

Royal Audit Authority

NEWSLETTER 2024



HIGHLIGHTS

- *Audit Recoveries feature introduced in mBoB*
- *RAA Hosts First D&D Workshop for Joint IDI-ADB Initiative Sustainable Performance Audit Practices*
- *RAA Conducts Year-End Planning and Coordination Meet*
- *The Parliament Deliberates on the PAC's Review Report of the Annual Audit Report 2022-23*
- *Delegations from the State Audit Office of Vietnam visits Bhutan*
- *RAA hosts press conference for the release of AAR 2023-24*
- *RAA and ACC sign Memorandum of Understanding*

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Lolay

NEW YEAR



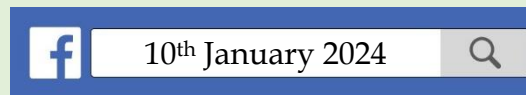
The Royal Audit Authority (RAA) welcomed a group of children coordinated by the Tarayana Foundation to recite *Lolay* at the RAA Office Campus on 3rd January 2024.

The Royal Audit Authority bid farewell to eleven officials on their separations from the RAA

Penjor, Assistant Auditor General, OAAG Phuentsholing, resigned voluntarily in December 2023 after serving the RAA for 19 years and 11 months. The Auditor General presented him with a token of appreciation and thanked him for his dedicated service to the civil service and the RAA in particular.

Ten other employees have also separated on *Voluntary Resignations* between August 2023 and January 2024:

1. Sanga Rinzin, Sr. AO, Performance Audit Division;
2. Tashi, Sr. AO, Social Cluster Division;
3. Kinley Choden, AO, Performance Audit Division;
4. Phuntsho Choden, AAO, Performance Audit Division;
5. Sonam Tshering, AAO, OAAG Phuentsholing;
6. Leki Phuntsho, Sr. Auditor II, Follow-up & Legal Services Division;
7. Yan Kumar Bhujel, AO, Performance Audit Division;
8. Sherab Jamtsho, Sr. AO, Governance Cluster Division;
9. Ugyen Dem, AAO, Governance Cluster Division; and
10. Pema Yangchen, Auditor I, OAAG Samdrup Jongkhar.



The RAA family wishes them success in their new endeavors

New Recruits Join RAA

The RAA welcomed 5 Assistant Audit Officers with effect from 1st January 2024. The Auditor General and RAA family received the new recruits with Trashi Khadhar on 11th January 2024 at the RAA Conference Hall. The Auditor General also awarded their Appointment Orders in a modest welcome ceremony.



SL. No.	Name	Position Title	Position Level	Division
1	Gelay Jamtsho	Assistant Audit Officer	P5/A	COAD
2	Karma	Assistant Audit Officer	P5/A	ECD
3	Ugyen Phuntsho	Assistant Audit Officer	P5/A	SCD
4	Sonam Choden	Assistant Audit Officer	P5/A	PAD
5	Phub Dem	Assistant Audit Officer	P5/A	PAD

The officers underwent the RCSC's Foundational In-service Training (FIT) for Finance Service at the Royal Institute of Management. Subsequently, the new recruits also attended an intensive 8-week 'Induction Program for New Recruits (IPNR) 2024' at the RAA's Professional Development and Research Centre in Tsirang before assuming responsibilities in their respective offices. It will be followed by a mentorship program until December 2024.

RAA Promotes 19 Officials in January 2024



The RAA promoted 19 officials to the next higher rank with effect from 1st January 2024. The Auditor General awarded the Promotion Orders along with Trashi Khadhar in a modest promotion ceremony on 11th January 2024 at the RAA Conference Hall for those in the Head Office. The AAGs in the regions awarded the Promotion orders to promotees in the OAAGs. The RAA family extends its heartiest congratulations to all on their well-deserved promotions.

Audit Recoveries feature introduced in mBoB

The RAA has incorporated the 'Audit Recoveries' feature in the Bank of Bhutan's mBoB application. The feature is expected to enhance the efficiency and effectiveness of the audit recovery processes for users. To assist users in utilizing this new feature, the RAA has prepared a comprehensive manual that provides step-by-step instructions and guidance which is available at;

Observation:

<https://www.bhutanaudit.gov.bt/wp-content/uploads/2024/01/User-Manual-for-Audit-Recoveries-using-mBOB-Observation.pdf>

Memo:

<https://www.bhutanaudit.gov.bt/wp-content/uploads/2024/01/User-Manual-for-Audit-Recoveries-using-mBOB-Memo.pdf>



Press Release of AAR 2022-23

The RAA released the Annual Audit Report 2022-23 on 19th January 2023 at the Professional Development and Research Centre, Tsirang during the Mid-Term Review Meeting for the FY 2023-24. The event was graced by the Hon'ble Auditor General, Deputy Auditors General, Assistant Auditors General and other officials of the RAA.

In accordance with the Constitution of the Kingdom of Bhutan's Article 25 (5) and Chapter 6, Section 114 of the Audit Act of Bhutan 2018, the RAA submitted the report to His Majesty the Druk Gyalpo and the Chief Advisor of the Interim Government. The report was tabled during the Joint Sitting of the Tenth Session of the Third Parliament on 11th October, 2023.



