



CAG NEWS

A HALF-YEARLY PUBLICATION

Volume 15 | Issue 02 | July – December, 2016



www.cag.org.bd

CAG'S NOTE

Responsible financial management is crucial to national integrity, but supreme audit institutions (SAIs), are the linchpin of a country's integrity system. As the agency responsible for auditing government income and expenditure, the supreme audit institution acts as a watchdog over financial integrity and the credibility of reported information as well as 'performance' or 'value-for-money' auditing. This year emphasis is given on ISSAI (International Standards of Supreme Audit Institutions) compliant audit, Entity Wide Audit instead of unit based audit and using IT (especially IDEA, AMMS software) in auditing for ensuring quality in day to day auditing practices. A strategy paper on Improving Responsiveness to Audit Observations is developed to strengthening the relationship with auditee. Being a pillar of good governance OCAg office also ensured its transparency by disseminating peer review report conducted by SAI India with different stakeholders. We are a relatively small organization with a very large remit. We are looking to punch above our weight with our statutory audit work and the wide range of support we give to Parliament. Our performance in 2015-16 demonstrates the far-reaching impacts we have, with financial savings of Taka 222.22 crore and wider impacts providing real benefits to those we work with and the public.

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CAG attends the 17th INTOSAI Working Group on Environmental Auditing (WGEA) Assembly meeting held at Jakarta, Indonesia

The 17th INTOSAI Working Group on Environmental Auditing (WGEA) Assembly meeting was held at Jakarta, Indonesia from 24 - 27 October 2016. The Honorable Comptroller and Auditor General Mr. Masud Ahmed along with Mr. Abul Foyez Mohd Abid, Deputy Comptroller and Auditor General (Senior) attended the meeting.

This meeting was attended by 115 participants representing SAIs of 48 countries, European Court of Auditors (ECA), INTOSAI Working Group on Extractive Industries (WGEI), Australian National University (ANU), Convention on Biological Diversity (CBD), UN Department of Economic and Social Affairs (UN DESA), UN Environment Program (UNEP) and UN Framework Convention on Climate Change (UN FCCC).

The agenda for the meeting among other things included approval for INTOSAI WGEA Work Plan 2017-2019 and discussion/presentation on 8 themes areas.



CAG attended the 17th INTOSAI Working Group on Environmental Auditing (WGEA) Assembly meeting held at Jakarta, Indonesia

CAG attends the Annual Meetings of the INTOSAI Capacity Building Committee and the INTOSAI-Donor Cooperation in Cape Town, 3-6 October 2016

An annual meeting of the INTOSAI Capacity Building Committee and a meeting of the INTOSAI Donor Steering Committee was held at Cape Town, South Africa from 3 to 6 October, 2016. Discussions were held on the themes - "Maximizing SAI cooperation in support of capacity" and "Maximizing the benefits of the SAI PMF in support of SAI capacity development". In addition, a meeting of the INTOSAI Goal Chairs was also held in the sideline. The Honorable Comptroller and Auditor General Mr. Masud Ahmed along with Mr. Md. Khurshid Alam Patwary, Additional Deputy Comptroller and Auditor General (Admin), OCAg attended the Annual Meetings of the INTOSAI Capacity Building Committee and the INTOSAI-Donor Cooperation in Cape Town, 3-6 October 2016.



CAG attended the Annual Meetings of the INTOSAI Capacity Building Committee and the INTOSAI-Donor Cooperation in Cape Town

CAG attends seminar on Implementation of IPSAS and the path to Accrual Accounting

An International Seminar on Accrual Accounting and implementation of International Public Sector Accounting Standards (IPSAS) as part of SAFA events with the assistance from World Bank organized by CA Sri Lanka along with its Public Sector Wing (APFASL) was held from 3rd to 5th November 2016. The Honorable Comptroller and Auditor General Mr. Masud Ahmed attended the seminar.

The seminar is an important platform for SAFA member bodies to share knowledge and experiences of the countries in the region, enabling to outline a plan for shifting from cash based accounting system to accrual based accounting system and make recommendation for implementation of Financial

Reporting in compliance with Public Sector Accounting Standards in the region. The World Bank along with SAFA is undertaking a comparative study on Enhancing Public Sector Financial Reporting in the South Asia Region (SAR).

