



CAG NEWS

A HALF-YEARLY PUBLICATION

Volume 16 | Issue 02 | July – December, 2017



www.cag.org.bd

CAG'S NOTE

In continuation of its endeavor, OAG Bangladesh has shown its utmost sincerity to overcome the challenges of implementation of Strategic Plan (SP) 2013-2018 during the last six months of the year 2017-2018. A series of activities was taken to make the changes possible and visible. A seminar with the theme "Strategic Plan: Myths versus Reality" was organized in July to start the change process with a view to bring all concern on the same page. Implementation Matrix 2017-2018 was finalized and disseminated among the audit directorates where specific targets and KPIs were set for all the audit directorates along with OAG itself. A high powered strategy execution cell (SEC) was formed to monitor the progress and implementation of the Implementation Matrix 2017-2018. This is for the first time that operational plan to implement the SP is formulated by each of the Audit Directorates, which acts as an annual performance agreement between OAG and Audit Directorates. All the Audit Directorates are committed to act as per the approved operational plan. As many as 700 entities were identified consisting of nearly 22,500 auditable units for the year 2017-2018 and OAG is supposed to get about 70 Audit Reports including performance, issue based, environmental, IT audit reports by the end of 2017-2018. To make this huge and daunting task possible OAG has carried out several initiatives like issuance of audit instruction mentioning specific uniform audit cycle for all Audit Directorates. Again as a believer of quality audit, OAG has taken the motto "No training, No audit" and "No Planning, No audit". To fulfill these mottos a remarkable initiative has been taken to provide 'off site' training to the entire Audit Directorates simultaneously with the support and guidance of FIMA and near about 600 audit staffs have been trained through this process. To materialize the implementation matrix the monitoring of OAG has been increased which entails many activities like one to one meeting between OAG and Audit Directorates, defining quantifiable KPIs, and introduction of performance scorecard to measure the performance of different Audit Directorates in line with the approved

operational plan. Another remarkable achievement of OAG in this 6 months was that the reformation of Audit Quality Assurance Cell (AQAC). A policy and checklist has been drafted to conduct the quality assurance activities, which would be finalized after piloting this checklist along with the checklist provided by IDI in real field. OAG is continuously striving for the enhancement of the quality of its audit work and for that purpose; a satisfaction survey would be conducted among the auditee to improve the quality of audit.

Public accounts committee of the national parliament was as vibrant as before and OAG submitted another 66 Audit Reports and 13 Appropriation & Finance Accounts, which was tabled in the full session of the parliament on 12 September 2017. With the addition of these reports, which are mostly of contemporary time, the PAC will continue its role with the cooperation of OAG in establishing transparency and accountability in public financial management for achieving the ultimate goal of Good Governance.

As per the demand of the time OAG is also doing its best to cope up with the national and international scenario. A performance audit is being conducted to see the preparedness of the government in achieving Sustainable Development Goals (SDGs) with the technical cooperation of IDI of INTOSAI. OAG is always highlighting the importance of SDG and the role of SAI in it's achievement throughout the department as well as among the stakeholders. The issue of SDG is planned to be incorporated in all the training activities of the FIMA. Beside these, environmental audit and IT audit are being conducted to foster and monitor the Govt. vision of 'Digital Bangladesh' and huge monetary involvement in climate resilience fund.

OAG is now almost completed it's taxing in the right runway with the full transformation and implementation of ISSAI compliant risk based entity wide audit approach. Soon it will take off with the help and assistance of all stakeholders and fly high in the sky with an ultimate view of serving people and make a prosperous nation.

In this issue:

- CAG attends INTOSAI-Donor Cooperation and Capacity Building Committee Meeting held at Washington D.C., United States of America
- CAG attends ASOSAI Seminar on Improvement and Innovation of Audit Process - including Audit on Preparedness for Implementation of Sustainable Development Goals (SDGs), held at Kuwait City, Kuwait
- CAG attends Public Accounts Committee Symposium and Professional Certificate in the Work of Public Accounts Committee 2017, held at London, UK and View Exchange Visit Program with NAO, HMRC and other offices in UK
- FIMA activities
- CGA Activities
- CGDF Activities
- Activities of Different Audit Directorates
- Public Accounts Committee (PAC) Meetings
- Overseas Training and Conference

CAG attends INTOSAI-Donor Cooperation and Capacity Building Committee Meeting held at Washington D.C., United States of America

The INTOSAI-Donor Cooperation is an ambitious initiative. The INTOSAI is working to strengthen and scale up support for SAIs, ensure that all SAIs develop their own strategies as the basis for their development and working to influence the behavior of all actors in the SAI and donor world to work in a coordinated fashion that respects the recipient's ownership of its own development.

The Honorable Comptroller and Auditor General Mr. Masud Ahmed along with Mr. Abul Kalam Azad, DG, Mission Audit Directorate attended the INTOSAI-Donor Cooperation and Capacity Building Committee Meeting which was hosted by the World Bank and took place in Washington D.C., United States of America from 18-21 September 2017.

