



CAG NEWS

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CAG'S NOTE

The Office of the Comptroller and Auditor General (OCAG) of Bangladesh attaches top priority to institutional capacity and professional skills development, and remarkable progress has been made in this respect in the first six months of 2014 (January-June). As part of the OCAG's capacity building and professional development plan, SPEMP-B Project has been conducting the International Public Financial Management (IPFM) course in collaboration with the Chartered Institute of Public Finance and Accountancy (CIPFA), UK. In five batches, a total of 177 participants have completed their CIPFA Certificate, which is an internationally recognized PFM qualification in its own right. The first three of the five batches have already started working towards their CIPFA Diploma. The remarkably high pass rates in both the Certificate and Diploma level examinations stand testimony to the hard work and determination on the part of the participants as well as concerned officials from CIPFA and SPEMP-B.

Another significant milestone for capacity building of OCAG is 'Automation in Auditing'. The *Audit Monitoring and Management System (AMMS)* is now being used by eight major Audit directorates. Not only does the AMMS system facilitate the quality assurance process in auditing, but it also allows storing and retrieving of documents pertaining to bilateral and tripartite meetings, Public Accounts Committee's recommendations on audit reports and follow-ups on all pending audit observations.

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CAG apprises Honourable President and Prime Minister of Seventeen audit reports:

Honourable President Md. Abdul Hamid emphasized the importance of enhancing the effectiveness of audit to maintain financial discipline and minimize wastage of public resources. He mentioned this while CAG Mr. Masud Ahmed called on him and apprised him of 17 audit reports at the former's office on June 08, 2014.



CAG handing over audit reports to the Honourable President on June 08, 2014

The Honourable Prime Minister Sheikh Hasina stressed the need to adopt advanced auditing approaches and techniques to ensure transparency and accountability in public financial management. She said this when the CAG apprised her of 17 audit reports at her office on April 15, 2014. The CAG referred to the initiatives that have been taken at OCAG which are expected to bring about qualitative changes in the audit process.



CAG apprising the Honourable Prime Minister of audit reports on April 15, 2014

OCAG performs better: TIB research report

A research report on the National Integrity System (NIS) in Bangladesh was published by the Transparency International Bangladesh (TIB). In this report, TIB analyses the strengths and weaknesses of NIS which comprises 15 institutions or pillars: i) Parliament, ii) Executive, iii) Judiciary, iv) Local Government, v) Public Administration (Bureaucracy), vi) Law Enforcement Agency (Police), vii) Election Commission, viii) Office of the Comptroller & Auditor General (OCAG), ix) Anti-Corruption Commission, x) Information Commission, xi) Human Rights Commission, xii) Political Parties, xiii) Media, xiv) Civil Society, and xv) Business. Each of the institutions in the NIS is assessed in this report in terms of its capacity, governance and role.

The Office of the Comptroller and Auditor General has been rated as a better performer than any other pillar.

The research report also mentions that the OCAG acts as a major deterrent against inefficient and corrupt use of public money and it has been assessed to be delivering on its Constitutional obligations with relative success.

CIPFA launch event:

The Chartered Institute of Public Finance and Accountancy (CIPFA), UK launched a new training partnership with Limerick College of Business Studies (LCBS) Dhaka, a major training provider in Dhaka, Bangladesh on April, 2014.

The partnership, founded at a special ceremony in Bangladesh's capital, continues the growth of CIPFA's international public financial management training provision.

Guest speakers at the event included the British High Commissioner to Bangladesh, His Excellency Mr. Robert W Gibson, the CEO of LCBS Dhaka, Mr. M A Kalam and chief guest, the Comptroller and Auditor General of Bangladesh, Mr. Masud Ahmed. Mr. Ahmed was also elected an honorary member of CIPFA at the event, in recognition of his ongoing commitment to improving public financial management.

The CIPFA partnership with LCBS Dhaka will allow accountancy students in Bangladesh to study for CIPFA's professional qualification in International Public Financial Management, the only accountancy qualification based upon International Public Sector Accounting Standards (IPSAS). This qualification gives students from across the world the opportunity to achieve Chartered Public Finance Accountant (CPFA) status.



