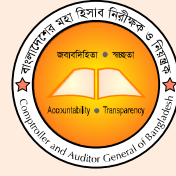# Strategic Plan

2013-2018

Office of the Comptroller and Auditor General of Bangladesh

Strategic Plan
2013-2018

Office of the Comptroller and Auditor General of Bangladesh

Foreword

The Office of the Comptroller and Auditor General (OCAG) of Bangladesh has developed this five year strategic plan (2013-2018) in continuation of the strategic plan 2007-2012. The purpose is to ensure that all plans are made to meet the needs of the stakeholders within a specified time. This plan is the third organised planning effort both at the organisational and individual levels.
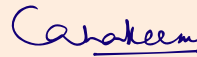
The strategic plan has set the focus, strategic objectives, implementation strategies, key performance measures and activities envisioned for the next five years. While the key performance measures not only intend to measure the outcome at the operational level, but will also provide clear direction to achieve the intended goals.

Based on the specific goals, the plan incorporates new areas in the field of auditing - use of Information Technology (ICT), IT auditing, relationship with the media, Medium-Term Budgetary Framework (MTBF) audit, environmental audit, Audit Quality Management System (AQMS), etc. At the same time, auditing and reporting practices would incorporate the International Standards for Supreme Audit Institutions (ISSAIs).

The OCAG is conscious that the need for improving the quality of audit has become imperative. With the growing emphasis on public accountability, the government, parliament, taxpayers, media, citizens at large, civil society and the development partners are fast realising the importance of audit. It is, therefore, imperative for us to meet the growing expectations of different stakeholders under the coverage of a doable and practical plan.

I believe collective efforts in the OCAG will continue to achieve the goals in a constantly changing environment. In the process, coordination and communication among the management and all staff will be strengthened.

January 24, 2013

Ahmed Ataul Hakeem FCMA
Comptroller and Auditor General of Bangladesh

Strategic Plan 2013-2018

Contents

1. Executive Summary

In order to deliver the constitutional mandate, the Supreme Audit Institution (SAI) of Bangladesh needs to strengthen its capacity building efforts. Keeping that end in view, the SAI Bangladesh launched its first Strategic Plan (SP) in the year 2007 covering a period of five years. Since the first strategic plan is nearing completion, SAI Bangladesh signed a co-operation agreement with the IDI (INTOSAI Development Initiative) and ASOSAI (Asian Organisation of Supreme Audit Institutions) for developing its second Strategic Plan for the period 2013-2018. As a corollary to this agreement, the Office of the Comptroller and Auditor General (OCAG) of Bangladesh participated in an SAI Needs Assessments Workshop, held in Hanoi, Vietnam during April 19- 26, 2012. The workshop was organised jointly by IDI, ASOSAI and SAI Vietnam. A four member team from SAI Bangladesh attended the workshop. Following this event, the team attended another workshop at Ulaanbaatar, Mongolia on Strategic Planning. The participating SAIs in the above mentioned workshops were provided with some practical guidelines as regards the preparation of a Strategic Plan. These guidelines were followed in developing the Strategic Plan 2013-2018.

The SAI Needs Assessment (SNA) is the first step in the process of building capacity in the SAI Bangladesh. Needs Assessment helps us to identify weaknesses of our SAI where improvement is necessary and the causes of the lacunae in those areas. To address the gaps, we need to design the required intervention policies in our strategic planning to build the desired capacity. The capacity building efforts will not be effective in the long run if they are not based on needs.

Prior to developing the Strategic Plan, Needs Assessment was done following the guidelines furnished in the Hanoi Workshop. Several data gathering tools like document review, survey questionnaire, interview (physical, telephone and electronic), focus group discussion and physical verification were followed in identifying needs . In analysing these data, both the quantitative and qualitative data analysis methods were followed. SWOT analysis was also conducted.

