

Office of the Comptroller and Auditor General, Bangladesh



CAG NEWS

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CAG'S NOTE

In our endeavor to become more transparent, recent initiatives have focused towards developing an institutional culture of dialogue with the media. The relationship, in the past, was almost non-existent and at times even adverse. With the posting of audit reports in the official website, there have been immense opportunities for the citizens to get first hand introduction on the working practices of the Office of the Comptroller and Auditor General (OCAG). The ultimate objective is to enhance the credibility and viability of OCAG by making the office accessible and its audits understandable by the media and the public.

It is noteworthy that, the working practice of OCAG has marked a significant departure from the longstanding culture of secretiveness. In line with the Right to Information Act-2009, an information delivery mechanism is being designed and further strengthened to provide better services to the citizens and greater stimulus for more effective outcomes. Within the framework, citizens will be provided with their required information without compromising confidentiality of the information.

Audit related information can be made more accessible through application of new information and communication based technologies. In this way, automation of the OCAG including digitalization of official procedures and records will be completed through an automated office management system. Keeping this in perspective, the overall need is to 'become partners with the media'. More emphasis will be given towards nurturing and strengthening an enabling environment in which the OCAG is free to interact with its major stakeholders. We would involve the media to understand what our office is doing and what could be disseminated to the people. To achieve this goal a coordinated effort with the major stakeholders including the media and civil society organizations is needed.

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CAG APPRISES HONORABLE PRIME MINISTER OF AUDIT REPORTS

CAG Ahmed Ataul Hakeem apprising honorable Prime Minister of audit reports on June 2, 2010

Honorable Prime Minister Sheikh Hasina emphasized on enhancing the effectiveness of audit to maintain financial discipline and minimizing wastage of public resources of the country. She mentioned this while the Comptroller and Auditor

General (CAG) Ahmed Ataul Hakeem apprised her of 14 annual audit reports and four special audit reports of the financial year 2005-06 and 2006-07 at her office on June 2, 2010. The honorable Prime Minister further stressed on timely submission of audit reports and implementing advanced auditing approaches and techniques to ensure transparency and accountability in public financial management.

The reports include 296 audit observations involving Tk. 15.26 billion relating to 16 ministries. Major observations included awarding contract without any competitive tender, excess payment to contractors, violation of public procurement act, etc. CAG informed the honorable Prime Minister about the initiatives taken at the OCAg for brining in qualitative changes in the audit process so that maximum utilization of public money could be ensured. CAG also mentioned that automation of the audit process is underway that would provide the audit officials wider scope to uncover financial irregularities involving government money.

NEWLY BUILT FINANCIAL MANAGEMENT ACADEMY (FIMA) BHABAN INAUGURATED



Finance Minsiter Abul Maal Abdul Muhith, MP addressing during the inauguration of Financial Management Academy (FIMA) Bhaban on March 30, 2010

Financial Management Academy (FIMA), the training arm of the Office of the Comptroller and Auditor General (OCAg) of Bangladesh has finally moved into its new premises. Finance Minsiter Abul Maal Abdul Muhith, MP inaugurated the newly built FIMA Bhaban at Lalasarai, Mirpur on March 30, 2010. The new training complex of OCAg with its residential and other modern facilities will enable the office to impart better training to the officers of the department.

Comptroller and Auditor General of Bangladesh Ahmed Ataul Hakeem and Secretary, Finance Division Dr. Mohammad Tareque were the guests of honor at the inauguration ceremony presided over by Director General of FIMA Mohammad Abul Kashem.

The newly built FIMA complex will have IT facilities, modern classrooms, a library and recreational facilities for trainees. Full residential facilities including dormitories and dinning arrangements are also available.

In their speeches, invited dignitaries all expressed high

appreciation about FIMA's performance and expected it to have positive impact on audit quality. Finance Minister Abul Maal Abdul Muhith, MP in his speech underscored the need of IT based modern training for building digital Bangladesh. He emphasized the need for change of attitude and modernization of the present system of auditing for ensuring transparency and accountability in government financial management.

