



རྒྱལ་ཁཚམས་ལྷན་ཁུངས་འཛིན་པའི་འཕྲིན་ལུགས་ལྷན་ཁུངས་
ROYAL AUDIT AUTHORITY
Bhutan Integrity House

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



RAA/AG-SP/04/2020-21/057

Dated: 1st July 2021

NOTIFICATION

(Deadline for resolving audit issues to be reported in the Annual Audit Report 2020-21)

In line with Article 25 of the Constitution of the Kingdom of Bhutan and Section 111 of the Audit Act of Bhutan 2018, the Auditor General is required to submit an Annual Audit Report (AAR) to the Druk Gyalpo, the Prime Minister and the Parliament.

The AAR 2021 will contain Ministry/Dzongkhag/Agency-wise categorization of audit observations issued from 1st January 2021 to 30th June 2021.

The Authority therefore, provides the opportunity to the audited agencies to resolve audit observations reflected under the Audit Reports issued from 1st January 2021 to 30th June 2021 **by 31st July 2021**.

Henceforth, the AAR shall be prepared based on the audit reports issued during the financial year, unlike the past practices of reporting based on the calendar year. Therefore, during this transition period, the AAR 2020-21 shall contain audit observations only for six months period (1st January 2021 to 30th June 2021) as the audit observations issued for the first six months for FY 2020-21 was already reported in the AAR 2020. Besides, we also targeting to submit the AAR at least six months ahead of the earlier schedule, so that it could be tabled during the winter session of the Parliament unlike the past practice of tabling during the summer session.

Audit observations remaining unresolved as of **31st July 2021** will be reported in the AAR 2020-21 along with accountability against the individuals and head of agencies. We hope that the audited agencies will take the matter seriously and support the Authority to promote accountability, transparency, integrity and value for money in public operations.

For further queries, please contact the concerned Follow-up staff of the RAA whose contact details are provided in **Appendix A**.

This notification is issued in compliance to Section 118 (4) of the Audit Act of Bhutan.

(Tashi)
Auditor General

"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