The Seminar aims to create awareness on the significance of Accrual based Accounting and Implementation to Public Sector Accounting Standards in an effort to promote excellence in Financial Reporting in the Public Sector in the SAFA Region.



CAG attended seminar on Implementation of IPSAS and the path to Accrual Accounting

CAG attends the 22nd INCOSAI, 2016 meeting held at Abu Dhabi, UAE

This year the XXII-INCOSAI was held in Abu Dhabi, United Arab Emirates. The Congress is the supreme organ of INTOSAI and is composed of all Members. Once in every three years it holds regular meetings, which are chaired by the hosting SAI. It offers all INTOSAI members an opportunity to share experiences, discuss issues, and pass resolutions and recommendations to improve government accountability worldwide. Participants include delegations of member SAIs as well as representatives of the United Nations, the World Bank and other international and professional organizations.

This year's Congress provided an opportunity for the discussion of several crucial developments and the INTOSAI community to decide on the way forward. INTOSAI presented its next strategic plan to the Congress. The strategic plan alongside updated statutes of the organization was presented at congress. The strategic planning process has been inclusive and involved deliberations with external stakeholders. As a result of the strategic planning process some key highlights include: Reconfirmation towards standard setting, capacity building and knowledge sharing as cornerstones of INTOSAI's activities; Commitment towards playing a major role in supporting the UN 2030 Agenda on Sustainable Development as launched by the United Nations in 2015; Ensuring

that INTOSAI supports all its members and protects the independence of SAIs in financial, administrative and operational sense; Building up INTOSAI regions towards providing more professional support to SAIs; In general improving the relevance, responsiveness and services offered by INTOSAI to its member SAIs



CAG attended the 22nd INCOSAI, 2016 meeting held at Abu Dhabi, UAE

FIMA Activities:

Financial Management Course for Officers of Bangladesh Army (Batch - 5)

A two-week Public Financial Management Course was organized at FIMA for officers of Bangladesh Army from 13 November to 24 November 2016. Twenty five mid-level Army officers in the rank of major to colonel participated in the training program organized exclusively for the army. On the last day of the course 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 of financial management. FIMA and Bangladesh Army have agreed to hold such training programs twice a year on a regular basis.



Participants of Bangladesh Army Financial Management Course with DG, FIMA

TIBAS Course:

For mid-level officers from across the Government, FIMA organized the Training in Budgeting and Accounting System (TIBAS) course. 23rd and 24th TIBAS Courses, took place from 31st July – 13th August, 2016 and 30th October – 10th November, 2016 respectively. A total

of 44 participants from different ministries, divisions and departments participated in the courses. 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-23 course with Director General, Financial Management Academy (FIMA)

Courses conducted upon request: NGO Affairs Bureau Officials

FIMA organized Financial Management Course for NGO Affairs Bureau officials from 25 to 29 September 2016 on request from the Bureau. The course was attended by 7 participants.



Participants of Financial Management Course for NGO Affairs Bureau with Director General, FIMA

Training for Urban Primary Health Care Services Delivery Project (UPHCSDP)

FIMA organized Performance based Financial Management Course for Urban Primary Health Care Services Delivery Project (UPHCSDP) from 18 to 22 December 2016 on request from the project which was participated by a total of 25 officers.



Certificate awarding ceremony of organized Financial Management Course for NGO Affairs Bureau officials

Training for Safety Net System for the Poorest (SNSP) Project

FIMA organized PFM training for Safety Net System for the Poorest (SNSP) Project from 23 to 27 October 2016 which was participated by a total of 25 participants.



Certificate awarding ceremony of training on Safety Net System for the Poorest (SNSP) Project

Regular Courses: Procurement Audit Course for OCAG Officials

FIMA organized Procurement Audit Training for OCAG officials from 23 October to 27 October 2016 which was participated by a total of 35 officials.



Participants of Procurement Audit Course with Director General, FIMA

Revenue Audit:

FIMA organized Revenue Audit training for OCAG officials from 21st August to 28th August 2016 which was participated by a total of 25 officials.



Participants of Revenue Audit Course

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

From July to December 2016, FIMA organized 125th and 126th SAS/SRAS Part-I training courses, which were participated by a total of 107 trainees.