 20th January 2024 

Mid-Term Review Meeting for FY 2023-24

The RAA held its Mid-Term Review Meeting for FY 2023-24 to review and discuss the status of past resolutions, the budget utilization & planned activities for the year, the Client Satisfaction & Feedback Survey 2023, AG's Advisory Series, and finalization of the Accountability Framework.

The Meeting also reviewed the Annual Audit Schedule 2023-24 with respective AAGs & Team Leaders presenting their lessons learned & challenges during the execution of audits to date and those planned for the remaining year.



The meeting was graced by the Auditor General and attended by all Deputy Auditors General, Assistant Auditors General, and Team Leaders from the Head Office and four regional OAAGs. It was held at the Professional Development & Research Centre on 19th & 20th January 2024.

 22nd January 2024 

Audit Impact Playbook Finalization Meeting



The IDI and representatives from the global SAI community, including the Auditor General of Bhutan gathered in Oslo, Norway for the IDI Planning for Audit Impact Playbook finalization meeting from 19th to 23rd February 2024.

The team finalized the 'Audit Impact Playbook', a practical guide for SAIs that is expected to empower SAIs in crafting strategic audit plans. IDI staff and representatives from the SAI community are gathering to put the finishing touches to a practical guide for SAIs. This playbook will empower SAIs in crafting strategic audit plans and annual audit plans.

 29th February 2024 



New Recruits on Consolidated Contract Join RAA

The RAA welcomed nine Assistant Audit Officers and one Assistant Planning Officer on Consolidated Contract with effect from 1st March 2024. The Auditor General and RAA family received the new recruits with Trashi Khadhar and awarded their Appointment Orders in a modest appointment ceremony on 7th March 2024 at the RAA Head Office.

The new officers have attended an intensive 8-week 'Induction Program for New Recruits (IPNR) 2024' at the RAA's Professional Development & Research Centre in Tsirang before assuming responsibilities in their respective offices. It will be followed by a mentorship program until December 2024.



 8th March 2024 



The RAA family observed 'International Women's Day 2024' in respective Divisions and Regions to celebrate women auditors and their contributions to the audit fraternity. The United Nations declared the theme for 2024 International Women's Day as "Invest in Women - Accelerate Progress".



 5th April 2024 

30 auditors from the RAA attended a one-day Financial Management Workshop organized by the Asian Development Bank's Bhutan Resident Mission and Ministry of Finance, Royal Government of Bhutan in Paro. The workshop discussed on auditing ADB Projects in Bhutan, including challenges, issues and the way-forward.

The RAA bids farewell to employees

The Royal Audit Authority bid farewell to Rinzin Lhamo, Assistant Auditor General of the Policy & Planning Division upon her promotion as the Director of the Department of Procurement & Properties, Ministry of Finance with effect from 15th April 2024. She served the RAA for 23 years, 3 months and 14 days.

The RAA also bid farewell to Karma Jambayyang, Assistant Auditor General of the Compliance & Outsourced Audit Division who resigned voluntarily after serving the RAA for 21 years, 3 months & 2 days on 1st April 2024. He has joined the Bank of Bhutan Limited as Chief Internal Auditor. The Auditor General presented a token of appreciation and thanked them for their dedicated service to the civil service and the RAA in particular.

Five other employees have also separated on *Voluntary Resignations* between February and April 2024:

1. Dendup Tshering, Sr. AO, Performance Audit Division;
2. Jamphel Dorji, AO, Compliance & Outsourced Audit Division;
3. Kinley Drukpa, AAO, Compliance & Outsourced Audit Division;
4. Chimi Yuden, Auditor I, Security Cluster Division; and
5. Kinga Lhamo, Sr. Dispatcher, OAG Phuentsholing;



1st May 2024



The RAA family wishes them success in their new endeavors

RAA hosts first D&D Workshop for joint IDI-ADB initiative for Sustainable Performance Audit Practices

The RAA hosted the first Design & Development (D&D) Workshop for Phase II of the joint initiative of the INTOSAI Development Initiative (IDI) and the Asian Development Bank (ADB) on “Sustainable Performance Audit Practices in Asia and the Pacific” in Thimphu from 22nd April to 3rd May 2024.

A global team of 20 resource persons from the participating Supreme Audit Institutions (SAIs) from Bangladesh, Bhutan, Mongolia, Nepal, Papua New Guinea, & the Philippines, along with the IDI and other INTOSAI bodies deliberated and developed content for key areas to lay a strong foundation for activities and inputs throughout the upcoming year for the initiative. It is aimed at raising the profile of performance auditing and paving the way for sustainable performance audit practices in the region.



1st May 2024



RAA Bids Farewell to Cheki Dorji, AAG

The RAA bid farewell to Cheki Dorji, Assistant Auditor General of the Governance Cluster Division on his *Voluntary Resignation* from the civil service after serving the RAA for 26 years, 6 months and 6 days on 6th May 2024. He joined the Bhutan Health Trust Fund, MoH as the Director.

