



# CAG NEWS

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## CAG'S NOTE

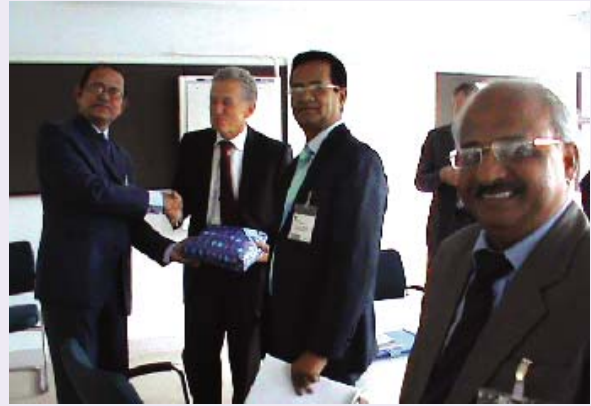
The last six months of 2013 (July-December) is a noteworthy time in the auditing environment of Bangladesh. In line with the national goal declared by the government: Digital Bangladesh, the OCAg has accorded utmost priority to capacity building for "Auditing in IT Environments". For this purpose an important software application called the Audit Monitoring and Management System (AMMS) is being implemented over the OCAg network. The AMMS is a customized database application that will help the audit directorates to plan and schedule audit assignments more efficiently and monitor and track disposition of the large number of audit observations raised by the Audit Directorates of OCAg. Laptop computers have been issued to each audit team to enable them to send the audit inspection reports from the field electronically to Audit directorates using the AMMS.

Enhancing the Institutional Capacity of the OCAg and competing with the professional world, a Memorandum of Understanding has been signed on 2nd October 2013 between CIPFA, UK and the OCAg. A remarkable progress has been made so far. Certificate training courses under CIPFA have already been completed for three batches, totaling 105 of participants. The pass rates for the examinations have exceeded the CIPFA international standards by a significant margin. This is undoubtedly a great achievement for the professional development of the OCAg staffs.

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## C&AG Visited NAO, UK



Mr. Masud Ahmed Comptroller and Auditor General of Bangladesh visited the National Audit Office, UK

Officials of the office of the Comptroller & Auditor General visited the National Audit Office (NAO), UK for a study tour during 02-06 September 2013 and that was arranged by SPEMP-B: Strengthening the Office of the Comptroller and Auditor General Project. The team consisted of 9 members and was led by the Honorable CAG of Bangladesh.

During the visit, the delegation met the Comptroller and Auditor General of UK and other high officials. The visit discussed and exchanged views of mutual interest in relation to 'Financial Audit'. The CAG as well as the delegation team was welcomed and received by Mr. Amyas Morse, the Honorable Comptroller and Auditor General of UK. In his speech, he expressed to extend all sorts of cooperation to OCAg, Bangladesh. The delegation also visited CIPFA (The Chartered Institute of Public Finance and Accountancy) and the Office of the 'Foreign and Commonwealth'.

### **Presence of C&AG at AMMS Presentation Programme:**

A presentation programme on AMMS (Audit Monitoring & Management System) was arranged by DG,PT&T on 19 June 2013. Honorable Comptroller & Auditor General (CAG) Mr. Masud Ahmed, DC&AG (Senior) Mr. Md. Amir Khosru, ADG (Finance), Bangladesh Railway Mr. Md. Abul Kashem and other high officials of Audit & Accounts department were present on this occasion.

AMMS was designed to enable the Audit Directorates to plan and schedule audit assignments and monitor & track audit observations on a real time basis.

AMMS will enhance the efficiency & effectiveness of audit management process, facilitate better quality audit reports and increase the expectation in general. The honorable CAG applauded the presentation and expected the extensive use of AMMS by all directorates.