CAG Ahmed Ataul Hakeem stressed on the importance of creating professional and skilled manpower through training to ensure optimum utilization of public resources. He also highlighted the effective role of audit in saving public money and preventing corruption. Secretary, Finance Division Dr. Mohammed Tareque expressed that there is no alternative to training for achieving knowledge, experience and skills.

Director General of FIMA expressed his deep gratitude to all concerned who were involved in the construction of FIMA Bhaban. He mentioned that with the newly built facilities, FIMA now has a wide mandate to impart training on various aspects of public financial management and will be able to widen its potential in capacity building of the OCAg staff as well as officers across the government. Chairman and members of Public Accounts Committee, ex-advisors of the caretaker government, ex-CAGs and Secretaries were present in the occasion.

WORKSHOP ON 'RELATIONSHIP BETWEEN THE OFFICE OF THE COMPTROLLER AND AUDITOR GENERAL AND THE PUBLIC ACCOUNTS COMMITTEE'

A workshop on 'Relationship between the Office of the Comptroller and Auditor General (OCAg) and Public Accounts Committee (PAC)' was held on June 24, 2010 at the CAG office. The workshop was organized by the Strengthening Comptrollership and Oversight of Public Expenditures (SCOPE) project. Chairman, Public Accounts Committee, Dr. Muhiuddin Khan Alamgir, MP was the chief guest in the workshop.

CAG Ahmed Ataul Hakeem in his welcome address pointed out that the relationship between the PAC and OCAg is not only of cooperation, but also one of interdependence resulting in mutual effectiveness. CAG mentioned that OCAg must not be dependent on those offices that it audits to determine how



Chairman, Public Accounts Committe Dr. Muhiuddin Khan Alamgir, MP (2nd from right) addressing the workshop at Audit Bhaban on June 24, 2010

auditing will be conducted. CAG expected that the present government will consider the proposed audit act as one of its priorities to establish transparency and accountability in all spheres of governance.

M. Murshidul Huq Khan, Additional Deputy Comptroller and Auditor General, made a brief presentation on the functions of OCG and the PAC.

Kenneth M. Dye, Former Auditor General of Canada made a presentation on 'Strengthening Parliamentary Oversight in Bangladesh'. Salient features of the presentation were:

- o Purpose of PAC
- o Five principles of effective accountability
- o PAC objectives
- o PAC rights and powers
- o Organization and resources of PAC
- o Duties of PAC secretariat
- o PAC activities
- o Lines of inquiry
- o Other issues

In his remarks honorable Chairman of the PAC mentioned that PAC expects the OCG to be further strengthened to conduct effective audit. As one of the constitutional bodies it should have similar or higher status compared to other constitutional entities.

CAG ATTENDS INTERNATIONAL CONFERENCE ON 'STRENGTHENING EXTERNAL PUBLIC AUDITING IN INTOSAI REGIONS' IN AUSTRIA

CAG Ahmed Ataul Hakeem made a presentation on Agenda Item 6: 'Central elements of and prerequisites for independent SAIs in the light of the Lima Declaration of Guidelines on Auditing Precepts and the Mexico Declaration on SAI Independence' at the conference on 'Strengthening External Public Auditing in INTOSAI Regions' held in Vienna, Austria. The conference was hosted by the INTOSAI General Secretariat at the premises of the Austrian Parliament during May 26-27, 2010.

The conference was developed based on the conviction that INTOSAI should make efforts to strengthen the independence and capacities of its member SAIs. The focus was on the needs and requirements of INTOSAI's seven regional working groups. It discussed different approaches to transmitting the values and benefits of independent SAIs in INTOSAI regions along with the resulting requirements and needs for capacity building.

In his presentation, CAG emphasized on supreme auditing as an activity *sui generis*, that is, distinct from other forms of government checks and controls. This particular feature has placed the SAI in a unique position since it cannot be put under any one of the three traditional sources of powers - the Legislature, the Executive and the Judiciary. The presentation highlighted the relevant sections/principles on SAI independence under the Lima Declaration [ISSAI (International Standards of Supreme Audit Institutions)-1], 1977 and the Mexico Declaration of SAI independence (ISSAI-10), 2007. It also covered the challenges and responsibilities of SAIs.