CAG Mr. Masud Ahmed attending CIPFA partnership launch event

CIPFA has a long and proud history of championing good public financial management and bringing public finance professionals together across the world. Set and supported by the International Federation of Accountants (IFAC), IPSAS are designed to improve government transparency and accountability and allow for greater comparability between countries and public sector bodies.

Speaking at the launch, CIPFA's Education & Training Director, Adrian Pulham said:

"The launch of this new partnership is a significant contribution to the stability of public finances in Bangladesh and ensures specialist training for Government and public sector staff in good public financial management."

It demonstrates how CIPFA's continued international growth is helping to ensure that the next generation of public sector managers across the world has the skills and expertise necessary to effectively lead and manage their country's public services.

CAG Attends 22nd Commonwealth Auditors General Conference:

22nd Commonwealth Auditors General Conference focusing the "Independence of SAIs" was held in Floriana, Malta during March 24-27, 2014. The Honorable Comptroller and Auditor General Mr. Masud Ahmed led a two member delegation from SAI Bangladesh which included Mr. Md. Zakir Hussain, PS to CAG. There were two sub-themes of the conference: 1. Ensuring Independence of SAIs for Effective Audit Reports and 2. Effective Communication of Audit Findings to Key Audiences. The CAG, Bangladesh took part in all the sessions and chaired some. He presented a paper on Status of Independence of SAI Bangladesh in a session of the conference. His speech and comments were highly appreciated by the host and the august audience. The conference emphasized on a more concerted effort by SAIs for achieving further independence. The venue was Grand Excelsior Hotel, located in a central point of the Mediterranean state.



CAG attending 22nd Commonwealth Auditors General Conference.



Graduating AAGs with CAG Mr. Masud Ahmed

Reminding the graduating officers of the rich legacy of the Audit and Accounts cadre in the contexts of both the present-day Bangladesh and the historical perspective of the Indian subcontinent, the CAG advised them to apply their knowledge and skills for the betterment of the Audit & Accounts department. Highlighting the positive correlation between the strengthening of the Audit & Accounts department and the overall development of the country, he suggested that the AAGs, upon being posted in different offices, should strive to uphold the dignity of the Audit & Accounts cadre, serve the department with utmost sincerity and integrity and try their best to live up to the expectations built around them. This would definitely go a long way in enhancing transparency and accountability in the public sector of Bangladesh, thereby promoting good governance to a considerable extent, he added.

FIMA activities: January-June 2014:

i) Passing out of the 31st batch AAGs:

The passing out ceremony of the officers belonging to the 31st batch of BCS (Audit & Accounts) cadre, whose departmental training commenced in January 2013, was held at Osman Gani Khan Auditorium of FIMA on April 10, 2014. The programme was attended, among others, by senior officials from the Office of the Comptroller & Auditor General, different audit directorates, civil, defence and railway accounts departments as well as FIMA. Honourable CAG of Bangladesh Mr. Masud Ahmed was present as Chief Guest, who handed over the certificates to the Assistant Accountants General (AAGs) for their successful completion of the year-long training course.

ii) CIPFA certificate award ceremony:

The Chartered Institute of Public Finance and Accountancy (CIPFA), UK awarded certificates to the officers and employees belonging to the Audit & Accounts department who successfully completed their CIPFA Certificate Level qualification on May 28, 2014 at the Seminar Hall of FIMA. The Honourable Comptroller & Auditor General of Bangladesh, Mr. Masud Ahmed, who was present as the chief guest in the Award Ceremony handed over the certificates to the awardees. Chaired by Mr. Md. Amir Khasru, the then Director General, FIMA, the function was attended, among others, by Mr. Peter Boulding, Assistant Director (International), CIPFA and Mr. Md. Zahurul Islam, Project Director, SPEMP-B Project.