With all these inputs the main issues pertaining to the development of Strategic Plan were identified. It was identified that ISSAIs (International Standards for Supreme Audit Institutions) should be implemented as far as possible. SAI Bangladesh has adopted some ISSAs and some ISSAIs are awaiting implementation. So strategies to ensure implementation of ISSAIs have been incorporated in the SP. The SAI is still in the initial stage in conducting performance audit. Every year only a few performance audit reports are produced. To meet the demand of the Public Accounts Committee (PAC) and other

stakeholders the coverage of performance audit should be widened. IT audit and certification audit capacity should also be enhanced. Some government departments have already adopted e-procurement. To keep pace with this development, the IT audit capacity of the SAI should also be strengthened. It also came out from the analysis that human resource development should be addressed. To make a paradigm shift from compliance audit to performance audit and to make a stride in the IT audit a large number of auditors should be given training in these areas. Audit reports should be tabled to the PAC on time by ensuring stronger supervision and monitoring by the audit managers. The present plan has addressed three broad goals: 1) Enhancing the quality of audit, 2) Enhancing the professional efficiency of auditors and 3) Strengthening the Internal Governance. Under the goal 1, three strategic objectives have been developed: i) To plan and execute entity and risk based auditing, ii) To develop capacity to conduct audit in IT environment, and iii) To increase the coverage and quality of performance audit. In the same way, the strategic objectives identified under the goal 2 are : i) To expand the professional and ethical base of audit staff and achieve their full potential, ii) To support professional development, iii) To facilitate dissemination and application of professional knowledge in the auditing process, and iv) To conduct follow-up programmes to ensure sustainability of staff development programme. Finally, the strategic objectives developed for goal 3 are : i) To ensure implementation of strategic and operational plan, ii) To ensure effective internal control system as per INTOSAI guideline, iii) To improve internal communication iv) To set up a system of peer review and v) To formulate procedures that will help the implementation of SAI Code of Ethics.

The OCAG seeks to chart a course for its future that builds on the successes of its current plan 2007-2012. Accordingly the previous plan has been reviewed. Careful consideration has been given to what has worked, what could be improved and what changes are needed with respect to the increasing demands and expectations of the citizens. Recognising the accomplishments, the Strategic Plan further builds upon the existing vision, mission, strategic goals and core values to guide its efforts for the future to meet new challenges. The updated plan gives particular emphasis on developing metrics to measure the outputs and outcomes based on results of stakeholder analysis and SWOT (Strengths, Weaknesses, Opportunities and Threats) analysis.

2. OCAG Vision and Mission

Strategic Plan Framework - 2013-2018

Vision

Attainment of Accountability and Transparency in public financial management
to contribute towards achieving good governance

Mission

Conducting effective audit of public sector operations for optimum utilisation of public resources and
providing the stakeholders with reliable and objective information to assist in establishing
accountability and transparency in government activities

Core Values

PROACTIVE

**Professionalism   Reliability   Objectivity   Accountability   Credibility   Transparency
Integrity   Viability   Ethics**

Proposed Goals

Goal-1	**Goal-2**	**Goal-3**
To enhance the quality of audit	To enhance the professional efficiency of auditors	To strengthen leadership and internal governance

Strategic Objectives

• To plan and execute entity and risk based auditing • To develop capacity to conduct audit in IT environment • To increase the coverage and quality of performance audit	• To expand the professional and ethical base of audit staff and achieve their full potential • To support professional development • To facilitate dissemination and application of professional knowledge in the auditing process • To conduct follow-up programmes to ensure sustainability of staff development programme	• To ensure implementation of strategic and operational plan • To ensure effective internal control system as per INTOSAI guideline • To improve internal communication • To set up a system of peer review • To formulate procedures that will help the implementation of SAI Code of Ethics

3. Implementation Matrix

Goal 1: To enhance the quality of audit

Strategic objective	Projects (Activity)	Performance measure	Milestones	Year of achievement	Funding source	Responsible person	Risk	Mitigation
To plan and execute entity and risk based auditing	Form Entity and Risk Based Audit Wing at each Audit Directorate and undertake such audit	All audit directorates start entity and risk based auditing by December 2013	To allocate responsibility to DG, Audit Directorates to form the wing by July 2013	Dec 2013	GoB/ Donor Aided Projects	DCAG (A&R)/DGs/ PD, SPEMP-B Project	Shortage of appropriate manpower	Motivational programme
	Develop Entity and Risk based audit manuals and guidelines	New manuals and guidelines for concerned audit directorates are available by December 2013	To allocate responsibility to accomplish the task by July 2013

