




**Kingdom of Cambodia**  
Nation Religion King  


**National Audit Authority**

No.003/01 អសជ.សសវ

**DECISION  
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/1100/11 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
- Having seen the Royal Decree No NS/RKT/0801/271 dated August 10, 2001 on the Nomination of Secretary-General and Deputy Secretary-Generals of the national Audit Authority
- According to the essential need of the National Audit Authority

# DECIDE

## 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.

The organization structure of the National Audit Authority is in the annex "A" of this decision.

## ARTICLE 2:

**Secretariat-General** shall be responsible for the National Audit Authority's work as follows:

- Assuring the continuity of NAA's works;
- Controlling, coordinating, and monitoring all departments' works of NAA;
- Coordinating, preparing the final audit report;
- Setting up policies, objectives, goals of NAA, and following up its implementation;
- Making proposal to appoint, replace and apply the sanction, determine the salaries, fringe benefits, payments and bonus for the officers and staffs of the National Audit Authority to the Auditor-General for review and approve; and
- Communication and coordinating with national and international cooperation.

## 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 experience 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.

## ARTICLE 4:

**Administration and Finance Department** shall be responsible for facilitating administrative affairs, personnel, protocols, security, budget, and supplies. This department has two offices:

1. **Administration Office** shall be responsible for:
  - Communicating and coordinating all levels and sections of activities under control of NAA;
  - Managing and circulating administrative documents of NAA;
  - Ensuring timely effective and safety administration;
  - 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 payrolls, 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;
  - Managing and maintaining the personal documents of NAA;
  - 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. **Financial 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;
  - 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;
  - Centralizing the needs, and making expenditures program, and distributing fuel and spare parts in order to fulfill requirements of NAA; and
  - Keeping list of notes and material accounting.

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.

## **ARTICLE 5:**

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

This department has two offices:

1. **Legislation, Litigation, 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;
  - Researching, collecting, observing litigated articles for analysis and dealing with ministries, institutions, and relevant organizations;
  - Researching, collecting litigated articles for making conclusions, and raise proposal to the Secretary-General for review and comment in order to get decision from the Auditor-General;
  - Preparing and pilling up documents for court process.
  - Managing library;
  - Raising audit proposal to the Secretary-General for review and comment in order to get decision from the Auditor-General; and
  - Organizing NAA's seminars.
2. **Research, Training, and Information Technology Office** shall be responsible for:
  - Preparing training programs of all specialized audit works to officers and staffs of NA;
  - Researching and informing the progression of finance and audit sectors to officers and staffs of NAA;
  - Training officers and staffs on the information technologies that serve the audit works; and
  - Creating, implementing, and controlling strategies of auditing on data processing through IT system. .

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 implements others that assigned by the Auditor-General.

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

## **ARTICLE 6:**

Audit 1 Department shall be responsible for auditing on Ministries, Institutions, and provincial- Municipal administration, local administration as stipulated in the annex "B". This Department has two offices.

Audit 1 Department shall raise proposals of specialized tasks to Secretary-General for review and comment in order to get decision from the Auditor-General and implement other tasks that assigned by the Auditor-General.

This department shall be led by a Director who shall be assisted by Deputy Directors.

#### **ARTICLE 7:**

Audit 2 Department has two offices:

1. **2.1 Audit Office** shall be responsible for :
  - Authorities
  - Banking authorities
  - Public enterprises
  - Public establishments
  
2. **2.2 Audit Office** shall be responsible for :
  - State financial institutions
  - Financial institution joint-venture
  - Trading enterprises of public institutions
  - Ministries, institutions, provincial-Municipal administrations, some local administration as stipulated in the annex "B".

Audit 2 Department shall raise proposals of specialized tasks to Secretary-General for review and comment in order to get decision from the Auditor-General and implement other tasks that assigned by the Auditor-General.

This department shall be led by a Director who shall be assisted by Deputy Directors.

#### **ARTICLE 8:**

Audit 3 Department has two offices:

1. **3.1 Audit Office shall** be responsible for:
  - Agencies, contractors, goods and service suppliers to the Royal Government compliance in the 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, excises as well as rights and privileges which are not allowed by law.
  
2. **3.2 Audit Office** shall be responsible for:
  - Management on credit project programs that funned from oversees.
  - Special request of international donors and creditors in projects funded from oversees.
  - Proposal of financial and banking committees of the National Assembly, or National Assembly, or Senate, or Ministries, or Institutions, or Authorities for special reviews of one or all sectors of their operators.

Audit 3 Department shall raise proposals of specialized tasks to Secretary-General for review, in order to get decision from the Auditor-General and implement other tasks that assigned by the Auditor-General.

This department shall be led by a Director who shall be assisted by Deputy Directors.

