

**Ministry of Finance, Thimphu, Bhutan**  
**Improving Public Financial Management Project**  
**IDF Grant No TF090116**

**Consultancy Services to strengthen the Internal Audit function in  
the Royal Government of Bhutan**

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1. The Royal Government of Bhutan (RGoB) has received an Institutional Development Fund (IDF) grant from the International Development Association (IDA) and intends to apply part of the proceeds of this grant to payments under the contract for strengthening the Internal Audit function in the RGoB.
2. The Services include:
  - (a) Review the Internal Audit Charter, Codes of Ethics and Standards as well its legal and institutional framework and recommend measures to strengthen the institutional structure and Organization of Internal Audit Services in the Royal Government of Bhutan (RGoB);
  - (b) Develop Internal Audit Manual & implementation Guidelines and increase exposure of the government internal auditors in RGoB to best practices; and
  - (c) Provide on-the-job training to the internal audit staff on the use of the implementation guidelines.
4. This assignment provides an excellent opportunity to significantly improve the quality of internal audit work in Bhutan through the above mentioned tasks. It is estimated that the assignment will entail 3 man months of consultant's time in tranches during the period 01 September 2009 – 31 March 2010.
5. The Ministry of Finance, RGoB now invites eligible consultants to indicate their interest in providing the Services. Interested consultants must provide information indicating that they are qualified to perform the Services (brochures, description of similar assignments, experience in similar conditions, availability of appropriate skills among staff, etc.). Consultants may associate to enhance their qualifications. *[The "Association" may take the form of a joint venture (with joint and several liability) or of a sub-consultancy].*
6. A consultant will be selected in accordance with the procedures set out in the World Bank's Guidelines: *Selection and Employment of Consultants by Bank Borrowers*<sup>7</sup> May 2004 *[Revised October 2006]*.
7. Interested Consultants may obtain further information at the address given below from 9 am to 4 pm.
8. Expression of interest must be delivered to the address below by no later than *24 June 2009*.

*Internal Audit Section.  
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