AMMS presentation Program at PT&T Audit Directorate

### **Views Exchange Meeting of C&AG with Senior Officials of Audit & Accounts Department:**

Director General of PT&T Audit arranged a views exchange meeting about "how to improve audit quality" on 19-06-2013. Comptroller & Auditor General and other senior officers of Audit & Accounts department were present at that meeting. The Honorable C&AG exchanged his valuable opinion with others and emphasized to increase the quality of audit in the department.



C&AG Exchange His Views with Senior Officials of Audit & Accounts Department

### **Farewell Program in Honor of the Departing CGDF:**

Mr. Md. Motaher Hussain, CGDF, went on Post Retirement Leave (PRL) on December 30, 2013 after successful completion of his career in the civil service for more than 34 years. He served in the Defense Finance Department for a pretty long time. CGDF Office organized a farewell program in honor of the departing CGDF on December 29, 2013. Honorable Comptroller and Auditor General Mr. Masud Ahmed graced the occasion as chief guest. Around 50 senior officials from Audit Department attended the program. They shared their feelings and experience working with Mr. Motaher Hussain with due respect and dignity. Participants have also expressed their gratitude and heartfelt thanks to Mr. Hussain for his commendable contribution to the Audit Department during his long serving period.



C&AG Mr. Masud Ahmed Attended Farewell Program in Honor of the Departing CGDF Mr. Md. Motaher Hussain.

### **C&AG Visits ADG (Finance) Office:**

Comptroller & Auditor General of Bangladesh Mr. Masud Ahmed visited ADG (Finance) office at Rail Bhaban on 17 November 2013. He was received by Mr. Md. Abul Kashem, ADG (Finance). The CAG was appraised of the activities & related issues of the office. Mr. Md. Abu Taher, Director General of Bangladesh Railway was present during the visit. The CAG also went round the various sections of the office and was introduced to the officers and staffs of Railway Accounts. Mr. Md. Delwar Husain, DCAG (Senior) was present during the program.



C&AG Visits ADG (Finance) Office

### **INCOSAI XXI in Beijing :**

#### **Comptroller and Auditor General of Bangladesh Mr Masud Ahmed attended the Congress:**

INCOSAI XXI in Beijing was concluded with the adoption of the "Beijing Declaration" on 26 October 2013. The Congress was attended by 591 participants from 154 SAIs, 3 associated members and 22 observers. In the "Beijing Declaration", the congress participants call in particular for the implementation of the UN Resolution A/66/209 on strengthening the independence of Supreme Audit Institutions (SAIs). They adopted 12 new audit standards and expressed support for the plans to intensify cooperation with the United Nations in the framework of the Post-2015 Development Agenda. The Congress also adopted recommendations on audit work concerning the theme areas "National Audit and National Governance" and "The Role of SAIs in Safeguarding Long-Term Sustainability of Finance Policies".

The Congress also noted the adoption of the UN Resolution "Promoting the efficiency, accountability, effectiveness and transparency of public administration by strengthening supreme audit institutions" in a highly positive way and called upon members, development organizations and other stakeholders to implement the principles of the Lima and Mexico Declarations contained therein at the national level. With regard to the adoption of new audit standards, the focus was on three areas:

ISSAI 12 "Value and Benefits of SAIs - Making a difference in the lives of citizens"; The fundamental auditing principles on financial, performance and compliance auditing revised by the harmonization project (Level 3, four ISSAIs: 100, 200, 300 and 400) as well as Auditing Guidelines with regard to audit of disaster-related aid (Level 4, five ISSAIs: 5500, 5510, 5520, 5530 and 5540 and one INTOSAI GOV: 9250).



C&AG Attended INCOSAI XXI in Beijing, China

A three member delegation headed by the Honorable Comptroller and Auditor General of Bangladesh Mr Masud Ahmed attended the Congress. Other two members were Mr Md. Matiar Rahman, Director General, Works Audit Directorate and Mr ASM Lukman, Deputy CGA (Admin). All of them actively participated in all sessions- both plenary and voluntary sessions. SAI Bangladesh as a member of Professional Standards Setting Committee attended that meeting and imparted valuable contribution especially in 'Auditing Guidelines with regard to audit of disaster-related aid'.