To develop audit manuals and guidelines by December 2013 | Dec 2013 | GoB/ Donor aided projects | DCAG (A&R)/DGs/ PD, SPEMP-B Project | Manual preparation may require more time and lack quality | Effective supervision by DCAG (A&R) |
	Raise awareness on the ISSAIs; develop plan, audit procedures and programmes based on ISSAIs	Training and reading materials to be made available by July 2013	To allocate responsibility to SPEMP-B project to develop materials by September 2013	2013	Donor aided projects	PD, SPEMP-B/ DCAG (A&R)	Materials are not ready in due time	Proper monitoring by PD, SPEMP-B
		100 audit staff are trained on ISSAIs by December 2013	To provide necessary support to FIMA for starting the training by July 2013	Throughout 2013-2018	GoB/ Donor aided projects	DCAG (Senior) /DG (FIMA) /DCAG (A&R)/DGs/ PD,SPEMP-B Project	Shortage of resource person in FIMA	Selection of adequate resource person by SPEMP-B Project
	Venture into new auditing field such as MTBF audit and financial statement audit	Major Ministries are brought under MTBF audit coverage and audit completed by June 2014	To develop audit guidelines by December 2013	Dec 2014	GoB/ Donor aided projects	DCAG (Senior) /DCAG (A&R)/DGs/ PD, SPEMP-B Project	Audit guidelines may not be available within stipulated time	Effective supervision and monitoring
		Major ministries are brought under financial statement audit coverage and audit completed by June 2014	To conduct one audit in MTBF and financial statement audit by June 2014	Throughout 2013-18				
To develop capacity to conduct audit in IT environment	To conduct survey to determine existing IT infrastructure	Survey report ready by October 2013	To allocate responsibility by July 2013	2013	GoB/ Donor aided projects	DCAG (A&R)/DGs/ PD,SPEMP-B Project	Not completed within the time frame	Monitoring by OCAG
	To develop physical IT infrastructure	Physical IT infrastructure available by December 2013	To make available laptops and modems for all audit teams by December 2013	2013	GoB/ Donor aided projects	DCAG (A&R)/DGs/ PD,SPEMP-B Project	Procurement delayed	Monitoring by PD, SPEM-B Project

Strategic objective	Projects (Activity)	Performance measure	Milestones	Year of achievement	Funding source	Responsible person	Risk	Mitigation
	To develop guidelines and manuals for auditing in IT environment	Manuals and guidelines for auditing in IT environment are available by December 2013	To allocate responsibility by July 2013	Dec 2013	GoB/ Donor aided project	DCAG (Senior) /DCAG (A&R)/ DGs/PD,SPEMP-B Project	Deadline may not be followed	Monitoring by PD, SPEMP-B
	To make available sufficient audit software (IDEA, TeamMate)	Audit software (IDEA, TeamMate) available by December 2013	At least 20 software are available by July 2013	Throughout 2013-18	SPEMP-B Project	PD, SPEMP-B Project	Deadline may not be followed	Monitoring by PD, SPEMP-B Project
	To conduct study to determine human resource capacity to audit in IT environment	Study report available by September 2013	To allocate responsibility by July 2013	2013	GoB	DCAG (A&R)	Report not available by due date	Monitoring by OCAG
	To train audit staff and supervisors	Auditors and supervisors are trained by December 2013	100 auditors trained by July 2013	Throughout 2013-18	SPEMP-B Project	PD, SPEMP-B Project/ FIMA	Shortage of resource person	Ensuring availability of resource person by SPEMP-B Project
To increase the coverage and quality of performance audit	To ascertain the availability of human resources to conduct performance audit	Survey report available by September 2013	To allocate responsibility by July 2013	2013	GoB	DCAG (A&R)	Report not ready by due date.	Monitoring by OCAG
	20 % of audit resources to be earmarked to increase the no. of performance audits	At least five performance audit reports are produced by each Audit Directorate in a financial year	Two performance audit reports produced by each directorate by December 2013	Throughout 2013-18				
	To train auditors and supervisors	Audit staff and supervisors are trained by December 2013	100 staff should be trained by July 2013	Throughout 2013-18	GoB	FIMA/PD, SPEMP-B Project	Target may remain unfulfilled	Monitoring by OCAG
	Follow up of performance audit reports	Follow up reports are available within 3 (three) months after completion of the audit	At least two are produced within first month of the completion of the reports	Throughout 2013-18	GoB	DCAG(A&R) All DGs	Target may remain unfulfilled	Monitoring by OCAG

