (RTICD) proved unstoppable and emerged victorious amid cheering spectators. The tournament was entertaining and a memorable one at that.

Hon'ble Auditor General handed over the winning Trophy to the winning Division.



The promoted officials received their Promotion Orders along with Trashi Khaddar and good wishes.

Training on Construction Audit conducted

The Royal Audit Authority trained 65 auditors in “Construction Audit” as part of the RAA’s In-house Trainings for the Financial Year 2017-2018. The training covered on the basics such as construction drawings; concepts and types of constructions; auditing of various constructions like roads, bridges, buildings, etc. and included field visits .The five-days training was delivered by In-house resource persons of the RAA from 24 to 29 July 2017 at the ECB Hall.



RAA conducted Induction Programme for New Recruits

The Royal Audit Authority conducted an Induction Programme for twenty new employees recruited in July 2017. The two weeks programme covered a wide range of subjects including the RAA’s history and background, as well as its various auditing approaches and auditing perspectives. The programme aims to equip the new recruits with auditing skills and ideas that would enable them to carry out their assignments successfully later on.



Drivers Trained on Personality Etiquette

Twelve drivers were trained in Personality Etiquettes at the IMS from 10th to 15th July 2017. The closing ceremony on 15th July 2017 was graced by the Deputy Auditor General, Department of Follow-up & Regions and Human Resource Management and he awarded certificates to the participants.



OAAG, Bumthang conducted first Coordination meeting

The Office of Assistant Auditor General, Bumthang conducted the first Coordination meeting for the Financial Year 2017-2018 on 7 August 2017 at the conference hall of OAAG, Bumthang. The meeting was aimed at discussing the Core Auditing and Reporting business of RAA, Administration, Finance and HR issues and others issues related to the Office management and functioning. Further, the meeting discussed the sense of direction and implementation of the AAS 2017-2018.



RAA cleaned the Chubachu stream

The Royal Audit Authority conducted a cleaning campaign of the Chubachu stream area starting from the point near the Institute of Traditional Medicine Services complex and downwards till the Bhutan Telecom Limited office premise. 55 officials and staff collected trash and cleaned the stream from 2:00 PM till 5:00 PM on 17th November 2017. About a ton of garbage and wastes were collected, consisting of about 600 kg of non-degradable waste such as PET bottles, old shoes, etc. and about 400 kg of old clothes, papers and kitchen wastages, etc.



Training on Auditing from a Gender Perspective Approach

Ten auditors were trained in auditing from gender perspective in the Philippines from 18th to 22nd September 2017. The training was an effort of RAA to embark on integrating gender perspective into auditing. The participants were trained on basic concepts of gender, gender analysis frameworks, and auditing techniques used in detecting issues related to gender. The participants were expected to diffuse the knowledge and skills gained.



The RAA has trained 79 auditors till date in auditing from gender perspective.

RAA Officials participated in SAI-PMF Course

Two officials of the RAA attended the 'Supreme Audit Institution Performance Measurement Framework (SAI-PMF) Course' held from 16th to 19th October 2017 in Manila, Philippines. Dechen Pelden, Assistant Auditor General was invited as a Resource Person and was actively involved in delivering the course along with two others from the INTOSAI Development Initiatives (IDI) in Norway & SAI Nepal. The course was designed to create a pool of IDI certified SAI PMF assessors who can conduct SAI-PMF assessments of any SAI, be it their own or of another country.

The INTOSAI Congress of Supreme Audit Institutions (INCOSAI) unanimously adopted the SAI Performance Measurement Framework (SAI PMF) as an official INTOSAI document on 8th December 2016 in Abu Dhabi. The SAI PMF is a holistic and evidence-based framework for voluntary assessments of SAI performance against the Principles, Standards and Guidance in the IFPP, in addition to other established international good practices for external public auditing. SAI PMF can be applied in all types of SAIs, regardless of governance structure, mandate, national context and development level. The SAI PMF consists of a set of measurable indicators and a qualitative



performance report, and it can be applied using different approaches, namely self-assessment, peer review or external assessment.

A number of SAIs around the world have piloted the SAI PMF and utilize the tool to support needs assessments, strategic planning and performance management. A SAI PMF Assessment of the RAA was conducted in 2014 by a team from the SAI PMF Unit of the IDI and its report issued in May 2015. Thirty participants from 12 countries of the ASOSAI, AFROSAI & EUROSAI regions, including one from the RAA representing Bhutan attended the course and were awarded certificates. The training was organized and supported by the SAI PMF Unit of the IDI and hosted in Manila by SAI Philippines.

IDI-ASOSAI Blended Learning Specialists Programme

Four officials from the RAA, SAI of Bhutan successfully completed the eight-weeks long eLearning Specialist competency based certification programme of the IDI-ASOSAI. Upon successful completion, the participants were

conferred the 'eLearning Specialist' certificates based on their demonstration of adequate competencies as eLearning Specialists, which have been assessed through IDI's evaluation process. Subsequently, a total of 34 successful participants from 11 countries, including four from the RAA attended the IDI-ASOSAI Blended Learning Specialists Certification Programme, held in Bangkok, Thailand from 9-27 October 2017. The

three-week face-to-face blended learning specialists workshop trained participants in analysis, design, development, delivery and evaluation of training skills for face-to-face

interventions. The programme aimed to create a pool of eLearning Specialist who can analyse training needs of a SAI; design, develop, deliver and evaluate the trainings conducted by SAI.