C&AG of Bangladesh held a bilateral meeting with the President of the State Audit Office of Hungary. SAI Hungary is pursuing for the position of External Auditor of the United Nations Industrial Development Organization (UNIDO).

### Events in FIMA: A Brief Profile

Financial Management Academy (FIMA), the apex training organization of Audit and Accounts Department organized a lot of training-related and other important activities during the period from July-December 2013. A brief profile containing reflection of these important events are produced below.

#### Passing out of 30th batch AAGs

On 8 July, 2013 a spectacular passing out ceremony for the officers of 30th BCS Audit &Accounts cadre was held at M A Gani Auditorium of FIMA. Honourable C&AG of Bangladesh Mr. Masud Ahmed was present as chief guest. The chief guest handed over the DG's crest of honour to the three best performers and certificates to all for successful completion of one year long departmental training course. Honourable CAG Mr. Masud Ahmed expressed heartfelt felicitation to the young officers and encouraged them to apply their merit, potential and commitment for the betterment of the country as well as for the Department. Director General of FIMA Mr. Abul Kashem, former C&AG Mr. Asif Ali, Director (Training) Ms Tasmin Ara Ajmery and Director (Admin) Mr. Bikash Chandra Mitra expressed their gratitude to the CAG for his kind presence. The remarkable gathering ended with a beautiful cultural session participated by the AAGs and followed by dinner.



Passing out Ceremony of the 30th batch AAGs

#### MoU between CIPFA and FIMA

In order to facilitate provision of sustainable high quality training in Public Finance Management (PFM) to the officers of the Audit and Accounts Department of Bangladesh and other government and non-government agencies, the Chartered Institute of Public Finance and Accountancy (CIPFA), UK signed a Memorandum of Understanding (MOU) with Financial Management Academy (FIMA), Bangladesh on 2nd October 2013.

Acting Director General of FIMA Mr. Md. Mahtab Uddin signed the MoU on behalf of the Comptroller and Auditor General of Bangladesh. The signatory on behalf of CIPFA was its International Director, Alan Edwards. SPEMP-B Team leader Mr. Peter Armstrong, Directors of FIMA and other officials were also present in the signing ceremony.

Following signing of this MoU both the institutes will jointly explore opportunities for cooperation in mutually beneficial areas and will provide information to each other on the professional code of ethics, legislation, standards and other matters of national and international relevance to the accountancy and auditing professions.

#### Musical Soiree Arranged by LAD

We, the auditors, are doing the tedious job of auditing which is always monotonous for us. Enjoying music helps to relief it a bit. To get rid of this monotony Local and Revenue Audit Directorate (LAD) arranged a 'Musical Soiree' named " Mon More Megher Songhee" at the auditorium of Shilpakala Academy on July 03, 2013. Honourable Comptroller and Auditor General of Bangladesh Mr. Masud Ahmed had graced the occasion as chief guest.



Musical Soiree- 'Mon More Megher Songhee' arranged by LAD

Mr. Wazir Ahmed Fateh, Director General, LAD chaired the occasion. High officials including Deputy C&AG (Senior), Controller General of Accounts (CGA), Controller General Defence Finance (CGDF), Additional Director General Finance (Bangladesh Railway), Director General and Directors of different audit directorates attended the event. Chief Accounts Officers (CAOs) of different ministries, A&AOs, SAS superintendent, auditors and others also were present in the programme. The speciality of the programme was that all singers, belong to LAD families.

DG, LAD Played the anchor role to select the songs, design the main background banners, design the cards and above all his organising capacity made the programme a success.

The performance of the amateur singers made the audience spell bound for a while. This programme will remain alive in the heart of the viewers with great satisfaction for a long time.



