

KINGDOM OF CAMBODIA

NATION RELIGION KING

8



National Audit Authority

No: 020/05 NAA/SSR

DECISION

ON

AMENDMENT ON ORGANIZATION STRUCTURE OF THE NATIONAL AUDIT AUTHORITY



AUDITOR-GENERAL

- Having seen the Constitution of the Kingdom of Cambodia
- Having seen the Royal Kram No CS/RKM/0300/10 dated March 03, 2000 promulgated the Law on Audit of the Kingdom of Cambodia
- Having seen the Royal Kram No NS/RKM/41100/11 dated November 24, 2000 promulgated the Law on the Additional Law on the Audit Law of the Kingdom of Cambodia
- Having seen the Royal Decree No NS/RKT/0801/258 dated August 05, 2001 on the Nomination of the Auditor-General and Deputy Auditor-Generals of the National Audit Authority
- According to the Decision No 003/01 NAA/SSR dated November 28, 2001 on Organization Structure of the National Audit Authority
- According to the necessary needs of the National Audit Authority

DECIDES

Article 1:

Decision No. 003/01 NAA/SSR dated August 05, 2001 on Organization Structure of the National Audit Authority is amended as follows:

New Article 1:

To establish organization structure of the National Audit Authority (NAA) which shall be governed by an Auditor-General who shall be assisted by two Deputy Auditor-Generals, it is included the Secretariat General and its under-controlled departments as follows:

1. Administration and Finance Department
2. Technical Department
3. Audit 1 Department
4. Audit 2 Department
5. Audit 3 Department

Each Department shall be divided into offices.

New Article 3:

The Secretariat General shall be led by a Secretary-General who shall be assisted by Deputy Secretary-Generals. Secretary-General and Deputy Secretary-Generals are selected among qualified candidates who hold the certified Bachelor degree or upper, or an equivalent degree in the major of Accounting or Economics or Law or Administration or Commerce and have professional working experiences not less than 10 years.

The Secretary-General and Deputy Secretary-Generals shall be appointed by the Royal Decree upon the requests of the Auditor-General. Secretary-General has a rank equivalent to that of Secretary of State. Deputy Secretary-General has a rank equivalent to that of Under Secretary of State.

There are three offices under-controlled by the Secretariat General:

- Office 1
- Office 2
- Office 3

The tasks of each office shall be assigned by the Secretary-General.

New Article 4:

Administration and Finance Department shall be responsible for facilitating administrative affairs, personnel, protocols, security, budget, and supplies. This department consists of four offices:

1. Administration Office shall be responsible for:

- Communicating and coordination all levels and sections of activities under control of NAA;
- Managing and circulating administrative documents of NAA;
- Ensuring timely effective and safety administration;
- Managing protocols affairs and organizing national and international ceremonies of NAA;
- Maintaining the safety, keeping orders, and securing the internal and external NAA's premise; and
- Summarizing and preparing report on activities of NAA.

2. Personnel Office shall be responsible for:

- Monitoring officers and staffs of NAA;
- Organizing and managing the implementation of all legal letters for specialized management;
- Organizing roles, specialized positions, and human resources of NAA;
- Participating in the evaluation of the training needed for officers and staffs of NAA;
- Preparing and managing statistics on officers and staffs data and their performance table;
- Raising proposals to appoint, change tasks, promote and demote ranks of officers and staffs of NAA;
- Preparing affairs of payroll, frameworks, wages, family allowance, and social policy for officers and staffs of NAA;
- Reviewing proposals of annual leave, medical check leave, and other holiday leaves;
- Reviewing all missions of NAA's officers and staffs;
- Preparing policies of honorable appreciation, punishment, blaming or warning to NAA's officers and staffs, in compliance with the special statute of NAA's officers; and
- Managing and maintaining the personnel documents of NAA.

3. Finance Office shall be responsible for:

- Proposing the annual budget expenditures, establishing monthly revenue-expense program and making final report on annual budget settlement revenue-expense; and
- Keeping list of notes and material accounting.

