



CAG NEWS

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CAG'S NOTE

During the first half of the year 2017 (January-June), OCAG Bangladesh has taken up some important initiatives to overcome the limitations experienced in the implementation of the Strategic Plan (2013-18) in the last four years. Existing audit system does not have wide coverage of opinion on financial system of the ministry as a whole. Instead, it reflects on audit units with micro-functionalities. Considering this fact, OCAG has taken a paradigm shift from micro-focused unit-based audit to Entity Wide Audit. It has already given directions to all Audit Directorates to include in their Operational Plan the concept of Entity Wide Audit and ISSAI Compliant Risk Based Audit. In this connection, it is mentionable that a number of officials are trained on ISSAI TOT course and ISSAI based Audit Planning course which were conducted by FIMA. Besides, as a part of human resource development OCAG is financing some professional courses like CIA, CISA, CGAP, CFE, CIPFA, IPSAS etc. Hopefully, these courses will make positive impact on the mindset of audit personnel and help to achieve professionalism of international standards of the OCAG officials. Initiatives have also been taken to develop the ongoing digital audit management system, that is, AMMS. For this, OCAG has taken steps for restructuring, renovating and upgrading the Data Centre. AMC for servers has been signed in this regard. Procurement procedure of IT infrastructure has been completed from reputed vendors. As a result, by the end of the year 2017 OCAG Data Centre will become functional once again. Audit people will be able to cope up with the ever increasing challenges of public financial management activities by using modern technologies. Last but not the least; another important event is the completion of the second phase of the construction of Audit Bhaban (6th-8th floor). The entire structure of the building has given OCAG a complete and magnificent outlook. New infrastructural facilities include seminar hall, IT lab, library, electronic library, multimedia centre and VIP suite. This vertical

extension will provide a convenient, spacious, aesthetic and encouraging working environment for OCAG.

In this issue:

- CAG attends the Lessons Learned and Exit Workshop under the Trans-Regional program on the Audit of lending and Borrowing Frame work held at Oslo, Norway
- CAG attends 24th UN/INTOSAI Symposium in Vienna
- CAG attends the CIPFA London Division Spring Seminar: Technology as Enabler in the Public Sector, held at London, UK
- CAG attends different view exchange meetings with Committee on Public Accounts of the House of Commons in Canada.
- CAG attends the 7th ACCA Global Public Sector conference held at Johannesburg, South Africa
- FIMA activities
- CGA Activities
- CGDF Activities
- Activities of Different Audit Directorates
- Public Accounts Committee (PAC) Meetings
- Overseas Training and Conference

CAG attends the Lessons Learned and Exit Workshop under the Trans-Regional program on the Audit of lending and Borrowing Frame work held at Oslo, Norway

The IDI has launched a trans-regional capacity development program on public debt audit, with emphasis on strengthening public sector oversight and audit of sovereign lending and borrowing frameworks. The program involves 15 and 9 SAIs from the INTOSAI English and Spanish regions, respectively, representing both the lending and borrowing countries.

The Honorable Comptroller and Auditor General Mr. Masud Ahmed along with Mr. Mohammad Shahajahan, Deputy Finance Controller (Works) attended the Lessons Learned and Exit Workshop under the

Trans-Regional program on the Audit of lending and Borrowing Frame work which was held for two days from 30-31 March 2017.

During the meeting, there were discussions and sharing of experiences on what worked well and what could be improved. More importantly, in the meeting each stakeholder's made commitment in ensuring sustainability of program results.

The workshop was hosted by the INTOSAI Development Initiative (IDI) at Radisson Blu Scandinavia, Norway.

CAG attends 24th UN/INTOSAI Symposium in Vienna

The 24th UN/INTOSAI Symposium, which was jointly organized by the INTOSAI General Secretariat and the United Nations Department of Economic and Social Affairs (UN DESA), was held at the Vienna International Centre in Vienna from 31 May to 2 June 2017.