The Auditor General presented a token of appreciation and thanked him for his dedicated service to the civil service and the RAA in particular.



4th June 2024



RAA Celebrated Her Majesty's 34th Birth Anniversary

On the joyous occasion of Her Majesty the Gyaltsuen Jetsun Pema Wangchuck's 34th Birth Anniversary, the RAA family offered butter lamps and recited prayers for The Gyaltsuen's good health & long life.

Coinciding with the happy occasion, the RAA also observed the 'World Environment Day' and 'Zero Waste Hour' from 3 to 5 PM. The RAA's Head Office, Regional Offices, and Research Centre cleaned their premises and enhanced gardens and lawns.



RAA and RUB signed a Memorandum of Understanding

The RAA and RUB signed a Memorandum of Understanding (MoU) on 11th June 2024 in the RAA office. The main objectives of the MoU are:

- To establish a framework for strengthening cooperation and collaboration between the Parties in promotion of good governance. Towards this, the Parties intend to focus on creating audit awareness, sensitize and educate all students on values of integrity, accountability, transparency and professionalism through organization of various co-curricular and extracurricular activities in the colleges by engaging Integrity Clubs in colleges; and
- To instill the ethos of honesty and up righteousness in the behavior and attitudes of the students in all disciplines and foster the values of integrity, honesty, transparency, accountability, responsibility, professionalism, patriotism and unity.

This MoU will be valid for the period of five years from the date of signing.



14th June 2024



RAA participates in Leadership Forum & Educational Workshops



The RAA participated in the recently concluded 'Leadership Forum' & 'Educational Workshops' which were conducted as part of Phase II of the joint Asian Development Bank and the INTOSAI Development Initiative on "Sustainable Performance Audit Practices in Asia and the Pacific" in Manila from 3rd to 14th June 2024.

The Auditor General led a 3-member delegation to the 2-day Leadership Forum on 'Raising the Profile of Performance Audits' for Supreme Audit Institution (SAI) Leaders and Key Stakeholders on 3rd to 4th June 2024. The Leadership Forum's objective was to share reflections, experiences, and innovative ideas for tackling issues such as raising the profile for performance audits, developing competencies of performance auditors, systems for ensuring sustainability and quality of performance auditing, and planning for the impact of performance audits.

Prior to this event, the Auditor General attended the World Bank's Public Administration Global Forum – 'Transforming Governments for a Livable Planet' as a panelist and spoke on 'Strengthening Public Accountability and Integrity in Public Administrations' in Washington D.C., USA from 28th to 29th May 2024. Subsequently, three Performance Auditors of the RAA participated in two Educational Workshops i.e. 'Professional Education for Performance Auditors' from 5th to 7th June 2024 and 'Strategic and Annual Audit Planning' from 10th to 14th June 2024. The workshops aimed to:

1. Provide comprehensive learning for the team leaders from six SAIs on developing competency frameworks for performance auditing and on executing strategic and annual (performance) audit planning with a focus on impact.
2. Enhance the ability of resource persons to oversee the updating of relevant systems and refining the relevant processes within their respective SAIs. Two of the participants, Sonam Delma, AAG & Samdrup Delma, DCA are part of the global team of 20 resource persons for this initiative for enhancing sustainable Performance Audits in Asia and the Pacific.



RAA conducts Year End Planning & Coordination Meet for 2023-2024

The RAA held its Year End Planning & Coordination Meet for 2023-2024 at its Professional Development & Research Centre in Tsirang on 13th & 14th June 2024. The meeting discussed the next year's Annual Operational Plan 2024-2025 and identified & finalised Audit Thrust Areas for audits during the next FY 2024-25. Performance Compacts were also signed between the Auditor General and Deputy Auditors General for departments and between the Deputy Auditors General & Assistant Auditors General for respective divisions and regional offices.



The oath-taking for new employees, award of promotion orders for July 2024 promotees, and RAA's Annual Awards ceremony were also conducted during the meeting. Also, presentations on the Best Audit Reports, Significant Audit Observations, Best Research Paper, and the status of the Audit Staff Welfare Scheme were made.



RAA Annual Awards 2024

The RAA's Annual Awards for FY 2023-24 ceremony was conducted during the Year End Planning & Coordination Meet in Tsirang to recognize the hard work, dedication, and commitment of employees, as well as to create a culture of high performance for the achievement of organizational goals.

The Auditor General's Compliance Assurance Award 2022-2023 were awarded to the Best Audit Reports for all three audit disciplines - Financial, Performance & Compliance. Other Awards presented include Significant Audit Observations, Best Research Paper, and Best Employee of the Year.

 18th June 2024 

“Appreciation can make a day, even change a life. Your willingness to put it into words is all that is necessary.”

-Margaret Cousins

Auditor General's Compliance Assurance Award 2022-2023



The Best Financial Audit Report for FY 2023-24 was awarded to Tshewang Tandi, Sr. Auditor and Team for the Financial Audit Report of the Directorate of Services, Ministry of Information and Communication (*AIN: SCID-2022-477*).

