

## Office of the Comptroller and Auditor General, Bangladesh



# CAG NEWS

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### CAG'S NOTE

The Office of the Comptroller and Auditor General (OCAG) of Bangladesh is committed to operate as a critical link in the accountability chain involving the public sector, legislature and the people at large. As a part of the process, recent efforts are focused towards integrating 'accountability' and 'transparency' within the public financial management framework. The integrated role, however, is in need of further strengthening the existing constitutional provisions for an independent audit function.

Independence of OCAG is constrained to certain extents as it has to depend on the government in respect of budgeting arrangements and personnel policies. Despite internal rationalization, the office is likely to face an acute manpower shortage unless immediate steps are taken to recruit its own workforce. Moreover, OCAG is currently under-resourced for conducting the level and extent of auditing that would meet its statutory obligations.

In coping with the challenges, attempts have been made to further update the mandate of OCAG through formulation of an 'Audit Act' that provides a better statutory framework for modern auditing. More emphasis has been placed towards statutorily independent arrangements in terms of financial and administrative aspects. If approved, it will enable the OCAG to nurture and strengthen an environment to conduct independent audit which in turn would reduce financial irregularities and promote greater accountability. The matter must be addressed through constructive analysis and consensus with coordinated efforts to ensure that effective auditing is not impeded in the future.

### IN THIS ISSUE

#### News

- Comptroller and Auditor General submits audit reports to the Honorable President
- Unprecedented step in resolving un-discussed audit reports by the Public Accounts Committee of 9th Parliament
- CAG attends 42nd ASOSAI governing board meeting and strategic planning meeting of 'Quality assurance in performance auditing' in Vietnam
- CAG meets the Prime Minister of South Korea and attends seminar on 'Strengthening external public auditing in the ASOSAI region'
- CAG attends '14th International anti-corruption conference' in Thailand
- Public Accounts Committee meetings, July-December, 2010
- CAG attends XX INCOSAI meeting in South Africa
- Workshop on 'Restructuring public financial management institutional arrangements'

#### Presentation

- Public sector accounting and auditing in South Asia - a comparison to international standards
- Performance audit report on 'Circular water way surrounding Dhaka city'

- Performance audit workshop, Malaysia
- World Trade Organization (WTO): An overview
- OCAG IT audit strategy: Based on INTOSAI WGITA seminar
- Development and strengthening of Financial Management Academy (FIMA)

#### Events

- Second SCOPE senior management workshop at BRAC-CDM, Gazipur
- Workshop on 'Audit manual on customs operation and the Duty Exemption and Drawback Office (DEDO)'
- CAG attends 150th anniversary events of the OCAG India
- Workshop on 'Role of audit, audited entity and other organizations in promoting good governance'
- Workshop on 'Promoting transparency and accountability: advocacy for an audit act'
- Seminar on 'Partnership for anti-corruption: public financial managers and financial integrity'

### COMPTROLLER AND AUDITOR GENERAL SUBMITS AUDIT REPORTS TO THE HONORABLE PRESIDENT



Comptroller and Auditor General submits audit reports to the Honorable President on July 7, 2010

The Comptroller and Auditor General (CAG) of Bangladesh Ahmed Ataul Hakeem called on the honorable President Md. Zillur Rahman at Banga Bhaban on July 7, 2010 and submitted 14 annual audit reports and four special audit reports.

CAG informed the honorable President that the audit reports include 296 audit observations relating to 16 ministries involving Tk. 15,270 (Fifteen thousand two hundred seventy) million. The audit observations highlighted cases of non-recovery of time-barred loan, defalcation, financial losses, stock deficit, undue advantage given to contractors, irregular expenditure, less deduction of Income Tax and Value Added Tax etc.

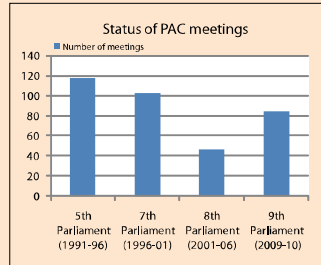
While appreciating the efforts made by the office of the Comptroller and Auditor General the honorable President stressed on the need for quality audit in ensuring accountability and transparency. Honorable President also emphasized on the necessity of effective audit for best utilization of taxpayers' money and for achieving good governance through ensuring sound public financial management.

CAG apprised the honorable President of the remarkable contributions of the Public Accounts Committee of present Parliament. He also mentioned that during the 2008-09 financial year Tk. 6700 million have been recovered as a result of audit observations.

Deputy Comptroller and Auditor General (Senior) Md. Amir Khasru and Assistant Comptroller and Auditor General Md. Naoshad Hossain accompanied the CAG.

**UNPRECEDENTED STEP IN RESOLVING UN-DISCUSSED AUDIT REPORTS BY THE PUBLIC ACCOUNTS COMMITTEE OF 9TH PARLIAMENT**

The Public Accounts Committee (PAC) of the 9th Parliament has undertaken an unprecedented step in resolving the existing un-discussed audit reports. Because of the proactive approach by the PAC a large number of audit observations included in these reports have been discussed in 2009-2010. This initiative has created a positive momentum in overall public financial management of the government ensuring better transparency and accountability.



Since the independence of Bangladesh OCAG submitted approximately 900 audit reports to the Parliament. Among those, 322 reports were discussed up to the 8th Parliament. The present PAC started with

remaining 490 reports. Later, 78 new reports have been submitted to the Parliament for discussion. In these reports, there are 12,765 audit observations to be discussed by the PAC. The PAC took great initiatives to come out from this backlog as soon as possible. With a pragmatic approach by the honorable Chairman, four subcommittees were constituted for speedy disposal of the undiscussed audit observations.

The Public Accounts Committee and its four subcommittees so far organized 82 meetings from April 2009 to July 2010. During this period PAC held 31 meetings while subcommittee - 1 held 11, subcommittee - 2 held four, subcommittee - 3 held four and Subcommittee - 4 organized 32 meetings. In these meetings PAC and the subcommittees discussed about 2,242 audit observations. Among these PAC took action on 947 audit observations and issued directives to recover about Tk. 1000 million.