The Cooperation's main focus in the current program period is on the new round of the global call for proposals. For the next year or so the main concentration will be on the tier 2, which is a specialized initiative to scale up support for the most challenged SAIs. SAIs in the most challenged environments face fundamental legal obstacles that hamper their ability to fulfil their role in society, but also more basic constraints such as limited human and financial resources and an ability to act autonomously. Financing a SAI can be challenging in a country that lacks financial resources, but failing

to recognize the importance of independence and organizational autonomy is a symptom of a systemic institutional weakness, where the checks and balances that ensure that those in power are accountable for their actions are not being recognized. In many countries we see that SAIs are being challenged by their environments. The hope for tier 2 support is that INTOSAI can help the SAIs to such an extent that they are no longer challenged by their environment.

CAG attends ASOSAI Seminar on Improvement and Innovation of Audit Process - including Audit on Preparedness for Implementation of Sustainable Development Goals (SDGs), held at Kuwait City, Kuwait

An ASOSAI Knowledge Sharing Seminar on "Improvement and Innovation of Audit Process - Including Audit on Preparedness for Implementation of Sustainable Development Goals (SDGs)" was held in Kuwait City, Kuwait from December 10 to 14, 2017 with the administrative support of State Audit Bureau of Kuwait. Thirty two participants from thirty member SAIs attended the seminar with facilitation and technical guidance provided by Subject Matter Experts (SMEs) from SAI India and SAI Kuwait. A representative of the Capacity Development Administrator of ASOSAI (SAI Japan) also participated in the seminar for the management of the seminar.

The Honorable Comptroller and Auditor General Mr. Masud Ahmed along with Mr. Md. Naoshad Hossain, Additional Deputy Comptroller and Auditor General (Admin), OCAg attended ASOSAI Seminar on Improvement and Innovation of Audit Process which was held in Kuwait City, Kuwait from December 10 to 14, 2017.



The Honorable Comptroller and Auditor General Mr. Masud Ahmed at ASOSAI Seminar on Improvement and Innovation of Audit Process

The purpose of the seminar was to discuss and identify best practices and recommendations of Improvement

and Innovation of Audit Process. The seminar addressed the following sub themes:

- a. Improvement and Innovation of Audit Planning
- b. Improvement and Innovation in conducting Audit
- c. Improvement and Innovation in Reporting; and
- d. Improvement and Innovation of Follow-up

The seminar also aimed at sharing experience of audit on preparedness for implementation of SDGs and discussing issues and challenges, where a guest speaker from European Court of Auditors and some selected participating SAIs made presentations to share ideas and experiences. At the end of the seminar, the participants jointly formulated best practice and recommendation of Improvement and Innovation of Audit Process.

CAG attends Public Accounts Committee Symposium and Professional Certificate in the Work of Public Accounts Committee 2017, held at London, UK and View Exchange Visit Program with NAO, HMRC and other offices in UK

The Honorable Comptroller and Auditor General Mr. Masud Ahmed along with Mr. Md. Naoshad Hossain, Additional Deputy Comptroller and Auditor General (Admin), OCGA attended Public Accounts Committee Symposium and Professional Certificate in the Work of Public Accounts Committee 2017 which was facilitated by the International Centre for Parliamentary Studies was held at the Stand Palace Hotel, London, UK from 16th to 17th October 2017 and View Exchange Visit Program with NAO, HMRC and other offices in UK from 22 Oct to 26 Oct 2017.

The symposium was well attended by 26 Public Accounts Committee Members, Committee clerks and Officers from Supreme Audit Officers from around the Asia, Europe, Middle East and the Pacific.



Public Accounts Committee Symposium and Professional Certificate in the Work of Public Accounts Committee 2017

This year's theme was, "Prudent Spending" of the public funds. Topics of discussion began with identifying and building an ideal PAC across all Commonwealth Parliaments. The discussion also connotes and connects the operations and intersections of the two traditional forms of accountability exerted by both the public audits (Supreme Audit Institutions) and Parliament through the Committee system. Participants also discuss and try to understand the common obstacles the executive faces when it comes to prudent spending. Discussions also established how crucial establishing relationship with stakeholders is, for the necessity of obtaining accurate data and information.

FIMA Activities:

Financial Management Course for Officers of Bangladesh Army (Batch-7)

A two-week Financial Management Course was organized at FIMA for officers of Bangladesh Army from 19 November to 30 November 2017. Twenty-one mid-level Army officers in the rank of Lt. Colonel to Captain participated in the training program organized exclusively for the army. On 30 November 2017 FIMA organized a closing ceremony, which was presided over by Ms Nurun Nahar, DG (FIMA). Senior officials from the Audit & Accounts Department as well as Bangladesh Army were present in the ceremony. During the speech guests and participants spoke highly of the efforts made by FIMA and Army authorities to build such civil-military cooperation in the field of training on financial management. FIMA and Bangladesh Army have agreed to hold such training programs twice a year on a regular basis.