The Second-Best Financial Audit Report for FY 2023-24 was awarded to Chheda, Senior Auditor and Team for the Consolidated Financial Audit Report of the Dzongkhag Administration, Paro including Gewogs (*AIN: GGD-2022-460*).



The Third-Best Financial Audit Report for FY 2023-24 was awarded to Deeba Raj Chhetri, Sr. Auditor and Team for the Consolidated Financial Audit Report of Dzongkhag Administration, Dagana including Drungkhag Administration, Lhamoizingkha and fourteen Gewogs (*AIN OAAGTS-2022-396*).

The Best Performance Audit Report for FY 2023-24 was awarded to Kinley Zam, Deputy Chief Auditor and Team for the Performance Audit on Preparedness for Cybersecurity (*AIN TAD-2022-436*).



The Best Compliance Audit Reports for FY 2023-2024 was awarded to Jamphel Dorji, Audit Officer and Team for the Compliance Audit of Bank of Bhutan Limited, Thimphu (*AIN COAD-2021-181*).



Best Research Paper Award for 2022-2023

- ❖ The Best Research Paper Award 2022-2023 (*Winner*) was awarded to Bikash Rai, AO for his paper on '**Enhancing Construction Works in Bhutan**'.
- ❖ The Best Research Paper Award 2022-2023 (*1st Runner-up*) was awarded to Dhendup Tshering, SAO, TAD for his paper on '**Audit Report and its impact**'.
- ❖ The Best Research Paper Award 2022-2023 (*2nd Runner-up*) was awarded to Phuntsho Choden, AAO, TAD for her paper on '**Agile Auditing - Rethinking the way we audit**'.

Best Employee of the Year 2022-2023



The Best Employee of the Year Award 2022-2023 (Winner) was awarded to Chheda, Sr. Auditor I, Security Cluster Division.



The Best Employee of the Year Award 2022-2023 (1st Runner-up) was awarded to Pema Choden, Deputy Chief Auditor, Economic Cluster Division.



The Best Employee of the Year Award 2022-2023 (2nd Runner-up) was awarded to Duptho Wangdi, Sr. Audit Officer, OAAG Bumthang.



BEST
EMPLOYEE
OF THE YEAR



Significant Audit Observation Awards 2022-2023

The Significant Audit Observation Award for FY 2023-24 (Winner) was awarded to Dhiraj Sharma, Sr. Auditor and Team for the audit observation titled '**Inadmissible provisional payment to M/s WAPCOS - Nu. 57.644 million**'. (AIN: RTICD-2022-160)



The Significant Audit Observation Award for FY 2023-24 (1st Runner-up) was awarded to Phuntsho Choden, Sr. Audit Officer and Team for the audit observation titled '**Irregularities in the installation of permanent rock bolts for strengthening of underground Power House Complex adopting Freyssinet Menard India (FMI) resulting in excess payment of Nu. 124.18 million**'. (AIN: RTICD-2023-49)

The Significant Audit Observation Award for FY 2023-24 (2nd Runner-up) was awarded to Pema Choden, Sr. Audit Officer and Team for the audit observation titled '**Inadmissible payment of employee advance to ex. Gup and misuse of funds - Nu. 1.00 million**'. (AIN: OAAGSJ-2022-515)



18th June 2024





The Auditor General and RAA family received ten Auditors II, two Administrative Assistants, one dispatcher and one Gardener with Trashi Khadhar in a modest appointment ceremony on 27th June 2024 at the RAA Head Office.

They joined their duties with effect from 1st July 2024. The Auditors II underwent a 6-week intensive induction program before assuming their responsibilities, followed by a mentorship program until June 2025.



Promotion!

The Royal Audit Authority promoted 12 officials to the next higher rank with effect from 1st July 2024. The Auditor General awarded the Promotion Orders along with Trashi Khadhar to the recipients. The officials promoted are as detailed below:

SL. No.	Name	Position Title	Position Level	Division	Type
1	Dawa Tshering	Dy. Chief Auditor	P2/A	COAD	Broadband
2	Jambay Dorji	Dy. Chief Research Officer	P2/A	PD&RC	Broadband
3	Sangay Pemo	Sr. ICT Technical Associate I	SS2/A	ICTS, SSIRD	Broadband
4	Pema Tshering	Sr. Auditor I	SS2/A	ECD	Broadband
5	Tashi Phuntsho	Sr. Auditor I	SS2/A	SoCD	Broadband
6	Tshewang Tandi	Sr. Auditor I	SS2/A	SCD	Broadband
7	Ugyen Wangmo	Sr. Adm. Asst. II	SS3/A	OAAG-PL	Broadband
8	Chogyal	Sr. Auditor II	SS3/A	OAAG-TS	Broadband
9	Phuntsho Dorji	Sr. Auditor II	SS3/A	GCD	Broadband
10	Karma Thinley	Sr. Auditor II	SS3/A	OAA-PL	Broadband
11	Neten Dorji	Sr. Adm. Asst. III	SS4/A	AFS, SSIRD	Broadband
12	Chheda	Sr. Auditor I	SS2/A	SCD	Meritorious

The RAA family extends heartiest congratulations on the well-deserved promotions

1. OF "PERFORMANCE AUDIT REPORTS"
The Section provides brief summary of Performance Audit on Operations and Management of Thimphu Thromde issued during the year.