4. Supply Office shall be responsible for:

- Managing movable and immovable properties, and stock of supplies; preparing inventory list; and managing the supply, usage, and repairing equipments of NAA;
- Technical monitoring and conducting public procurement of NAA; and
- Centralizing the needs, making expenditures program, and distributing fuel and spare parts in order to fulfill requirements of NAA.

This department shall raise proposals concerning its duties to Secretary-General for review and comment in order to get decision from the Auditor-General. This department shall implement other tasks assigned by the Auditor-General.

The Administration and Finance Department shall be led by a Director who shall be assisted by Deputy Directors.

New Article 5:

Technical Department shall be in charge of implementing the tasks related to legislation, library, information technology, researching, and training for serving the audit works.

This department has three offices:

1. Legislation and Library Office shall be responsible for:

- Studying and researching articles, documents and laws of all sectors;
- Preparing the draft of legal documents;
- Cooperating with related departments for perfectly understanding laws and legal documents;
- Following up and promoting laws and legal documents dissemination to departments under control of NAA; and
- Managing library.

2. Researching and Training Office shall be responsible for:

- Organizing workshops of NAA;
- Preparing training programs of all specialized audit works for officers and staffs of NAA; and
- Researching and informing the progression of finance and audit sectors to officers and staffs of NAA.

3. Information Technology Office shall be responsible for:

- Training officers and staffs on the information technologies that serve the audit works;
- Creating, implementing, and controlling strategies of auditing on data processing through IT system; and
- Managing IT policies in NAA.

This department shall raise proposals for conducting the audits and of specialized tasks to Secretary-General for review, and then submits to the responsible Deputy Auditor-General for review and comment in order to get decision from the Auditor-General. This department shall implement other tasks that assigned by the Auditor-General.

Technical Department is led by a Director who shall be assisted by Deputy Directors.

New Article 6:

Audit 1 Department shall be responsible for auditing on the draft Law on General State Budget Settlement of the annual year and auditing on ministries-institutions.

This department shall raise proposals of specialized tasks to Secretary-General for review, and then submits to the responsible Deputy Auditor-General for review and comment in order to get decision from the Auditor-General. This department shall implement other tasks that assigned by the Auditor-General.

This department has four offices. Each office's tasks are included in the annex "B" of this Decision.

Audit 1 Department shall be led by a Director who shall be assisted by Deputy Directors.

New Article 7:

Audit 2 Department shall be responsible for auditing on:

- Authorities
- National bank
- State financial institutions
- State and private sector joint venture financial institutions
- Public enterprises
- Public establishments
- Provincial-municipal administration and local administration.

This department shall raise proposals of specialized tasks to Secretary-General for review, and then submits to the responsible Deputy Auditor-General for review and comment in order to get decision from the Auditor-General. This department shall implement other tasks that assigned by the Auditor-General.

This department has four offices. Each office's tasks are included in annex "B" of this Decision.

Audit 2 Department shall be led by a Director who shall be assisted by Deputy Directors.

New Article 8:

Audit 3 Department shall be responsible for auditing on:

- Agencies, contractors, and goods and services suppliers to the Royal Government in compliance with contracts.
- Private investment enterprises which receive tax exemption and concessions from the Royal Government.
- NGOs, associations, and political parties that get financial assistance from the Royal Government in the form of exemption on custom, income tax, and excises as well as rights and privileges which are not allowed by law.
- Management on credit project programs that funded from overseas.
- Special requests of international donors and creditors in projects funded from overseas.

This department shall raise proposals of specialized tasks to Secretary-General for review, and then submits to the responsible Deputy Auditor-General for review and comment in order to get decision from the Auditor-General. This department shall implement other tasks that assigned by the Auditor-General.

This department has four offices. Each office's tasks are included in annex "B" of this Decision.

Audit 3 Department shall be led by a Director who shall be assisted by Deputy Directors.

Article 2:

Annex “A” and annex “B” of Decision No. 003/01 NAA/SSR dated November 28, 2001 on Organization Structure of NAA is amended in attached annexes.