Goal 2: To enhance the professional efficiency of auditors

Strategic objective	Projects (Activity)	Performance measure	Milestones	Year of achievement	Funding source	Responsible person	Risk	Mitigation
To expand the professional capacity of audit staff and achieve their full potential	Develop core groups among audit managers and staff	Core groups are formed in financial statement audit, performance , compliance and IT audit by June 2014	To develop one core group in each directorate for auditing in IT environment by July 2013	Throughout 2013-2018	Donor Assisted projects	DCAG (Senior) /All DGs/ PD, SPEMP-B Project	Shortage of fund and resource person	Capacity development by FIMA
To support professional development	Encourage specialisation at all levels	Different professional courses are offered to at least 100 officers and staff by Dec 2014 and performances followed up	To offer courses to 25 officers and staff by December 2013	Throughout 2013-2018	GoB/ Donor Assisted projects	DCAG (Senior) All DGs/ PD, SPEMP-B Project	Shortage of fund	Arrangement of fund by SPEMP-B Project
	Capacity building through institutional training	Required number of audit staff are trained by 2017	To train 500 officer and auditors by December 2014	Throughout 2013-2018	GoB/ Donor Assisted projects	FIMA/ PD, SPEMP-B Project	Shortage of fund and resource person	Arrangement of fund by SPEMP-B Project
	Ensure the implementation of multifaceted training activities such as in-house training, seminars, workshops, etc.	Seminars, workshops are organised by OCAG and in house trainings by Audit Directorates and Accounts Offices on regular basis.	OCAG to organise one workshop and one seminar by Dec 2013. Each audit directorate and Accounts offices to organise 12 in-house training by December 2013	Throughout 2013-2018	GoB	ADG (Finance) CGA,CGDF, DCAG (Senior) /All DGs	Targeted training not materialised	Monitoring by OCAG
To facilitate dissemination and application of professional knowledge	To organise presentation session	Presentation sessions are conducted regularly	Arrange five sessions by December 2013	Throughout 2013-2018	GoB	DCAG (Senior) / DCAG (A&R)	Shortage of resource person	Presentation by officers taking training in home and abroad
	Arrange retreat programme for heads and senior management	At least one retreat programme is arranged each year	To arrange one retreat programme for senior management in 2013	Throughout 2013-2018	SCOPE Project/ SPEMP-B Project	PD, SCOPE Project, PD, SPEMP-B Project	Target may remain unfulfilled	Monitoring by OCAG
To conduct programmes to ensure sustainability of staff development	Develop performance evaluation criterion	Best performers are recognised and rewarded - certificate of excellence for outstanding performance and remuneration for high quality work. One staff from each audit directorate is rewarded each year	Reward system introduced by December 2013	Throughout 2013-2018	GoB/ Donor Assisted projects	DCAG (Senior) /DCAG (A&R), PD, SPEMP-B Project	Development of criteria time consuming	Effective supervision required
	To ensure continuing professional education (CPE)	Yearly courses for managers are arranged by FIMA	3 courses to be arranged by December 2013	Throughout 2013-2018	GoB	FIMA	Shortage of resource person	Hiring resource person through competition
	Attract and retain competent and motivated staff	Various professional courses offered within and outside country	Five best performers to be awarded professional courses by 2013	Throughout 2013-2018	Donor Assisted projects	DCAG (Senior)/ PD, SPEMP-B Project	Shortage of fund	Arrangement of fund from different sources

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Goal 3: To strengthen leadership and internal governance

