

Address by Hon'ble Auditor General

Closing ceremony of 17 Audit Conference at PDC, Tsirang on 25 June 2021

We all know that life was never the same during the last 16 months. Plans had to be altered, several activities had to be deferred or cancelled. And the whole nation went through nationwide lockdowns with several isolated community lockdowns. Even now, some of the places are still under complete lockdown. Despite all such problems, difficulties, disturbances, disruptions and worries, life has been going on. Be it physically or virtually we are able to meet here today, safe, sound, healthy and most importantly untouched by this dreadfully dreaded corona virus.

Therefore, on behalf of the entire officials and family members of the Royal Audit Authority, I would like to take this opportunity to thank our beloved His Majesty The King for leaving no stones unturned to keep this most dreaded corona virus away from the lives of every Bhutanese citizen. We are all aware that be it in the scorching sun of the south or the freezing temperatures of the north, be it through leeches laden paths of the summer or ice filled routes of the north, our beloved His Majesty was always there to guide, to comfort, to support and to provide solace to the frontliners and all those affected by the pandemic either directly or indirectly.

We would also like to thank the government led by the Prime Minister and in particular the Ministry of Health and all the frontliners for keeping us safe and sound during the hard times of the pandemic.

I am very happy to note that despite all the disruptions and disturbances caused by the pandemic, we have been able to achieve most of our planned targets for the year 2020/2021. Despite the lockdowns and even while at homes or in quarantine hotels, we kept going and as has been rightly said that when the going gets tough, the tough get going. We kept on working, devising various methods, revising our audit schedules, changing the audit teams and transferring the agencies from one team to another, conducting entry and exit conferences virtually and working online; AND in the end, other than some trainings and some of the small agencies, we were able to achieve most the planned targets. For this, I would like to thank and at the same time congratulate all the members of entire RAA family (*the DAGs, the AAGs, Team Leaders, auditors, follow up and support staff, security guards, drivers, gardeners and cleaners*) for their unstinted support, commitment and cooperation during the past one year. Everybody has their own roles, with no one role being more or less important than the other, and you all played your part well. Thank you once again.

Soon after joining back RAA, I formed some time bound committees and Task Forces. As of today, almost all of them have completed the assigned tasks, the results of some of which were presented during this conference. All of them did the assigned tasks very diligently by putting their heart and soul, which were evident from their final presentations; and all these tasks were additional tasks on top of their already planned and committed assignments. Therefore, I would like to very sincerely thank each and every member of these committees and task forces for putting in extra efforts and completing the assigned tasks on time.

We also have many regular committees at RAA such as Annual Audit Report and Technical Committee, Audit Committee, Dzongkha Development Committee, HR Committee, Procurement Committee and Follow Up Committee all chaired by Deputy Auditors General. Most of these committees meet quite frequently and consume considerable portion of time of the chair and individual members. Judging from the decisions made by the committees, I found all decisions to be objective, unbiased and in the best interest of the organization. For this I would like to thank all the DAGs, AAGs and other members of the committees for all your time, effort and sacrifices made for our organization.

While we have award night coming up in the evening, in advance, I would like to congratulate all the winners of AG's Compliance Assurance Award and all those who got promotions recently including Lungay Wangdi, Audit Officer from OAG, Samdrupjongkhar for getting meritorious promotion.

It is also truly gratifying to note that our officials Pema Lhaden and Nima undergoing CPA at RIM have successfully completed 3 out of six papers. It is quite an achievement for both of them and for the RAA, since not many can achieve what they have achieved in a short span of time. So congratulations Pema and Nima and we look forward to similar performance, similar effort and hard work for the remaining papers.

I was also informed that those undergoing MBA at RIM namely Tshering Tenzin and Namgay Choden are also doing very well while Lok Bahadur Ghalley and Kencho Dorji have successfully completed the course. So congratulations to all four of them including those undergoing and who have recently completed IA&AS course at Shimla.

I believe even those undergoing CPA courses privately like Kinley Choden and Tshering Dhendup are doing well. So keep it up and to them we must see how we can help them, especially during the time of their exams like not coinciding with tours, not giving heavy works during the exam and so on.

On an equal measure, I would like to congratulate Phuntsho Choden, AO, SJ and Tshering Dhendup, AAO, Phuentsholing for completing the Integrity Seminar and E-Course organized by SAI, Hungary and coming out with distinctions (2nd and 10th respectively) out of 69 participants from 39 countries. You have really made our institution and the nation proud. Thank you Phuntsho and Tshering for elevating the name of RAA and our country, Bhutan in the international arena. While at the same time, I would like to encourage and whip up others to do the same. We can do it, if and only if, we do it in the first place.

Over the last one year, about 9 officials left RAA of which 5 left through Voluntary Resignation (5 very promising officials). When such promising officials leave RAA, while there is nothing much that we can do but the fact is that it really HURTS. Some of the applications received from them were such that it simply says “ *I am resigning on domestic ground and let me know I how much I should pay in the form of financial obligation*”. For them, its as simple as that and that too without a slightest compunction but for RAA and for me and for us, it hurts because it takes years and years to recruit them, train them and groom them. Just to get around 7 people, many of which could be replacements, we have to had series of meetings with the RCSC, each time justifying why we need them and finally when we get them, out of 7, we will be lucky if we get around 4. Even to get replacement, it has never been easy or automatic. Then we have to train them including the induction programme, mentoring programme and years and years to gain experience and then to become one of seasoned auditors. Can you ever imagine what happens, if then, you suddenly decide to leave; to leave the place that gave you your first salary, to leave the place that trained and sent you abroad, to leave the place that recognized your capabilities and gave you your first promotion, to leave the place that groomed you and cared for you for all these years. Well, if it was me, even in the wildest of my dreams I cannot ever think of taking such unimaginable step. We have all gone through our strategic plan, which is further broken down into annual operational plans. All such plans are prepared keeping in mind the existing manpower with some additional man powers between strategic plan period. Provisions are kept only for those superannuating but not for voluntary resignations because we really don't know, who would be submitting for voluntary resignations. Therefore, every time there is a voluntary resignation, it distorts and creates chaos in implementing the plans. Well, I am just letting you all know what happens to RAA, when one fine morning, you suddenly decide to submit for resignation.