**CAG ATTENDS 42ND ASOSAI GOVERNING BOARD MEETING AND STRATEGIC PLANNING MEETING OF 'QUALITY ASSURANCE IN PERFORMANCE AUDITING' IN VIETNAM**

CAG Ahmed Ataul Hakeem attended the 42nd ASOSAI governing board meeting in Hanoi, Vietnam from August 4-6, 2010. A total

number of 64 delegates from 13 member SAIs, including observers from the INTOSAI Development Initiative (IDI) participated in the meeting. Discussions on the following agendas were held:

- Chairman on governing board activities since the last meeting
- Secretary General on the secretariat activities
- ASOSAI training activities
- Draft ASOSAI Strategic Plan 2011-15
- ASOSAI Journal
- Conference on 'Strengthening external public auditing in INTOSAI regions'
- INTOSAI Professional standards committee, working group on IT audit, Finance and administration committee, INTOSAI - Donor cooperation
- ASOSAI working group on Environmental auditing
- 9th ASOSAI research project
- Cooperation with the EUROSAI



CAG Ahmed Ataul Hakeem with the delegation of the 42nd ASOSAI Governing Board meeting in Hanoi, Vietnam

The governing board adopted the new budget reform plan formulated by the secretariat. It is expected that it will secure sufficient time and information to review the draft budget; and contribute to reinforce functions of the governing board and the assembly. Discussion was also held on the efficient utilization of accumulated ASOSAI funds on a long-term basis. In this regard, the secretariat uploaded all relevant documents on the ASOSAI website so that respective participants could be given sufficient time to review the agenda in a detailed manner before the meeting.

It has also been decided to hold an ASOSAI-EUROSAI joint conference in 2011. ASOSAI and EUROSAI secretariat along with the SAI of Spain would formulate a detailed plan on the themes, venue, frequency, scope of participation and the conference schedule. The governing board deliberated on the draft strategic plan for 2011-2015 prepared by the strategic plan task force.

From August 7-8, 2010 SAI Bangladesh delegation attended the two day strategic planning meeting of 'Quality assurance on performance auditing (QAPA)'. The objectives of the strategic planning meeting were to agree on the desired outcome of the QAPA program, activities required to achieve the program objectives, agree on the level of SAI staff that should participate and sign a cooperation agreement among the relevant parties.

Mohammad Abul Kashem, Controller General Defence Finance and M. Murshidul Huq Khan, Additional Deputy Comptroller and Auditor General attended the meeting along with the CAG.

### **CAG MEETS PRIME MINISTER OF SOUTH KOREA AND ATTENDS SEMINAR ON 'STRENGTHENING EXTERNAL PUBLIC AUDITING IN THE ASOSAI REGION'**

CAG Ahmed Ataul Hakeem met the honorable Prime Minister of the Republic of Korea H. E. Hwangsik Kim at a luncheon meeting at his residence on December 13, 2010. Prior to his appointment as Prime Minister of South Korea Mr. Kim was the Chairman of Board of Audit and Inspection (BAI) of South Korea and the Secretary General of INTOSAI. CAG Ahmed Ataul Hakeem and the honorable Prime Minister discussed matters of mutual interest and probable areas of future cooperation. Former Auditor General of Australia Patrick Joseph Barrett was also present at the meeting.

From December 13-18, 2010 BAI arranged a seminar on 'Strengthening external public auditing in the ASOSAI region' in Seoul, Korea. The seminar was a regional follow up to the INTOSAI conference on 'Strengthening external public auditing in INTOSAI regions' held in Vienna, Austria during May 26-27, 2010.

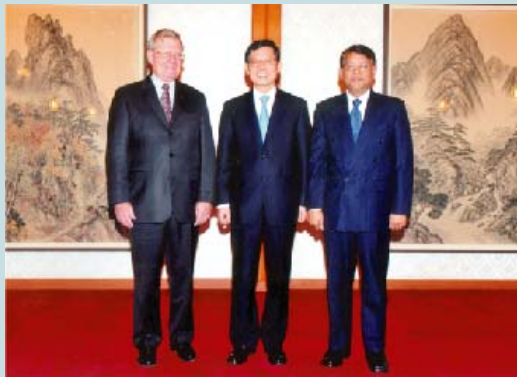
The seminar objectives were to increase the awareness on the importance of SAI's independence that can be reaffirmed throughout the ASOSAI region and beyond, and to explore ways to achieve the collective goal of the INTOSAI initiative and promote good governance in the public sector.

CAG Ahmed Ataul Hakeem, invited as a special expert delivered an insightful lecture focusing on the lessons learned from actual audit practices in terms of SAI independence and the fundamental prerequisites of effective public audit. It has been mentioned that the presentation CAG Bangladesh made in the Vienna meeting in May, 2010 was extremely conducive to implementing the collective efforts on strengthening SAI independence.

In his keynote presentation CAG stressed on the following issues:

- SAI independence is crucial to ensure public sector transparency and accountability in the efficient use of public funds for the benefits of the citizens

- Independence of an SAI is central to its operation and to sustain good governance, irrespective of its institutional model - the Westminster, Court or Board
- Central elements and prerequisites for independent SAIs
- Effective public audit and stakeholders' expectations
- Actual practice: findings on SAI independence
- Challenges to the independence of SAIs
- Responsibilities to strengthen independence
- Agenda for the future



*R-L: CAG Ahmed Ataul Hakeem, Honorable Prime Minister of Republic of Korea H.E. Hwangsik Kim and Patrick Joseph Barrett, former Auditor General of Australia*

Other keynote presentations were made by:

- a. Susanne Schwarz, Global expert of international affairs, INTOSAI general secretariat
- b. Patrick J. Barrett, former Auditor General of Australia
- c. Roberto Villarreal, Chief of Development management branch, United Nations Development of Economic and Social Affairs

Mohammed Abdul Baset Khan, Director General, Local and Revenue Audit Directorate also attended the seminar.

### **CAG ATTENDS 14TH INTERNATIONAL ANTI-CORRUPTION CONFERENCE IN THAILAND**



CAG Ahmed Ataul Hakeem attended the 14th International Anti-corruption Conference in Bangkok, Thailand from November 10-13, 2010. The conference was organized by Transparency International (TI). The theme of this

year's conference was 'Restoring trust: Global action for transparency'. As a foremost anti-corruption event, the IACC is the international forum for engaging in innovative debates on the corruption challenges of our future. The conference is held every two years in a different region of the world and features an impressive line-up of prominent global leaders.

This international anti-corruption conference is a platform where a global mix of experts gather to discuss policies, practices and collective actions to advance the fight against corruption in all sectors and at all levels. A selected group of Bangladesh government officials, business leaders, civil society and media

representatives were provided with a unique opportunity to learn about the best practices to root out corruption, improve transparency and increase public confidence in the state's legitimacy. Leaders in this field attending the conference also benefited from discussions with other delegates learning how they are combating corruption and deepening accountability measures in public administration in their respective countries.

More than 1200 participants from 135 countries attended the 14th IACC, drawing together heads of state, academics, civil society, business and government representatives. The conference also served as a platform to reshape the international agenda by creating collaborative strategies and advocacy on a national and global scale.