C&G Sang a Song at the Programme

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

#### **(Progress Made During July - December, 2013)**

The pace of progress in the SPEMP-B project is increasing as more audit trainings are carried out, more pilot audits completed, and greater numbers of officers and staffs are enrolling in and graduating from the CIPFA courses.

**Component 1: Strengthening the Institutional Arrangements of the OCAg:** Very fruitful meetings were held with management of the SCOPE and SPEMP-B projects, and ways identified for optimizing the coordination among the three components of project.

Now that the first round of six pilot audits have been completed, workshops will be held with line ministries and the PAC to obtain feedback on the new ISSAI-compliant audit approaches and audit reports. These require ongoing communication with auditee management throughout the audit process, and result in audit reports that identify root causes of identified issues, and recommend concrete improvements. The audit reports also provide an overall opinion on internal control systems in the areas that were audited.

**Component 2: Enhancing the Quality and Expanding the Scope of External Audit:** During the last six months, a great deal of progress has been made in all areas of this component. In the first round, six pilot compliance audits,

following ISSAI guidelines and approaches, were completed, and another seven pilot audits were started under Round 2. These audits applied modern audit tools and techniques, such as IDEA (Interactive Data Extraction and Analysis) software to analyze huge numbers of transactions, and to select samples for audit. Using valid statistical sampling techniques permits reliable determination of error rates and the total value of errors in large populations of transactions, from a relatively very small audit sample. Five numbers of ISSAI-compliant audit manuals have been drafted, which will be translated into Bengali, and uploaded to the OCAg's Audit Management and Monitoring System (AMMS), a computerized system to track audits, and audit findings and reports.

The OCAg is entering into a twinning arrangements with the Supreme Audit Institution (SAI) of India. Study tours have been conducted, which result in senior OCAg officers gaining first-hand insights and knowledge into areas of interest to the OCAg, such as financial audit, performance audit, and the management of a SAI training center.

### **Component 3: Enhancing the Institutional Capacity of the Financial Management Academy (FIMA):**

The consortium partner for this component is the Chartered Institute of Public Finance and Accounting (CIPFA), an internationally recognized UK-based training institute, specializing in training public sector officers in areas relating to government finance and accounting and audit. A Memorandum of Understanding (MoU) has been signed between CIPFA and the OCAg, which documents and cements the close relationship that has been developed between the two organizations.

A remarkable progress in this component has been made so far and, at the project close (30 June 2014), the objectives that have been set out will in all likelihood be achieved. Certificate training courses have been completed for three batches, totaling 105 participants. The pass rates for the examinations have exceeded the CIPFA international standards by a significant margin. A number of short courses have been also organized, dealing primarily with audit-related subjects.

The project has also refurbished a number of classrooms in FIMA, has established a fully-equipped, state-of-the-art computer training facility, and installed a public address system in the training classrooms. A capacity-development strategy paper for FIMA has been discussed at a workshop with OCAg management. The recommendations, when approved, will form the basis for a time-phased implementation plan. A study tour, including FIMA senior staff as delegates, has been conducted in the training center of the Asian Institute of Technology, Thailand.

### SCOPE Presentation:



C&AG Chaired the Review Meeting Organized by SCOPE

The Comptroller and Auditor General have accorded topmost priority to capacity building for "auditing in IT environments". In order to effectively deal with this challenge, OCAG has introduced computer-based auditing techniques. OCAG staff are being trained in the use of two widely practiced audit software tools i.e. IDEA and TeamMate Electronic Working Papers (EWP) software. A fibre-optic data link has been established between the OCAG network and the computer systems of the Controller General of Accounts (CGA). This will enable OCAG to access government's financial information in electronic format and use advanced data analytic technology to provide "concurrent audit" oversight of public expenditure.