CAG Mr. Masud Ahmed handing over CIPFA certificate

SPEMP-B: Strengthening the Office of the Comptroller and Auditor General

Major milestones from January to June 2014:

i) Inauguration of CIPFA Certificate Course for batch 4 and 5 at FIMA: Delivery of internationally accredited CIPFA Course to OCAG personnel at FIMA is one of the prime deliverables of SPEMP-B Project. As part of this progression, honourable Comptroller and Auditor General of Bangladesh, Mr Masud Ahmed, on 19 January 2014, inaugurated the CIPFA Certificate Course Training at FIMA for batch 4 and 5. Director General, FIMA, Mr. Md. Amir Khasru, Project Director Mr. Md. Zahurul Islam and Team Leader of MISC Firm Mr. Peter Armstrong were also present in the ceremony. A total of 72 OCAG officials have been enrolled in these two batches.

ii) Launching CIPFA Diploma Course at Hotel Ruposhi Bangla: A formal opening ceremony of CIPFA Diploma Course for OCAG personnel was held on February 6, 2014 at the Ball Room of Hotel Ruposhi Bangla. Mr. Masud Ahmed, honorable Comptroller and Auditor General of Bangladesh, was present in the event as Chief Guest while senior officials up to grade-V from the Audit and Accounts Department attended the programme.

iii) OCAG senior management retreat at Cox's Bazar: An OCAG senior management retreat on capacity development of OCAG and implementation of new audit methodologies was held at Cox's Bazaar from February 27 to March 01, 2014. Mr. Masud Ahmed, honourable Comptroller and Auditor General of Bangladesh, as well as senior officials from the Audit and Accounts department attended the programme. In the opening session, a presentation on 'Project Overview and SPEMP-B Project Achievements, Challenges and the Way Forward' was given by Mr. Mahbubul Haque, Additional Project Director. Mr. Md. Zahurul Islam, Project Director, Mr. Peter Armstrong, Team Leader and Mr. Kazi Kaium Hossen, Assistant Director also spoke in the opening session.

In the second session, the keynote paper on 'Adaption of ISSAI-Compliant Audit Methodology by OCAG' was presented by Mr. Md Aftabuzzaman, DG, Commercial Audit Directorate. In the final session, the keynote paper on 'Capacity Development of FIMA' was presented by Ms Kazi Tasmin Ara Ajmery, Director, FIMA. Floor discussions were held in all the presentations.



CAG Mr. Masud Ahmed among others on retreat dais

Appreciating all presentations and the management of the programme, honourable CAG in his concluding speech, asked all DGs to come forward to implement ISSAI-compliant methodologies and advised them to seek professional guidance from the consulting team when facing problems. He also asked all DGs to fully understand the new audit methodologies and disseminate those to all audit team members.

iv) A study visit to Canada: A 10 member delegate headed by the honourable Comptroller and Auditor General of Bangladesh, Mr. Masud Ahmed visited Canada during May 13-23, 2014 with a view to exploring opportunities, exchanging information, understanding best practices and determining applicability in OCAG especially in the field of performance and environmental audit planning and execution, compliance with ISSAIs, training as well as use of IT in audit.

During the visit, the delegate had fruitful discussion meetings with the heads and senior officials of the Office of the Auditor General (OAG) of Canada, Auditor General of the Province of British Columbia, Auditor General of Local Government, Province of British Columbia, Auditor General of the City of Toronto, Comptroller General of Canada, Public Accounts Committee of Canada and Canadian Comprehensive Auditing Foundation (CCAF), Ottawa.

v) Peer review conducted by SAI India: A peer review on financial and compliance audit processes and practices in Bangladesh was conducted by a SAI India team led by Director General, Mr. Govinda Bhattacharjee, during the period June 03-30, 2014. The peer review team has submitted their review report to the OCAG.

vi) Extension efforts of SPEMP-B Project: The original tenure of SPEMP-B Project expired on June 30, 2014. Due to the delayed start of the project, some important deliverables could not be completed by this period. From June 2013 on, initiatives have been taken to extend the project period beyond June 2014. But the extension related activities and efforts gained momentum in the last quarter of the immediate past fiscal year. The PMCU team worked relentlessly reviewing and revising budgets and activities of the Project, holding meetings and negotiations with the Ministry of Finance as well as donor communities such as the World Bank. As a result, SPEMP-B is likely to get extension up to June 2016.