CAG attended 24th UN/INTOSAI Symposium in Vienna

Entitled "Digitalization, open data and data mining: relevance and implications for SAIs' audit work and for enhancing their contributions to the follow-up and review of the SDGs", the 24th UN/INTOSAI Symposium focused on two themes that would be of considerable importance for the work of SAIs in the forthcoming years: (i) the implications of digitalization, open data and data mining for the audit work of SAIs, and (ii) the possibilities of SAIs to contribute to the implementation of the 2030 Agenda and the UN Sustainable Development Goals. In this context, the participants engaged in intensive discussions.

The function of the technical chair was carried out by Mr. Chris Mihm of the SAI of the United States of America.

The event was attended by more than 150 participants, and among these were heads and high-ranking representatives of more than 70 SAIs and of several international institutions (UN DESA, UN

OIOS, International Budget Partnership, the Austrian Development Agency – ADA and the German Society for International Cooperation – GIZ). The Honorable Comptroller and Auditor General Mr. Masud Ahmed along with Mr. Sayeed Mohammad Asaduzzaman, Diirector, Commercial Audit Directorate attended Symposium.

The discussions showed that new information technologies and possibilities for the use of data would entail profound opportunities, but also great challenges for SAIs. SAIs are aware of the fact that in times of increasingly available information they are playing a highly important role as the providers of qualified information through their audits. They, however, also know that digitalization comes with great expectations towards SAIs and changes the requirements regarding their audit work. Consequently, the exchange of experiences and of best-practice examples is of great importance.

CAG attends the CIPFA London Division Spring Seminar: Technology as Enabler in the Public Sector, held at London, UK

Information technology offers significant opportunities to all sectors: to become more efficient, to deliver services that are more connected and joined up, to improve the service offer through better management information. However the ever expanding world of digitalism also has its challenges, notably security and what seems to be an ever increasing speed of development and advancement. At the CIPFA London Division spring 2017 seminar from 03-06 March 2017, how the public sector is utilizing IT advances within its services, whilst managing the risks was discussed. The Honorable Comptroller and Auditor General Mr. Masud Ahmed along with Mr. Mhedi Hayat Abbai, Director, Local and Revenue Audit Directorate attended the seminar.

CAG attends different view exchange meetings with Committee on Public Accounts of the House of Commons in Canada.

As member of a four member representative team headed by Dr. Mohiuddin Khan Alamgir, Hon'ble Chairman, the Standing Committee on Public Accounts of Bangladesh National Parliament, the Han'ble Comptroller and Auditor General Mr. Masud Ahmed attended the different view exchange meetings with Committee on Public Accounts of the House of Commons in Canada and visited the High Commission

Office of Bangladesh in Canada to evaluate its performance from 26-30 May 2017.

CAG attends the 7th ACCA Global Public Sector conference held at Johannesburg, South Africa

7th ACCA Global Public Sector Conference, a two-day event held on 14 – 15 February, participated by 150 guests from around the world and explored the theme, Drivers of Change, through an extensive series of technical and inspirational talks and activities designed to highlight the crucial role of finance professionals in the public sector.



7th ACCA Global Public Sector conference

The conference brought together senior figures from governments, regulators, donor agencies and global public sector financial management experts and was a great opportunity for them to network, learn and share best practice. The Honorable Comptroller and Auditor General Mr. Masud Ahmed along with Mr. Kazi Rashidul Azam, Assistant Comptroller and Auditor General attended the Conference.

There is a huge opportunity to help shape the public services of the future, achieving value for money and long-term sustainability. Public sector finance professionals need to be able to navigate the present, and prepare for the future to ensure that the best value is obtained from public funds.'