Strategic objective	Projects	Performance measure	Milestones	Year of achievement	Funding source	Responsible person	Risk	Mitigation
To ensure implementation of strategic and operational plan	To raise awareness about SP and disseminate it across the department	All staff are aware of SP by April 2013	Circulate the SP across the department by March 2013	2013	GoB	DCAG (A&R)	Awareness programme delayed due to time constraint	Monitoring by OCAG
	To develop yearly operational plan following OCAG SP by each directorate by June 2013	Operational plans are ready by June every year	Work relating to operational plan commence by July 2013	Throughout 2013-2018	GoB	DCAG (Senior)/ DGs	Plan may not be ready	Monitoring by OCAG
To ensure effective internal control as per INTOSAI guideline	Internal control standards documented	Documentation is complete by December 2013	1st draft control procedures circulated by June 2013	Throughout 2013-2018	GoB	DCAG(Senior)/ DGs	Documentation may require more time	Monitoring by OCAG
	Establish internal audit cell in OCAG, CGA,CGDF and ADG (Finance) (Railway) and Audit Directorates	Formation of cell complete by July 2013	Process to start by March 2013	Dec 2014	GoB	DCAG (Senior)/ ADG Finance (Railway), CGA, CGDF	Deadline missed	Monitoring by OCAG
	Review operation of internal control standard	Ensure yearly review	1st review completed by December 2013	Dec 2013	GoB	DCAG(Senior)/ DGs	Review delayed	Monitoring by OCAG
To improve internal communication	To arrange exchange meetings to communicate messages and to receive feedback	12 meetings are arranged annually	To arrange first two meetings by July 2013	Throughout 2013-2018	GoB	OCAG/ DGs	Targeted meeting may not take place	Monitoring by OCAG
	To bring all auditors and supervisors under the coverage of IT infrastructure	Laptops provided to all audit teams working in the field and head quarter by June 2014	To provide laptops and modems to the team leaders of each audit team by December 2013	Throughout 2013-2018	GoB/ Donor Assisted Projects	DCAG (Senior) /PD,SPEMP-B Project	Procurement may be delayed	Monitoring by OCAG
	To introduce paperless communication	The AMMS is in full operation by July 2013	Training on AMMS to be completed by June 2013	Dec 2013	SCOPE Project	DCAG (Senior)/ PD, SCOPE Project	Training may require more time	Monitoring by OCAG
To set-up a system of peer review	To bring in the practice of peer review of the audit reports amongst the audit directorates	Peer review is named by July 2013	Peer review to start by December 2013	Dec 2013	GoB	DCAG (A&R)	System development may require time.	Monitoring by OCAG

Strategic objective	Projects (Activity)	Performance measure	Milestones	Year of achievement	Funding source	Responsible person	Risk	Mitigation
To formulate procedures that will help the implementa-tion of SAI Code of Ethics	Formulate do's and don'ts for auditors	Quality of work is evaluated and feedback is taken from auditees	First evaluation done by December 2013	Throughout 2013-2018	GoB	DCAG (Senior) /DGs/ DCAG (A&R)	Finalising of do's and don'ts may be delayed	Proper persuasion by senior management
	Arrange meeting with auditees, media, civil society, professional bodies, PAC, EC, PUC	Several meetings with auditees, media, civil society are materialised by December 2014	Arrange first few meetings by December 2013	Throughout 2013-2018	GoB	DCAG (A&R)	Effective co-operation not available	
		Some meetings with professional bodies are arranged by December 2014	Arrange first meeting by December 2013	Throughout 2013-2018	GoB	DCAG (A&R)	Non availability of experts	
		Meeting with PAC, EC, PUC of the parliament is arranged	Arrange first meeting by December 2013	Throughout 2013-2018	GoB	DCAG (A&R)	Non-availability of the members of the committees	

4. Critical Success Factors

Formulation of a Strategic Plan on the basis of SAI needs assessment may be considered as the first step towards capacity building of any Supreme Audit Institution. In the process of capacity building, however, the most important step is the implementation of strategic plan which requires support from people both within and outside the SAI. In the case of the Office of the Comptroller and Auditor General (OCAG) of Bangladesh the following factors may be enumerated as critical for the success of the Strategic Plan 2013-2018.

OCAG Management's commitment and willingness to bring changes: The success of the strategic plan depends on the tone at the top. The top management at the OCAG and the Directors General of the audit directorates, the Director General of Financial Management Academy (FIMA), among others should strictly follow the implementation of the strategic plan. The strategic plan was prepared on a participatory basis. Inputs from senior as well as middle and lower level employees were obtained though organising meetings, workshops, presentations etc. Similarly everybody should be taken on board for the successful implementation of this strategic plan.

Support from Development Partners: It is evident from the implementation matrix that the ongoing two development projects in the department have been entrusted with the responsibility

of implementing some activities/projects of the strategic plan. The Canadian International Development Agency (CIDA) funded SCOPE (Strengthening Comptrollership and Oversight of Public Expenditure) project is scheduled for completion by June 2013. On the other hand, the World Bank administered multi-donor funded SPEMP-B (Strengthening Public Expenditure Management Programme-B) project will come to a close by June, 2014. Some activities supported by these projects will run throughout the entire plan period. In this regard, further extensions of either project will be necessary to support the implementation of strategic plan. Accordingly, development partners should be approached to support the implementation of the strategic plan.

Government Support: The implementation of the strategic plan will require additional resources which are not provided in the form of annual revenue budget. As a result, resource support from the government is essential for the implementation of the plan. Government should also support efforts towards extending the time frame of existing projects and undertaking new projects to support the new strategic plan.