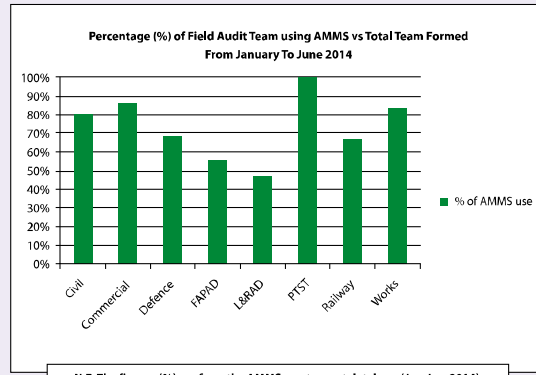
SCOPE Project:

AMMS implementation and training

Audit Monitoring & Management System (AMMS) is a home-grown, customized piece of software developed by the Strengthening Comptrollership & Oversight of Public Expenditure (SCOPE) Project and implemented in OCAG through its Data Centre which is connected using fibre optic back-bone with four distinct office buildings, funded by Department of Foreign Affairs, Trade and Development, Government of Canada. It is a step towards establishing a paperless office environment in the audit department under the CAG. According to the audit processes and nature of work, AMMS is divided into four modules so that it can be easily incorporated by the user and by the top management.



OCAG Data Centre



Percentage (%) of field audit teams using AMMS vis-à-vis total teams formed (January-June, 2014)

Under a phased training programme linked to the AMMS roll-out, SCOPE project delivered comprehensive hands-on training to 400 officials (during January to June 2014) on using all the required modules of the AMMS application. This type of hands-on training will be continued until the user is capable of using the system independently and confidently.

The second module (Field Audit) is used by 8 of the 10 audit directorates, and according to the preceding chart, on an average 75% of all field audit team members from eight audit directorates are now using this module. The number is gradually increasing in each quarter, as training has been provided continuously to all audit directorates by SCOPE technical persons in SCOPE computer lab. This has largely facilitated performing audits using a structured methodology and audit working paper templates. AMMS helps to adopt the risk-based audit approach advocated by INTOSAI in relation to ISSAI standards.



AMMS training session in SCOPE computer lab

AMMS is being used by (a) senior audit managers in audit directorates in preparing annual audit schedules and planning the audits, (b) hundreds of audit teams performing field audits in thousands of different locations across Bangladesh, and (c) audit management in tracking and following up on thousands of audit observations and preparing audit reports. AMMS also facilitates the quality assurance process in addition to storage and retrieval of documents relating to bilateral and tripartite meetings, public accounts committee recommendations on audit reports and follow ups on all pending audit observations. However, some changes are underway to make the system more user-friendly and compatible with existing audit practices.

Selection of monetary usage sampling (MUS) using IDEA was used in the pilot financial audit. And those samples can be attached to the AMMS during field audits. The gains resulting from the AMMS due to better supervision and expeditious reporting are achieved successfully through comprehensive training to concerned officials. This is a major achievement as there was concern over the accountability of the field audit teams. Better supervision and reporting using AMMS not only facilitates better delivery of audit services but it also helps OAG to comply with relevant quality and reporting standards (e.g. ISSAI 1220 and ISSAI 1700) used by INTOSAI.

The AMMS system has been developed and implemented for the first time in OAG, Bangladesh by the SCOPE Project and its parallels have not been found in other SAIs, which generally use TeamMate - an internationally known piece of audit management software. In fact, special requirements of OAG Bangladesh necessitated the development of this exclusive software.

Commercial Audit Directorate: In-house training

With a view to implementing ISSAI guidelines and internationally commended best practices in audit process and enhancing the quality of audit reports, the Commercial Audit Directorate organized two in-house training sessions on April 23-24 and May 25, 2014 at its conference room.

The main focus of the in-house training sessions was to build awareness among concerned officials about the implementation of ISSAI guidelines, use of AMMS software, preparation of quality audit reports and application of PPR in auditing. On April 23-24 the first phase of in-house training was conducted in presence of Deputy Directors, team leaders of audit teams and all officers from headquarters. Director General of Commercial Audit Directorate Mr. Md. Aftabuzzaman inaugurated the training session and expressed his enthusiasm about implementation of ISSAI guidelines and production of quality audit reports. He also encouraged the participants to make the most of the training. Mr. Shyamal Kanti Chowdhury, DCAG (A&R), Mr. Mohammed Iqbal Hossain, DG, PTST Audit Directorate, Mr. Abdul Baten Fakir, Director, FIMA, Mr. Md. Shahidur Rahman Chowdhury, Director, Commercial Audit Directorate and Mr. Tanvir Akter Hossain, Director, Performance Audit Directorate gave valuable presentations in different sessions.