At each IACC participants express their collective commitment to the fight against corruption through a conference declaration. The 14th IACC declaration was based on the outputs of workshops and plenary sessions that took place in Bangkok. The declaration was formulated out of deliberations of four days of conference and was read out during the closing plenary. The Bangkok declaration was 'Restoring trust'.

### **PUBLIC ACCOUNTS COMMITTEE (PAC) MEETINGS, JULY- DECEMBER, 2010**

The Public Accounts Committee (PAC) and the subcommittees of the PAC of the national Parliament held the following meetings during July–December, 2010 to discuss audit reports of various ministries and divisions:

#### Public Accounts Committee:

No.	Meeting Date	Discussed audit reports	Audit Directorate
1.	31st meeting, July 8, 2010	<ul style="list-style-type: none"> <li>Ministry of Establishment, 2004-05</li> <li>Ministry of Finance, 1996-97</li> </ul>	<ul style="list-style-type: none"> <li>Commercial Audit</li> </ul>
2.	32nd meeting, August 12, 2010	<ul style="list-style-type: none"> <li>Ministry of Civil Aviation and Tourism, 2001-02</li> <li>Report on 13 foreign aided projects under six ministries including Ministry of Education, 2004-05</li> </ul>	<ul style="list-style-type: none"> <li>Works Audit</li> <li>Foreign Aided Projects Audit</li> </ul>
3.	33rd meeting, August 16, 2010	<ul style="list-style-type: none"> <li>Ministry of Post and Telecommunication, 2002-03</li> <li>Report on 13 foreign aided projects under six ministries including Ministry of Fisheries and Livestock, 2004-05</li> </ul>	<ul style="list-style-type: none"> <li>Post, Telegraph and Telephone Audit</li> <li>Foreign Aided Projects Audit</li> </ul>
4.	34th meeting, August 17, 2010	<ul style="list-style-type: none"> <li>Special audit report on Ministry of Health and Family Welfare, 2003</li> </ul>	<ul style="list-style-type: none"> <li>Local and Revenue Audit</li> </ul>
5.	35th meeting, August 19, 2010	<ul style="list-style-type: none"> <li>Ministry of Communication, 2003-04</li> <li>Progress review on the recommended observations from 1990-91 to 2000</li> <li>Progress review on realized recovery, adjustment, write off, regularization and authentication from 1990-91 to till date</li> </ul>	<ul style="list-style-type: none"> <li>Works Audit</li> <li>Civil Audit</li> <li>Local and Revenue Audit</li> <li>Commercial audit</li> <li>Mission Audit</li> </ul>
6.	36th meeting, August 23, 2010	<ul style="list-style-type: none"> <li>Special reports on Ministry of Communication from 1987-88 to 1997-98</li> <li>Report on 13 foreign aided projects under six ministries including Ministry of Primary and Mass Education, 2004-05</li> </ul>	<ul style="list-style-type: none"> <li>Railway audit</li> <li>Foreign Aided Projects Audit</li> </ul>
7.	37th meeting, September 30, 2010	<ul style="list-style-type: none"> <li>Report on 10 foreign aided projects under Ministry of Communication, 2004-05</li> </ul>	<ul style="list-style-type: none"> <li>Foreign Aided Projects Audit</li> </ul>
8.	38th meeting, October 3, 2010	<ul style="list-style-type: none"> <li>Ministry of Food and Disaster Management, 2004-05</li> </ul>	<ul style="list-style-type: none"> <li>Commercial Audit</li> </ul>
9.	39th meeting, October 5, 2010	<ul style="list-style-type: none"> <li>Report on 10 foreign aided projects under Ministry of Communication, 2004-05</li> <li>Progress review on the observations of Ministry of Communication</li> </ul>	<ul style="list-style-type: none"> <li>Foreign Aided Projects Audit</li> </ul>
10.	40th meeting, October 7, 2010	<ul style="list-style-type: none"> <li>Ministry of Industries, 2002-03 and 2003-04</li> <li>Ministry of Post and Telecommunication, 2004-05</li> <li>Ministry of Post and Telecommunication</li> </ul>	<ul style="list-style-type: none"> <li>Commercial Audit</li> <li>Post, Telegraph and Telephone Audit</li> </ul>
11.	41st meeting, October 12, 2010	<ul style="list-style-type: none"> <li>Finance Division, Ministry of Finance, 1997-98</li> <li>Internal Resources Division, Ministry of Finance</li> </ul>	<ul style="list-style-type: none"> <li>Local and Revenue Audit</li> </ul>
12.	42nd meeting, October 21, 2010	<ul style="list-style-type: none"> <li>Ministry of Water Resources, 1999-2000</li> <li>Review on the draft of the first PAC report</li> </ul>	<ul style="list-style-type: none"> <li>Foreign Aided Projects Audit</li> </ul>
13.	43rd meeting, October 27, 2010	<ul style="list-style-type: none"> <li>Internal Resources Division, Ministry of Finance, 1996-97</li> </ul>	<ul style="list-style-type: none"> <li>Local and Revenue Audit</li> </ul>
14.	44th meeting, November 1, 2010	<ul style="list-style-type: none"> <li>Ministry of Local Government, Rural Development and Cooperatives, 1996-97</li> </ul>	<ul style="list-style-type: none"> <li>Works Audit</li> </ul>
15.	45th meeting, November 14, 2010	<ul style="list-style-type: none"> <li>Ministry of Water Resources, 1997-98</li> <li>Ministry of Agriculture, 2004-05</li> </ul>	<ul style="list-style-type: none"> <li>Foreign Aided Projects Audit</li> </ul>
16.	46th meeting, November 22, 2010	<ul style="list-style-type: none"> <li>Ministry of Land, 1999</li> </ul>	<ul style="list-style-type: none"> <li>Foreign Aided Projects Audit</li> </ul>
17.	47th meeting, November 25, 2010	<ul style="list-style-type: none"> <li>Ministry of Power, Energy and Mineral Resources, 2004-05</li> <li>Ministry of Primary and Mass Education, 2002-03</li> <li>Issue based audit report on Ministry of Primary and Mass Education, 1999-2000 to 2003</li> </ul>	<ul style="list-style-type: none"> <li>Foreign Aided Projects Audit</li> </ul>

Public Accounts Committee:

No.	Meeting Date	Discussed audit reports	Audit Directorate
18.	48th meeting, November 28, 2010	• Ministry of Communication, 2004-05	• Foreign Aided Projects Audit
19.	49th meeting, November 29, 2010	• Ministry of Communication, 2004-05	• Works Audit
20.	50th meeting, November 30, 2010	• Ministry of Local Government, Rural Development and Cooperatives, 2002-03	• Local and Revenue Audit
21.	51st meeting, December 6, 2010	• Ministry of Labour and Employment, 1999 • Progress review on the recommended observations from 1994-95 to 2000 • Progress review on realized recovery, adjustment, write off, regularization and authentication from 1995-96 to till date	• Mission Audit • Post, Telegraph and Telephone Audit
22.	52nd meeting, December 8, 2010	• Ministry of Textiles and Jute, 2004-05 • Progress review on decisions of PAC meeting on Ministry of Textile and Jute, 2000-01	• Commercial Audit
23.	53rd meeting, December 27, 2010	• Ministry of Expatriate Welfare and Overseas Employment, 1998-2001	• Mission Audit
<b>PAC Subcommittee - 1</b>			
1.	12th meeting, November 12, 2010	• Ministry of Finance	• Commercial Audit • Foreign Aided Projects Audit • Mission Audit
2.	13th meeting, December 21, 2010	• Ministry of Finance	• Commercial Audit • Foreign Aided Projects Audit
<b>PAC Subcommittee - 3</b>			
1.	5th meeting, November 29, 2010	• Ministry of Local Government, Rural Development and Cooperatives, 2001-2002	• Local and Revenue Audit
<b>PAC Subcommittee - 4</b>			
1.	24th meeting, August 25, 2010	• Ministry of Industries	• Commercial Audit
2.	25th meeting, October 10, 2010	• Ministry of Finance, 2005-06	• Commercial Audit
3.	26th meeting, October 14, 2010	• Ministries of Finance; Commerce; Food and Disaster Management; Agriculture; Shipping and Inland Water Transport	• Commercial Audit
4.	27th meeting, October 28, 2010	• Ministry of Housing and Public Works	• Works Audit
5.	28th meeting, November 4, 2010	• Ministry of Communication	• Works Audit
6.	29th meeting, November 11, 2010	• Ministry of Finance, 2005-2006	• Commercial Audit
7.	30th meeting, December 29, 2010	• Ministries of Health and Family Welfare; Power, Energy and Mineral Resources; Textiles and Jute; Liberation Affairs; Housing and Public Works, 2005-2006 • Ministries of Water Resources; Communication; Planning; Primary and Mass Education; Agriculture; Fisheries and Livestock, 2005-2006	• Foreign Aided Projects Audit • Commercial Audit

## CAG ATTENDS XX INCOSAI MEETING IN SOUTH AFRICA

CAG Ahmed Ataul Hakeem attended the XX INCOSAI (International Congress of the Supreme Audit Institutions) in Johannesburg, South Africa from November 22-27, 2010.



Delegation at the XX INCOSAI held in Johannesburg, South Africa from November 22-27, 2010

The six day event consisted of plenary sessions, 60th and 61st governing board meeting, meetings of various committees, working groups and task forces that report to the delegates at the conference. Two technical themes focused in the plenary session were:

Theme 1: Value and benefits of SAIs, chaired by SAI South Africa  
Theme 2: Environmental auditing and sustainable development, chaired by SAI China

XX INCOSAI also had discussion on International Standards of Supreme Audit Institutions (ISSAIs). The collaborative efforts by several SAIs resulted in the development of a set of standards for the public sector auditing environment.

The Congress concluded with the adoption of the Johannesburg Accords and the INTOSAI Strategic Plan for the period of 2011-2016.

### The Johannesburg Accords:

The Accords summarize the results of the Congress in areas of 'Value and benefits of SAIs', 'Environmental auditing and sustainable development', 'International Standards of Supreme Audit Institutions (ISSAIs)' and outline the future direction of activities in these areas.

### INTOSAI Strategic Plan 2011-2016:

INTOSAI continued its successful approach of previous years and identified the following strategic areas for its future activities by adopting the Strategic Plan 2011-2016:

- o The independence of SAIs
- o Implementation of the International Standards of Supreme Audit Institutions (ISSAIs)
- o Capacity building within SAIs
- o Communicating the value and benefits of SAIs
- o Fighting corruption
- o Strengthening INTOSAI communication

XX INCOSAI was attended by about 500 delegates representing around 152 SAIs, including 104 heads of SAIs and 54 observers. By adopting these documents, the focus and direction of INTOSAI's

activities have been defined for the coming years, representing a significant contribution to improving transparency, accountability and good governance for the benefit of citizens.

Earlier on November 21, 2010 SAI Bangladesh delegation attended the inaugural INTOSAI Knowledge Sharing Committee (KSC) meeting. Chaired by SAI India, the meeting discussed issues related to the progress made in knowledge sharing committee since it came into existence in the last INTOSAI congress. The terms of references for the KSC was finalized and work plan for the next three years was approved by the KSC steering committee.

Md. Amir Khasru, Deputy Comptroller and Auditor General (Senior) and A K M Jashim Uddin, Director General, Commercial Audit Directorate attended the congress with the CAG.

## WORKSHOP ON 'RESTRUCTURING PUBLIC FINANCIAL MANAGEMENT INSTITUTIONAL ARRANGEMENTS'

A dissemination workshop organized by the World Bank Dhaka office on a policy note 'Restructuring public financial management institutional arrangements' was held on July 4, 2010 at a local hotel. Zahid Hossain, acting Country Director, World Bank Dhaka office made the welcome address.

Ms. Suraiya Jannath, Senior Financial Management Specialist made the key note presentation. It was mentioned that the financial statements audited by the government do not conform fully to contemporary professional reporting standards. There have been persistent weaknesses in internal controls that contribute to the heightened operational risk in a number of line ministries. Shortage of qualified accountants in the OCG adversely affects sound financial management and auditing including accounting and reporting policies.

The policy note prepared by the World Bank proposed way forwards and recommendations on restructuring the public financial management and the government accounting and auditing functions.

CAG Ahmed Ataul Hakeem in his remarks mentioned that the policy note directly influences the working practices of the audit and accounts department. It could have been much more effective should the views of the OCG had been incorporated.

CAG further mentioned that World Bank has been playing an active role in preventing corruption. CAG inquired whether the policy note presented would help to address the issues relating to corruption. He expressed his apprehension that the proposed recommendations, if implemented, would trigger massive corruption and financial indiscipline in the country. The consequences of which will have to be borne by all of us. He mentioned that some departments were given cheque issuing authority without pre-audit. The experiences of these departments are of huge financial mismanagement and corruption.