The two performance audit reports on Irrigation Systems and Cyber Security were tabled during the Eight and Ninth Session of Third Parliament respectively and are available on the RAA website.

"RECOMMENDATIONS"

A dedicated Section on audit recommendations is maintained aiming at promoting accountability and improving economy, efficiency and effectiveness in the use of public resources. There are Seven Recommendations drawn on the basis of the overall findings and deficiencies noted in the operations of audited agencies during the year. It is also based on the experiences and observed issues that require to be addressed through appropriate interventions. The recommendations provided in the AAR are:

- 1) To expedite the enforcement of court verdicts on audit irregularities prosecuted by the respective agencies in the court of law;
- 2) To reinforce controls in regulating traveling and daily subsistence allowance;
- 3) Need for an enhanced collaboration and coordination between Forestry Sector and executing agencies for collection of royalties on extraction and utilization of boulders in the construction of roads;
- 4) Need to review the practices of assigning deposit works to line agencies and identifying spillover activities during budget preparation;
- 5) Need for improved governance in the project management specifically through a robust monitoring and evaluation system;
- 6) Need to consolidate all CD accounts operated by budgetary agencies; and
- 7) There is a need for consistent and strict enforcement of entitlement of designated vehicles as per Pay Revision Act 2023 have consistent rules and regulations to regulate entitlements besides enforcing strict implementation.

PERFORMANCE HIGHLIGHT OF RAA

400 Audits Conducted
399 Audit Reports Issued
860 Financial Audit Reports Issued

46 Statutory Audits
64 Outsourced Audits

46 Statutory Audits
NDCs, CDSs and SOs

64 Outsourced Audits
Corporations and financial institutions

Audit Clearance Certificate Issued: 27,007

Total: 87,007

Financial Audit: 49%
Statutory Audit: 12%
Outsourced Audit: 39%

Taking audit services closer to the organizations and people via our four Regional Offices.

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HIGHLIGHTS OF THE ANNUAL AUDIT REPORT 2022-2023

TOTAL AMOUNT OF IRREGULARITIES IN AAR 2022-2023
NU. 2,840,093 MILLION

TOTAL AUDIT RECOVERIES IN 2022-2023
NU. 202,458 MILLION

IRREGULARITIES BY CATEGORIES
Figure 2: Types of Irregularities with Amount (Nu in Millions)

39,600
2,800,493
1,248,800

Fraud and Corruption | Non-Compliance | Shortfalls, Lapses and Deficiencies

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The Public Accounts Committee presented its Review Report of the RAA's Annual Audit Report 2022-2023 and the Follow-up on Review Reports of Annual Audit Reports 2010-2022 to the Joint Sitting of the Fourth Parliament on 2nd July 2024. The Chairperson of the Public Accounts Committee, Hon'ble Phuentsho Rapten, Eminent Member of the National Council, presented the certification of the Annual Financial Statements, irregularities by categories, resolved and unresolved irregularities by categories and agencies, and the Committee's observations and recommendations in the joint sitting of the Parliament.

Joint Sitting endorses PAC's recommendation to address recurring audit irregularities, HR issues

Considering the recurrence of similar irregularities every year in the Annual Audit Report, the Parliament's Public Accounts Committee recommended the government develop a strategy to address the issue. However, a few Members of the Parliament said that the committee should come up with a stringent measure or recommendation to hold people accountable.

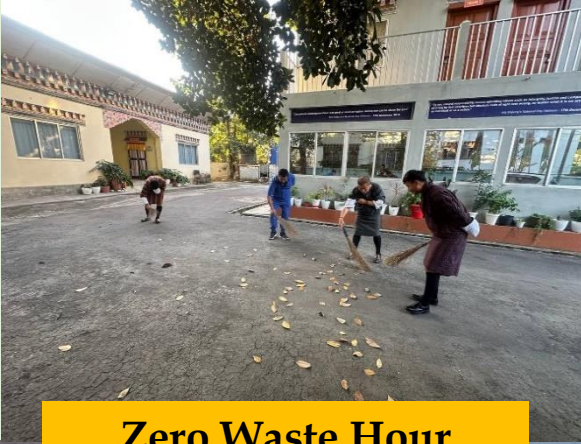
The audit findings saw almost Nu. 3 billion worth of irregularities in the FY 2022-23. Of the total irregularities, almost Nu 40 million was categorized under 'Fraud and Corruption', more than Nu. 2 billion under 'Non-compliance to Laws, Rules and Regulations' and over Nu. 550 million under 'Shortfalls, Lapses and Deficiencies'. However, the committee found that the total irregularities decreased by over 60% as compared to FY 2021-22.

The committee noted that the nature of irregularities has become a pattern across agencies as they feature continuously in every audit report. FY 2022-23 noticed outstanding public work advances to be the major reason for irregularities followed by excess payment and wasteful expenditure among others. The Public Accounts Committee proposed three recommendations.