In-house training session inaugurated by Mr. Md. Aftabuzzaman, DG, Commercial Audit Directorate

The second phase of the In-house training was held on 25 May at the same venue. Mr. Scott Milne, International Consultant, SPEMP-B Project conducted the core session of the day. He gave a multimedia presentation on "Implementation of ISSAI standards in Financial, Compliance, Performance and Issue-based Audits in the context of Bangladesh". Team leader of SPEMP-B project Mr. Peter Armstrong, other Senior Consultants of the project including Mr. Kamrul Hasan, Mr. Md. Harunar Rashid Zamaddar and International Consultant Mr. Shoshi Menon were also present in the session. Director, Deputy Directors and concerned officers from headquarters and regional offices participated in the training. The in-house training came to an end with the concluding remarks of Director General of Commercial Audit Directorate, Mr. Md. Aftabuzzaman.

Farewell to the departing DCAG (Senior):

Mr. Md. Delwar Husain, Deputy Comptroller and Auditor General (Senior), went on Post Retirement Leave (PRL) on May 09, 2014 after successful completion of his career in the civil service for more than 33 years. OAG organized a farewell programme in honour of the departing DCAG (Senior) on May 08, 2014. Honourable Comptroller and Auditor General Mr. Masud Ahmed graced the occasion as chief guest. Around 50 senior officials from the Audit and Accounts department attended the programme. They shared their feelings and experience working with Mr. Delwar Husain with due respect and dignity. Participants also expressed their gratitude and heartfelt thanks to Mr. Husain for his commendable contribution to the Audit Department during his long serving period.



CAG Mr. Masud Ahmed attending farewell programme for departing DCAG (Senior) Mr. Md. Delwar Husain

Book launch programme:

The Comptroller and Auditor General of Bangladesh, Mr Masud Ahmed unveiled the cover of a book titled "Sarkari Hishabayon Poddhotir Moulik o Baboharik Dharona" (Basic and Practical Aspect of Government Accounting Procedure) written by Mr. A. H. M. Shamsur Rahman, Finance Controller (Army) Log Area, Dhaka Cantonment on June 11, 2014 at M. Hafizuddin Khan Auditorium, 'Audit Bahaban', Kakrail, Dhaka. Officers of different levels from the Audit and Accounts department attended the programme.



CAG Mr. Masud Ahmed unveiling the cover of a book written by Mr. A. H. M. Shamsur Rahman, FC (Army) Log Area.

10th Public Accounts Committee (PAC) meetings, January-June, 2014

No.	Meeting date	Audit reports discussed	Audit directorate
1	1st meeting, April 22, 2014	Annual Audit Report: 2010-2011, on the accounts of RAJUK for the years 2005-2008.	Works Audit Directorate
2	2nd meeting, April 29, 2014	Issue-based audit report on the accounts of Bangladesh Railway for the years 2006-2007 to 2008-2009 related to the purchase of goods, store and distribution (revenue).	Railway Audit Directorate

Participants at overseas training and conference (January - June, 2014)

Eighteen groups of SAI Bangladesh officials participated in various training courses, workshops and international auditors' fellowship programmes held abroad during the period January-June 2014.