SAS/SRAS Part I participants with Director General, FIMA

A&AO Orientation Course

FIMA organized A&AO Orientation Training Courses for newly promoted Audit and Accounts Officers from 23-27 October 2016 which were participated by a total of 18 officers.



Participants of A&AO Orientation course with Director General, FIMA

Defense Finance Management Course

FIMA arranged Defense Finance Management course for officials and staff of CGDF from 21 September to 28 September, 2016. 30 participants attended in the course.



Inauguration ceremony of Defense Finance Management course

Super Orientation Course

FIMA organized Orientation Training Courses for newly promoted SAS Superintendents. During July-December, 2016 two orientation courses were organized by FIMA. A total of 60 trainees participated in these Courses.



Participants of Super Orientation course with Director General, FIMA

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

FIMA organized Mission Audit Training Course: Branches/Exchange Houses Abroad of State Owned Banks for OCAg officials from 02 - 06 October 2016. The Course was participated by a total of 28 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: Biman Bangladesh Airlines Ltd. for OCAg officials from 16 – 20 October 2016. A total of 26 officers, nominated by OCAg, attended the course.



Certificate Awarding Ceremony of Biman Bangladesh Airlines Ltd Audit Course

Training on Audit of Bangladesh Missions Abroad

FIMA organized Mission Audit Training: Bangladesh Missions Abroad for OCAg officials from 13 – 17 November 2016 which was participated by a total of 32 officers nominated by OCAg.



Participants of Bangladesh Missions Abroad Audit Course with Director General, FIMA

CGA Activities:

National Mourning Day Observed at CGA Office

On the occasion of 15 August, the National Mourning Day, a discussion program was organized at the office of the Controller General of Accounts (CGA) on 23rd August, 2016. The discussion meeting and Doa-Mahfil was presided over by the Controller General of Accounts (CGA) Mr. Md. Amir Khasru with the presence of all Chief Accounts Officers (CAO) & the officers of CGA office. The valiant days and activities of Bangabandhu's life were discussed at length at the program. At the end of the program the discussants prayed for the departed soul of Bangabandhu, the father of the nation, and his family members who embraced martyrdom on 15 August, 1975.



A discussion program was organized at the office of the Controller General of Accounts (CGA) on the occasion of National Mourning Day

Creation of Employee Database through Online Pay Fixation

A meeting on 'Creation of Employee Database through Online Pay Fixation' was organized at CGA office on 1st December, 2016. All the Chief Accounts Officers (CAO) and Divisional Controller of Accounts (DCA) discussed thoroughly and shared their views over the matter. CGA Mr. Md. Amir Khasru presided over the meeting with the presence of Mr. Muslim Chowdhury, Additional Secretary of Finance Division.



Meeting regarding Creation of Employee Database through Online Pay Fixation

Meeting regarding audit objection on Appropriation Accounts (2013-14) of Postal Department

Controller General of Accounts, Mr. Md. Amir Khasru presided over a meeting regarding audit objection on Appropriation Accounts (2013-14) of Postal department on 16/11/2016. Among others Director General, Post, Telecommunication, Science & Technology Audit Directorate, representatives of Postal department & Posts Telecommunication & Information Technology Ministry were present in the meeting.



Meeting regarding audit objection on Appropriation Accounts (2013-14) of postal department

APA (2016-17) signing ceremony at CGA office

Annual Performance Agreement (APA), 2016-17 between CGA office and CAO/DCA offices has been signed on 24 October, 2016. 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. Md. Amir Khasru directed everyone to try their utmost to fulfill the target points by maintaining the terms & conditions of the agreement.



APA (2016-17) signing ceremony at CGA office

Rangpur DCA office goes in Operation

Office of the Divisional Controller of Accounts (DCA), Rangpur is launched its functioning from 03 December, 2016. According to the office order of CGA office, all the manpower of DAO Rangpur was transferred to DCA Rangpur. Mr. Khan Md. Ferdousur Rahman, Additional CGA (Admin) informally switched on its activities followed by a workshop on PPR.