The concluding remarks stressed that SAIs can perform their tasks objectively and effectively only if constitutions endow them with the required organizational and operational independence requiring constant struggle and support from the

He advised the OCG to streamline its field level auditing. Honorable chairman also highlighted the importance of nurturing and strengthening the relationship with the media. And hoped that audit reports could be further disseminated benefitting all stakeholders by involving the media.

Members of the Public Accounts Committee, senior officials of the audit department and representatives of the SCOPE project were present in the workshop.

CAG ATTENDS INTOSAI WORKING GROUP ON IT AUDIT MEETING AND PERFORMANCE AUDIT SEMINAR IN CHINA

CAG Ahmed Ataul Hakeem attends the 19th INTOSAI Working Group on IT Audit (WGITA) meeting and the 6th Performance Audit Seminar in Beijing, China from April 12-17, 2010. The WGITA meeting focused on the status of ongoing projects and forwarded further suggestions on new initiatives to be taken by the working group. The theme of the seminar was 'Performance measures indicating IT project effectiveness and investment successes'. Sub themes include:

- IT investments - making the right choices, delivering value and measuring effectiveness
- IT investments - case studies on auditing IT investment management practices
- Emerging topics and issues related to IT investments

CAG led a two member delegation with Mohammad Iqbal Hossain, Senior Finance Controller at the meeting.

government itself. A permanent structure and mandate for continuous updating and improvement of the ISSAIs was highlighted. Finally, it was emphasized that independence should not be viewed separately from other SAI values, such as transparency, accountability, ethics and quality.

The Secretary General of INTOSAI Dr. Josef Moser in his concluding remarks commends the Bangladesh CAG's deliberation on Agenda Item-6. In a personal letter to the CAG of Bangladesh he highly appreciated CAG's professional expertise and active participation at the conference. He highlighted that the outstanding and enlightening presentation on the topic have significantly contributed to a successful conference. The full version of the CAG's speech can be downloaded from OCG website www.cag.org.bd. Niaz Rahman, Finance Controller (Army) Pay-1 attended the conference with the CAG.



CAG Ahmed Ataul Hakeem with the delegation of the international conference in Vienna, Austria during May 26-27, 2010

PUBLIC ACCOUNTS COMMITTEE (PAC) MEETINGS, JANUARY - JUNE, 2010

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

Public Accounts Committee:

No.	Meeting Date	Discussed audit reports	Audit Directorate
1.	5th meeting, January 5, 2010	<ul style="list-style-type: none"> Ministry of Communication, 2001-2002 Special audit report on National University, Gazipur, 2001-02 to 2002-03 Ministry of Finance, 2001-2002 	<ul style="list-style-type: none"> Railway Audit Local and Revenue Audit Commercial Audit
2.	6th meeting, January 18, 2010	<ul style="list-style-type: none"> Ministry of Primary and Mass Education, 2002-2003 Special audit report on Revenue management of four Metropolitan City Development Authorities, Ministry of Housing and Public Works, 2001-02 to 2002-03 	<ul style="list-style-type: none"> Foreign Aided Projects Audit Works Audit
3.	7th meeting, February 18, 2010	<ul style="list-style-type: none"> Special audit report on National University, Gazipur, 2001-02 to 2002-03 Special audit report on Bangladesh Bank, Ministry of Finance, 2002 Ministry of Power, Energy and Mineral Resources, 2002-03 	<ul style="list-style-type: none"> Local and Revenue Audit Commercial Audit
4.	8th meeting, April 1, 2010	<ul style="list-style-type: none"> Finalizing working procedure of the committee Set responsibilities of the sub-committees 	
5.	9th meeting, April 7, 2010	<ul style="list-style-type: none"> Ministry of Primary and Mass Education, 1999-2000 to 2003 Ministry of Power, Energy and Mineral Resources, 2005-06 	<ul style="list-style-type: none"> Foreign Aided Projects Audit Works Audit
6.	10th meeting, April 8, 2010	<ul style="list-style-type: none"> Special audit report on Large Tax Payer Unit (LTU), Internal Resources Division, Ministry of Finance, 2005-06 Ministry of Local Government, Rural Development and Cooperatives and Ministry of Health and Family Welfare, 2003-04 	<ul style="list-style-type: none"> Local and Revenue Audit Foreign Aided Projects Audit
7.	11th meeting, April 19, 2010	<ul style="list-style-type: none"> Ministry of Post and Telecommunication, 2005-06 Ministry of Power, Energy and Mineral Resources, 2005-06 Ministry of Power, Energy and Mineral Resources, 2003-04 	<ul style="list-style-type: none"> Post, Telegraph and Telephone Audit Foreign Aided Projects Audit Works Audit
8.	12th meeting, April 21, 2010	<ul style="list-style-type: none"> Performance audit report on Bio-diversity conservation and tourism development of Saint Martin Island 	<ul style="list-style-type: none"> Local and Revenue Audit
9.	13th meeting, May 3, 2010	<ul style="list-style-type: none"> Ministry of Local Government, Rural Development and Cooperatives, 1997-98 Ministry of Finance, 2000-2001 	<ul style="list-style-type: none"> Works Audit Commercial Audit
10.	14th meeting May 6, 2010	<ul style="list-style-type: none"> Ministry of Local Government, Rural Development and Cooperatives, 2004-05 Finance Division, Ministry of Finance, 1999-2000 	<ul style="list-style-type: none"> Works Audit Foreign Aided Projects Audit Commercial Audit
11.	15th meeting, May 23, 2010	<ul style="list-style-type: none"> Report on eight foreign aided projects under six ministries, 2003-04 	<ul style="list-style-type: none"> Foreign Aided Projects Audit
12.	16th meeting, May 24, 2010	<ul style="list-style-type: none"> Ministry of Power, Energy and Mineral Resources, 1995-97 	<ul style="list-style-type: none"> Commercial Audit
13.	17th meeting, May 26, 2010	<ul style="list-style-type: none"> Ministry of Communication, 2003-04 	<ul style="list-style-type: none"> Foreign Aided Projects Audit
14.	18th meeting, May 31, 2010	<ul style="list-style-type: none"> Special audit report on Customs Bond Commissionerate, Internal Resources Division, Ministry of Finance, 1997-2002 	<ul style="list-style-type: none"> Local and Revenue Audit
15.	19th meeting, June 1, 2010	<ul style="list-style-type: none"> Special audit report on Land management of Bangladesh Railway, 2002-2003 	<ul style="list-style-type: none"> Railway Audit
16.	20th meeting, June 3, 2010	<ul style="list-style-type: none"> Ministry of Power, Energy and Mineral Resources, 2004-2005 	<ul style="list-style-type: none"> Works Audit
17.	21st meeting, June 7, 2010	<ul style="list-style-type: none"> Ministry of Power, Energy and Mineral Resources, 2000 	<ul style="list-style-type: none"> Commercial Audit
18.	22nd meeting, June 8, 2010	<ul style="list-style-type: none"> Ministry of Law, Justice and Parliamentary Affairs, 2000 	<ul style="list-style-type: none"> Local and Revenue Audit
19.	23rd meeting, June 9, 2010	<ul style="list-style-type: none"> Ministry of Education, 1991-92 to 1998-99 	<ul style="list-style-type: none"> Foreign Aided Projects Audit
20.	24th meeting, June 15, 2010	<ul style="list-style-type: none"> Ministry of Jute, 2000-2001 	<ul style="list-style-type: none"> Commercial Audit

Public Accounts Committee:

No.	Meeting Date	Discussed audit reports	Audit Directorate
21.	25th meeting, June 16, 2010	<ul style="list-style-type: none"> Special audit report on the accounts of 17 offices of Forest Department, 1990-96, Ministry of Forest and Environment 	<ul style="list-style-type: none"> Local and Revenue Audit
22.	26th meeting, June 17, 2010	<ul style="list-style-type: none"> Special audit report on Housing management of Bangladesh Railway, 2002-2003 	<ul style="list-style-type: none"> Railway Audit
23.	27th meeting, June 20, 2010	<ul style="list-style-type: none"> Internal Resources Division, Ministry of Finance, 2003-04 	<ul style="list-style-type: none"> Local and Revenue Audit
24.	28th meeting, June 21, 2010	<ul style="list-style-type: none"> Ministry of Defence, 2003-04 Ministry of Local Government, Rural Development and Cooperatives, 2000-2004 	<ul style="list-style-type: none"> Defence Audit Foreign Aided Projects Audit
25.	29th meeting, June 22, 2010	<ul style="list-style-type: none"> Ministry of Foreign Affairs, 2003-04 	<ul style="list-style-type: none"> Mission Audit
26.	30th meeting, June 23, 2010	<ul style="list-style-type: none"> Special audit report on unauthorized absence of teachers in eight public universities, 1994-2004 Internal Resources Division, Ministry of Finance, 1998-99, 2001 	<ul style="list-style-type: none"> Local and Revenue Audit

PAC Sub-committee - 1

1.	4th meeting, January 19, 2010	<ul style="list-style-type: none"> Progress review on the undiscussed audit observations of ministries of Establishment; Land; Power, Energy and Mineral Resources; Civil Aviation and Tourism; Water Resources and respective audit directorates as decided in the first meeting of the Sub-committee 1 on October 28, 2009. 	<ul style="list-style-type: none"> Commercial Audit Local and Revenue Audit Civil Audit Works Audit
2.	5th meeting, February 4, 2010	<ul style="list-style-type: none"> Progress review on the undiscussed audit observations of ministries of Health and Family Welfare; Environment and Forest; Primary and Mass Education; Religious Affairs and respective audit directorates as decided in the first meeting of the Sub-committee-1 on October 28, 2009. 	<ul style="list-style-type: none"> Commercial Audit Local and Revenue Audit Civil Audit Foreign Aided Projects Audit
3.	6th meeting, February 28, 2010	<ul style="list-style-type: none"> Progress review on the undiscussed audit observations of ministries of Commerce, Industry, Planning and respective audit directorates as decided in the first meeting of the Sub-committee-1 on October 28, 2009. 	<ul style="list-style-type: none"> Commercial Audit Local and Revenue Audit Civil Audit Foreign Aided Projects Audit
4.	7th meeting, March 16, 2010	<ul style="list-style-type: none"> Progress review on the undiscussed audit observations of ministries of Agriculture; Fisheries and livestock; Water Transport and respective audit directorates as decided on October 28, 2009 in the first meeting of the Sub-committee-1. 	<ul style="list-style-type: none"> Commercial Audit Local and Revenue Audit Civil Audit Foreign Aided Projects Audit
5.	8th meeting, April 13, 2010	<ul style="list-style-type: none"> Progress review on the undiscussed audit observations of ministries of Defence; Finance; Law, Justice and Parliamentary Affairs and respective audit directorates as decided on October 28, 2009 in the first meeting of the Sub-committee-1. 	<ul style="list-style-type: none"> Defence Audit Local and Revenue Audit Civil Audit
6.	9th meeting, April 28, 2010	<ul style="list-style-type: none"> Progress review on the undiscussed audit observations of ministries of Food and Disaster Management; Post and Telecommunications; Science and ICT; Information and respective audit directorates as decided on October 28, 2009 in the first meeting of the Sub-committee-1. 	<ul style="list-style-type: none"> Commercial Audit Local and Revenue Audit Civil Audit Foreign Aided Projects Audit Post, Telegraph & Telephone Audit
7.	10th meeting, May 16, 2010	<ul style="list-style-type: none"> Progress review on the undiscussed audit observations of Ministry of Finance and respective audit directorates as decided on October 28, 2009 in the first meeting of the Sub-committee-1. 	<ul style="list-style-type: none"> Commercial Audit Foreign Aided Projects Audit
8.	11th meeting, May 26, 2010	<ul style="list-style-type: none"> Progress review on the undiscussed audit observations of Cabinet Division, Internal Resources Division, Ministries of Jute and Textile, Cultural Affairs, Youth and Sports, Women and Children Affairs, Labour and Employment, Social Welfare and respective audit directorates as decided on October 28, 2009 in the first meeting of the Sub-committee-1. 	<ul style="list-style-type: none"> Commercial Audit Local and Revenue Audit Civil Audit Foreign Aided Projects Audit