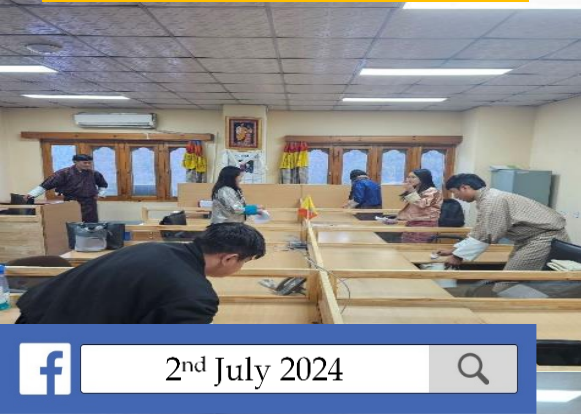
1. Need for the government to develop a strategy to address issues on public expenditure such as excess payment and spending without work being done.
2. Government to consult with the Civil Service Commission to review existing human resource gaps in public service delivery and ensure timely replacement in the 13th Five-Year Plan.



The Joint Sitting of the Fourth Parliament deliberated on the Public Accounts Committee's Review Report of the RAA's Annual Audit Report 2022-2023.



Zero Waste Hour



f 2nd July 2024 🔍



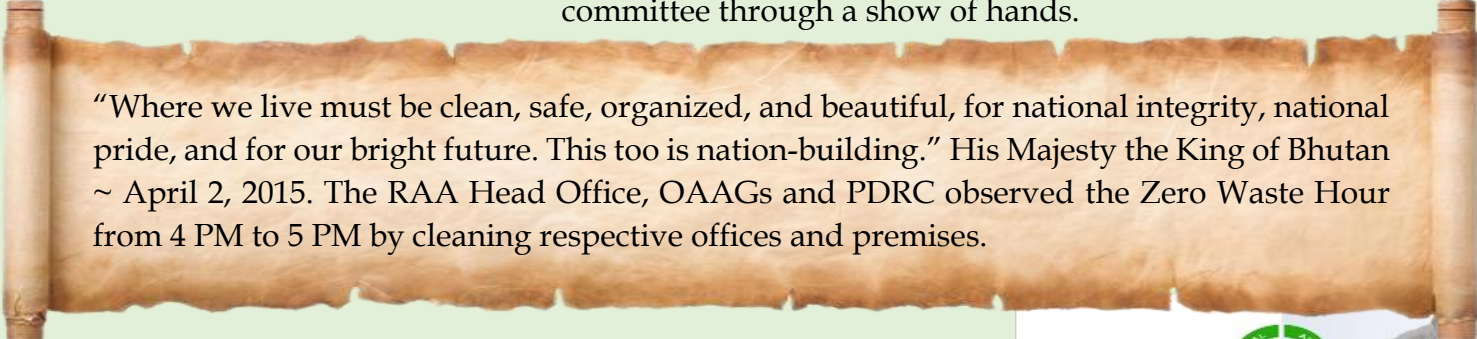
3. Need for the government to expedite the policy decision over the dam or barrage option for PHPA-I at the earliest with the relevant counterpart and ensure that the underground powerhouse and the erected electro-mechanical equipment do not pose challenges during the testing and commissioning time.

These recommendations are in addition to the seven recommendations recommended by the Royal Audit Authority.

However, some MPs said that with irregularities and recommendations remaining the same every year, there is a need to reform the system and find specific solutions.

“What I understand is that it is not like we need to have new rules, regulations and procedures but the issue here is non-compliance. So, what I suggest is to make these procedures stronger,” said Younten Phuntsho, Agriculture and Livestock Minister.

The House endorsed all the recommendations made by the committee through a show of hands.



“Where we live must be clean, safe, organized, and beautiful, for national integrity, national pride, and for our bright future. This too is nation-building.” His Majesty the King of Bhutan ~ April 2, 2015. The RAA Head Office, OAAGs and PDRC observed the Zero Waste Hour from 4 PM to 5 PM by cleaning respective offices and premises.

RAA Submits the PA Report on Operations of SMCL

In accordance with Article 25 (5) of the Constitution of the Kingdom of Bhutan and Chapter 6, Sections 115 & 116 of the Audit Act of Bhutan 2018, the RAA's Performance Audit Report on Operations of State Mining Corporation Limited was tabled during the Joint Sitting of the Fourth Parliament on 3rd July 2024. The PA Report will be deliberated during the Joint Sitting of the second Session of the Fourth Parliament.