Participants of Financial management Course (Batch-7) with Director General, FIMA

TIBAS Course:

For mid-level officers from across the Government, FIMA organized Training in Budgeting and Accounting System (TIBAS) program. The 27th and 28th TIBAS Courses took place from 17th July – 27th July, 2017 and 29th October – 09th November, 2017 respectively. Fifty two participants from different ministries and departments participated in the course. Besides the basics of budgeting, government accounting and auditing, participants of this high-profile training course also gained a first-hand exposure to monetary and fiscal policies, public debt and cash management as well as mobilization of foreign aid and its underlying accountability mechanisms.



Participants of 28th TIBAS course in a session with Finance Secretary Mr. Moslem Uddin Chowdhury

Regular Courses:

IT Audit Course

FIMA organized two IT Audit Training Course Batch-03 and Batch-04 from 20th August 2017 to 24th August 2017 and 26 November 2017 to 30 November 2017 respectively. These two training courses were participated by a total of 51 officers from Audit and Accounts departments.



Participants of IT Audit Course (Batch-3) with Director General, FIMA

Public Financial Management Course for Divisional Accountants:

FIMA organized PFM Course for Divisional Accountants from 23rd July 2017 to 03rd August 2017 which were participated by a total of 47 officers from Audit and Accounts Departments who were nominated by Works Audit Directorate.



Participants of PFM Course for Divisional Accountants with Director General

SAS Super Orientation Course

FIMA organizes SAS Super Orientation training course for newly promoted SAS Superintendents on a regular basis. From 20-24 August, 2017 a total of 28 officers from the Audit and Accounts department participated in such training.



Participants of Super Orientation Course with Director General, FIMA

Sub-ordinate Accounts Service (SAS/SRAS) Part I and Part II

From July to December 2017, FIMA organized the 129th SAS/SRAS Part-1 training course and 119th & 120th SAS/SRAS Part-2 courses from 15th October, 2017 to 21th December, 2017. These courses were participated by a total of 144 trainees.



Participants from the SAS/SRAS Part-II course with DG FIMA

A&AO Orientation Course

FIMA organized A&AO orientation training courses for newly promoted Audit and Accounts officers. Two training courses from 24-28 September, 2017 and 08-12 October, 2017 were arranged which were participated by a total of 49 officers.



Participants of A&AO Orientation course

Training on Revenue Audit

FIMA organized Revenue Audit training for OCAg officials from 10-14 September, 2017. A total of 30 officers participated in the training course.



Participants of Training on Revenue Audit

Orientation Course for officers & staff of CGDF

FIMA organized Orientation Course for newly promoted officers & staff of CGDF from 5th February 2017 to 12 February 2017 which was participated by a total of 30 trainees.

PPA-2006 & PPR-2008 Course

FIMA organized two PPA-2006 & PPR-2008 Training Courses from 10-14 September, 2017 and 05-09 November, 2017 respectively which was participated by a total of 64 officers from Audit and Accounts Departments.



Participants of PPR-2008 course with Director General, FIMA

Environment Audit Course

FIMA organized Environment Audit Training Course from 08-12 October, 2017 which was participated by a total of 35 officers from audit and accounts departments.



Participants of Environment Audit course

Training for Trainers (TOT): Course Design & Delivery

FIMA organized two 'Training for Trainers (TOT): Course Design & Delivery' courses for OCAG officials on 06-10 August, 2017 and 22-28 August, 2017 where a total of 47 officers participated. This course was the first of its kind and it is expected to be a regular training course in FIMA.



Participants of Training for Trainers (TOT) Course Design & Delivery with Director General

English Language Course

FIMA arranged, first of its kind, English Language Course for officers of Audit and Accounts Department from 18-21 December. A total of eighteen participants attended the training course.



Participants of Environment Audit course

Mission Audit Training Course:

FIMA organized three Mission Audit Training Course under the name of 'Mission Audit training Course (Bank Branches/Exchange Houses Abroad of State

Owned Bank)', 'Mission Audit Training Course (Mission and Embassy)' and 'Mission Audit Training Course: Biman Bangladesh Airlines' for OCAG officials from 29th October- 02nd November, 2017, 12-15 November, 2017 and 03-07 December, 2017 respectively. The first training was participated by 19 officers, second one by 15 officers and the last one by 25 officers from Audit and Accounts Department nominated by OCAG.



Participants of Mission Audit Training Course with Director General, FIMA

CGA Activities:

Honorable CAG and CGA Visit Development Fair-2018

Development Fair'18 was held countrywide on 11-13 January, 2018. All Ministries and Divisions of Bangladesh Government participated in the Development Fair with all their development achievements. Under the supervision of Finance Division, the office of the Controller General of Accounts (CGA) also participated in the Development Fair along with 487 field offices (7 Divisional Controller of Accounts Offices, 57 District Accounts Offices & 423 Upazilla Accounts Offices). All the field level accounts offices demonstrated their development achievements and recent development initiatives undertaken by the Finance division & the CGA office in the Development Fair'18.