Less than a week to close 2020-2021 and start the new working year 2021-2022. As we move forward, all things may not be the same like before because we have to move with time. One of the greatest changes of the 21st century as on the 21st year of the 21st century is in the area of Information, Communication and Technology. Therefore a very befitting theme for this 17th Annual Audit Conference “ *ICT in Auditing: Leveraging and Exploiting*”. We discussed on this theme and spent considerable portion of time looking at the

implementation matrix. As decided, while most of the areas have been covered in our strategic plan, I would like to request the ICT Strategy Core Team to sit down with AFD, PPD and ICTD and see how we can incorporate the feedbacks and resolutions from this conference in our operational plans or in the compact, may be during the time of quarterly review.

As decided during our midterm review meeting, we have now finally signed the compact. This is something which was lacking in the RAA and one that was widely followed in almost all the government organisations including the state owned agencies. We can now very proudly say that we also have a system of signing compact, we can tell them that we also have proper performance management system with annual targets which we need to achieve thereby putting ourselves into some sort of check and control. However, please keep mind that whatever we have in the compact are the mandatory requirements and there could be additional assignments which we need to fulfill over the time. I am sure, and as always, you will not shy away from taking additional responsibilities.

As I said yesterday, while there was influx of complaints against us for about few months after my joining RAA, I am very happy to report that there has not been a single such complaints during the last six months be it from ACC, or in any other social media platforms. Congratulations and thank you so much for upholding our core values of Integrity, Transparency, Accountability and Professionalism. In order to strengthen this further, we will be implementing the logistic arrangement for auditors and internal transfer rules which were endorsed during this conference without much disagreements or resentments, with immediate effect. I would like to seek your whole hearted support in implementing these rules and guidelines, especially on the transfer rules. The first set of transfer orders will come in July 2020. Those who were here during His Majesty's visit, you all know that I have already submitted on this to His Majesty The King. Those who were there during our virtual meeting with ACC on integrity assessment, you all know that I have already submitted this to ACC and to which ACC applauded such a move on transfer. That's because there were complaints on this issue before. As per chapter 14 of the BCSR, we all fall under vulnerable group including those in finance, revenue, administration, engineering, immigration, forestry and internal audits. Therefore, we should have our own internal transfer guidelines. As of date I have not seen any audit observations on not implementing the transfer rules and guidelines or not following on the need to transfer on completion of 5 years of service and that's because "HOW CAN WE RAISE AN OBJECTION ON SOMETHING WHICH WE OURSELVES ARE NOT FOLLOWING?". And as an auditor we cannot say that we are not following the transfer rules just because others are not following. We cannot say this because we are auditors and it is our job to see compliance to BCSR and existence of proper internal controls. When we talk of transfer in RAA, we are talking about moving between the core towns of

Thimphu, Bumthang, Phuentsholing, Samdrupjongkhar and Tsirang, all connected by National Highways, all with very good medical facilities and schools, all connected by electricity and mobile networks AND even to the extent of having Bars and Karoakes, if that is what you are ultimately looking for. Whereas in other agencies, when they talk of transfers they are talking of transfers to remote dzongkhags, regions, gewogs and places as far as Laya, Lingzhi, Lauri, Serthi and Lunana. Therefore, once the transfers orders are out, please do not come with appeals because I see no grounds for any appeal. Those from the regions need to come to HQ and those from the HQ need to go to the regions. While in the HQ, you audit the head offices like ministries, departments, companies, constitutional offices, National Assembly, National Council and other big, big offices where you tend to learn a lot. And then when you move to the regions and when you audit regional offices and other smaller offices you will really see the difference because by then you will be viewing those agencies from a wider angle. Like wise vice-versa is equally useful and educative.

What I tried to do over the last few months was to work on some of our weaknesses and leave no grounds for others to point fingers at us. With independent logistic arrangements and with proper transfer rules in place, at least, by now I am quite confident that we can now audit without fear, favor or prejudice and I expect to see lot of observations on transfers especially of the finance, revenue and custom officials.

From my side, I am also trying my best to stay away from all the criticisms because I don't want any of you to be embarrassed by others just because of me. I thought that while I am here, I will try to lead such a life that is worthy of my post and be an example to any other heads of organisations. Therefore, at any time if you come across or hear anything that I am doing or have done or anything that needs to be corrected, please do not ever hesitate to inform me personally, through calls or emails so that I can correct myself.

Last but definitely not the least, I would like to thank all those officials involved in making this 17th Annual Audit Conference a great, great success. Coordinator Lekey, Secretary General Dorji Wangchuk, all the chairpersons and rapporteurs, including the officials of PDC led by Cheki and Minjur. Thank you so much. Honestly, it was truly, truly a great success. At the same time I would like to thank every body attending this conference. Be it in person or virtually, you all have been very honest and participated very actively and lively and made this conference a memorable one.

With this I would like to wish all you a life full of happiness, great, great success and 100% achievement of your compacts. God willing, let us all pray that we all meet like this again, again and again smiling, devoid of worries, pains and sorrows. Take care of your health,

your family and keep in touch with your family, drive safe while travelling and always be proud that you are an auditor serving the nation of our beloved His Majesty The King.

Thank you