FIMA Activities:

Financial Management Course for Officers of Bangladesh Army (Batch-6)

A two-week Financial Management Course was organized at FIMA for officers of Bangladesh Army from 12 March to 23 March 2017. Sixteen mid-level Army officers in the rank of Major to colonel participated in the training program organized exclusively for the army. On 23 March 2017 FIMA organized a closing

ceremony, which was attended by Hon'ble C&AG Mr. Masud Ahmed as chief guest. Senior officials from the Audit & Accounts Department as well as Bangladesh Army were

present in the ceremony. In his speech, the C&AG felicitated the participants and 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-6) 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 25th and 26th TIBAS Courses, took place from 22nd January – 02nd February, 2017 and 16th April – 27th April, 2017 respectively. Forty six 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 TIBAS course with Director General, Financial Management Academy (FIMA)

Courses conducted upon request:

Performance Based Financial Management Course-UHCSDP:

FIMA arranged Performance Based Financial Management Course for officers from 8th January 2017 to 12th January 2017 Urban Primary Health Care Services Delivery Program officers on request. Twenty five participants attended the training course.



Participants of Performance Based Financial Management Course – UPHCSDP with Director General, FIMA

Regular Courses:

IT Audit Course

FIMA organized IT Audit Training Course from 23rd April 2017 to 27th April 2017 which was participated by a total of 29 officers from audit and accounts departments.



Participants of IT Audit Course with Director General, FIMA

ISSAI Compliant Compliance and Performance Audit Training Course

FIMA organized ISSAI Compliant Compliance and Performance Audit Training Courses from 23rd April 2017 to 27th April 2017 and 11th June 2017 to 15th June 2017 which were participated by a total of 70 officers from audit and accounts departments.



ISSAI Compliant Compliance and Performance Audit Training Course

Sub-ordinate Accounts Services (SAS/SRAS) Part I Training Course

From January to June 2017, FIMA organized the 127th and 128th SAS/SRAS Part-1 training courses from 22nd January 2017 to 3rd April 2017 and 5th April 2017 to 22nd June 2017 respectively. The courses were participated by a total of 99 trainees.

A&AO Orientation Course

FIMA organized A&AO Orientation training courses for newly promoted Audit and Accounts officers. From 15th January to 19th January and 28th May to 01st June 2017 training course were arranged which were participated by a total of 57 officers.



Participants of A&AO Orientation course with Director (Training), FIMA

Training on Revenue Audit:

FIMA organized Revenue Audit training for OCAO officials from 4th April to 27th April 2017. A total of 32 officers participated in the training course.

Super Orientation Course

FIMA organized SAS Super Orientation training courses for newly promoted SAS Superintendents. From 2nd May to 1st June 2017 a total of 79 officers from the Audit and Account department participated in the training in three batches.

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.



Participants of Orientation Course for officers & staff of CGDF with Director General, FIMA

PPR-2008 Course:

FIMA organized PPR 2008 Training Course from 21st April 2017 to 25th April 2017 and 4th June 2017 to 8th June 2017 which was participated by a total of 69 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 28th May 2017 to 1st June 2017 which was participated by a total of 35 officers from audit and accounts departments.



Participants of Environment Audit course with Director (Training), FIMA

Mission Audit Training Course:

Bank Branches/Exchange Houses (Abroad) of State Owned Bank Audit Course

FIMA organized Mission Audit Training Course (Bank Branches/Exchange Houses Abroad of State Owned Bank) for OCAG officials from 27th March 2017 to 30th March 2017 and 13th June 2017 to 15th June 2017. Two batches such training courses were arranged which were participated by a total of 48 officers nominated by OCAG.



Participants of Branches/Exchange Houses Abroad of State Owned Banks Audit Course with Director General, FIMA

Biman Bangladesh Airlines Ltd. Audit Course

FIMA organized Mission Audit Training Course on Biman Bangladesh Airlines Ltd from 28th March 2017 to 1st June 2017 for OCAG officials which was participated by 27 officers nominated by OCAG .



Participants of Biman Bangladesh Airlines Ltd Audit Course

CGA Activities:

Senior Officials Visit Development Fair-2017

On the occasion of 'Home Coming Day' of the father of the nation Bangabandhu Sheikh Mujibur Rahman, a three-day Development Fair was organized at all government level offices in the country from 9 January to 11 January in 2017. All ministries and divisions demonstrated their own development activities at their stalls installed at division, districts and upazilla level offices. Like other ministries and divisions, the office of the Controller General of Accounts (CGA) also installed stalls at all division, district and upazilla level accounts offices with their development activities. The people of all sphere of life spontaneously visited the stalls of Finance Division.