Article 3:

This Decision has to be implemented from the approval date.

Phnom Penh, December 09, 2005

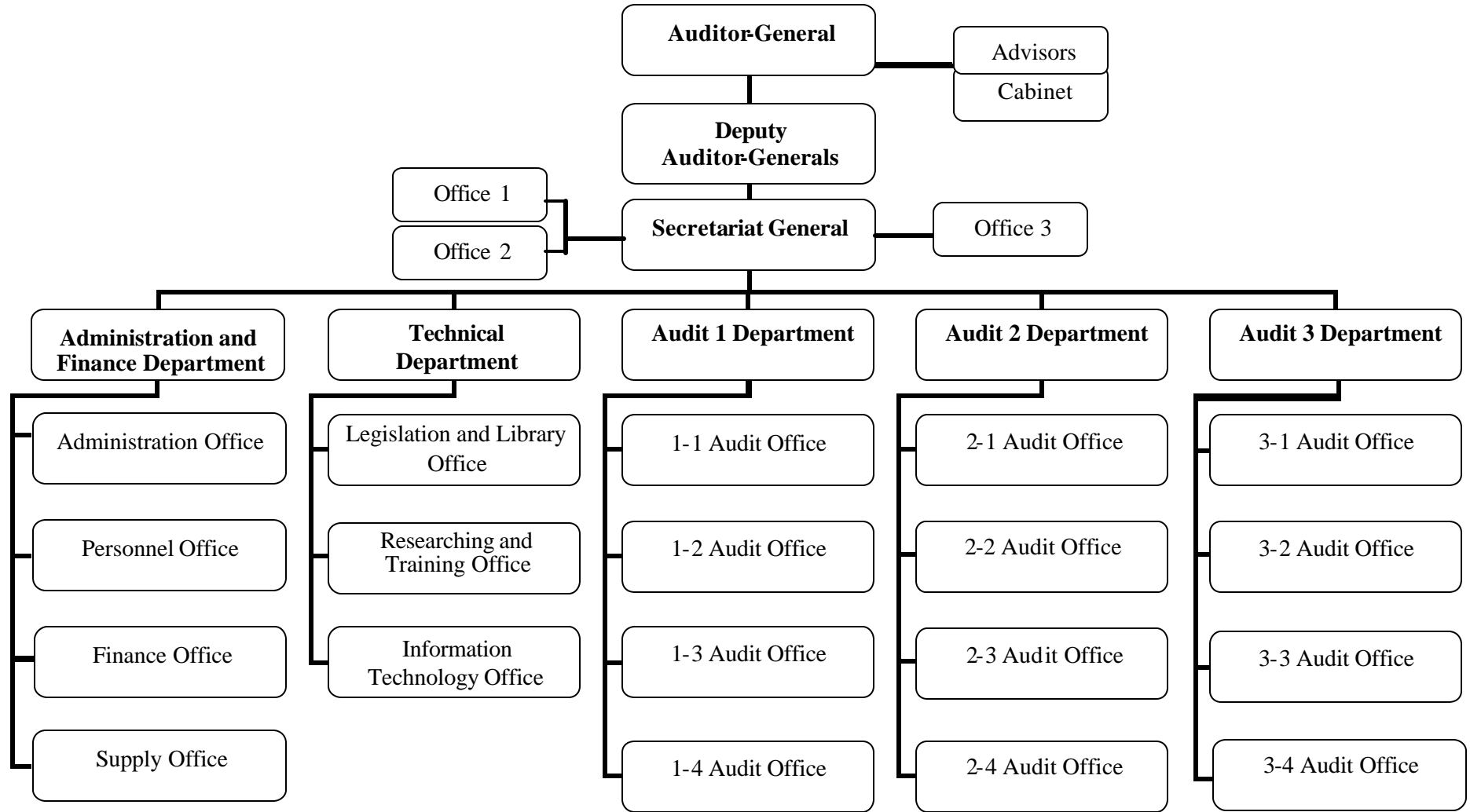
CC:

- Ministry of Royal Palace
- Secretariat General of the Senate
- Secretariat General of the National Assembly
- Office of the Council of Ministers
 “For Information”
- Documentary

Auditor-General

Uth Chhorn

Dated December 09, 2005



Annex “B”

1- Audit 1 Department

This department has 04 offices.