Inauguration ceremony of Rangpur DCA office

CGDF Activities:

Courtesy call on the Chief of Army Staff

Mr. Mohammed Moslem Uddin, Controller General Defence Finance (CGDF) made a courtesy call on the Chief of Army Staff General Abu Belal Muhammad Shafiu Huq, ndc, psc on 17th August 2016 at Army Head Quarters. Ms. Monowara Habib, Senior Finance Controller (Army) and Mr. Md. Naoshad Hossain, Joint Controller General Defence Finance accompanied him.

In this meeting CGDF mentioned that Joint Service Instructions (JSI) were published on 29/03/2016 and pay fixation pertaining to all officers were completed within 2 days and subsequently, salary was credited to their bank account on 1st April, 2016. CGDF expressed sincere thanks and gratitude for providing CMH facilities to DFD officials. He requested for new and suitable accommodation for Area FC offices and he also mentioned about the necessity of constructing a DFD complex in Dhaka cantonment area. The Chief of Army staff expressed his deep satisfaction over accomplishment of pay fixation related tasks within the shortest possible time.



Mr. Mohammed Moslem Uddin, Controller General Defence Finance made a courtesy call on the Chief of Army Staff General Abu Belal Muhammad Shafiu Huq, ndc, psc.

Personnel Management System

Controller General Defence has introduced on line Personnel Management System on pilot basis. This system can be used as an effective tool regarding human resource management for CGDF because it will be able to produce all information relating to transfer, promotion, training and gradation list. The system can generate any kind of human resource management (HRM) related report. Now every office will be able to input employees' information. PMS has been referred to Ministry of Defence as an innovation project which will uphold the motto of "Digital Bangladesh".

Asset Management System

A module of "Asset Management System" has been incorporated in the web page of CGDF. All the offices under CGDF can use the system to give the information of their Fixed Assets.

CGDF office has taken an initiative to make a list of all fixed assets of CGDF Headquarter and it's subordinate offices through this automated system. We will get detail on assets procured, their net book value and total monetary worth of those assets. This sort of automated system will be an aid to make decision regarding Annual Procurement Plan, Disposal of Assets etc. This information will help in budget distribution as well as it will ensure transparency and accountability in asset acquisition and it's disposal.

Digital attendance

Punctual Attendance is one of the important matters in Office Procedure because punctual attendance has been emphasized by "The Public Employees Discipline (Punctual Attendance) Ordinance, 1982."

CGDF office has introduced biometric digital attendance system. This system will ensure the daily attendance of the employees. All sub-ordinate offices will be under such supervision concerning daily attendance. This will ensure the commitment of the employees and discipline in the whole domain of CGDF. In future this information will be displayed in our web page.

Renovation

Better office environment can enhance productivity and quantity of output. Renovation is a continual practice in any organization. Each year we try our best to refurbish the office environment with limited budget and resources. In 2016, CGDF Office was renovated by modern equipment, furniture, fittings and interior decoration. Front office is now well decorated that can give good feeling to any person or guest coming here. Waiting lounge has been constructed for the guests and full-time reception desk has been accommodated to convey information to guests. Library room and Conference room has been modernized and renovated with multimedia system as well as Wi-Fi internet access. New Workstation has been installed in admin section that results in improved working environment and quick service delivery.

Activities of Different Audit Directorates:

Local and Revenue Audit Directorate

A presentation was made on ISSAI Guidelines on Compliance Audit (ISSAI 4100) on 24/10/2016 in the conference room of Local and Revenue Audit Directorate by Md. Jahangir Alam Khan Rana, Deputy Director. Mr. Md. Zakir Hossain Khandker, Director General was present as chief guest. The presenter covered risk analysis, sampling, documentation, forming opinion and reporting according to ISSAI-1330, ISSAI-1530, ISSAI-1230 and ISSAI-1700 in his presentation. All officers and staff of Local and Revenue Audit Directorate were present with effective participation. In the concluding remark, Director General emphasized on implementation of ISSAI compliant audit for all auditing works in line with the world trend of ISSAI compliant audit step by step and sought all out efforts from participants.

