

Terms of Reference

Deputy Auditor General

Department of Follow-up & Regions

1. Purpose

While the primary responsibilities of the RAA are laid down in the Constitution of the Kingdom of Bhutan and in Audit Act of Bhutan 2018, there are no specific terms of reference for the Deputy Auditor General laid down in any of the existing documents.

Therefore, this ToR is drawn in order primarily:

- To assist the Auditor General and provide necessary leadership, dispense fair, unbiased and faster decisions;
- Develop a shared understanding of the roles and responsibilities of the JAG/DAG and avoid unnecessary duplication of efforts;
- Synchronize the efforts of JAG/DAG to achieve the strategic intents of the RAA;
- Promote collaborative spirit among the JAGs/DAGs in effectively carrying out the overall responsibilities of the RAA; and
- Uphold RAA's core values of *"Integrity, Accountability, Transparency, Professionalism and Team Work"*;

2. Duties and Responsibilities

Duties and responsibilities are divided into following areas:

2.1 Strategic Functions

Most of these functions shall be the collective responsibility of the JAG/DAG under the leadership of the Auditor General and shall include:

- Promulgating in-house policies, standards and guidelines for successful implementation of core mandates;
- Shaping strategic direction in support of promoting Good governance through periodic review and assessment of polices, manual, guidelines, etc;
- Review of applicable in-house rules, regulations, practices and standards and amend where necessary with the changing context, and
- Participate in relevant meetings including conferences, workshops and seminars and represent the views of the RAA as and when required.

2.2 Executive Functions

The Executive functions shall be generally relevant during the exercise of one's responsibilities in the assigned agencies/Divisions and shall include but not limited to the following:

- Participates in the Advisory Committee meeting and communicate decisions as and when required;
- Provide direction to the Divisions which are under one's responsibility;
- Ensure HR actions as per the Civil Service guidelines, rules and regulations, and framework;
- Facilitate and monitor implementation of divisional planned activities;
- Administer and enforce all statutory provisions of the Audit Act, relevant laws and regulations;
- Analyze and submit pertinent issues to the Auditor General as and when required for collective decision;
- Hold periodic consultations with the concerned agencies and liaise on issues of common interest where required to address collectively;
- Participate/chair relevant meetings/committee related to one's Departments and areas of entrusted responsibilities; and
- Provide guidance and supervision to the staff who are associated with provision of services to the concerned agencies,
- Work towards efficiency in operation and effectiveness of outputs and focusing on meeting the needs of the Authority.

2.3 Decision Making

All important and major decisions will have to be endorsed in the Advisory Committee Meeting and therefore JAGs/DAGs along with the Auditor General take collective responsibility for such decisions. The meeting of Advisory Committee is convened when it is required to decide on issues relating to policy matters that required necessary adoption/endorsement.

The day-to-day decisions by the respective JAGs/DAGs in their areas of responsibilities are based on the overall directives of the Auditor General and ensure that relevant rules and regulations as approved by the competent authorities are strictly adhered to.

2.4 Communication Protocol

DAGs shall represent the interest of the RAA at all times. The following protocol shall be followed for effective communication in the Authority:

- The Auditor General will be the official person to communicate with the media unless someone has been authorized by the Auditor General to do so. In the absence of the Auditor General, Acting Auditor General or authorized person will carry out such a role;
- JAGs/DAGs shall communicate both within and outside in one's areas of assigned responsibilities in the process of conveying the decisions of the Committees, seeking views/explanations from other agencies, or in implementing policies, guidelines, rules and standards. However, any communication must be within the parameters of prevailing Audit Act, BCSR or in line with the agreed framework, guidelines, rules & regulations as approved by the competent authorities;
- All communication relating to Divisions/Sections/Units or other specific responsibilities shall be marked to the relevant Divisions who will direct concerned official(s) to take necessary actions. Any outgoing mails on such matters must be consulted by the concerned dealing officer with the concerned JAGs/DAGs; an
- Any communication via the RAA google email will be considered as an official mail to enhance faster and easier decision-making process and information sharing.

2.5 Reporting and Accountability

DAGs shall report to the Auditor General on all pertinent issues and shall be accountable and responsible for decisions taken for one's jurisdictional Divisions.

2.6 Supervision over Divisions

DAG shall exercise direct supervision over the respective Divisions and Performance evaluation of respective AAGs shall also carry out. However, with regard to Auditors including Team Leaders who have to report to more than one Divisions and JAG/DAGs, evaluation will be done jointly and on mutual agreeable basis.

2.7 Performance Evaluation

Performance of DAG may be assessed in terms of:

- Audit Reports reviewed and cleared for final issuance;
- contribution to the various meetings and relevant policy areas;
- overall direction provided to the concerned Divisions towards improvement in human resources and service delivery;

- implementation of reforms in the concerned Divisions;
- innovative approaches to managing people and resources; and
- Additional responsibilities shouldered.

3. Other Responsibilities

The Auditor General may as deem fit assign additional responsibilities including management of projects or other related assignments for overall benefits. Areas of current responsibilities entrusted to respective JAG/DAGs are as follows:

3.1 Functional Responsibilities:

1. Follow Up & Clearance Division (FUCD)
2. Office of the Assistant Auditor General, Bumthang
3. Office of the Assistant Auditor General, Phuentsholing
4. Office of the Assistant Auditor General, Samdrup Jongkhar
5. Office of the Assistant Auditor General, Tsirang

3.2 Additional responsibilities:

1. Chairman, Follow-Up Committee
2. Member to Advisory Committee.
3. Member to Finance Committee.
4. Member to HR & Governance Committee.