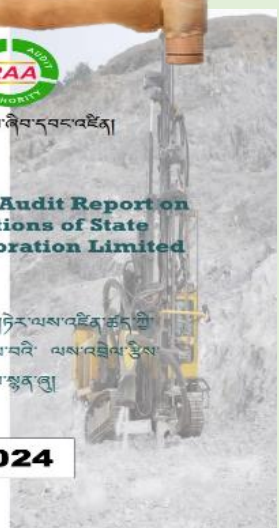
f 3rd July 2024 🔍



Performance Audit Report on the Operations of State Mining Corporation Limited

ཀྲུལ་ཁམས་ ས་གཏིང་ལས་འཛོལ་ཚད་ཀྱི་
ལས་ལྗོན་དང་འབྲེལ་བའི་ ལས་འབྲེལ་ཚེས་
ཞེབ་ལྷན་ལྷན།

2024



RAA Bids Farewell to Employees

The RAA bid farewell to Passang, Sr. Auditor II, Security Cluster Division on his Superannuation from the civil service after serving the RAA for more than 29 years on July 25, 2024.

The Auditor General presented a token of appreciation and thanked him for his dedicated service to the civil service and the RAA.

During the year, the following officials also separated on *Voluntary Resignations*:

1. Krishna Pradhan Adhikari, Dy. Chief Auditor
2. Lok Bdr. Ghalley, Dy. Chief Auditor
3. Bal Kumar Subba, Dy. Chief Auditor
4. Karma Yoezer, Human Resource Officer
5. Ngawang Dorji, Assistant Audit Officer
6. Tandin Bidha, Assistant Audit Officer
7. Lobzang, Driver

The RAA family wishes them success in their new endeavors

SAI Bhutan attended 16th Asian Organization of Supreme Audit Institution (ASOSAI) Assembly



 30th August 2024 

The Auditor General of Bhutan along with three other officials attended the 16th ASOSAI Assembly dated 22nd to 27th September 2024 in New Delhi, India. ASOSAI is one of the Regional Groups of the International Organization of Supreme Audit Institutions. The ASOSAI Assembly is held every three years with keynote speeches, symposiums and presentations being made during the assembly. SAI Bhutan also conducted bilateral meeting with SAI Thailand and SAI Mongolia where the SAI's share their experience in the field of auditing and for future collaboration in Public Sector Auditing.

 29th September 2024 

Visit of Delegations from the State Audit Office of Vietnam



The eight delegations led by the Deputy Auditor General of the State Audit Office of Vietnam (SAV) visited the Royal Audit Authority dated 27th September 2024 to 1st October 2024 to share experiences and best practices. The delegation team shared their experience in carrying out the Urban Planning Auditing in the field of licensing, construction and management. Similarly, the RAA also presented on the Accountability Framework. The visit was part of the Memorandum of Understanding signed between the two institutions on 12th November 2019 aimed to further strengthen the relationship between the two institutions. As part of the visit, the delegation team also visited Paro Taktsang, Punakha Dzong and Memorial Chorten. The Auditor General of Bhutan hosted a dinner for the delegations on the evening of 30th September 2024.



Tashi Dema, Audit Officer re-joined RAA after completing her further studies

Tashi Dema, Audit Officer re-joined the RAA on 21st October 2024 after completing the Master of Professional Accounting from Victoria University, Melbourne, Australia under private funding. Tashi is among the very few auditors who have chosen to return to RAA after pursuing further studies in Australia, demonstrating her commitment to contributing to the growth and development of our institution and serving the King and the nation.

According to her, she believes in *Lay Judrey* and credits her growth to the support of the government and His Majesty the King. She feels a deep sense of responsibility to give back to *Tsa Wa Sum* by utilizing the knowledge and skills she has gained through her master's program. The management of RAA extends its heartfelt gratitude to Tashi for her decision to return during this pivotal time. The RAA look forward to her contributions and wishes every success in her renewed role at the RAA.





1st November 2024



Commemorating the 16th Coronation Day of His Majesty the King

On the auspicious occasion of the 16th Coronation Day of His Majesty the King, the RAA family gathered to light butter lamps and offer prayers. The RAA prayed for His Majesty's long life and continued peace, prosperity, and harmony for our people and nation.



New Office Building for OAAG, Phuentsholing

On this auspicious day, the RAA conducted the Sa-Lhang Tendrel ceremony for the construction of a new office in Phuentsholing to house the Office of the Assistant Auditor General (OAAG), Phuentsholing on 17th November 2024.

The ceremony was presided over by the venerable Lam from Phuentsholing Shedra and graced by Dasho in the presence of the Consulate General of India, Thrompon, Dungpa and other senior officials.



17th November 2024



The RAA conducted Awareness and Experience Sharing Program

A two-day 'Awareness and Experience Sharing Program' for private audit firms was conducted at the RAA Conference Hall, Thimphu from 28th to 29th November 2024.

The program was a collaborative capacity development initiative, focused on active knowledge and experience sharing on audit planning, execution, joint audits, collaborations, observation writing skills, revisions to audit tools and documents. Participants also shared best practices, challenges faced and innovative solutions to address various issues to deepen the learning experience.

The Auditor General graced the opening session of the program attended by 16 participants from private audit firms.



4th December 2024



The RAA held Royal Civil Service Medal Award Ceremony 2024

The RAA held the Civil Service Medal Award ceremony at the Conference Hall dated 10th December 2024. The ceremony commenced with offering of butter lamps and recitation of Zhabten of His Majesty. Dasho recited the Katham and presented the Medals. Dasho received Gold Medal for 30 years of his dedicated service to Tsa Wa Sum along with three other Gold Medals, two Silver Medals and Six Bronze Medals.