CAG underlined that, the policy note had not been prepared from the demand of those who are at the helm of the offices of accounts and audit. It appears to be imposed upon the department and consequently can not be owned by those who matter most for its implementation. He mentioned that the countries, whose examples have been cited in the policy note, can't be followed like 'one size fits all', and it is not possible. He also said that, there is no conflict of interest in the audit and accounts department, as it has been mentioned without any empirical evidence.

Senior officials of the ministry, audit department and the World Bank were present in the workshop.

## PRESENTATIONS

### **PUBLIC SECTOR ACCOUNTING AND AUDITING IN SOUTH ASIA - A COMPARISON TO INTERNATIONAL STANDARDS**

A presentation on World Bank report on 'Public sector accounting and auditing in South Asia - A comparison to international standards' was held at the CAG office on July 22, 2010. Md. Kamrul Alam, Assistant Comptroller and Auditor General made the presentation while CAG Ahmed Ataul Hakeem presided. Following issues were discussed in the presentation:

- Background of the report
  - o In 2005 South Asia regional financial management unit developed a framework of international standard. The framework intends to measure actual practice and pilot test the framework in Bangladesh, Pakistan and Sri Lanka in collaboration with government audit and accounts authorities and developed a draft country report
  - o In 2008 India applied the framework and assessed the extent to which the government accounting practices meet the international standards
  - o Between December 2009 and March 2010 the South Asia regional financial management unit conducted a summary update in the respective countries to assess progress
- Purpose of the report
  - o To support regional collaboration and strengthen financial management and oversight practice in South Asia
  - o To support public sector auditing and accounting authorities' efforts to provide credible, relevant and useful financial information to the policy makers
- Recommendations on public sector accounting
  - o Adopt the International Public Sector Accounting Standards (IPSAS) for government accounting
  - o Consider the relevance and applicability of IPSAS-6: Consolidated financial statements and accounting for controlled entities
  - o Formally adopt the IES as a benchmark
  - o Adopt the code of ethics for professional accountants
- Recommendations on public sector auditing
  - o Upgrade the audit legislation to ensure independence of SAI
  - o Dissemination arrangement to be clearly laid down in the legislation
  - o Establish a permanent arrangement to review and adopt the ISSAs on a continuous basis
  - o Adopt INTOSAI code of ethics by all SAIs
  - o Formally adopt the IES as a benchmark
  - o Upgrade audit methodology
  - o Review the quality assurance systems
- Conclusion: For enhanced public sector auditing following reforms should get priority:
  - o Provide adequate audit law that meets the requirements of the INTOSAI independence standard

- o Ensure that the audit law and relevant practices result in timely publication of audit report
- o Development of recruitment and training policies that will ensure qualified and well trained audit staff
- o Adopt the ISSAs implementation guidelines on financial and compliance audit

Senior officials of the audit department were present in the presentation session.

### **PERFORMANCE AUDIT REPORT ON 'CIRCULAR WATER WAY SURROUNDING DHAKA CITY'**

A presentation on 'Circular water way surrounding Dhaka city' was made on August 30, 2010 at the conference room of the CAG office. Director General, Performance Audit Directorate Gour Chandra Roy made the presentation. CAG Ahmed Ataul Hakeem presided. Salient features of the presentation were as follows:

- Project description:
  - o Navigability development of 29.5 km river way from Sadarghat to Ashulia (phase-1) and 40 km river way from Ashulia to Kanchpur via Tongi (phase-2)
  - o Providing cargo and passenger service by constructing four major and six minor landing stations throughout the water way (phase-1) and constructing one river port (in Tongi) and three landing stations throughout the waterway (phase-2)
  - o Expenditure: Tk. 360 million (phase-1) and Tk. 214.5 million (phase-2)
- Expected benefits:
  - o Increase of cargo and passenger traffic using the water way
  - o Reducing traffic congestion in Dhaka city
  - o Environmental improvement of Dhaka city
  - o Development of tourism
- Scope of audit
  - o Areas of public works, relevant rules and regulations
  - o Actions regarding implementation and achievement of the project objectives
  - o Monitoring and supervision by the authority
  - o Preparation of expenditure statement and reporting procedures
- Audit criteria - achievements of following four objectives:
  - o Whether cargo and passenger traffic has been increased?
  - o Whether traffic congestion in the city has been reduced?
  - o How far the environment has been improved?
  - o Analyze the impact on tourism
- Audit findings
  - o Passenger and cargo traffic was not increased as expected
  - o Landing stations constructed were not effective
  - o Environment has not improved
  - o Tourism enhancement target was not achieved
  - o No impact on the reduction of traffic congestion in the city
- Recommendations
  - o In case of failure of the contractor to complete the work, tender agreement should be annulled and new contractor should have been appointed to achieve the project objectives in time

- o Annual procurement plan should be prepared for proper implementation of the project
- o Strengthening the monitoring and supervision activities of the project authority
- o Proper coordination between all government and non-government organizations
- Steps taken by the respective authority after the audit report has been finalized:
  - o Ministry of Shipping and Inland Water Transport has started water-bus service between Aminbazar and Sadarghat. At present two water-buses are in operation
  - o Future plan to increase the number of water-bus up to ten

Senior officials of the audit department were present in the presentation session.

#### **PERFORMANCE AUDIT WORKSHOP, MALAYSIA**

Md. Shamsur Rahman, Audit and Accounts Officer, office of the Comptroller and Auditor General of Bangladesh attended the performance audit workshop held in National Audit Academy, Malaysia from June 21 - July 2, 2010. Based on the experience of the course, a presentation was made on July 12, 2010 at CAG office. Issues covered in the presentation were:

- Program objectives
  - o Introduction of fundamental principles, concepts and methods of performance auditing
  - o Enhance knowledge and skill on the techniques of performance audit
  - o Share knowledge and expertise on the subject matter
  - o Establish professional network among the participants
- Performance Audit (PA) status in Malaysia
  - o Performance audit gets prominence without disregarding the importance of financial and regularity audit
  - o 200 PA reports were published in 2009
  - o Apart from constitutional mandate, audit act specifically mentions and outlines the PA as a major audit approach
  - o Impact of PA more visible not so much through enforcement mechanisms as it is through public relations activities
  - o The marking system received International Organization for Standardization (ISO) certification
- Course outline
  - o Definition and process of performance auditing
  - o Mandates, standards and guidelines
  - o Strategic planning - selecting audit topic
  - o Understand the entity
  - o Identifying key areas/lines of inquiry
  - o Defining audit objective and scope
  - o Audit criteria and audit evidence
  - o Audit approach: Control system based, results based
  - o Audit program
  - o Working papers and documentation
  - o Audit conclusion
  - o Discussion with the management
  - o Reporting
  - o Characteristics of a quality audit report
  - o Follow-up

Senior officials of the audit department were present in the presentation session.