The Electronic Working Papers (EWP) is a knowledge based system which helps the auditor to document the audit work electronically and eventually move to a paperless audit environment. For this purpose an important software application called the Audit Monitoring and Management System (AMMS) is being implemented over the OCAG network. The AMMS is a customised database application developed under the SCOPE project that will help the audit directorates to more efficiently plan and schedule audit assignments and monitor and track disposition of the large number of audit observations made by the OCAG.

Accordingly a large number of OCAG officers and key staff have been provided with laptop computers to enable them to effectively utilize the various functionalities of the software. Laptop computers have been issued to each audit team to enable them to send the audit inspection reports from the field electronically to OCAG using the AMMS. More than 1400 personnel are given training on AMMS from all audit directorates. The focus of the training was to give hand-on practice to the trainees on the various features of the software so that the users can start using this software immediately after the training is completed. The implementation and training of the AMMS has been provided in a phased manner.

The implementation of office wide automation and use of IT based audit tools like IDEA, TeamMate and AMMS promises to significantly increase the efficiency of OCAG operations. Full implementation of the AMMS across all audit directorates together with the CAATs software and CGA data link will lead towards a paperless audit environment for OCAG. This will be a unique achievement of SAI Bangladesh amongst the world SAI community.

### Public Accounts Committee ( PAC) Meeting July - December 2013

#### Public Accounts Committee:

| No. | Meeting Date                         | Discussed audit reports   | Audit Directorate  |
|-----|--------------------------------------|---|--|
| 1   | 124th meeting,<br>July 29, 2013      | Special Audit Report on the Implementation of Medium Term Budget Framework (MTBF) System for the year 1991-99 and 2000-2003, Ministry of Environment and Forest.  | Local and Revenue<br>Audit Directorate<br>and<br>Foreign Aided Project<br>Audit Directorate                |
| 2   | 125th meeting,<br>September 19, 2013 | Performance Audit Report on the accounts of Water Development Board for the year 2005, Special Audit Report on the accounts of Open University for the year 2000-2003 and Audit Report on the accounts of Rupali Bank for the year 2007-2008 and 15 audit observations of different years of Ministry of Liberation War Affairs, Ministry of Water Resources, Ministry of Education, and Finance Division of Ministry of Finance. | Works Audit Directorate,<br>Local & Revenue<br>Audit Directorate<br>and<br>Commercial<br>Audit Directorate |
| 3   | 126th meeting,<br>October 03, 2013   | Audit Report on the accounts of Eleven Executive Engineers offices for the year 2004-2007 of Education Engineering Department Ministry of Education.  | Works Audit Directorate  |
| 4   | 127th meeting,<br>October 08, 2013   | Finance Accounts for the year 2008-2009 of Finance Division of Ministry of Finance.   | Civil Audit Directorate  |
| 5   | 128th meeting,<br>October 21, 2013   | Finance Accounts for the year 2006-2007 and 2007-2008 of Finance Division of Ministry of Finance.   | Civil Audit Directorate  |
| 6   | 129th meeting,<br>5th November, 2013 | Finance Accounts for the year 2006-2007 and 2007-2008 of Finance Division of Ministry of Finance.   | Civil Audit Directorate  |

**PAC Sub committee-1**

| No. | Meeting Date                   | Discussed audit reports   | Audit Directorate                      |
|-----|--------------------------------|---|--|
| 1   | 40th meeting,<br>July 02, 2013 | Special Audit Report on 6 Customs excise station for the year from 1997-98 to 1998-99 of Internal Resource Division of Ministry of Finance. | Local and Revenue<br>Audit Directorate |
| 2   | 41th meeting,<br>July 22, 2013 | Special Audit Report on Accounts for the year from 1994-95 to 1999-2000 of Sugar and Food Industries Corporation of Ministry of Industry.   | Commercial<br>Audit Directorate        |