Controller General of Accounts (CGA) Mr. Md. Amir Khasru visited the Development Fair-2017 at Shilpakala Academy, Dhaka on 11 January, 2017.

Abul Foyez Md. Abid takes Charges of CGA

Mr. Abul Foyez Md. Abid was appointed as the Controller General of Accounts (CGA), Bangladesh. In an office order on 21 May, 2017, Finance Division appointed

Mr. Abid as the Controller General of Accounts (CGA) of Bangladesh. He formally took charges of CGA on 28 May, 2017. Prior to this appointment, Mr. Abul Foyez Md. Abid served as the Deputy Comptroller & Auditor General (Senior) at the office of the Comptroller & Auditor General of Bangladesh.

Mr. Abul Foyez Md. Abid was born on 30 September in 1960. He did his graduation in 1980 from Comilla Victoria College under the University of Chittagong. Later he completed his LLB from Chittagong Law College (Chittagong University) in 1991 with the major subjects of Land Law, Jurisprudence, Roman Law, Constitutional Law, Law of Contract, Muslim Law, Hindu Law and Mercantile Law.



Newly appointed Controller General of Accounts Mr. Abul Foyez Md. Abid at CGA office.

As a Member of Bangladesh Civil Service (Audit & Accounts) of 5th BCS, Mr. Abul Foyez Md. Abid joined Audit Department in 1983. During his career in civil service, he served in various important positions including Assistant Financial Adviser and Chief Accounts Officer, Bangladesh Railway; Deputy Financial Adviser and Chief Accounts Officer, Bangladesh Railway; Area Finance Controller, Bangladesh Army; Director, Works Audit Directorate; Additional Financial Adviser & Chief Accounts Officer, Bangladesh Railway; Finance Controller, Bangladesh Ordnance Factory; Senior Finance Controller, Bangladesh Navy; Financial Adviser & Chief Accounts Officer, Bangladesh Railway; Director General, Defence Audit Directorate; Director General, Foreign Aided Project Audit Directorate; Additional Director General (Finance), Bangladesh Railway and Deputy Comptroller & Auditor General (Senior). In order to take part in seminar, workshop etc and to conduct Mission Audit Mr. Abul Foyez Md. Abid visited different countries including Vietnam, Australia, UK, Indonesia, UAE, Thailand, Singapore, Brunei, Srilanka, South Africa, Maldives, China, Japan, Philippines, India, USA, Italy, Sweden, Germany, Russia, etc. He is married with two sons and one daughter.

Annual Performance Agreement (2017-18) Signed

Annual Performance Agreement (APA) for the financial year 2017-18 between the offices of the Controller General of Accounts and the Finance Division was signed indicating the Vision, Mission, Strategic Objectives and Functions of CGA office. Senior Secretary of the Finance Division Mr. Hedayetullah Al Mamoon, NDC and the Controller General of Accounts Mr. Abul Foyez Md. Abid signed the agreement on 15 June, 2017 at Finance Division. Senior officials of Finance Division and CGA office were also present at the APA signing ceremony.



Senior Secretary of Finance Division and CGA poses with the Agreement on 15 June, 2017.

Annual Performance Agreement (2017-18) Signed between CGA & CAO/DCA

Annual Performance Agreement (APA), 2017-18 between the Controller General of Accounts (CGA) and the Chief Accounts Officers (CAO)/Divisional Controller of Accounts (DCA) were signed on 15 June, 2017. As per Annual Performance Agreement (APA) between office of the Controller General of Accounts and Finance division, there was an obligation to sign an Annual Performance Agreement (APA) between the office of the CGA and the offices under CGA command. CGA Mr. Abul Foyez Md. Abid directed everybody to try their utmost to fulfill the target points by maintaining the clauses and terms & conditions of the agreement.