Activities of Performance Audit Directorate

Three reports have been approved by Honorable Comptroller and Auditor General of Bangladesh. These are (i) Environmental Audit on Hospital Waste Management (ii) Environment Audit on Evaluation of Government program to control illegal use of formalin and calcium carbide in food (iii) Audit on Medium Term Budgetary Framework (MTBF) - Ministry of LGED

Activities of Defence Audit Directorate

In-house training on MES, ISSAI based Audit Methodology, ISSAI based Audit Planning and Entity Wide Audit was organized on 14/08/2016 and 18/08/2016. Mr. Md. Abdul Baten Fakir, Finance Controller, Log Area, Dhaka was the resource person of the said training. All officers and staffs of Defence Audit Directorate were present at those programs.

Railway Audit Directorate

Led by the Director General of Railway Audit Directorate on behalf of the officers and employees of Railway Audit Directorate, a campaign of warm clothes distribution among the people of Chapai Nawabgonj who were suffered by the cold wave was held in the month of December, 2016.



Mr. Md. Azizul Hoque, DG, Railway Audit Directorate distributed clothes among the people of Chapai Nawabgonj

Works Audit Directorate

Works Audit Directorate published DA examination's (part 2) result and recruited 47 new Divisional Accountants

Works Audit Directorate had published its Divisional Accountant (DA) examination result (part 2) on 16th November, 2016. Based on this result, a total number of 47 Divisional Accountants were recruited. This examination was held successfully dated 23 to 27 October, 2016 at FIMA. The new DA's were posted in different offices all over Bangladesh. The first part DA exam's result had been published on 10th October, 2010 under the CAG office. CAG office had delegated the responsibility for taking the DA exam (part 2) and

recruiting the DA's to the Works Audit Directorate on April, 2015.

Training for newly recruited Divisional Accountants at Works Audit Directorate

Works Audit Directorate had organized a 8 days long in-house training dated from 19th December to 29th December, 2016 for its newly recruited DA's. Various important subjects were included in this training session. Such as PPR (2008), CPW 'A' Code, Duties & Responsibilities of DA's Government Accounting, GFR, TR & SR, Internal Control, Code of Ethics etc. In addition, training session was also arranged for its existing DA's on 14-15 December 2016. All in-house training was directly monitored & supervised by Director General of Works Audit Directorate.



Training session of Divisional Accountant in Works Audit Directorate

Commercial Audit Directorate

(1) Inspection by DG, Commercial Audit in the Regional offices

Inspection was done by DG, Commercial Audit Directorate, Mr. Md. Zahurul Islam of the regional offices in Khulna, Sector-6 (13-10-16), Rajshahi, Sector-7 (13-11-2016) and Sylhet, Sector-4 (29-12-2016). During inspection, Director General reviewed the field audit reports of audit teams of compliance audit and entity wide audit of the regional offices.

These audits were conducted in the 1st and 2nd phase of FY 2016-2017 Audit Plan.

Director General gave the following directives to the audit teams during the Review of their field work:

- I. Progress of AMMS reviewed and Deputy Directors were directed to complete AMMS Module-I by themselves.
- II. Necessary directions given to the members of the audit teams regarding ISSAI/ guidelines and how to enhance quality of AIRs by following the ISSAI guidelines and applying it to field work.
- III. Directions were given on how to make AIRs of Entity Wide Audit.

Besides, upon a detailed review of the observations included in the AIRs of all the audit teams inspected, DG gave specific directions on issues regarding Protested Bill, Sundry Debtors, Miracle Allowance, raising objections if debts were not deducted from final payment of officers/staff going on retirement, proper calculation of interest on big amount of Fixed Deposit Receipt (FDR), audit of internal control systems and performance of the entity, income tax of employees given by banks, bad loans etc. DG gave directions on the detailed and self-sufficient presentation of annexure and catchy headlines for a better AIR.

(2) A meeting on ISSAI Compliant Audit

Planning was held with DG, Mr Md Zahurul Islam on the chair

A meeting on ISSAI Compliant Audit Planning of 51 Entity Wide Audits approved under the 1st & 2nd phase of 2016-17 Audit Plan, was held on 25-10-2016 with DG, Mr. Md. Zahurul Islam on the chair. Under the guidance of Director General, Director, Deputy Directors and senior/experienced AAOs of the office imparted views and knowledge to the teams regarding an effective and feasible audit planning of the entities in compliance with ISSAI guidelines. Necessary revision/corrections were made while reviewing the ISSAI compliant audit planning of the 51 Entity Wide Audits.