Comptroller & Auditor General of Bangladesh (C&AG) Mr. Masud Ahmed and the Controller General of Accounts (CGA) Mr. Abul Foyez Md. Abid visited the Stall of Divisional Controller of Accounts, Dhaka in the Development Fair'18, Dhaka. Senior officials of Finance Division, Office of the Controller General of Accounts (CGA) & Divisional Controller of Accounts were also present.



Honorable C&AG Mr. Masud Ahmed visits
DCA Dhaka Development Fair Stall

CGA office Organized Rally Celebrating UNESCO Recognition of the Historic March 7 Speech

Office of the Controller General of Accounts (CGA) organized a rally celebrating UNESCO recognition of the historic March 7, 1971 Speech of the Father of the Nation Bangabandhu Shiekh Mujibur Rahman as a World's Documentary Heritage. The rally was organized by the Government Officials and employees of Bangladesh at Suhrawardy Udyan on 25 November, 2017. Controller General of Accounts (CGA) Mr. Abul Foyez Md. Abid led the rally participated by the Officials and employees of CGA command.



Controller General of Accounts Mr. Abul Foyez Md. Abid leading the rally participated by the Officials and employees of CGA command

National Mourning Day Observed at CGA Office

On the occasion of 15 August, the National Mourning Day, a discussion meeting was organized at the office of the Controller General of Accounts (CGA). The discussion meeting and 'doamahfil' was presided over by acting Controller General of Accounts (CGA) Mr. Zubair Ahmed Khan with the presence of all Chief Accounts Officers (CAO) & the officers of CGA office. The

heroic struggle and activities of Bangabandhu's political life were discussed on the occasion. At the end of the program all the officials prayed for the departed soul of Bangabandhu, the Father of the Nation, and his family members who embraced martyrdom on 15 August, 1975.



Acting CGA Mr. Zubair Ahmed Khan conducting 'Doa Mahfil'

National Public Service Day Observed at CGA Office

The office of the Controller General of Accounts (CGA) organized a discussion meeting on the occasion of the "National Public Service Day 2017" on 23rd July, 2017. The meeting was presided over by Additional CGA (Admin) Mr. S M Rezvi with the presence of all Chief Accounts Officers (CAO) & the officers of CGA administration.



Additional CGA (Admin) Mr. S M Rezvi presiding over the discussion meeting

Controller General of Accounts (CGA) Mr. Abul Foyez Md. Abid Promoted to Grade-1

Controller General of Accounts (CGA) Mr. Abul Foyez Md. Abid was promoted to grade-1 (National Pay Scale 2015). Officers of CGA administration congratulated him on this occasion and expressed to extend their sincere cooperation to continue CGA activities under his dynamic leadership in future. Finance Division

issued a circular promoting Mr. Abul Foyez Md. Abid to grade-1 as the Controller General of Accounts, Bangladesh on 6 November, 2017.



Officers of CGA administration congratulating Mr. Abul Foyez Md. Abid (CGA)

CAG Inspects Recruitment Process at CGA Office

Comptroller & Auditor General of Bangladesh Mr. Masud Ahmed visited the office of the CGA and apprised of the recruitment process of Auditor & Junior Auditor at CGA office on 9 October, 2017.



Honorable CAG Mr. Masud Ahmed Inspects Recruitment Process at CGA office

CGDF Activities:

Navy Officers Trained in the Office of the SFC (Navy)

A training session for the Navy officers held in the conference room of the Senior Finance Controller (Navy) on 17/12/2017. A team comprising of 10 student-officers including 4 overseas officers, 2 from Sri Lankan Navy, 1 from Indian Navy and 1 from Sudanese Navy headed by Commander M Sazid Aatur Rahman, (S) PSC, BN attended the program. The program was chaired by Ms. Kalyani Talukder, acting Senior Finance Controller (Navy). Ms. Ronock Sufia Afsara Rahman, Joint Finance Controller (Navy) led the session on

14th Supply and Secretariat Advance Course. In her brief and lively presentation she provided a detailed view of activities performed by this office. The audience applauded the session and expected this type of program would continue and the co-operation between SFC (Navy) and Bangladesh Navy would reach a new horizon.



Navy Officers with SFC (Navy) Ms. Kalyani Talukder

15th August observed with reverence

The office of Controller General Defense Finance arranged a special program on The National Mourning Day, 42th martyrdom anniversary of the great architect of independence, Father of the Nation Bangabandhu Sheikh Mujibur Rahman. On that occasion, a special documentary film on the life of Bangabandhu was played. And a prayer for his departed soul was performed.