PAC Sub-committee-2

No.	Meeting Date	Discussed audit reports	Audit Directorate
1.	2nd meeting February 2, 2010	• Sonali Bank Limited, Ministry of Finance	• Commercial Audit
2.	3rd meeting, April 20, 2010	• Bangladesh Shilpa Bank, Ministry of Finance	• Commercial Audit
3.	4th meeting, April 27, 2010	• Janata Bank Limited, Ministry of Finance, 1990-91 to 1999-2000	• Commercial Audit

PAC Sub-committee-3

1.	3rd meeting January 25, 2010	• Ministry of Finance, 2004-05	• Commercial Audit
2.	4th meeting, April 25, 2010	• Ministry of Foreign Affairs, 2002-03	• Mission Audit

PAC Sub-committee-4

1.	6th meeting, January 13, 2010	• Ministry of Industry, 2005-06	• Commercial Audit
2.	7th meeting, January 27, 2010	• Ministry of Housing and Public Works	• Works Audit
3.	8th meeting, February 10, 2010	• Ministry of Communication, 2005-06	• Works Audit
4.	9th meeting, February 17, 2010	• Ministries of Health and Family Welfare, Energy and Mineral Resources, Jute and Textile, Liberation Affairs, Housing and Public Affairs, 2005-06	• Foreign Aided Projects Audit
5.	10th meeting, February 25, 2010	• Ministry of Local Government, Rural Development and Cooperatives, 2005-06	• Works Audit
6.	11th meeting, March 21, 2010	• Ministry of Finance, 2005-06	• Commercial Audit
7.	12th meeting, March 25, 2010	• Ministry of Finance, 2005-06	• Local and Revenue Audit
8.	13th meeting, March 29, 2010	• Ministries of Commerce, Food and Disaster Management, Agriculture, Water Transport, 2005-06	• Commercial Audit
9.	14th meeting, March 31, 2010	• Ministries of Commerce, Food and Disaster Management, Agriculture, Water Transport, 2005-06	• Commercial Audit
10.	15th meeting, April 8, 2010	• Ministries of Commerce, Food and Disaster Management, Agriculture, Water Transport, 2005-06	• Commercial Audit
11.	16th meeting, April 18, 2010	• Ministry of Local Government, Rural Development and Cooperatives, 2005-06	• Local and Revenue Audit
12.	17th meeting, April 22, 2010	• Ministry of Communication, 2005-06	• Commercial Audit
13.	18th meeting, April 26, 2010	• Ministries of Water Resources, Communication, Planning, Primary and Mass Education, Agriculture, Fisheries and Livestock, 2005-06	• Foreign Aided Projects Audit
14.	19th meeting, April 29, 2010	• Ministry of Defence, 2005-06	• Defence Audit
15.	20th meeting, May 23, 2010	• Ministry of Communication, 2005-06	• Railway Audit
16.	21st meeting, May 24, 2010	• Ministry of Foreign Affairs, 2005-06	• Mission Audit
17.	22nd meeting, May 31, 2010	• Ministry of Post and Telecommunication, 2005-06	• Post, Telegraph & Telephone Audit
18.	16th meeting, May 30, 2010	• Ministry of Local Government, Rural Development and Cooperatives, 2005-06	• Local and Revenue Audit
19.	23rd meeting, June 16, 2010	• Ministries of Water Resources, Communication, Planning, Primary and Mass Education, Agriculture, Fisheries and Livestock, 2005-06	• Foreign Aided Projects Audit

CAG ATTENDS CONFERENCE ON 'STRENGTHENING COOPERATION ON INVESTIGATING AND PROSECUTING CORRUPTION AND FINANCIAL CRIMES IN ASIA' IN THAILAND

CAG Ahmed Ataul Hakeem attends a conference on 'Strengthening cooperation on investigating and prosecuting corruption and financial crimes in Asia' from February 21-24, 2010 in Bangkok, Thailand. The conference was organized with a view to forge a working relation between the World Bank and the different agencies and senior government professionals responsible for enforcing respective national anticorruption laws.