#### **WORLD TRADE ORGANIZATION (WTO): AN OVERVIEW**

Md. Motaher Hussain, Controller General Defence Finance made a presentation on October 28, 2010 at the CAG office on 'World Trade Organization (WTO): An overview'. The presentation was based on his working experience as the Economic Minister at the Bangladesh permanent mission at the United Nations in Geneva, Switzerland. CAG Ahmed Ataul Hakeem presided over the session. Salient features of the presentation were as follows:

- WTO: only international organization that governs the rules of trade among the nations
- WTO functions:
  - o Administer WTO trade agreements
  - o Act as a forum for trade negotiations
  - o Resolve trade disputes
  - o Monitor national trade policies
  - o Provide technical assistance and training
- WTO basic facts:
  - o Came into being as a result of Uruguay Round under General Agreement on Tariffs and Trade (GATT) (1986-94)
  - o Established: January 1, 1995; members: 153
  - o Decision making by consensus
  - o Single undertaking - several topics negotiated together, nothing is agreed unless everything is agreed
  - o Serviced by secretariat - around 600 staff
- WTO: objectives
  - o Raise standards of living
  - o Ensure full employment
  - o Expand production and trade
  - o Protect and preserve the environment
  - o Make developing countries and LDCs growth commensurate with the needs of economic development
- GATT/WTO principles
  - o Protection only through tariffs
  - o Reduction and binding of tariffs
  - o National treatment
  - o Most Favored Nation (MFN)
  - o FIT (Full participation, Inclusiveness and Transparency)
- Special and differential treatment - integral part of WTO agreement
- Concerns for Bangladesh: main challenge is to assure duty free quota free (DFQF) market access to US markets as per Hong Kong ministerial meeting, 2005
- Bangladesh joins Enhanced Integrated Framework (EIF): exclusively for LDCs
- EIF is a dedicated arrangement of six agencies (WTO, UNCTAD, World Bank, ITC, IMF and UNDP) to provide coordinated Trade-Related Technical Assistance (TRTA) to LDCs
- Present challenges of coordination among LDCs
  - o Share of Bangladesh's export in US market is much greater than other LDCs especially countries of Africa
  - o Bangladesh wants to work with LDCs keeping the solidarity of LDCs on top and without sacrificing national interests

Senior officials of the audit department were present during the presentation session.



## **OCAG IT AUDIT STRATEGY: BASED ON INTOSAI WGITA SEMINAR**

A presentation session was held on 'OCAG IT audit strategy: based on INTOSAI WGITA (Working Group on IT Audit) seminar' on August 29, 2010 at CAG office. Senior Finance Controller (Defence Purchase) Mohammad Iqbal Hossain, CISA, CGEIT made the presentation while CAG Ahmed Ataul Hakeem presided.

During April 12-17, 2010 19th INTOSAI WGITA meeting was organized by the Chinese National Audit Office (CNAO) in Beijing, China. Based on the experience, the presentation proposed IT audit strategies for OCAG Bangladesh. Salient features of the presentation were as follows:

- Agenda
  - o Basic concept of IT performance measures
  - o Case studies based on INTOSAI WGITA meeting
  - o Government of Bangladesh (GoB)'s vision on IT
  - o Proposed strategy OCAG
- Main theme
  - o Performance measures indicating IT project effectiveness and investment success: performance indicators
  - o Measuring the effectiveness of government IT systems
  - o Performance indicators for an IT project
  - o IT investments - how to audit an agency's IT investment practices
  - o Evaluating agency IT investment maturity
  - o Security and other issues related to IT project success
- The benefits of performance measures
  - o Key to improvement and translate strategy into action
  - o Provide strategic feedback to show the present status and continuous improvement
  - o Trends in performance can be tracked
- GoB's vision and policy
  - o Social and economic emancipation by 2021
  - o Vision 2021: Digital Bangladesh declared
  - o National ICT Policy - 2009 formulated
  - o GoB vision to reach the level of middle income countries by 2021
  - o Reach the level of developed countries in 30 years
  - o Use ICT to establish transparent and accountable government
- Current status - OCAG conducted survey on GoB IT systems
- Recent initiatives of GoB
- OCAG's role as a watchdog agency
- Implementation strategy
- Proposed framework/source of criteria
- Suggested areas for audit
  - o iBAS (Office of the Controller General of Accounts)
  - o Ticketing system (Bangladesh Railway)
  - o Billing System (Dhaka Power Distribution Company)

- o ASYCUDA (Customs houses)
- o National Board of Revenue (NBR) automation
- o Banking applications (Agrani Bank Ltd., Sonali Bank Ltd.)
- o ICT policy implementation
- o Audit of ICT projects (completed/ongoing)

Senior officials of the audit department were present in the presentation session.

## **DEVELOPMENT AND STRENGTHENING OF FINANCIAL MANAGEMENT ACADEMY (FIMA)**

Financial Management Academy (FIMA) authority prepared a future work-plan regarding its quality development and proposed training programs. Based on the FIMA proposal Dewan Sayeedul Hassan, Director, Civil Audit Directorate prepared a report on 'Development and Strengthening of Financial Management Academy (FIMA)'.

On November 30, 2010 Md. Rafiqul Islam, Area Finance Controller (Army), Savar cantonment made a presentation on the report at CAG office. CAG Ahmed Ataul Hakeem presided over the session. Issues covered in the presentation were as follows:

Steps to make the Assistant Accountant General (AAG) probationers' departmental training course for more effective:

- o More importance should be given on English language following standardized language testing models
- o Emphasis should be given on individual and group presentation
- o Each course should contain a syndicate or group discussion
- o Holding regular workshops e.g. on a monthly basis
- o Practical examination oriented field visits

The presentation suggested engaging dedicated faculties and arrange more need based training. Also, introducing the training of trainers, issue based project management and IT skills courses in future. Existing course on financial management should be discontinued because of its similarity to the TIBAS (Training in Budgeting and Accounting System) course.

Specific proposals on existing courses delivered at FIMA were provided. Harmonizing the syllabus, course content, introduction of new topics, minimizing the duplication and inconsistencies in different courses especially in AAG probationers' course and other departmental courses are some of them.

Creation of a research wing and collaboration with various professional bodies for providing certification through FIMA was mentioned. A course advisory committee headed by the Deputy Comptroller and Auditor General (Senior) could be established. International trainers of OCAG may be included in the advisory committee as well.