Audit Reports discussed in Public Accounts Committee: Public Accounts Committee (PAC) Meetings of 10th Parliament (July-December, 2016)

No.	Meeting Date	Audit Reports Discussed	Audit Directorate
1	52nd Meeting, July 19, 2016	Special Audit report 2010-2011 on Loan re-scheduling and interest waver of Sonali Bank under Banking and Financial Institution Division, Ministry of Finance	Commercial Audit Directorate
2	53rd Meeting, July 31, 2016	Performance Audit report 2008-2009 on BSTI under Ministry of Industry	Commercial Audit Directorate
3	54th Meeting, August 10, 2016	Special Audit report 2010-2011 on Tarakandi-Jamuna bridge Railway link project under Ministry of Railway	Railway Audit Directorate
4	55th Meeting, September 20, 2016	Special Audit report 2010-2011 on Loan re-scheduling and interest waver of Agrani Bank under Banking and Financial Institution Division, Ministry of Finance	Commercial Audit Directorate
5	56th Meeting, September 29, 2016	Annual Audit Report 2008-2009 on 6 organizations under 6 Ministries (Agriculture, LGRD & co-operative, Liberation war affairs, Communication, Food and Disaster Management, Shipping)	<ul style="list-style-type: none"> • Local and Revenue Audit Directorate • Commercial Audit Directorate • Works Audit Directorate
6	57th Meeting, October 25, 2016	Performance Audit Report 2002-2004 on Jamuna Fertilizer Company Ltd under BCIC of Ministry of Industry	Commercial Audit Directorate
7	58th Meeting, November 10, 2016	Annual Audit Report 2008-2009 on the accounts of 11 organizations under Ministry of Power, Energy and Mineral Resources	Commercial Audit Directorate
8	59th Meeting, November 22, 2016	Annual Audit Report 2009-2010 on the accounts of Janata, Sonali, Agrani, RAKAB, Rupali, ICB, BASIC and BDBL under Banking and Financial Institution Division, Ministry of Finance	Commercial Audit Directorate
9	60th Meeting, November 24, 2016	Annual Audit Report 2009-2010 on the accounts of Janata, Sonali, Agrani, RAKAB, Rupali, ICB, BASIC and BDBL under Banking and Financial Institution Division, Ministry of Finance	Commercial Audit Directorate
10	61st Meeting, December 18, 2016	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
11	62nd Meeting, December 27, 2016	Annual Audit Report 2009-2010 on the accounts of 11 Nationalized corporation under different ministries	<ul style="list-style-type: none"> • Local and Revenue Audit Directorate • Commercial Audit Directorate • Works Audit Directorate

Overseas training and Conference: Participants at overseas training and conference (July - December, 2016)

A good number of OCAG officials participated in various training courses and workshops held abroad during the period July– December 2016.