Each office shall be responsible for ministries-institutions as follows:

A) 1-1 Audit Office is responsible for auditing on:

- Draft Law on General State Budget Settlement for Annual Year
- Office of the Council of Ministers
- Ministry of Economy and Finance
- Ministry of Justice
- Ministry of Culture and Fine Arts
- Ministry of Parliamentary Affairs and Inspection
- Secretariat of Public Service
- Cambodia Development Council
- National Election Committee

B) 1-2 Audit Office is responsible for auditing on:

- Senate
- National Assembly
- Ministry of Health
- Ministry of Environment
- Ministry of Information
- Ministry of Social Affairs, Veteran, and Youth Rehabilitation
- Ministry of Women Affairs
- Ministry of Education, Youth, and Sports
- Ministry of Religions and Cults

C) 1-3 Audit Office is responsible for auditing on:

- Constitutional Council
- Ministry of Interior
- Ministry of Industry, Mines, and Energy
- Ministry of Commerce
- Ministry of Tourism
- Ministry of Rural Development
- Ministry of Public Works and Transportation
- Ministry of Land Management, Urbanization Planning, and Construction
- State Secretariat of Civil Aviation

D) 1-4 Audit Office is responsible for auditing on:

- Ministry of Royal Palace
- Ministry of National Defense
- Ministry of Post and Telecommunication
- Ministry of Planning
- Ministry of Foreign Affairs and International Cooperation
- Ministry of Labor and Vocational Training
- Ministry of Agriculture, Forestry, and Fisheries
- Ministry of Water Resources and Meteorology

2- Audit 2 Department

This Department has 04 offices.

The audit tasks of each office is determined as follows:

A) 2-1 Audit Office is responsible for auditing on:

- Authorities
- National Bank
- Provincial-Municipal Administration and Local Administration
 - Kampong Thom Province
 - Kampong Cham Province
 - Kratie Province
 - Steung Streng Province
 - Rattanakiri Province
 - Mondolkiri Province

B) 2-2 Audit Office is responsible for auditing on:

- Public Enterprises
- Provincial-Municipal Administration and Local Administration
 - Takeo Province
 - Kampot Province
 - Koh Kong Province
 - Kampong Speu Province
 - Kep City
 - Sihanouk Ville

C) 2-3 Audit Office is responsible for auditing on:

- State Financial Institutions
- State and private sector joint-venture financial institutions
- Provincial-Municipalities Administration and Local Administration
 - Phnom Penh City
 - Kandal Province
 - Kampong Chhnang Province
 - Prey Veng Province
 - Svay Reang Province

D) 2-4 Audit Office is responsible for auditing on:

- Public Establishments
- Provincial-Municipalities Administration and Local Administration
 - Siem Reap Province
 - Preah Vihear Province
 - Porsat Province
 - Baddambong Province
 - Bantay Meanchay Province
 - Our Dor Meanchay Province
 - Pailin City

3- Audit 3 Department

This department has 04 offices.

The audit tasks of each office is determined as follows:

A) 3-1 Audit Office is responsible for auditing on:

- Private investment enterprises that receive tax exemption and concessions from the Royal Government.

B) 3-2 Audit Office is responsible for auditing on:

- Management on credit project programs that funded from overseas.

C) 3-3 Audit Office is responsible for auditing on:

- Agencies, contractors, goods and services suppliers to the Royal Government in compliance with contracts.

D) 3-4 Audit Office is responsible for auditing on:

- Special requests of international donors and creditors in projects funded from overseas.
- NGOs, associations, political parties that get financial assistance from the Royal Government in the form of exemption on custom, income tax, and excises as well as rights and privileges which are not allowed by law.