In-house discussion at CGDF office on the National Mourning Day

The death anniversary of Father of the Nation Bangabandhu Sheikh Mujibur Rahman, the greatest Bangali of all time was also commemorated with due respect and reverence on 15th August, 2017 at the office of the Senior Finance Controller (Navy). Everybody wore black badge and blackish shade was visualized in everyone's outfit. An in-house discussion presided over by the Senior Finance Controller (Navy)

was held in the conference room. All the speakers recalled the memories, achievements of Bangabandhu and perpetrated massacre at that black night. Besides, prayer and milad headed by the imam of the mosque was offered for Bangabandhu and all the martyrs of 15th August.

Activities of Different Audit Directorates:

Local and Revenue Audit Directorate:

View exchange meeting on Entity Wide Auditing with Ministry of Education



Mr. Md. Golam Mostofa, Director General of Local & Revenue Audit Directorate, Mr. Ahmad Shamim Al Razi, Joint Secretary, Ministry of Education, Bangladesh and Mr. Prof. Dr.S.M.Wahiduzzaman DG of DSHE delivering speech on "Entity Wide Auditing" at the conference of Local & Revenue Audit Directorate on 07.08.2017.

An exchange view meeting was held at Local and Revenue Audit Directorate on August 7, 2017 with Ministry of Education where the Director General (DG) of Local and Revenue Audit Directorate presided over the session. Joint Secretary (inspection and audit), Director General of DSHE, Directors, Deputy Directors, Principals of different colleges and other officials were present on that occasion. The program started with the remembrance of the Father of the Nation and welcome speech of the DG LAD who briefly described the significance and importance of new approach towards auditing, followed by the speech of DG, DSHE, Joint Secretary and Director of DSHE. The Deputy Director of concerned sector threw a presentation on

"Entity Wide Auditing" where he gave an overall idea about the directorate, units under the office, unsettled audit observations of Ministry of Education and new approach of ISSAI based auditing. The program included question and answer session where the participants asked different questions on problems faced by them during audit, broad sheet replies and other relevant issues. The entire participants agreed that to achieve the goal of vision 2041, there is no alternative but maintain transparency and accountability of public money. Finally the DG of the Directorate requested them to be cooperative to the audit team during field audit activities and expressed his gratefulness for coming here.

ISSAI Compliant Risk Based Audit Training Programme



Off-site training sessions on "ISSAI Compliant Risk Based Audit"

According to the direction of the Office of the Comptroller and Auditor General of Bangladesh and under the monitoring of Financial Management Academy (FIMA), 02 (two) off-site training sessions were arranged by Local & Revenue Audit Directorate for 05 days. The first part of the off-site training was held from 01-08-2017 to 07-08-2017 and the second part was held from 16-08-2017 to 22-08-2017 participated by 35 trainees for each part. The resource persons were Mr. Sayed Mohammad Asaduzzaman, Director, Commercial Audit Directorate, Mr. Md. Robiul Islam, JFC (Navy), Office of the SFC Navy, Mr. Md. Abdul Wadud, Deputy, Director, Financial Management Academy (FIMA) and Mr. Tanveer Akter Hossain Khan, Director, FAPAD. Besides Mr. Abdul Baten Fakir, Add. F&CAO (TA), Bangladesh Railway (East), Chittagong has given his valuable lecture on "ISSAI compliant risk based audit". From the training sessions, the participants gathered vast knowledge about ISSAI compliant risk based audit with basic elements of CA,

planning of CA, main concepts of CA, understanding the entity, assessing risk and materiality, risks of material non-compliance, risk of fraud, audit plan, gathering audit evidence, documentation & reporting (AIR), forming conclusion and opinions etc. There were also practical sessions in those trainings. After the successful completion of off-site training, the Director General of Local & Revenue Directorate distributed prestigious certificates among the participants.

15 August, National Mourning Day observed at Local and Revenue Audit Directorate

Local and Revenue Audit Directorate arranged a milad mahfil & discussion session on the occasion of National Mourning Day on 15 August, 2017. The Director General Mr. Md. Golam Mostofa delivered speech on the brutal assassination of our great father of the nation Bangabandhu Sheikh Mujibur Rahman along with his innocent family members. He added that it's a shame for the nation that the leader who achieved light to our independence was killed by a group of misguided people. It is a irrecoverable loss for our country and for the whole world. All the staffs and officers were present at the ceremony. After the discussion the milad mahfil started and the session concluded by offering prayers to the almighty for the salvation of the departed souls.



The DG, Director, Deputy Directors and other officers and staffs attended at the program of National Mourning Day of 15 August on 15-08-2017

In House Training at Local and Revenue Audit Directorate

Local and Revenue Audit Directorate arranged in house training on ISSAI compliance audit from 28 August 2017 to 30 August 2017 at its conference room. The training covered ISSAI compliant risk based training program and performance audit. The Director of LAD Mrs. Tanjila Choudhury, Mr. Mohammad Jahangir

Alom Khan Rana, Deputy Director (LAD), Mr. Jasim Uddin, Deputy Director (Lad), Mr. A.K.M. Kabirul Huda, Deputy Director (LAD) and Mr. Mohammed Kabir Hossain, Deputy Director (LAD) gave the valuable briefings to the field audit teams. ISSAI compliance audit guidelines, project accounting and auditing, revenue auditing which will be helpful for conducting field Audit.