Name of Participant(s)	Course Name /Title	Country and Duration
Mr. Muhammad Saifur Rahman Jamali Assistant Comptroller and Auditor General (Audit), OCAG, Dhaka	iCISA Training on Audit of Government Receipts	India; 8 th August to 2 nd September, 2016
Mr. Nasimul Islam Chief Accounts Officer, Ministry of Civil Aviation and Tourism, Dhaka	iCISA Training on Audit of Government Receipts	India; 8 th August to 2 nd September, 2016
Mr. Md. Abdul Baten Fakir Finance Controller (Army), Log area, Dhaka	ASOSAI Seminar on ISSAI Implementation- Experience and Strategy	Bhutan; 22 nd August to 26 th August, 2016
Ms. Fahmida Islam Joint Director General, Office of the Additional Director General (Finance) Bangladesh Railway, Dhaka	2016 Asian Evaluation week	China; 5 th September to 8 th September, 2016
Mr. Mohammad Amimul Ehsan Kabir Assistant Comptroller and Auditor General, OCAG, Dhaka	International training on Forestry Audit	Indonesia; 19 th September to 23 th September, 2016
Mr. Mohammad Shahajahan Deputy Finance Controller Office of the Senior Finance Controller (Works), Dhaka	The Quality Assurance Workshop on Public Debt Audit of Lending and Browning Frameworks	Georgia; 28 th September to 30 th September, 2016
Mr. Md. Khurshid Alam Patwary Additional Deputy Comptroller and Auditor General (Admin), OCAG, Dhaka	Annual meeting of INTOSAI Capacity Building Committee and INTOSAI Donor Cooperation Steering Committee	South Africa; 3 rd October to 6 th October, 2016
Mr. Md. Zakir Hosain, Divisional Controller of Accounts, Sylhet	Audit Review Meeting of the IDI-ASOSAI 3i Cooperative Audit Programme on Audit of Disaster Management	Indonesia; 10 th October to 14 th October, 2016
Ms. Luckymoni Debnath Chief Accounts Officer, Ministry of Information, Dhaka	Audit Review Meeting of the IDI-ASOSAI 3i Cooperative Audit Programme on Audit of Disaster Management	Indonesia; 10 th October to 14 th October, 2016
Mst. Mahabuba Begum Deputy Director, Commercial Audit Directorate, Dhaka	Audit Review Meeting of the IDI-ASOSAI 3i Cooperative Audit Programme on Audit of Disaster Management	Indonesia; 10 th October to 14 th October, 2016
Ms. Monowara Habib Senior Finance Controller (Army) Dhaka	6 th Seminar on Environmental Auditing and 5 th Working Meeting of ASOSAI WGEA	India; 17 th October to 19 th October, 2016
Ms Quamrun Nahar Additional Financial Adviser and Chief Accounts Officer Office of the FA&CAO (East) Bangladesh Railway, Chittagong	6 th Seminar on Environmental Auditing and 5 th Working Meeting of ASOSAI WGEA	India; 17 th October to 19 th October, 2016
Mr. Md. Mostofa Kamal Chief Accounts Officer Ministry of Home Affairs, Dhaka	Seminar on How to ensure efficient auditing and effectiveness of Audit result	Korea; 17 th October to 21 st October, 2016
Ms. Setara-E-Zahan Deputy Finance Controller (Army) Office of the Finance Controller (Army), Pay-1, Dhaka	iCISA training on Audit of State owned Enterprises	India; 17 th October to 11 th November 2016

Mr. Abul Foyez Mohd Abid Deputy Comptroller and Auditor General (Senior), OCAG, Dhaka	17th Assembly Meeting of the INTOSAI Working Group on Environmental Auditing	Indonesia; 24 th October to 27 th October, 2016
Ms. Farmeen Mowla Director, Financial Management Academy, Dhaka	ASOSAI-Sponsored Workshop including its pre and post instructors meeting (<i>Participated as a trainer of ASOSAI</i>)	China; 10 th November to 27 th November, 2016
Mr. A K M Hasibur Rahman Assistant Comptroller and Auditor General (Report), OCAG, Dhaka	ASOSAI-Sponsored Workshop on Performance Audit	China; 14 th November to 25 th November, 2016
Mr. Gour Chandra Roy Director General, Mission Audit Directorate, Dhaka	3 rd Meeting of 11 th ASOSAI Research Project on Developing Risk- based Audit plan	Vietnam; 22 th November to 24 th November, 2016
Mr. Md. Anisur Rhaman Director General, Works Audit Directorate, Dhaka	3 rd Meeting of 11 th ASOSAI Research Project on Developing Risk- based Audit plan	Vietnam; 22 th November to 24 th November, 2016
Mr. Md. Abul Kalam Azad Director, Foreign Aided Project Audit Directorate, Dhaka	iCISA training on Performance Audit	India; 21 st November to 16 th December 2016
Mr. Abul Foyez Mohd Abid Deputy Comptroller and Auditor General (Senior), OCAG, Dhaka	22 nd INCOSAI 2016	United Arab Emirates; 5 th December to 11 th December, 2016
Mr. Mohammad Zakir Hossain Director General, Foreign Aided Project Audit Directorate, Dhaka	22 nd INCOSAI 2016	United Arab Emirates; 5 th December to 11 th December, 2016
Mr. Syed Mustafa Mahbub Ali Director, Foreign Aided Project Audit Directorate, Dhaka	IFAD Financial Management(FM)Workshop	Thailand; 6 th December to 7 th December, 2016.

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 JULY-DECEMBER 2016

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Published By:

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