Name of the Participant (s)	Course Name/Title	Country and Duration
<p>Mrs. Kalyani Talukder Joint Director General (Finance) Bangladesh Railway</p> <p>Mr. Md. Anisur Rahman Chief Accounts Officer (Ministry of Health)</p> <p>Mr. Mohammad Golam Sarwar Bhuiyan Chief Accounts Officer (Ministry of Housing & Public Works)</p> <p>Mr. Md. Maisur Mahmood Chowdhury Chief Accounts Officer (Ministry of Post, Telegraph and Telephone)</p> <p>Mr. Md. Mostofa Kamal Divisional Controller of Accounts, Barisal</p> <p>Mr. Md. Refayet Ullah Divisional Controller of Accounts, Rajshahi</p> <p>Mrs. Wahida Hamid Finance Controller (Miscellaneous)</p> <p>Mrs. Fatema Begum Divisional Controller of Accounts, Dhaka</p> <p>Mrs. Luckymoni Debnath Chief Accounts Officer (Ministry of Information)</p> <p>Mrs. Monowara Akther Deputy Chief Accounts Officer (Ministry of Health)</p> <p>Mr. Mohammad Jashim Uddin Deputy Controller General of Accounts, Office of the Controller General of Accounts</p>	<p>Budget Execution through Strategic Financial Management Course</p>	<p>UK; January 13-24, 2014</p>
<p>Mr. Gouranga Chandra Debnath Deputy Director, Local and Revenue Audit Directorate</p>	<p>Training on Audit of Social Sector Schemes</p>	<p>India; Jan 13 - Feb 7, 2014</p>
<p>Mr. Md. Mahtab uddin Senior Finance Controller (Army)</p> <p>Mr. Md. Golam Mustafa Senior Finance Controller (Defence Purchase)</p> <p>Mr. Md. Masih-Ul-Hasan Financial Advisor and Chief Accounts Officer (West) Bangladesh Railway</p> <p>Mr. Mohammad Mahmud Hossain Chief Accounts Officer (Prime Minister's Office)</p> <p>Mr. Md. Nazrul Islam Chief Accounts Officer (Finance Division)</p> <p>Mr. Sohel Ahmed Deputy Controller General Defence Finance, Office of the Controller General Defence Finance</p>	<p>Training on Public Sector Auditing at the National Audit Academy in Malaysia</p>	<p>Malaysia; February 10-21, 2014</p>

Name of the Participant (s)	Course Name/Title	Country and Duration
<p>Mrs. Selina Rahman Assistant Comptroller and Auditor General (Report), Office of the Comptroller and Auditor General of Bangladesh</p> <p>Mrs. Amena Khanam Chief Accounts Officer (Ministry of Labour and Employment)</p> <p>Mr. Narayan Chandra Saha Deputy Director, Financial Management Academy</p> <p>Mr. Md. Ahsan Habib Deputy Divisional Controller of Accounts, Rajshahi</p> <p>Mr. Kazi Jahangir Ahmed Assistant Comptroller and Auditor General (Accounts), Office of the Comptroller and Auditor General of Bangladesh</p> <p>Mrs. Begum Ruhun Nahar Audit and Accounts Officer, Office of the Comptroller and Auditor General of Bangladesh</p> <p>Mr. A K M Shamsul Alam Audit and Accounts Officer, Office of the Comptroller and Auditor General of Bangladesh</p> <p>Mr. Mir Md. Nasir Uddin Audit and Accounts Officer, Civil Audit Directorate</p>	<p>Training on Public Sector Auditing at the National Audit Academy in Malaysia</p>	<p>Malaysia; February 10-21, 2014</p>
<p>Mr. Md. Abul Kashem Additional Director General (Finance), Bangladesh Railway</p> <p>Mr. Mohammad Abdul Baset Khan Director General, Defence Audit Directorate</p> <p>Mr. Md. Zahurul Islam Project Director, SPEMP-B</p> <p>Mr. Abul Kalam Azad Director, Works Audit Directorate</p>	<p>SPEMP-B sponsored tour on twinning arrangements</p>	<p>India; February 2-6, 2014</p>
<p>Mr. Md. Delwar Husain Deputy Comptroller and Auditor General (Senior)</p>	<p>23rd meeting of INTOSAI Working Group on IT</p>	<p>Kuwait; February 10-12, 2014</p>

