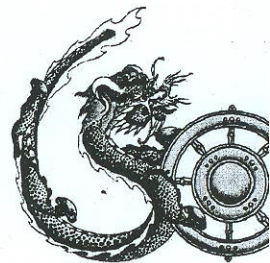




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ROYAL GOVERNMENT OF BHUTAN
MINISTRY OF FINANCE
TASHICHHO DZONG



MoF/CCA-01/2014-15/ 184

Dated: 9th July 2015

Notification

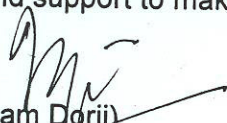
This is to notify all Government Agencies that Internal Audit Units (IAU) of the Royal Government of Bhutan starting this financial year will function based on a particular theme. Even though the concept may not be new, theme based internal auditing is being initiated for the first time in the country and it is particularly aimed at solidifying internal audit's contribution in adding values to achieving goals at both agency as well as at the national level.

The theme based internal auditing, along with bringing about much needed focus, would also provide learning platform for Internal auditors as it will be easier for them to share information, knowledge, experience and ideas. Findings from individual agencies can eventually be submitted to the Government and form basis for major policy reforms in the country.

Given the severity of risk and the level of importance in the overall achievement of the organizational goals, "*Procurement Management*", has been identified as this year's theme for Internal Audit function. All IAUs will draw up their internal audit work plan for FY 2015-2016 in keeping with the identified thematic area of "*Procurement Management*".

The Heads of agencies are requested to kindly take cognizance of the identified internal auditing theme for the year and render support to respective IAU while demanding performance from Internal Auditors at the same time.

Because Internal Audit functions are integrated within the agency, it is the responsibilities of the management concerned to make better use of Internal auditors. The Central Coordinating Agency for Internal Audit Service under Ministry of Finance will provide necessary guidance and support to make internal audit function effective and efficient from time to time.


(Lam Dorji)
Secretary

Copy to:

1. All Ministries/Dzongkhags for kind information.
2. The Auditor General, Royal Audit Authority, Thimphu for kind information.
3. The Chairperson, Royal Civil Service Commission, for kind information.
4. All Internal Audit Units, Royal Government of Bhutan.
5. Web Administrator, Ministry of Finance for web posting.