5. Conclusion

This plan has been formulated with the expectation that it will streamline SAI audit process and help the preparation and submission of quality audit reports. It is expected that the audit managers at all levels and the field audit staff will ensure the implementation of this plan to help achieve the objectives. It is also expected that an equal amount of attention will be laid to the quality of output by our work force.

Efforts should be made to devise a mechanism whereby it is possible to document all related problems that are encountered so that these are kept in view while formulating the next strategic plan.

The time needed to implement the plan, however, depends on the passage of implementing legislation, the pace at which agencies take corrective actions and the scope of the corrective action recommendation.
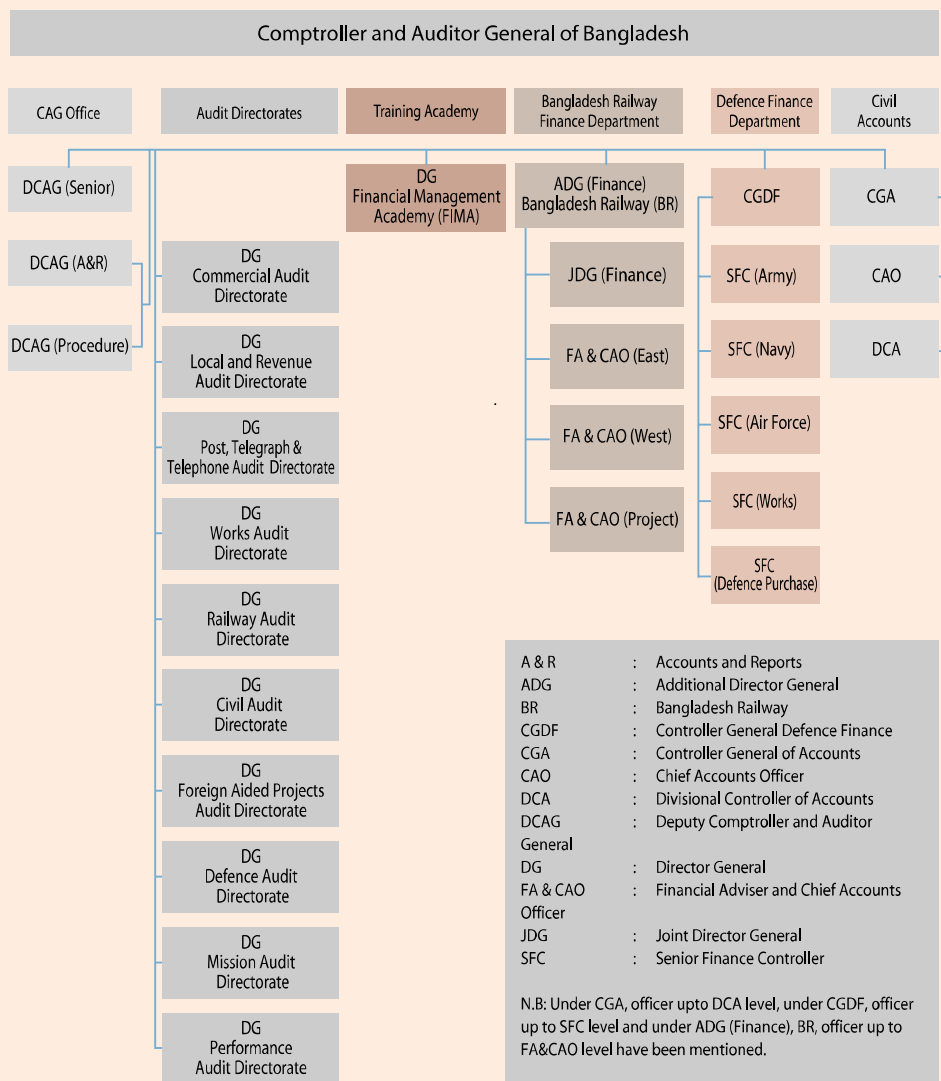
List of Acronyms