The Auditor General thanked and congratulated the officials for their dedicated service to Tsa Wa Sum and urged them to continue their commitment to our King, Country, and People



f 10th December 2024



SL. No.	Name	Position Title	Position Level	Division
1	Dasho Tashi	Auditor General	Gold	
2	Pema Tshering	Sr. Auditor I	Gold	ECD
3	Sonam Tenzin	Sr. Auditor II	Gold	ECD
4	Pema Wangdra	Sr. Auditor III	Gold	COAD
5	Chheda	Sr Auditor I	Silver	SCD
6	Yangden	Sr. Adm. Asst. V	Silver	OAAG-S/J
7	Nima	Sr. Audit Officer	Bronze	COAD
8	Kinley Wangchuk	Sr. Audit Officer	Bronze	OAAG-S/J
9	Namgay Choden	Sr. Audit Officer	Bronze	PAD
10	Phuntsho Choden	Sr. Audit Officer	Bronze	OAAG-S/J
11	Sangay Tashi	Sr. Audit Officer	Bronze	OAAG-BT
12	Sangay Zangmo	Dispatcher	Bronze	OAAG-S/J

RAA Hosts Press Conference to Launch Annual Audit Report (AAR) 2023-24

The RAA organized a significant press conference on December 11, 2024, to unveil its Annual Audit Report for the fiscal year 2023-24. The event was presided over by the Auditor General and featured active participation from Deputy Auditors General and senior officials, who engaged with media representatives by addressing insightful questions and providing clarifications.

The conference saw a diverse turnout from various media houses, ensuring wide dissemination of the report's findings to the public.



f 11th December 2024

As part of its constitutional and legal mandates, the RAA formally submitted the AAR 2023-24 to His Majesty The King, the Prime Minister, and the Parliament, adhering to Article 25(5) of the Constitution of the Kingdom of Bhutan and Chapter 6, Section 111 of the Audit Act of Bhutan 2018. The report was subsequently tabled during the Joint Sitting of the Second Session of the Fourth Parliament on December 10, 2024. The AAR 2023-24 presents an in-depth analysis of key areas needing attention to enhance transparency, accountability, and efficiency in public sector operations. This effort reaffirms the RAA's dedication to promoting good governance, ensuring fiscal discipline, and strengthening accountability mechanisms across Bhutan.

This report serves as a vital resource for stakeholders in Bhutan's governance ecosystem, fostering public trust through transparency and accountability.



RAA and ACC sign Memorandum of Understanding



To enhance integrity, accountability, and good governance, the Anti-Corruption Commission and the Royal Audit Authority signed a Memorandum of Understanding (MoU) on December 20, 2024, on the sidelines of the 11th Bilateral Meeting.

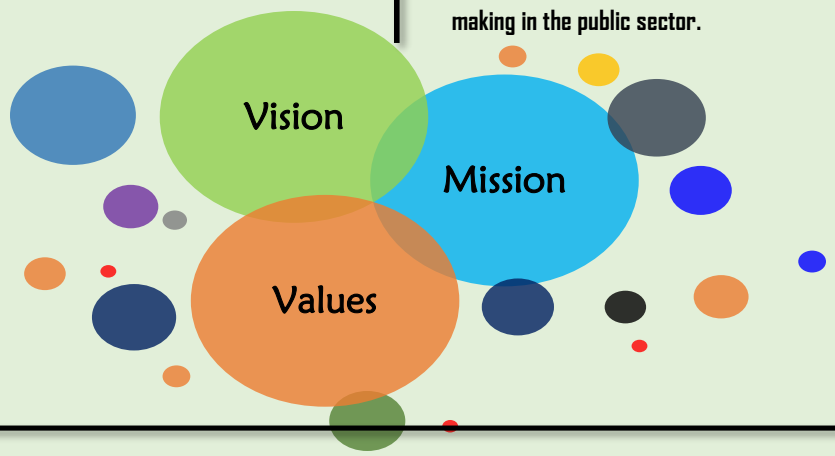
The signing ceremony was attended by the Auditor General, Commission Members, and relevant officials from both the agencies. This pivotal event marks a new chapter in the collaboration between the two institutions in their shared commitment to pave the way for a more robust, accountable, and good governance ecosystem.

OUR 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.

OUR 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 public sector.



CORE VALUES

- INTEGRITY:** We are independent, honest and incorruptible in our conduct and remain impartial and trustworthy.
- ACCOUNTABILITY:** We are accountable for our own actions in a similar way we propound accountability in audited agencies.
- TRANSPARENCY:** We are transparent in all our dealings and actions, and promote the culture of openness and submit ourselves to scrutiny.
- PROFESSIONALISM:** We perform quality audit services through dedicated and competent workforce conforming to auditing standards and best practices.
- TEAMWORK:** We believe in team spirit and diversity to unleash our full potential in achieving our common goal through mutual respect, trust and support.