Local and Revenue Audit Directorate arranged an in house training on financial statement, accounting and auditing on 16-10-2017. Mr. Mhedi Hayat Abbasi, Director, Local and Revenue Audit Directorate has given a clear guideline and idea about the topic to the participants.



Mr. Mohammad Jahagir Alom Khan Rana, Deputy Director, LAD giving his speech on ISSAI Compliant Audit Guidelines (Compliance) on 28.08.2017.

Performance Audit Directorate:

Md. Mostofa Kamal has joined as Director General of Performance Audit Directorate on 12th July-2017. He takes the responsibility from Mohammad Golam Sarwar Bhuiyan who has been transferred to the office of the Senior Finance Controller (Air) as Senior Finance Controller by different official order of the OCAg.

ISSAI Compliant Performance Audit training was held in Performance Audit Directorate in October-2017 and total 39 Participants were trained.



Certificate distributed by Director General Mr. Md. Mostofa Kamal and Director Mr. Md. Robiul Islam at closing ceremony.

Civil Audit Directorate:

Rapport building Program between Civil Audit Directorate and the Audittee Entities

To understand the concept of ISSAI Based Audit a rapport building program held in the Civil Audit Directorate on 29, November, 2017. Representative from following institutions took part in this program. The Office of the Controller General of Accounts (CGA), The Senior Secretary, Ministry of Public Administration, The Senior Secretary, Ministry of Agriculture, Office of the Director General Health, The Vice Chancellor, Bangabandhu Sheikh Mujib Medical University, Dhaka, The Director General, BGB, The Director General, Directorate of Passport, The Director, Police Hospital, Rajarbagh, The Director, Dhaka Medical College Hospital were present. Every participants of the program expressed their keen interest and views regarding ISSAI Entity Based Auditing Standard and The Directorate General of Civil Audit Directorate presided over the program.



Rapport building Program between Civil Audit Directorate and the Audittee Entities

Introducing Digital Attendance at Civil Audit Directorate

A digital attendance system has been introduced in the Civil Audit Directorate from July 2017. It helps management to monitor the employee's regular attendance.

Works Audit Directorate:

In-House Training for Divisional Accountants

Works Audit Directorate arranged a day-long training course "ISSAI Compliant Audit /Entity Wide Audit and

e-GP" dated 23rd November, 2017 for the Divisional Accountant. Honorable Comptroller and Auditor General of Bangladesh Mr. Masud Ahmed inaugurated the training course as Chief Guest. Controller General of Accounts Mr. Abul Foyez Md. Abid, Deputy Comptroller and Auditor General (Sr.) Mr. Mohammed Iqbal Hossain, Deputy Comptroller and Auditor General (Procedure) Mr. Md. Anisur Rahman, Director General of Works Audit Directorate Mr. Khan Md. Ferdousur Rahman (MCIPS) and other high officials of Audit and Accounts department were present in the opening ceremony of the training course.



Honorable CAG Mr. Masud Ahmed at In-House Training for Divisional Accountants

In-House Training for Audit and Accounts Officers, SAS Superintendents and Auditors

Works Audit Directorate has arranged a three days training course dated 8th August to 10th August, 2017 for Audit and Accounts Officers, SAS Superintendents and Auditors. Director General of Works Audit Directorate Mr. Khan Md. Ferdousur Rahman (MCIPS) inaugurated the training course as Chief Guest. This course has covered various topics such as, Orientation on PPA/PPR, Construction Works Management of LGED, e-GP Process, Construction Works Management of PWD, Construction Works Management of BWDB, Construction Works Management of RHD, Project Documents (DPP/ RDPP/FS/PCR), VAT and Tax Deduction from Contractor's bill etc.

PTST Audit Directorate:

PTST Audit Directorate arranged training on ISSAI Compliant Risk Based Audit in the conference room from 01.08.2017 to 07.08.2018. Mr. Md. Abdul Baten Fakir, Additional FA & CAO (TA), Bangladesh Railway (East), Mr. Md. Jahangir Alam Rana, Deputy

Director, Local and Revenue Audit Directorate and Mr. Md. Borkat Hayat, Deputy Director, Defence audit Directorate were facilitators. All employees of PTST Audit Directorate were trainees in that training.



ISSAI Compliant Risk Based Audit Training

Defence Audit Directorate: Seminar on Entity Wide Audit

In order to familiarize the entity concept to the auditee organizations a seminar was held on 25.10.2017 at the Auditorium of Bangladesh Machine Tools

Factory (BMTF), Gazipur organized by Defence Audit Directorate. Chief Executive Officer/Commandant of 21 unit of Bangladesh army was present in the seminar. Director General of Defence Audit Directorate and representatives from OCAG (Office of the Comptroller and Auditor General of Bangladesh) were also present at the seminar. The seminar was very fruitful and appreciated by the auditee organizations. They demand that such type of seminar need to be organized all over the country.