ACCA	Association of Chartered Certified Accountant
ADG	Additional Director General (Finance), Bangladesh Railway
AIR	Audit Inspection Report
AMMS	Audit Monitoring and Management System
A&R	Accounts and Report
ASOSAI	Asian Organization of Supreme Audit Institutions
BCS	Bangladesh Civil Service
BR	Bangladesh Railway
CAATS	Computer Assisted Auditing Techniques
CAG	Comptroller and Auditor General of Bangladesh
CGA	Controller General of Accounts
CGDF	Controller General of Defense Finance
CIMA	Chartered Institution of Management Accountants
CISA	Certified Information Systems Auditor
CQAT	Central Quality Assurance Team
DCAG	Deputy Comptroller and Auditor General
DDO	Drawing and Disbursing Officer
DG	Director General
EC	Estimate Committee
FA&CAO	Financial Advisor & Chief Accounts Officer
FAPAD	Foreign Aided Projects Audit Directorate
FC	Finance Controller
FIMA	Financial Management Academy
GFMIS	Government Financial Management Information System
HRD	Human Resource Development
iBAS	Integrated Budgeting and Accounting System
ICAB	Institute of Chartered Accountants of Bangladesh
ICMAB	The Institute of Cost and Management Accountants,Bangladesh
IDI	INTROSAI Development Initiative
INTOSAI	International Organization of Supreme Audit Institutions
ISSAI	International Standards for Supreme Audit Institutions
JDG	Joint Director General
LRA	Local and Revenue Audit
MTBF	Medium Term Budgetary Framework
OCAG	Office of the Comptroller and Auditor General of Bangladesh
PAC	Public Accounts Committee
PD	Project Director
PUC	Public Undertaking Committee
PSC	Public Service Commission
QAC	Quality Assurance Committee
QAT	Quality Assurance Team
RTI	Right to Information
SAI	Supreme Audit Institutions
SCOPE	Strengthening Comptrollership and Oversight of Public Expenditure
SFC	Senior Finance Controller
SNA	SAI Needs Assessment
SP	Strategic Plan
SPEMP-B	Strengthening Public Expenditure Management Project
SWOT	Strength- Weakness-Opportunity-Threats
TiBAS	Training in Budgeting and Accounting System
WAN	Wide Area Network

Appendices

Comptroller and Auditor General of Bangladesh
Administrative control

Comptroller and Auditor General of Bangladesh

CAG Office	Audit Directorates	Training Academy	Bangladesh Railway Finance Department	Defence Finance Department	Civil Accounts

DCAG (Senior)		DG Financial Management Academy (FIMA)	ADG (Finance) Bangladesh Railway (BR)	CGDF	CGA
DCAG (A&R)	DG Commercial Audit Directorate		JDG (Finance)	SFC (Army)	CAO
DCAG (Procedure)	DG Local and Revenue Audit Directorate		FA & CAO (East)	SFC (Navy)	DCA
	DG Post, Telegraph & Telephone Audit Directorate		FA & CAO (West)	SFC (Air Force)	
	DG Works Audit Directorate		FA & CAO (Project)	SFC (Works)	
	DG Railway Audit Directorate			SFC (Defence Purchase)	
	DG Civil Audit Directorate				
	DG Foreign Aided Projects Audit Directorate				
	DG Defence Audit Directorate				
	DG Mission Audit Directorate				
	DG Performance Audit Directorate				

A & R	:	Accounts and Reports
ADG	:	Additional Director General
BR	:	Bangladesh Railway
CGDF	:	Controller General Defence Finance
CGA	:	Controller General of Accounts
CAO	:	Chief Accounts Officer
DCA	:	Divisional Controller of Accounts
DCAG General	:	Deputy Comptroller and Auditor
DG	:	Director General
FA & CAO Officer	:	Financial Adviser and Chief Accounts
JDG	:	Joint Director General
SFC	:	Senior Finance Controller

N.B: Under CGA, officer upto DCA level, under CGDF, officer up to SFC level and under ADG (Finance), BR, officer up to FA&CAO level have been mentioned.

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Constitution of the People's Republic of Bangladesh
Part-VIII
THE COMPTROLLER AND AUDITOR-GENERAL

127. (1) There shall be a Comptroller and Auditor-General of Bangladesh (hereinafter referred to as the Auditor-General) who shall be appointed by the President.

Establishment of office of Auditor-General

(2) Subject to the provisions of this Constitution and of any law made by Parliament, the conditions of service of the Auditor-General shall be such as the President may, by order, determine.

128. (1) The public accounts of the Republic and of all courts of law and all authorities and officers of the Government shall be audited and reported on by the Auditor-General and for that purpose he or any person authorised by him in that behalf shall have access to all records, books, vouchers, documents, cash, stamps, securities, stores or other government property in the possession of any person in the service of the Republic.