Annual Performance Agreement (2017-18) was signed between Controller General of Accounts (CGA) & Chief Accounts Officers/Divisional Controller of Accounts on 15 June, 2017 at CGA office.

Training and Workshop at CGA

The office of the Controller General of Accounts arranges a daylong in-house training session on PFM Reform Strategy, Online Pay Fixation & iBAS++ on 31 January, 2017. Apart from that a workshop on “iBAS++ Accounting Module” was arranged on 28 February, 2017.

Pitha Utshab Celebrated at CAO, Ministry of Environment & Forest and CAO, Ministry of Industry

Pitha Utshab was celebrated at the office of the Controller General of Accounts (CGA) on 5 February, 2017. CAO, Ministry of Industry and CAO, Ministry of Environment & Forest organized Pitha Utshab on 24 January and 14 February respectively in 2017. CGA Mr. Md. Amir Khasru attended the program.



Pitha Utshab at CGA office

CGDF Activities:

Mr. Jubair Ahmed Khan joined as Controller General Defence Finance (CGDF)

Mr. Jubair Ahmed Khan, DG, Financial Management Academy (FIMA), Dhaka joined as Controller General Defence Finance (CGDF) on 28/05/2017. Ex Controller General Defence Finance Mr. Mohammad Moslem Uddin (Grade-1) started his PRL on 19/05/2017. He is a member of Bangladesh Civil Service: Audit And Accounts Cadre 5th Batch.

Attachment Program of Public Financial Management Course for Officers of Bangladesh Army (Batch-6)

Participants of “Public Financial Management Course for Officers of Bangladesh Army (Batch-6)” had an

attachment program on 16 March 2017 at CGDF office which was arranged by FIMA. Sixteen commissioned officers were participated in this half day long attachment training program. During this training, participants were learnt about financial advisory function of CGDF and over all activities of CGDF. This attachment training was very much interactive and participatory.



Participants of Public Financial Management Course for Officers of Bangladesh Army (Batch-6)

Controller General Defence Finance (CGDF) visited Area Finance Controller (Army), Jessore Cantonment office

Controller General Defence Finance (CGDF) Mr. Md. Moslem Uddin visited Area Finance Controller (Army), Jessore Cantonment office in an official visit program on 17th January 2017. Joint Controller General Defence Finance (JCGDF) Mr. Md. Naoshad Hossain & Assistant Controller General Defence Finance (ACGDF) Mr. Md. Nazmul Hossain was also along with him.

This visit enlightens the image of the office. On the other hand, all officers and staffs of Area FC (Army) Jessore Cantonment office got directions and inspirations from them.

Activities of Different Audit Directorates:

Activities of Defence Audit Directorate **MD. Masih-Ul Hasan joined as Director General**

MD. Masih-Ul Hasan joined as Director General of Defence Audit Directorate on 1st June, 2017. He took over the responsibility from Mr. Md. Golam Mostafa, Director General who had been transferred to Local & Revenue Audit Directorate. Apart from that Annual

Audit Report 2012-2013 on the accounts of Ministry of Defence, Army, Navy, Air Force and Armed Forces Division had been sent to CAG office on 14/02/2017.

Mission Audit Directorate

1. One of the main objectives of Constitutional audit is to establish good governance through transparency and accountability. Mission Audit Directorate is relentlessly working in this respect. This Directorate is responsible for auditing Missions of Bangladesh abroad, foreign office of Biman Bangladesh Airlines under the Ministry of Civil Aviation and Tourism and foreign branches of government commercial banks under the Banking & Financial Institutions Division, Ministry of Finance.

Along with Audit Code, Audit Manuals, ISSAI Guidelines, Government Auditing Standards published by the Office of the Comptroller & Auditor General of Bangladesh for quality audit Mission Audit Directorate is implementing Mission Audit Manual, Financial Instructions for the Guidance of Bangladesh Missions abroad.

Furthermore, to make the audit report easily understandable, checklist of different areas of audit has become a necessity. In this regard, on 15 June 2017, Mission Audit Directorate has prepared a checklist for foreign branches of Sonali, Janata and Agrani Bank Ltd. which will help guide the audit activities and ensure transparency and accountability of government financial management.