Name of the Participant (s)	Course Name/Title	Country and Duration
<p>Mr. Mohammad Moslem Uddin Controller General of Accounts, Bangladesh</p> <p>Mr. Wazir Ahmed Fatah Director General, Local and Revenue Audit Directorate</p> <p>Mr. Md. Abdus Sobhan Chief Accounts Officer (Foreign Affairs)</p> <p>Mr. Md. Khurshid Alam Patwary Director, Commercial Audit Directorate</p> <p>Mrs. Samia Alam Additional Deputy Comptroller and Auditor General (Procedure), Office of the Comptroller and Auditor General of Bangladesh</p> <p>Mrs. Fahmida Islam Chief Accounts Officer (Ministry of Home Affairs)</p> <p>Mr. A S M Lukman Deputy Controller General of Accounts, Office of the Controller General of Accounts</p> <p>Mr. Md. Ruhul Quddus Deputy Controller General of Accounts, Office of the Controller General of Accounts</p>	<p>Study tour on Government Accounting and Financial Reporting</p>	<p>New Zealand; March 10-13, 2014</p>
<p>Mr. Masud Ahmed Hon'ble Comptroller and Auditor General of Bangladesh</p> <p>Mr. Md. Zakir Hussain Personal Secretary to Hon'ble Comptroller and Auditor General of Bangladesh</p>	<p>22nd Commonwealth Auditors General Conference</p>	<p>Malta; March 24-27, 2014</p>
<p>Mr. Masud Ahmed Hon'ble Comptroller and Auditor General of Bangladesh</p>	<p>SPEMP-B sponsored official tour</p>	<p>Australia and New Zealand; March 17-20, 2014</p>
<p>Mr. Md. Abul Kalam Deputy Director, Foreign Aided Project Audit Directorate</p>	<p>Workshop on Result based Project Reporting and Auditing</p>	<p>Nepal; March 3-7, 2014</p>
<p>Mr. Md. Khurshid Alam Khan Joint Finance Controller (Navy)</p>	<p>Goodwill visit to United Nations In Ivory Coast</p>	<p>Ivory Coast; March 5-15, 2014</p>
<p>Mr. A K M Jashim Uddin Director General, Foreign Aided Project Audit Directorate</p>	<p>2nd South Asia Regional Public Procurement Conference</p>	<p>Pakistan; March 25-27, 2014</p>
<p>Mr. Mia Mohammad Shaheed Senior Finance Controller (Navy)</p> <p>Mr. Md. Zakir Hussain Personal Secretary to Hon'ble Comptroller and Auditor General of Bangladesh</p>	<p>5th meeting of n10th ASOSAI research project on "Audit to detect fraud and corruption: evaluation of the fight against corruption and money laundering"</p>	<p>Malaysia; April 23-25, 2014</p>
<p>Mr. Masud Ahmed Hon'ble Comptroller and Auditor General of Bangladesh</p> <p>Mr. Md. Delwar Hussain Deputy Comptroller and Auditor General (Senior)</p>	<p>5th seminar on environmental auditing and 4th meeting of ASOSAI Working Group on Environment Auditing</p>	<p>Vietnam; April 15-17, 2014</p>

Name of the Participant (s)	Course Name/Title	Country and Duration
Ms. Farheen Mowla Joint Finance Controller (Army)	31 product review meeting for performance audit	Norway; April 10-16, 2014
Mr. Wazir Ahmed Fatah Director General, Local and Revenue Audit Directorate Mr. Md. Abdul Basim Fakir Director, Financial Management Academy	Cooperation meeting on "IDI Global Programme on Specialised Audits - Public Debt Audit of Lending and Borrowing Frameworks"	Malaysia; May 20-22, 2014
Mr. Masud Ahmed Hon'ble Comptroller and Auditor General of Bangladesh Mr. Md. Amir Khasru Director General, Financial Management Academy Mrs. Nurun Nahar Director General, Railway Audit Directorate Mr. Mohammed Iqbal Hossain Director General, Post, Telecommunication, Science and Technology Audit Directorate Mr. Md. Zahurul Islam Project Director, SEMP-B Mr. Md. Nurul Islam Director General, Mission Audit Directorate Mrs. Zeenat Khan Director General, Performance Audit Directorate Mrs. Shaheda Khanam Director, Foreign Aided Project Audit Directorate Mr. Md. Shahidur Rahman Chowdhury Director, Commercial Audit Directorate Mr. Mohd. Nurul Absar Deputy Director, Performance Audit	SEMP-B Project sponsored official tour	Canada; May 12-24, 2014
Mr. Md. Khademul Karim Iqbal Deputy Director, Foreign Aided Project Audit Directorate	ASOSAI workshop on "Financial Audit in an IT Environment"	China; June 9-20, 2014
Mr. Masud Ahmed Hon'ble Comptroller and Auditor General of Bangladesh	Symposium on "Environmental Rule and Law"	Kenya; June 24, 2014

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