**PAC Sub committee-4**

| No. | Meeting Date                        | Discussed audit reports  | Audit Directorate  |
|-----|-------------------------------------|--|--|
| 1   | 68th meeting,<br>July 09, 2013      | Progress review on the recommendations of 58th meeting of 31 Executive Engineers office of Roads and Highway Department of Ministry of Communications.   | Works<br>Audit Directorate   |
| 2   | 69th meeting,<br>July 09, 2013      | Report on the accounts on Chittagong Urea Fertilizer Factory under Bangladesh Chemical Industries Corporation of Ministry of Industries for the year 2002-2004 (2nd Part).   | Commercial<br>Audit Directorate  |
| 3   | 70th meeting,<br>July 30, 2013      | Progress review on the recommendations of 62nd meeting and also review on the recommended observation no. 12 of 15th meeting Ministries of Commerce and Ministries of Water Transport.   | Works<br>Audit Directorate and<br>and<br>Commercial<br>Audit Directorate |
| 4   | 71st meeting,<br>August 21, 2013    | Progress review on the recommendations of Chittagong Urea Fertilizer Factory of 69th meeting Ministry of Industries.   | Commercial<br>Audit Directorate  |
| 5   | 72nd meeting,<br>September 23, 2013 | Progress report of Sugar and Food Industries Corporation for the year 2003-2004 Compliance of decision of 67th meeting of Roads and Highway Department, [31 Ex en Offices] Ministry of Industry and Ministry of Communication. | Commercial Audit Directorate<br>and<br>Works Audit Directorate           |
| 6   | 73rd meeting,<br>October 23, 2013   | Review progress of decision of the 63rd meeting of Ministry of Defence.  | Defence<br>Audit Directorate   |



### Recipients of Overseas Training

Nineteen groups of SAI Bangladesh officials participated in various training courses, Workshops, International Auditor fellowship Programmes held in abroad from July to December 2013.

| Participant  | Course  | Country and Duration                    |
|--|---|---|
| Mr. Masud Ahmed<br>Hon'ble Comptroller & Auditor General of Bangladesh<br>Mr. Md. Azizul Huq<br>Finance Controller<br>Bangladesh Ordnance Factory, Gazipur   | Seminar on<br>"Meeting Higher Expectation"  | Sri Lanka; 25-26 July 2013              |
| Mr. Masud Ahmed<br>Hon'ble Comptroller & Auditor General of Bangladesh   | TI sponsored Seminar on<br>"Climate Finance Integrity Talks"  | Thailand; 27 August 2013                |
| Mr. Masud Ahmed<br>Hon'ble Comptroller & Auditor General of Bangladesh<br>Mr. Md. Delwar Hussain<br>Deputy Comptroller & Auditor General (Senior)<br>Mr. Wazir Ahmed Fateh<br>DG, Local and Revenue Audit Directorate<br>Mr. Gour Chandra Roy,<br>SFC (Works)<br>Ms. Fahmida Islam<br>CAO, Ministry of Communication<br>Mr. Shikder Rashed Kamal<br>Counter Part Officer, SPEMP B Project<br>Mr. G M Mamunur Rashid<br>Deputy Director, Commercial Audit Directorate<br>Mr. S R M Mokhlesur Rahman<br>AAO, Local and Revenue Audit Directorate<br>Mr. A F Md. Jamal Uddin Khan<br>AAO, Railway Audit Directorate | Study Tour in the National<br>Audit Office, UK  | United Kingdom;<br>2-6 September 2013   |
| Mr. Md. Rabiul Islam<br>Deputy Finance Controller, Office of the Senior Finance<br>Controller (Works)<br>Mr. Md. Khademul Karim Iqbal<br>Deputy Director, Foreign Aided Project Audit Directorate  | Audit in IT Environment   | India; 21 October-<br>15 November 2013  |
| Mr. Md. Aftabuzzaman<br>Director General, Commercial Audit Directorate<br>Dr. Shymol Kanti Chowdhury<br>Deputy Comptroller & Auditor General (A&R)<br>Mr. Md. Khurshid Alam Patwary<br>Area Finance Controller (Army)  | Training on "SAI Performance<br>Measurement Framework (PMF)"  | India; 23-27 September 2013             |
| Mr. Md. Kamruzzaman<br>DFA&CAO (West), Bangladesh Railway, Rajshahi<br>Ms. Kazi Masuda Sultana<br>Deputy Director, Office of the Addl. DG (Finance)<br>Bangladesh Railway  | Audit of Public Sector Enterprises  | India; 16 September-<br>11 October 2013 |
| Mr. Md. Nurul Islam<br>DG, Mission Audit Directorate   | Training on<br>"Procurement Audit and Systems for<br>Prevention and Detection of<br>Fraud and Corruption" | Italy; 21-25 October 2013               |