Senior officials of the audit department were present in the occasion. CAG Ahmed Ataul Hakeem emphasized on mitigating the anomalies in different courses. He also directed the officials of FIMA to liaison with national and international professional institutions to develop the academy as a center of excellence.

## EVENTS

### SECOND SCOPE SENIOR MANAGEMENT WORKSHOP AT BRAC-CDM, GAZIPUR

Strengthening Comptrollership and Oversight of Public Expenditures (SCOPE) project organized a two-day senior management workshop at BRAC-CDM in Gazipur from July 9-11, 2010. The objective of the workshop was to present the progress to date in different components of the SCOPE project, briefly describe what has worked, what has not worked and what needs to change. Also to provide an overview of the main activities or outputs planned and expected in each key areas of the annual work plan. Honorable Adviser to the Prime Minister Dr. Mashiur Rahman was present as the chief guest and inaugurated the workshop.



*Dr. Mashiur Rahman, honorable Adviser to the Prime Minister addressing during the inauguration ceremony of the workshop*

SCOPE Project Director, A K M Jashim Uddin in his welcome address hoped that initiatives taken by the project would bring qualitative changes in the audit sphere of the OCAG.

CAG Ahmed Ataul Hakeem mentioned that there has been many reform initiatives undertaken in the OCAG. It is time to take stock of what actually have changed through these reform activities. He mentioned that OCAG is the only institution that can create a dent to combat corruption. But, unfortunately since early 80's, power have been taken away from the CAG.

Honorable Adviser Dr. Mashiur Rahman mentioned that the budget process has been changed to Medium Term Budgetary Framework (MTBF). Accordingly audit has to change its approach as well. He said that Finance Accounts and Appropriation Accounts should be given more importance in the Public Accounts Committee and as well in the media.

Following sessions were held in the workshop followed by elaborated discussions and suggestions from the participants:

- Highlights of the SCOPE project
- Auditing key performance indicators (KPIs)
- Gender and OCAG
- IT strategic plan and IT issues
- Discussion on financial and compliance audit
- International Standards for SAIs (ISSAIs)
- Communication strategies - external and internal

- Performance audit
- Media and auditors - how to become media friendly
- Panel discussion on core group approach, sustainability, risk management, SCOPE management etc.

In the concluding session CAG stated that with close cooperation from OCAG and the audit directorates SCOPE will be able to bring all necessary changes in the department for which it was designed at the first place. He hoped that, things that have come up from the workshop would be recorded and implemented by the officials involved.

Omar Faruq Khan, Senior Development Adviser, Canadian International Development Agency (CIDA), SCOPE officials and officials of the audit department were present in the occasion.

### WORKSHOP ON 'AUDIT MANUAL ON THE CUSTOMS OPERATION AND THE DUTY EXEMPTION AND DRAWBACK OFFICE (DEDO)'

A workshop on 'Audit Manual on the Customs Operation and the Duty Exemption and Drawback Office (DEDO)' was held on October 4, 2010 at the CAG office. The workshop was jointly organized by the USAID PROGATI (Promoting Governance, Accountability, Transparency and Integrity) project and Bangladesh Enterprise Institute (BEI). CAG Ahmed Ataul Hakeem presided. Tyab Monwar Hossain, Consultant, BEI made a presentation on the workshop theme. Important features of the presentation were as follows:

- Structure of the manual
- Customs operations
  - Regulated by Customs act - Act IV of 1969
  - Customs operations consists in export from and import into Bangladesh
- Overall audit objectives
  - To examine that controls are in place and functioning effectively to ensure proper assessment and recovery
  - Reviews the organizational setup and work procedure to ensure that they support to achieve customs goal economically and efficiently
  - Assessment complies with provisions of act and correct in terms of schedule of rates and conform to preset standards
  - Automation system ensures its reliability, integrity and scope of further improvement
- Mandatory Pre-Shipment Inspection (PSI)
- Assessment of duty
- Audit/examination of records
- DEDO (Duty Exemption and Drawback Office): Duty and taxes paid on imported goods are refunded to importers if used in export items
  - When drawback allowed
  - When no drawback allowed
  - Timeline for payment of drawback
  - Drawback procedure
- Objectives of audit: DEDO
  - To ensure that concession of drawback is not misused or abused
  - To check that necessary evidence is there to prove that goods are actually exported within two years and claims are made within six months of export

- Payment of drawback
  - o Drawback is paid by DEDO and by the commercial banks. Currently drawback on 16 item of goods are paid by banks. OCAG should carryout audit of drawback payments made by the banks to ensure legality and appropriateness

Senior officials of the audit department were present in the workshop.

### **CAG ATTENDS 150TH ANNIVERSARY EVENTS OF THE OCAG INDIA**

The office of the Comptroller and Auditor General of India has completed 150 years of its existence on November 16, 2010. Like other SAIs, the very important pillar of democracy and accountability has a glorious tradition. And a large part of this history is a shared legacy of the SAIs of Bangladesh, India and Pakistan. To commemorate this occasion SAI India invited CAG Ahmed Ataul Hakeem to participate in the events that would symbolize both the SAI's commitment to transparency and accountability.

The Indian Audit and Accounts Department considers the day to be an occasion to renew its pledge to the task which the founding fathers of the constitution envisaged for. The occasion was celebrated throughout the country beginning on November 16, 2010. The sesquicentennial (150 years) celebrations includes conferences, seminars, workshops etc. during the whole year addressing issues relating to all concerned stakeholders. The main anniversary event took place on November 16, 2010 which was presided over by the President of India.

The celebration started with the international seminar on 'Accountability and Governance' on November 15, 2010. There were three sub-themes on this topic:

- Plenary 1: Transforming public delivery systems
- Plenary 2: Optimizing outcomes of public spending
- Plenary 3: New paradigm of governance

CAG Ahmed Ataul Hakeem was a panelist on Plenary 3: New paradigm of governance. The session focused on forging partnership with civil society in delivering public services, independence and efficacy of regulatory bodies and aligning vision of Supreme Audit Institutions with stakeholders expectations. Prime Minister of India, the Finance minister, the Speaker of the parliament and other distinguished luminaries of the Indian government were present.

CAG led a three member delegation from SAI Bangladesh comprising Mohammad Iqbal Hossain, Senior Finance Controller (Defence Purchase) and Gour Chandra Roy, Director General, Performance Audit Directorate.