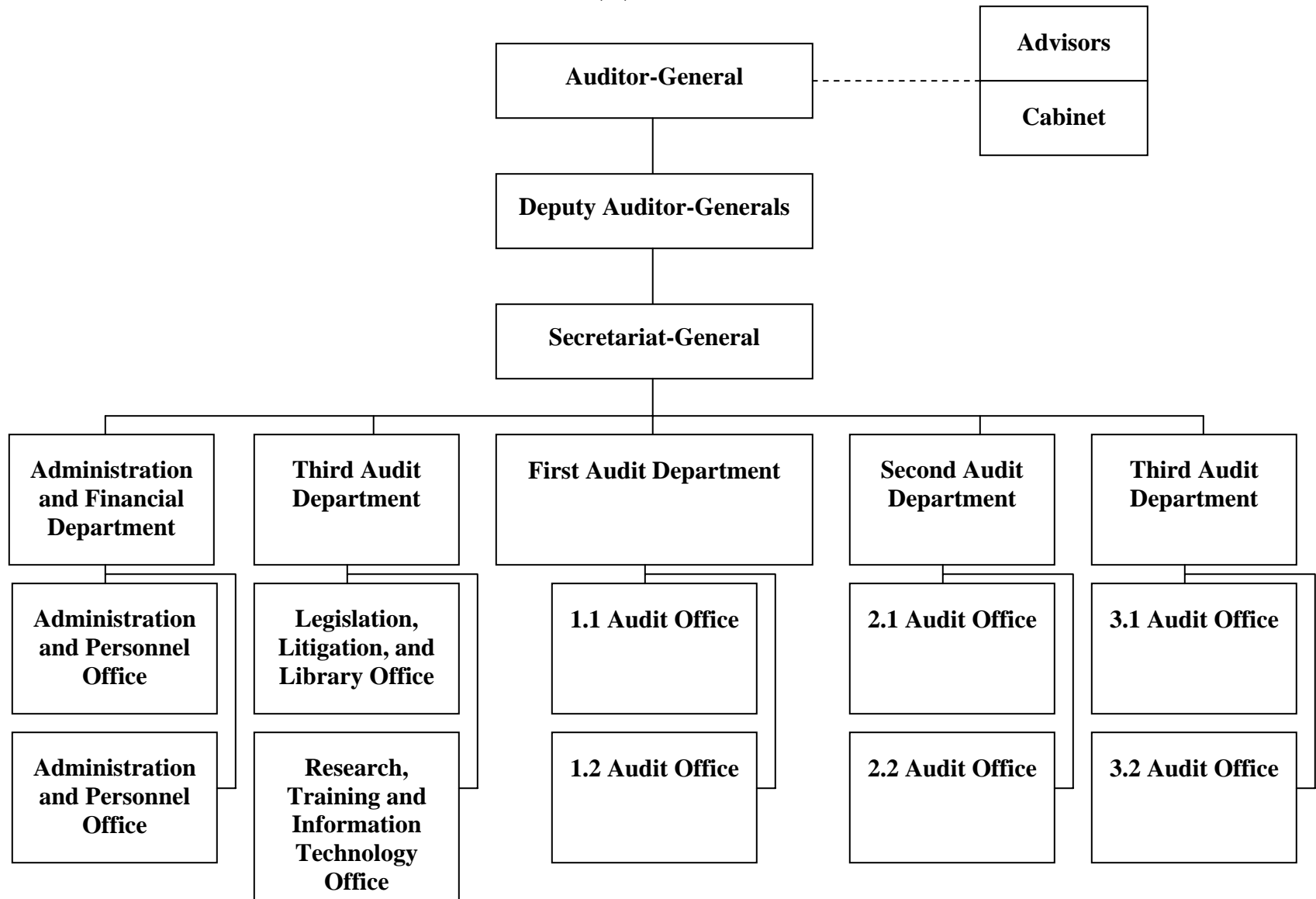
**ARTICLE 9:**

Auditor-General has consultants and has his own Cabinet. The Cabinet' task is determined by the Auditor-General.

**ARTICLE 10:**

The Secretary-General of the NAA has to implement this decision from the approval date.

# ANNEX "A"



## ANNEX “B”

### Decision N° 003/001 RSChh/SSR Dated on November 28, 2001

#### 1. First Audit Department

This department has two offices:

A. 1-1 Audit Office shall be responsible for:

Ministries, Institution

- Senate
- National Assembly
- Constitutional Council
- Ministry of Royal Palace
- The Office of Council of Minister
- Ministry of Economy and Finances
- Ministry of Public Works and Transport
- Ministry of Commerce
- Ministry of Justice
- Ministry of Information
- Ministry of Religious Affairs and Cults
- Ministry of Culture and Fine arts
- Ministry of Women Affaires and Veteran

Municipalities, Provinces, and Local Administration

- Phnom Penh Municipality
- Kandal Province
- Kompong Speu Province
- Takeo Province
- Kompot Province
- Prey Veng Province
- Svay Reang Province
- Kep City

B. 1-2 Audit Office shall be responsible for:

Ministries, Institutions

- Ministry of Foreign Affaires and International Cooperation
- Ministry of National Defense
- Ministry of Interior
- Ministry of Industry, Mine, and Energy
- Ministry of Tourism
- Ministry of Water Resources, Meteorology
- Ministry of Agriculture, Forestry, and Fishery
- Ministry of Planning
- Ministry of Relations with the National Assembly, Senate, and Inspection
- Ministry of Land Management, Urbanization planning, and construction

Municipalities, Provinces, and Local Administration

- Koh Kong Province
- Kampong Chhnang Province
- Pursat Province



- Battambang Province
- Banthey Mean Chey Province
- Shihanouk vill
- Pailin City
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**2. Audit 2 Department:**

This department shall be responsible for:

Ministries, Institutions

- Ministry of Environment
- Ministry of rural Development
- Ministry of Health
- Ministry of Education Youth & Sport
- Ministry of Social Affaire Vocational Training and Youth rehabilitation
- Ministry of Post & Tele Communication
- State Secretariat of Civil Service
- State Secretariat of Civil Aviation

Municipalities, Provinces, and Local Administration

- Kampong Cham Province
- Kampong Thom Province
- Siem Reap Province
- Preacvihear Province
- Oudor Meanchey Province
- Kratie Province
- Stang Trang Province
- Ratanakiri Province
- Mandulkiri Province