Seminar on Entity Wide Audit at BMTF on 25.10.17

Audit Reports discussed in Public Accounts Committee: Public Accounts Committee (PAC) Meetings of 10th Parliament (July-December, 2017)

No.	Meeting Date	Audit Reports Discussed	Audit Directorate
1	67 th Meeting March-06, 2017	Performance Audit Report 2011 on the Accounts of Reduction of System Loss, Power Division.	Works Audit Directorate
2	68 th Meeting July-20, 2017	Follow Up of Annual Audit Report 2010-11 on Power Division discussed in 38 th and 44 th meeting	Works Audit Directorate
3	69 th Meeting August-17, 2017	Annual Audit Report 2008-09 on the Accounts of the Finance Division, Ministry of Finance.	Commercial Audit Directorate
4	70 th Meeting August-27, 2017	Annual Audit Report 2009-10 on the Accounts of Internal Resources Division, Ministry of Finance.	Local & Revenue Audit Directorate
5	71 th Meeting September-12, 2017	Issue Based Audit Report 2007-10 on the accounts of the Ministry of Railway.	Railway Audit Directorate
6	72 th Meeting September-21, 2017	Annual Audit Report 2008-09 on the Accounts of the Ministry of Water Resources.	Works Audit Directorate
7	73 th Meeting November-21, 2017	Special Audit Report 2007-10 on Ministry of Health and Family Welfare.	Foreign Aided Projects Audit Directorate
8	74 th Meeting December-21, 2017	Final settlement of Audit observations based on C&AG's recommendations.	Different Audit Directorates
9	75 th Meeting December-21, 2017	Special Audit Report 2007-10 on Ministry of Health and Family Welfare.	Foreign Aided Projects Audit Directorate

Overseas training and Conference

Participants at overseas training and conference (July - December, 2017)

A good number of OCAG officials participated in various training courses and workshops held abroad during the period July– December 2017.

Name of Participant (s)	Course Name / Title	Country and Duration
Ms. Farmeen Mowla Director, FIMA	ASOSAI sponsored Workshop on Performance Audit [Participated in the workshop as an instructor]	Malaysia 05 July to 22 July 2017
Mr. Tanveer Akter Hossain Khan Director, FAPAD	ASOSAI sponsored Workshop on Performance Audit [Participated in the workshop as an instructor]	Malaysia 05 July to 22 July 2017
Mr. Md. Abul Hafaz Assistant Comptroller and Auditor General (Exam & Inspection), OCAG	ASOSAI sponsored Workshop on Performance Audit	Malaysia 10 July to 21 July 2017
Mr. Md. Bodiozzaman Finance Controller(Miscellaneous)	Program on Procurement Procedures for the World Bank Aided Projects	India 10 July to 21 July 2017
Mr. Md. Naoshad Hossain Additional Deputy Comptroller and Auditor General (Admin), OCAG	Do	Do
Mr. A.K.M. Jubaer Additional Deputy Comptroller and Auditor General (Parliament)	Do	Do
Mr. Shahzahan Siraz Deputy Director, FAPAD	Do	Do
Mr. Pranab Sarkar Deputy Director, FAPAD.	Do	Do
Mr. Md. Munan Howlader Chief Accounts Officer, Ministry of Energy and Mineral Resources	iCISA Training on “Audit of Government Receipts”	India 07 Aug to 01 Sep 2017
Mr. Md. Zahurul Islam Director General, Commercial Audit Directorate	Meeting on Auditing Preparedness for the Implementation of the SDGs	USA 20 July to 21 July 2017
Mr. A K M Hasibur Rahman Assistant Comptroller and Auditor General (Report), OCAG	Do	Do
Mr. Masud Ahmed Honorable Comptroller and Auditor General of Bangladesh	INTOSAI-Donor Cooperation and Capacity Building Committee Meeting	USA 18 Sep to 21 Sep 2017
Mr. Abul Kalam Azad Director General, Mission Audit Directorate	Do	Do
Ms. Rabeya Sultana Deputy Director, FAPAD	iCISA Training on Auditing in IT Environment	India 11 Sep to 06 Oct 2017
Mr. Md. Jamal Uddin Deputy Director, Office of the Additional Director General (Finance), Bangladesh Railway	iCISA Training on Audit of State Owned Enterprise	India 23 Oct to 17 Nov 2017