| Participant  | Course  | Country and Duration                              |
|--|---|---|
| <p>Ms. Shaheda Khanam<br/>Director, Foreign Aided Project Audit Directorate</p> <p>Ms. Wahida Hamid<br/>FC (Miscellaneous)</p> <p>Mr. Shariful Islam<br/>Addl Dy CAG (Personnel), OCAG</p> <p>Ms. Ayesha Khanam<br/>CAO, Local Government Department</p> <p>Mr. Md. Imrul Kayes Khan<br/>DFA, FA&amp;CAO (West), Bangladesh Railway</p> <p>Mr. Mohd. Nurul Absar,<br/>Deputy Director, Performance Audit Directorate</p> <p>Mr. Md. Zakir Hossain<br/>Asst CAG (Report), OCAG</p> <p>Mr. Md. Sydur Rahman Sarkar<br/>Deputy Director, Works Audit Directorate</p> <p>Ms. Fatema Yasmin<br/>Deputy Director, Foreign Aided Project Audit Directorate</p> <p>Ms. Ronak Sufia Afsara Rahman<br/>Deputy Director, Local and Revenue Audit Directorate</p> <p>Mr. Md. Shofiqur Rahman<br/>Deputy Director, Foreign Aided Project Audit Directorate</p> <p>Ms. Hasina Banu<br/>CAO, Ministry of Cultural Affairs</p> <p>Ms. Selina Khandaker<br/>Asst Finance Controller, Works Audit Directorate</p> <p>Mr. Md. Habibullah<br/>AAO, Works Audit Directorate</p> | <p>Training on<br/>"Procurement Audit and Systems for<br/>Prevention and Detection of<br/>Fraud and Corruption"</p> | <p>Italy; 21-25 October 2013</p>                  |
| <p>Ms. Farmeen Mowla<br/>JFC, SFC (Army)</p> <p>Mr. Tanveer Akter Hossain Khan<br/>Director, Performance Audit Directorate</p>   | <p>Workshop on Facilitating ISSAI<br/>Implementation - Performance Audit</p>  | <p>Thailand; 30 September-<br/>5 October 2013</p> |
| <p>Mr. Md. Abdul Wadud<br/>Deputy Director, Local and Revenue Audit Directorate</p>  | <p>Workshop on Facilitating ISSAI<br/>Implementation - Financial Audit</p>  | <p>Thailand; 7 October-<br/>12 October 2013</p>   |
| <p>Mr. Md. Zahurul Islam<br/>Project Director, SPEMP B Project.</p> <p>Mr. Mahbubul Huq<br/>Addl. Project Director, SPEMP B Project</p> <p>Mr. Md. Nazmul Alam<br/>Director, Defense Audit Directorate</p> <p>Mr. Md. Mamun-UI-Mannan<br/>Deputy Director, FIMA</p> <p>Mst. Shamim Ara Smriti<br/>CAO, CAG PSC and EC</p> <p>Mr. Mohammad Shah Alam<br/>Deputy Finance Controller, Office of the SFC (DP)</p> <p>Mr. Md. Abul Kalam<br/>Deputy Director, Foreign Aided Project Audit Directorate</p> <p>Mr. A K M Aminul Huq<br/>Deputy Director, FIMA</p> <p>Ms. Kanika Mafruha<br/>AAO, FIMA</p> <p>Mr. K M Anwar Hossain<br/>AAO, FIMA</p>  | <p>Training on<br/>"Professional Development on<br/>Management of Training Centers"</p>                             | <p>Thailand; 23 September-<br/>4 October 2013</p> |

