

1. Educational Qualifications

- Masters in Accounting and Controlling (MAAC), Hague University, the Netherlands.
- Post Graduate Certificate in Financial Management (PGCFM), Royal Institute of Management, Simtokha, Bhutan.
- Bachelor in Commerce (Honours), Sherubtse College, Kanglung, Bhutan.
- Commerce (Pre-University), Kanglung Sherubtse College, Bhutan (Delhi Examination Board, India).
- Diploma in E-blended Training Programme for Trainers and accredited as an Adult Training Specialist by INTOSAI Development Initiative (IDI).
- Certified Compliance Audit ISSAI (International Standards of Supreme Audit Institution) facilitator by INTOSAI (International Organization of Supreme Audit Institutions)-PSC (Professional Standards Committee) and the INTOSAI Development Initiative.
- Certified trainer and assessor of the SAI-Performance Management Systems (SAI-PMF) in the INTOSAI region.

2. Teaching / Work Experience:

1. Head, Department of Finance and Business (DFB), Royal Institute of Management (Since May 2024).
2. Head, Quality Assurance Division, Royal Audit Authority, Supreme Audit Authority of Bhutan.
3. Head, Planning and Policy Division, Royal Audit Authority, Supreme Audit Authority of Bhutan.
4. Head, General Governance Division, Royal Audit Authority, Supreme Audit Authority of Bhutan.
5. Head, Human Resource and International Relations Division, Supreme Audit Authority of Bhutan.
6. Project Manager of UNDP, World Bank, Nuffic, Multi-Year Agreement, Asian Development Bank (ADB), DANIDA and Helvetas on Good Governance and Capacity Development support to Royal Audit Authority.

2.1 Teaching Experience

- Lead resource person for the Leadership Development Program, P2 Civil Servants: Value based leadership, Leading for Strategic Impact, and Leading Transformational Change.
- Serving as Resource Person for CS Foundational In-service Training courses (FIT and FIT++): Public Sector Financial Accountability and Service Delivery; Governance and Accountability; Financial Risk Management and Internal Control; and Public Financial Management Systems.
- Design, develop and delivery of Audit and Assurance module, focusing on Financial Audit for Graduate Diploma in Accounting (GDA) and Diploma in Financial Management (DFM).
- Design, develop and deliver course on Public Financial Management (PFM) for Diploma in Financial Management (DFM).
- Designed, developed and delivered a course on Public Sector Governance and Accountability to Local Government (LG).
- Served as resource person for a course on ‘Strategy, Performance Measurement and Reporting’ in the IDI-ASOSAI¹ initiated program in INTOSAI regions.
- Facilitated International workshop on International Standards of Supreme Audit Institutions (ISSAIs) as one of the resource persons from Asian Organization of Supreme Audit Institution (ASOSAI). Facilitation was done for Performance, Financial and Compliance Auditors.
- Co-facilitated a training course on Supreme Audit Institution Performance Management Framework (SAI-PMF) in ASOSAI region.
- Resource person to deliver a course on Quality Assurance in Performance Audit of IDI-ASOSAI program taken over different period.
- Served as mentor for developing Strategic plan, Operational plan, and Assessment of SAI² Performance Management Framework (SAI-PMF) for SAI Thailand, SAI Maldives, and SAI Mauritius.
- Served as resource person for the SAI Performance Measurement Framework Knowledge Sharing and Quality Assurance Workshop.
- Facilitated a training course on Supreme Audit Institution Performance Management Framework (SAI-PMF) in ASOSAI region.

¹ IDI-ASOSAI: International Organization of Supreme Audit Institutions Development Initiatives-Asian Organization of Supreme Audit Institutions

² Supreme Audit Institution- International Organization of Supreme Audit Institution

- Served as resource person to deliver a course on Quality Assurance in Performance Audit of IDI-ASOSAI program taken over different period (2010-2011).
- Serves as Performance Audit Training instructor organized by RAA in collaboration with UNDP Bhutan.
- Served as facilitator for a course on Training of Trainers for In-house trainers, RAA.

2.2 Industrial Experience

- Served as head of Human Resource and International Relations Division; General Governance Division; Policy and Planning Division; and Quality Assurance Division in the Royal Audit Authority, Supreme Audit Institution of Bhutan.
- Developed and implemented integrated Performance Measurement System, Royal Audit Authority.
- Monitored and supervised financial audits of the Civil Society Organizations (CSOs) and Religious Organizations.
- Supervised audit of donor funded projects implemented by Gross National Happiness Commission (GNHC), National Environment Commission (NEC), Bhutan Trust Fund for Environmental Commission (BTFEC), Ministry of Home and Cultural Affairs, Thimphu Dzongkhag, Haa Dzongkhag, Paro Dzongkhag, Ministry of Finance, Ministry of Foreign Affairs, Civil Society Organization Authority (CSOA), Armed Forces, Supreme Court, Election Commission and Royal Civil Service Commission.
- Led a team to review and report on the Judiciary Systems and Practices in the Country.
- Developed a handbook on Quality Assurance in Performance Audit for IDI-ASOSAI.
- Developed the Continuing Professional Development Policy, RAA.
- Mobilized and managed donor funded projects under Good Governance Projects– United Nations Development Programme (UNDP), DANIDA-Support to Royal Audit Authority, Helvetas- Capacity Development, Nuffic (Multi-Year Agreement), Asian Development Bank (ADB)-Organizational System Development, World Bank-implementation of International Standards of Supreme Audit Institution (ISSAIs), at my capacity as project manager. Most of these projects are focused on Strengthening Capacity Building.
- Introduced concept on ‘Auditing from Gender Perspective’ and trained auditors, RAA.

- Designed and developed handbook on Institutional Development Initiatives (*IDI*). It serves as the basis for developing institutional development project proposals of Royal Audit Authority.
- Initiated to design and developed more than 28 course materials on specific Subjects Matter focusing on the Audit methodology.
- Initiated to develop 25 audit manuals and two policy documents on Continuing Professional Development Policy and Policy on Outsourcing Audit Services 2014.
- Trained audit officers on Training of Trainers (*ToT*) course based on IDI adult training methodology and structure.

3. Specialization:

- Governance and Accountability
- Human Capital Development and Management
- Leadership
- Project Management
- Auditing.

4. Publications / Research Interests:

1. Namgay & Pelden, D. (2022) Accountability Scenario in Bhutan: An Analysis of Accountability by Nature of Obligation. Bhutan Journal of Management.
2. Developed Compliance Audit Manual based on the ISSAIs (International Standards of Supreme Audit Institutions), Royal Audit Authority.
3. Developed and issued Annual Audit Report, Annual Audit Schedule, Auditor General Occasional Paper and Auditor General Advisory Series in 2001. Drafted and published annual audit report 2001, 2002 & 2019.

5. Awards / Other Achievements:

- Certificate of Appreciation for Subject Matter Expert at the ASOSAI Seminar on ‘Improvement of Audit Process for more Effective Audit’ from Chairman of ASOSAI and President of the State Audit Commission of Thailand and Secretary General of ASOSAI and Auditor General of the National Audit Office of China.
- Australian Awards for completing ‘*Women in Executive Leadership Development Programme*’ initiated by RCSC.