Name of Participant (s)	Course Name / Title	Country and Duration
Mr. Mohammad Golam Sarwar Bhuiyan Senior Finance Controller(Air)	Conference on “2017 Asian Evaluation Week”	China 04 Sep to 08 Sep 2017
Mr. Md. Hasinur Rahman Deputy Director, Commercial Audit Directorate	iCISA Training on “Performance Audit”	India 27 Nov to 22 Dec 2017
Mr. Masud Ahmed Honorable Comptroller and Auditor General of Bangladesh	Public Accounts Committee Symposium and Professional Certificate in the Work of Public Accounts Committee 2017	UK 16 Oct to 19 Oct 2017
Mr. Md. Naoshad Hossain Additional Deputy Comptroller and Auditor General (Admin), OCAg	Do	Do
Mr. Masud Ahmed Honorable Comptroller and Auditor General of Bangladesh	View Exchange Visit Program with NAO, HMRC and other offices in UK	UK 22 Oct to 26 Oct 2017
Mr. Md. Naoshad Hossain Additional Deputy Comptroller and Auditor General (Admin), OCAg	Do	Do
Ms. Farmeen Mowla Director, FIMA	Quality Assurance Review Design Meeting on iCATs [Participated as resource person]	Mongolia 11 Sep to 22 Sep 2017
Mr. A S M Sohrab Hossain Director, Civil Audit Directorate	INTOSAI WGEA ITP on Forestry Audit	Indonesia 11 Sep to 15 Sep 2017
Mr. Md. Zakir Hossain Audit and Accounts Officer, OCAg	Do	Do
Ms. Rownak Taslima ADCAG/Procedure, OCAg	Workshop on “IDI-ASOSAI Blended Learning Specialists Programme”	Thailand 09 Oct to 27 Oct 2017
Mst. Mahabuba Begum DD, Commercial Audit Directorate	Do	Do
Mr. Md. Firoz Khan DD, Commercial Audit Directorate	Do	Do
Ms. Farmeen Mowla Director, FIMA	IDI Workshop on Quality Assurance [Participated as resource person]	Georgia 04 Nov to 10 Nov 2017
Mr. A K M Hasibur Rahman Assistant Comptroller and Auditor General (Report), OCAg	IDI Workshop on Quality Assurance	Georgia 06 Nov to 10 Nov 2017
Mr. Muhammad Saifur Rahman Jamali Assistant Comptroller and Auditor General (Audit), OCAg	Do	Do
Ms. Rabeya Sultana Deputy Director, FAPAD	Do	Do
Mr. Palash Bakchi Deputy Director, Civil Audit Directorate	ITP on “Introduction to Environment Auditing”	India 20 Nov to 02 Dec 2017
Mr. Md. Nurul Islam Deputy Director, Performance Audit Directorate	Do	Do

Name of Participant (s)	Course Name / Title	Country and Duration
Ms. Rownak Taslima Assistant Comptroller and Auditor General (Reorgan), OCAg	Workshop on Performance Audit Preparedness for Implementation of SDGs	India 11 Dec to 15 Dec 2017
Mr. Kamruzzaman Deputy Director, FIMA	Do	Do
Ms. Papia Monowara Deputy Director, FIMA	Do	Do
Mr. Masud Ahmed Honorable Comptroller and Auditor General of Bangladesh	ASOSAI Seminar on Improvement and Innovation of Audit Process - including Audit on Preparedness for Implementation of Sustainable Development Goals (SDGs)	Kuwait 10 Dec to 14 Dec 2017
Mr. Md. Naoshad Hossain Additional Deputy Comptroller and Auditor General (Admin), OCAg	Do	Do
Mr. Md. Azizul Hoque Senior Finance Controller (Defense Purchase)	Training and Exchange program	China 23 Nov to 01 Dec 2017
Mr. Gour Chandra Roy Additional Director General (Finance), Bangladesh Railway	Commemoration Program of the 40 years of Lima Declaration	Peru 05 Dec to 06 Dec 2017

Acronyms:

A&AO	Audit and Accounts Officer
AIR	Audit Inspection Report
ASOSAI	Asian Organization of Supreme Audit Institutions
CAG	Comptroller and Auditor General
CGA	Controller General of Accounts
CGDF	Controller General Defense Finance
DCAG (A&R)	Deputy Comptroller and Auditor General (Accounts & Reports)
DG	Director General
EUROSAl	European Organization of Supreme Audit Institutions
FIMA	Financial Management Academy
INTOSAI	International Organization of Supreme Audit Institutions
ISSAI	International Standards of Supreme Audit Institutions
OCAg	Office of the Comptroller and Auditor General
SAI	Supreme Audit Institution
SFC	Senior Finance Controller



CAG NEWS JULY-DECEMBER 2017

Editorial Board:

Mohammad Zakir Hossain

Deputy Comptroller and Auditor General (A&R), OCAG

Afrosa Sultana Saleh

Additional Deputy Comptroller & Auditor General (Personnel), OCAG

Tanveer Akhter Hossain Khan

Director, FAPAD, Audit Complex

Fatema Yesmin

Director (MIS), OCAG

A K M Hasibur Rahman

Additional Deputy Comptroller & Auditor General (Parliament), OCAG

Md. Firoz Khan

Assistant Comptroller & Auditor General (Report), OCAG

Published By:

Office of the Comptroller and Auditor General of Bangladesh

Audit Bhaban, 77/7, Kakrail, Dhaka-1000

Phone: 88-02-831 8240-43, Fax: 88-02-8312690

Website: www.cag.org.bd

E-mail: international@cagbd.org