RAA participated in Strengthening Quality Assurance Workshop

Mr. Krishna P. Adhikari, Senior Audit Officer, participated in a two-week design meeting held in Ulaanbaatar, Mongolia from 11th to 22nd September 2017 as a part of the 3i programme – Phase II of the INTOSAI Development Initiatives (IDI). He was invited to participate as resource person in the workshop to create a pool of quality assurance reviewers in English-speaking regions.

In order to support the strengthening of quality assurance function in Supreme Audit Institutions

(SAI), the IDI plans to reposition the iCATs (ISSAI Compliance Assessment Tool) to develop quality assurance tools and guidance for financial, performance and compliance audits. The materials designed during the workshop was delivered in Tbilisi, Georgia from 4th to 10th November 2017.



RAA Officials attended Quality Assurance Review Workshop

Four officials from Royal Audit Authority attended a week-long workshop on 'Quality Assurance Review (QAR)' as a part of Phase II of the IDI's ISSAI Implementation Initiatives 3i Programme. Krishna P. Adhikari, Sr. Audit Officer from RAA was invited as Resource Person to deliver and facilitate the course, who also helped design the course during an earlier workshop. Sonam Yangchen, Dy. Chief Legal officer, Suk Bdr. Subba Sr. Auditor and Bikram Gurung, Senior Audit Officer participated for Compliance, Financial and Performance Audit discipline respectively.

The workshop aimed at creating a pool of Quality Assurance reviewers, who can act as resource



persons for SAIs, INTOSAI regions and the IDI in quality assurance reviews. A total of 58 participants from 25 countries including three from SAI Bhutan attended the QAR Workshop held at Tbilisi, Georgia from 6th to 10th November, 2017. With adoption of ISSAIs as the authoritative standards for RAA and strengthening the RQAD's capacity, all audits in future, will pass through a stringent QAR process to ensure quality and compliance to ISSAIs.

QAR for Co-operative Performance Audit for Disaster Management



Sonam Wangmo, Assistant Auditor General, Thematic Audit Division attended a two-day Quality Assurance Review Meeting as part of the

IDI-ASOSAI 3i Programme – ISSAI Implementation Initiative. The QAR meeting reviewed the Performance Audit Reports on Disaster Management conducted by participating Supreme Audit Institutions (SAI) of the Cooperative Performance Audit carried out from 2015 to 2016. The QAR aims to provide an independent assurance to stakeholders that the audit was conducted as per applicable ISSAIs for Performance Audit.

Twelve SAIs participated in the QAR Workshop from 16th to 22nd November 2017. There were three groups made up of four SAIs each, SAI Bhutan was in the first group from 16th – 17th November 2017. The QAR Meeting was funded by the IDI and hosted in Manila by the Commission on Audit (SAI Philippines).

RAA Officials participated in the workshop on SAIs Engaging with Stakeholders

Three officials from the Royal Audit Authority attended the workshop on 'SAIs Engaging with Stakeholders' in Cambodia. Mr. Passang Wangchuk, Planning Officer of the RAA was invited as one of the resource persons for the programme. The programme aimed to achieve greater audit impact through enhanced stakeholder engagement. The participants were oriented on effective ways of engaging their stakeholders and are expected to develop strategies and draft action plans for engaging key identified stakeholders.

Thirty three participants from SAIs of 16 countries, including two from Bhutan attended the workshop held in Phnom Penh from 27th November to 8th

December 2017. The workshop was organized as per the strategic priorities of the IDI targeted this time for the English speaking SAIs under ASOSAI and PASAI.



Seminar on Improvement and Innovation of Audit Process



Rinzin Lhamo, Assitant Auditor General attended the seminar on 'Improvement and Innovation of Audit Process' organized by Asian Organisation of Supreme Audit Institutions (ASOSAI) in collaboration with the State Audit Bureau of Kuwait.

The seminar was aimed at sharing experience and knowledge as well as to identify good practices for the improvement and innovation of audit processes. The seminar also shared experiences of audit on preparedness for implementation of SDGs and discussed issues and challenges. The

participants made presentations on the improvement and innovation of audit processes for the sub-themes on 'planning', 'conducting', 'reporting' and 'follow-up'. Participants from countries that had already started or were in the process of conducting audit on preparedness for implementation of SDG's also made presentations on their experiences.

To help SAIs improve and bring innovations in the audit processes, the seminar also came up with recommendations, which were presented at the end of the seminar.

There were a total of 32 participants from 30 countries attending the Seminar at the Regency

Hotel in Kuwait City from 10th to 14th December 2017.

Cooperative Performance Auditing of SDGs Programme



Four officials of the Royal Audit Authority participated in the preparatory and audit planning meeting for the "Cooperative Performance Audit of Preparedness for Implementation of Sustainable Development Goals (SDGs)".

Sonam Wangmo, Deputy Chief Auditor participated as mentor from 2nd to 8th December, 2017 for the first group, she was also part of the mentor team that had provided support during the eLearning course. The meeting for mentors and experts reviewed and provided feedback to Supreme Audit Institutions (SAI) teams on their audit plans.

The other three officials participated as a team from SAI Bhutan in the second group and shall develop audit plans for the ISSAI based cooperative performance audit on preparedness for implementation of SDGs programmes from 11th to 15th December 2017.

This cooperative audit is a key component of the IDI-KSC programme on "Auditing SDGs". The workshops are being held at the International Centre for Environment Audit and Sustainable Development (iCED) in Jaipur, India.

The workshops conducted in two batches were attended by a total of 27 audit teams from SAIs of 27 countries.

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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