2. As per instructions of the Office of the Comptroller and Auditor General of Bangladesh, Mr. Abul Kalam Azad, Director General of Mission Audit Directorate has visited an audit team auditing Technical Training Centre (TTC) in Patuakhali on May 15, 2017. The audit team was comprised of one Audit and Accounts Officer and two auditors. While visiting, the Director General has inspected their audit activities and has given proper directions accordingly.

3. Like all other Audit Directorates, Director General of the Mission Audit Directorate is giving regular briefing to the mission audit teams prior to their engagement. In this regard, the Director General has given briefing to the audit team no 28/2016-17 on 4/07/2017 in his office.

Works Audit Directorate

Mr. Khan Md. Ferdousur Rahman (MCIPS) joined as Director General

According to the office order of Comptroller & Auditor General office, office memo no সিএজি/ জিবি-1/13(73)/

কল-2/82/খণ্ড-21/112 Date: 25-05-2017 the present Director General of Works Audit, Mr. Khan Md. Ferdousur Rahman (MCIPS) has been joined in this office dated the last 1st June, 2017. He replaced the DG Mrs Nurun Nahar, who was promoted to Director General in Financial Management Academy.

Training activities

Works Audit Directorate has arranged a two-days training course from the last 23th May to 24th May, 2017 for Audit and Accounts Officers, SAS Superintend and Auditors. The course has covered various topics, such as, Public Servants (Discipline & Appeal) Rules, 1985, ISSAI Compliance Audit Planning, PPA-2006, PPR-2008, CPW(A)- Code, CPW(D)-Code, Audit Report Writing etc.

A number of officials have attended a workshop about Audit Observations Settlement Process in Bangladesh Road Transport Authority (BRTC) on 25th May, 2017 under the direction of Director General of works audit.

Commercial Audit Directorate Regional offices Inspected by DG Commercial Audit

Regional Office in Sylhet (Sector-4) was inspected by Director General, Commercial Audit Directorate, Mr. Md. Zahurul Islam on 15.06.2017. During inspection, Director General reviewed the field audit report of compliance audit team and entity wide audit teams of the Regional Office. These audit programs were conducted under the 3rd & 4th phase of audit year of 2016-2017. Director General has given the following directives to the audit teams during the review of field

work:

- Necessary directions given to the audit teams regarding ISSAI guidelines and how to enhance quality of AIRs by following and application of ISSAI guidelines.
- Directions given on how to make AIRs of Entity Wide Audit.
- Directions given on how to make Audit Plan for Entity Wide Audit.

Training activities

An in-house training on ISSAI Compliant Compliance Audit was arranged from 14-18 May 2017 at the Conference Room of Commercial Audit Directorate where ISSAI expert Mr. Md. Abdul Baten Fakir, FC(Log) was invited to conduct classes. The five day long training culminated at the certificate awarding ceremony where the then Deputy Comptroller & Auditor General (Senior), Mr. Abul Foyez Md. Abid handed over the certificates to the participants as a 'chief guest in the presence of all Directors General of the Audit Directorates.

Another five day long in-house training on ISSAI Compliant Financial Audit was also arranged from 21-25 May 2017 at the same venue where Director General and Deputy Directors of the Directorate conducted classes on relevant IAS of Financial Audit. The training concludes with honorable Deputy Comptroller & Auditor General (Senior) Mr. Mohammed Iqbal Hossain distributes the certificates among the trainees. His presence has created much enthusiasm among the participants while the organizers also felt much encouraged with his presence.