Functions of Auditor-General

(2) Without prejudice to the provisions of clause (1), if it is prescribed by law in the case of any body corportate directly established by law, the accounts of that body corporate shall be audited and reported on by such person as may be so prescribed.

(3) Parliament may by law require the Auditor-General to exercise such functions, in addition to those specified in clause (1), as such law may prescribe, and until provision is made by law under this clause the President may, by order, make such provision.

(4) The Auditor-General, in the exercise of his functions under clause (1), shall not be subject to the direction or control of any other person or authority.

129. [1][(1) The Auditor-General shall, subject to the provisions of this article, hold office for five years from the date on which he entered upon his office, or until he attains the age of sixty-five years, whichever is earlier].

Term of office of Auditor-General

(2) The Auditor-General shall not be removed from his office except in like manner and on the like ground as a judge of the [2][Supreme Court].

(3) The Auditor-General may resign his office by writing under his hand addressed to the President.

(4) On ceasing to hold office the Auditor-General shall not be eligible for further office in the service of the Republic.

130. At any time when the office of Auditor-General is vacant, or the President is satisfied that the Auditor- General is unable to perform his functions on account of absence, illness or any other cause, the President may appoint a person to act as Auditor-General and to perform the functions of that office until an appointment is made under article 127 or, as the case may be until the Auditor-General resumes the functions of his office.

Acting Auditor-General

131. The public accounts of the Republic shall be kept in such form and in such manner as the Auditor-General may, with the approval of the President, prescribe

Form and manner of keeping public accounts

132. The reports of the Auditor-General relating to the public accounts of the Republic shall be submitted to the President, who shall cause them to be laid before Parliament.

Reports of Auditor-General to be laid before Parliament

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[1] Substituted by the Constitution (Fourteenth Amendment) Act, 2004 (Act 14 of 2004), for cl. (1), section 5.
[2] Substituted for the words "Supreme Court" by the Constitution (Fifteenth Amendment) Act, 2011 (Act XIV of 2011, section 39.

Jurisdiction of Audit Directorate and the Financial Management Academy

Sl.	Directorates	Auditing Areas
1.	Commercial Audit Directorate	All public sector entities and state owned enterprises (SOEs) including nationalised commercial banks (NCBs) and financial institutions, autonomous, semi-autonomous bodies and public holding companies
2.	Local and Revenue Audit Directorate	All civil government departments, local and statutory bodies including municipalities, city corporations, universities and the National Board of Revenue (NBR)
3.	Civil Audit Directorate	Office of the Controller General of Accounts (CGA), 6 Divisional Controller of Accounts offices, 49 Chief Accounts Offices, 58 District Accounts Offices and 418 Upazila Accounts Offices under the CGA
4.	Works Audit Directorate	Public works expenditures of the Public Works Department, Roads and Highways Department, Bangladesh Water Development Board, Bangladesh Power Development Board, Dhaka Electric Supply Authority, Water and Sewerage Authority, Bangladesh Civil Aviation Authority, Local Government Engineering Department, Education Engineering Department, Health Engineering Department, Public Health Engineering Department and City Development Authorities
5.	Foreign Aided Projects Audit Directorate	All development and technical assistance programs and projects in the public sector funded by foreign aid
6.	Railway Audit Directorate	All establishments of Bangladesh Railway, office of the Additional Director General (Finance), Bangladesh Railway and offices under its administrative control
7.	Post, Telegraph and Telephone Audit Directorate	All establishments of the Postal Department, Bangladesh Telecommunications Company Limited, Bangladesh Telecommunication Regulatory Commission and the office of the Chief Accounts Officer, Ministry of Post and Telecommunication
8.	Defence Audit Directorate	All units/formations of the defence forces, including army, air force and navy, field services organisations like the Department of Meteorology, Geological Survey of Bangladesh, Controller General Defence Finance (CGDF) including the offices of the Defence Finance Department under the CGDF
9.	Mission Audit Directorate	All overseas missions under Ministry of Foreign Affairs, nationalised banks, shipping corporation offices and Biman Bangladesh Airlines offices operating abroad
10.	Performance Audit Directorate	Performance audit of selected bodies
11.	Financial Management Academy (FIMA)	The core training institute controlled by CAG which caters to the needs of all officers and staff of the CAG as well as the civil bureaucracy across the government