| Participant  | Course   | Country and Duration                      |
|--|--|---|
| Mr. Masud Ahmed<br>Hon'ble Comptroller & Auditor General of Bangladesh<br>Mr. Md. Matiar Rahman<br>DG, Works Audit Directorate<br>Mr. A S M Lukman<br>Deputy CGA (Admin)   | 21st INCOSAI<br>(International Congress of<br>Supreme Audit Institutions)    | China; 20-26 October 2013                 |
| Ms. Farmeen Mowla<br>JFC, Office of the SFC (Army)<br>Ms. Mahbuba Begum<br>Deputy Director, Foreign Aided Project Audit Directorate  | ASOSAI Sponsored Workshop on<br>"Performance Audit"                          | Thailand;<br>18-27 November 2013          |
| Mr. A K M Jashim Uddin<br>DG, Foreign Aided Project Audit Directorate<br>Mr. Saroj Kanti Deb<br>FA&CAO (Project), Bangladesh Railway<br>Mr. Md. Wadud Hossain<br>FC (Army), Pay-2<br>Mr. Md. Azizul Huq<br>FC, Bangladesh Ordnance Factory<br>Mr. S M Rezvi<br>Addl. Dy CAG (Administration), OCAG<br>Mr. Jiban Krishna Chowdhury<br>Addl. CGA (Accounts and Procedure), Office of the CGA<br>Mr. Sheikh Kamrul Hasan<br>CAO, Ministry of Agriculture<br>Mr. Kamalesh Chandra Roy<br>Director, Local and Revenue Audit Directorate<br>Ms. Nusrat Ferdous<br>CAO, Ministry of Postal and Telecommunication<br>Mr. Syed Md. Asaduzzaman<br>Asst CAG (Exam and Inspection), OCAG<br>Mr. Mohammad Moniruzzaman Howlader<br>DFA (Dhaka), Bangladesh Railway<br>Ms. Amina Khatun, DFC, SFC (Army)<br>Mr. Mohammad Abdullah Al Faruque<br>Deputy Director, Office of the Adll DG (Finance), Bangladesh Railway<br>Mr. Mohammad Jahangir Alam<br>AAO, Foreign Aided Project Audit Directorate<br>Mr. Md. Mujibur Rahman<br>AAO, OCAG | Workshop on "Integrated Results and<br>Risk-Based Audit Approach"            | Philippines;<br>18-29 November 2013       |
| Mr. Abul Kalam Azad,<br>Director, Works Audit Directorate  | Training on "Impact Evaluation Capacity<br>Building: Methods and Approaches" | Philippines;<br>4-8 November 2013         |
| Mr. Md. Firoz Khan<br>Deputy Director, Defense Audit Directorate   | "IT Audit Course"  | Malaysia;<br>4-15 November 2013           |
| Mr. Mirza Md. Tareque Ali<br>Deputy Director, Performance Audit Directorate<br>Mr. Md. Abdul Wadud<br>Deputy Director, Local and Revenue Audit Directorate   | Training on "Performance Audit"  | India; 25 November<br>20 December 2013    |
| Mr. Md. Delwar Hussain<br>Deputy Deputy Comptroller & Auditor General (Senior)   | Seminar on "Audit of Disaster<br>Management Practices"                       | Republic of Korea; 11-15<br>November 2013 |
| Mr. Abul Foyz Mohd. Abid<br>FA&CAO (East), Bangladesh Railway  | ASOSAI Seminar on<br>Quality Assurance in Audit                              | Vietnam; 2-5 December 2013                |

**CAG News July - December 2013**

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