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ROYAL AUDIT AUTHORITY

Bhutan Integrity House

Reporting on Economy, Efficiency & Effectiveness in the use of Public Resources



RAA/AG-SP/04/2026-2027/040

18th September 2026

Public Notification on:

1. Bhutan NDI Integration with Audit Clearance System
2. Enhancements to the Audit Clearance System

The Royal Audit Authority (RAA) is pleased to inform all concerned that the Audit Clearance System has been enhanced through the integration of Bhutan National Digital Identity (NDI) and the introduction of enhanced provisions for the issuance and use of Audit Clearance Certificates (ACCs).

These enhancements are intended to make the audit clearance process more secure while strengthening the verification, traceability and appropriate use of ACCs.

1. Integration with Bhutan NDI

In keeping with the Government's broader adoption of Bhutan NDI for the delivery of secure and citizen-centric digital public services, the Audit Clearance System has been integrated with Bhutan NDI.

Accordingly, individual applicants are requested to access the Audit Clearance System using the "Login with Bhutan NDI" option.

However, firms and business entities requiring ACCs for purposes such as renewal of licences shall use the "Login Without NDI" option available in the Audit Clearance System.

2. Enhanced Issuance and Use of Audit Clearance Certificates

As part of the enhancement to the Audit Clearance System, an ACC will henceforth be issued for a specific purpose and a specific transaction or event and shall be valid for one-time use.

Applicants will be required to provide the relevant particulars of the activity or transaction for which Audit Clearance is sought and submit the prescribed supporting documents. The information provided in the application will be verified against the supporting documents before the application is approved and the ACC is issued.

For example, where Audit Clearance is sought for training, the applicant will be required to provide details such as the name of the training programme, training institute, commencement and completion dates, together with the relevant supporting documents. The ACC issued will accordingly be valid only for that particular training.

"Every individual must strive to be principled. And individuals in positions of responsibility must even strive harder."
- His Majesty the King Jigme Khesar Namgyel Wangchuck



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Similarly, for other purposes, the ACC shall relate specifically to the transaction or activity for which it was applied. Accordingly, an ACC issued for a particular transaction shall not be reused for another transaction, even where the subsequent transaction falls under the same broad purpose.

ACCs issued prior to the implementation of the enhanced system shall cease to be valid once they have been used for the purpose for which they were issued.

Further, applications for Audit Clearance shall be accepted and processed upon issuance of the relevant notification, order or other supporting document confirming the requirement for Audit Clearance, such as a promotion or election notification, training order, or documentation relating to licence renewal.

Agencies and other entities accepting an ACC are therefore requested to verify the purpose, issue date, and validation details reflected in the certificate before acceptance.

The RAA solicits the cooperation of all individuals, agencies, firms and other concerned stakeholders in adhering to the enhanced procedures and ensuring the appropriate use of ACC. These enhancements are expected to further strengthen the security, integrity and reliability of the Audit Clearance System and facilitate more effective delivery of the service.

Auditor General



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