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

No.	Meeting Date	Audit Reports Discussed	Audit Directorate
1	63 rd Meeting, January 19, 2017	Follow up of Annual Audit Report 2008-2009 on Ministry of Health and Family welfare discussed in 33 rd meeting	Local and Revenue Audit Directorate
2	64 th Meeting, January 31, 2017	Annual Audit Report 2009 -2010 of the accounts of the Power Division, Ministry of Power, Energy and Mineral Resources	Works Audit Directorate
3	65 th Meeting, February 28, 2017	Annual Audit Report 2008 -11 on the accounts of Internal Resource Division	Local and Revenue Audit Directorate
4	66 th Meeting, March 09, 2017	Annual Audit Report 2009 -10 on the accounts of Basic Bank and Rajshahi Krishi Unnayan Bank	Commercial Audit Directorate

Overseas training and Conference: Participants at overseas training and conference (January - June, 2017)

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

Name of Participant (s)	Course Name / Title	Country and Duration
Mr. Masud Ahmed Comptroller and Auditor General, OCAG, Dhaka.	7 th ACCA Global Public Sector Conference	South Africa 14 February to 15 February, 2017.
Mr. Kazi Rashidul Azam ACAG & PS to CAG, OCAG, Dhaka.	Do	Do
Mr. Md. Nazrul Islam Director General Civil Audit Directorate, Dhaka.	4 th International Integrity Seminar on Strengthening Integrity of the Public Sector	Hungary 27 February to 03 March, 2017.
Mr. Muhammad Shahiduzzaman CAO, Ministry of Education, Dhaka.	Do	Do
Mr. Provat Kumar Majumder Deputy Director Defence Audit Directorate, Dhaka.	Training on “Environment Audit”	iCISA, India 13 February to 10 March, 2017.
Mr. Masud Ahmed Comptroller and Auditor General, OCAG, Dhaka.	CIPFA London Division Spring Seminar: Technology as Public Sector	London, UK 03 to 06 March, 2017.
Mr. Mhedi Hayat Abbasi Director, Local and Revenue Audit Directorate Dhaka.	Do	Do
Mr. Abul Foyez Mohd. Abid Deputy Comptroller and Auditor General (Senior), OCAG, Dhaka.	23 rd Commonwealth Auditors General Conference	India 21 March to 23 March, 2017.
Mr. Md. Rafiqul Islam Senior Finance Controller (Air Force), Dhaka.	Do	Do
Mr. Janesar Azad Deputy Director/MIS, OCAG, Dhaka.	Do	Do
Mr. Masud Ahmed Comptroller and Auditor General, OCAG, Dhaka.	Lessons Learned and Exit Workshop for Trans regional Program on Audit of Lending and Borrowings	Norway 30 March to 31 March, 2017.
Mr. Mohammad Shahajahan Deputy Finance Controller Office of the SFC (Works), Dhaka.	Do	Do
Mr. Gour Chandra Roy Addl. Director General (Finance) Bangladesh Railway, Dhaka.	4 th Meeting of 11 th ASOSAI Research Project on Method of Developing Risk-based Audit Plans	Kuwait 24 April to 25 April, 2017.
Mr. Md. Anisur Rahman Deputy Comptroller and Auditor General (Procedure), OCAG, Dhaka.	Do	Do

Mr. Soroj Kanti Deb FA&CAO (West), BR, Rajshahi	1 st Meeting of the INTOSAI WG on Big Data	China 17 April to 19 April, 2017
Mr. Imrul Kayes Khan Director, FIMA	Do	Do
Ms. Tanzila Chowdhury Director/LAD	26 th Meeting of the INTOSAI WG on IT Audit	Korea 22-23 May 2017
Mr. Sayed Mohammad Asaduzzaman Director, Commercial Audit Directorate, Dhaka	24 th UN/INTOSAI Symposium	Austria 31 May to 02 June 2017

Acronyms:

A&AO	Audit and Accounts Officer
AFROSAI	African Organization of Supreme Audit Institutions
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
EUROSAI	European Organization of Supreme Audit Institutions
FIMA	Financial Management Academy
INTOSAI	International Organization of Supreme Audit Institutions
ISSAI	International Standards for Supreme Audit Institutions
OCAG	Office of the Comptroller and Auditor General
SAI	Supreme Audit Institution
SFC	Senior Finance Controller
SPEMP-B	Strengthening Public Expenditure Management Program (Component-B)

CAG NEWS JANUARY-JUNE 2017

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