### **WORKSHOP ON 'ROLE OF AUDIT, AUDITED ENTITY AND OTHER ORGANIZATION IN PROMOTING GOOD GOVERNANCE'**

Bangladesh Enterprise Institute (BEI) in cooperation with USAID PROGATI project organized a daylong workshop on 'Role of audit, audited entity and other organizations in promoting good governance' at Chittagong on July 25, 2010. CAG Ahmed Ataul

Hakeem was the chief guest wherein Md. Shahad Chowdhury, Controller General of Accounts was special guest. Asif Ali, former CAG and adviser of BEI acted as moderator.

Objectives of the event were to:

- o Promote awareness of the OCAG's roles, functions and importance throughout the country
- o Build the public outreach capacity of the OCAG
- o Create awareness on good governance and the importance of combating corruption with special emphasis on transparency and accountability issues
- o Encourage effective auditor-auditee relationship
- o Promote productive relationship with the media and civil society organizations

M. Murshidul Huq Khan, Additional Deputy Comptroller and Auditor General presented the key note paper on 'Introduction of the Office of the Comptroller and Auditor General of Bangladesh'. He covered CAG's constitutional and legal mandate, OCAG's vision, mission, functional areas, management structure, audit jurisdiction, dimension of OCAG's audit, characteristics of OCAG's reports, OCAG and GoB, CAG's two fold reporting responsibilities to the parliament, relationship between OCAG and PAC, PAC activities of the 9th parliament, recovery made by OCAG, way forward action plan for next 12 months, financial management and oversight.

Md. Khorshed Alam Khan, Component Manager of PROGATI delivered the second part of the key note paper. He focused on good governance (GG), the characteristics and various forms of GG, role of civil society, media, audit, executive and others in GG. While touching upon corruption he explained as to when and how corruption occurs and the various forms of corruption. He then referred to the challenges of implementing good governance in Bangladesh.

CAG Ahmed Ataul Hakeem in his speech mentioned that OCAG's all important task is to check the income and expenditure activities of the executive as against the budgetary allocation of the parliament. He mentioned that as an important oversight constitutional body OCAG needs to be known by all. He expressed his satisfactions over the recent interactions that have been taking place between the OCAG and the stakeholders. CAG emphasized on promoting the moral standards at all levels of the administration through social campaign, motivation, religious education and setting examples.

### **WORKSHOP ON 'PROMOTING TRANSPARENCY AND ACCOUNTABILITY: ADVOCACY FOR AN AUDIT ACT'**

A workshop on 'Promoting transparency and accountability: advocacy for an Audit Act' was held at the Bangladesh Institute of International and Strategic Studies (BISS) on August 11, 2010. The workshop was organized by Bangladesh Enterprise Institute (BEI) and USAID PROGATI project. Chairman of the parliamentary standing committee for Ministry of Finance A H M Mustafa Kamal, MP was the chief guest while CAG Ahmed Ataul Hakeem was present as special guest.

Asif Ali, former CAG and adviser of BEI presented a position paper on draft audit act and put forward some suggestions on the draft

act. Important recommendations mentioned in the position paper were:

- Provision of penalty in case of failure to provide full access to all records
- Stipulated time limit in case of non-cooperation and non-response on the part of the executives
- In some countries, government requires to appraise the parliament of the actions taken in compliance with the recommendations of PAC within a set timeframe after submission of the audit reports to the parliament. Follow up reports are submitted in the parliament in several countries.
- For full budgetary independence, OACG could be declared as a separate division attached to the parliament secretariat allowing the OACG to submit the estimates directly to the parliament
- CAG's remuneration in conformity with the Judges of the Appellate division may be mentioned

In his speech, CAG Ahmed Ataul Hakeem said that, CAG as a constitutional position as per article 128 (4) subject to the direction or control of no authority in performing his duty, but its function is seriously challenged with inadequate authority to do full justice to the constitutional obligation. He also mentioned that, in order to implement full mandate for audit, CAG invariably requires to be independent from executive interventions regarding CAG's functional jurisdiction. He hoped that, the workshop would create awareness among the policymakers about the urgent need for enacting the audit act in the greater national interest. BEI president Farooq Sobhan moderated the session.

#### **SEMINAR ON 'PARTNERSHIP FOR ANTI-CORRUPTION: PUBLIC FINANCIAL MANAGERS AND FINANCIAL INTEGRITY'**

CAG Ahmed Ataul Hakeem attended a seminar on 'Partnership for anti-corruption: public financial managers and financial integrity' at Bangabandhu International Conference Center (BICC) on December 9, 2010. The seminar was arranged in association with OACG, office of the Controller General of Accounts and USAID PROGATI project. The honorable Minister for Food and Disaster Management Dr. Muhammad Abdur Razzaque, MP was present as chief guest. Chairman, Public Accounts Committee Dr. Muhiuddin Khan Alamgir, MP, CAG Ahmed Ataul Hakeem and US Ambassador to Bangladesh H.E. James F. Moriarty were present as special guests.

Md. Shahad Chowdhury, Controller General of Accounts made a presentation on the 'Role of public financial managers in preventing corruption'. Salient features of the presentation were:

- Revisiting corruption
- Functions of financial managers
- Corruption risks
  - o Getting used to be corrupt
  - o Motivated service delivery

- o Practice of double standard
- o Inadequacy of the system itself
- Way out
  - o Strengthening internal audit and internal control
  - o Separate pay structure for the accounts personnel
  - o Development of risk assessment tools, specialized database and effective monitoring system
  - o Strict application of codes, rules and orders related to the execution of the financial discipline
  - o Closer linkage with the media
  - o Enhancing professional competence

Special guest Dr. Muhiuddin Khan Alamgir, MP and Chairman, PAC stressed on anti-graft law reforms. He mentioned that a necessary amendment to the existing law is required so that the state-run anti-graft body, Anti Corruption Commission could be strengthened further.

US Ambassador to Bangladesh H.E. James F. Moriarty said that dealing with corruption and its negative impact on a country's development requires awareness and continual vigilance from all sectors of the society.



*CAG Ahmed Ataul Hakeem addressing during the seminar on December 9, 2010 at the BICC, Dhaka*

CAG Ahmed Ataul Hakeem observed that this event would allow the oversight agencies and public financial managers to assemble in a common platform to refresh their energy in combating corruption. He stressed on the need for further strengthening the office of the CAG to fight against corruption.

Honorable Minister Dr. Muhammad Abdur Razzaque, MP said that corruption is an issue that all countries have to confront. Countries all over the world are now stressing on how to prevent and tackle corruption through anti-corruption measures. He emphasized on the joint effort between government and citizen in preventing corruption, best uses of limited resources, proper transparency and accountability of public financial expenditure management.

#### **CAG NEWS**

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Phone: 88-02-831 8395-8, Fax: 88-02-831 2690, E-mail: international@cagbd.org, Website: www.cag.org.bd