An overview was given on how the World Bank and other multinational development banks are combating corruption in their projects. The discussion also included issues namely how investigations are triggered, types of evidence to look for, procedures for determining how fraudulent or corrupt activities have occurred. Participating countries discussed their respective anticorruption and ancillary laws, elaborated on their enforcement agencies and investigation procedures.

From February 25-27, 2010 CAG attends a meeting organized by the USAID PROGATI (Promoting Governance, Accountability, Transparency and Integrity) project on the collaborative work among the Auditor General's office, National Anti-Corruption Commission, civil society organizations and the media in Thailand. Presentations and discussions were held on collaboration and cooperation among the various independent agencies and watchdog groups that advocate for more transparent and accountable governance. CAG held a meeting with the Auditor General of Thailand Khunying Jaruvan Maintaka and discussed issues related to mutual interests. Director General, Foreign Aided Projects Audit Directorate Abul Foyez Mohd. Abid attended the meeting along with the CAG.

FOURTH ASSOCIATION OF THE GOVERNMENT ACCOUNTANTS ORGANIZATION OF ASIA (AGAOA) ASSEMBLY HELD IN DHAKA

The fourth assembly of the 'Association of the Government Accountants Organization of Asia (AGAOA)' was held on May 29, 2010 in Dhaka. The office of the Controller General of Accounts (CGA), Bangladesh organized the assembly. Honorable Minister for Finance and the chief guest Abul Maal Abdul Muhith, MP inaugurated the event. CAG Ahmed Ataul Hakeem attended the assembly as special guest.

In the business session, Kazi Golam Towsif, Chief Accounts Officer, Prime Minister's Office presented the keynote paper of the assembly on 'Enhancing professional competence: conquering the barriers.' Salient features of the keynote paper were:

- Need of professional competence
 - o Globalization and digital economy interwoven
 - o Development assistance and investment playing key role
 - o Public-private partnership harmonization in the forefront
 - Professional competence: standardized requirements
 - Public sector accounting
 - Barriers to competence: Interior and exterior
 - Barriers to individual competence: governance perspective
 - Restrain to informative competence
- Overcoming the hurdles
 - o AGAOA comprehensive perspective
 - o National Strategy for Accelerated Poverty Reduction (NSAPR/PRSP)
 - o Millennium Development Goals (MDGs)
 - Conquering the barriers: recruitment policy, professional training, HRM policy
 - Conquering the barriers: uniform accounting standard, revision of forms and manner of accounts



CAG Ahmed Ataul Hakeem addressing the business session of the 4th AGAOA assembly on March 29, 2010

In his speech CAG Ahmed Ataul Hakeem said that the system of parliamentary democracy in Bangladesh assigned a very important role to the OCAg and CGA office to protect the national treasury and ensure accountability in public financial management. He added that with ever increasing outlays of the government and ongoing shift toward the digital system of public service delivery, the task of audit became not only more extensive but also more onerous. CAG hoped that, through this seminar innovative ideas would emerge to tackle internal and external challenges that government accountants face and help them to serve the nation better in promoting transparency and accountability. The heads of government accounts offices of Bhutan, India, Nepal and Sri Lanka attended the assembly.

FOUNDING DAY OF AUDIT DEPARTMENT OBSERVED

The founding day of the Audit department was observed for the first time on May 11, 2010 at Audit Bhaban. On this day in 1973 the Office of the Comptroller and Auditor General (OCAg) of Bangladesh started functioning as a constitutional body.

A discussion meeting was arranged to mark the day. It was agreed that, each year May 11th would be observed as the founding day of the department. The meeting showed an impressive gathering of the past and present officials of the department where former CAGs and retired officials recollected fond memories of their professional career.

The Comptroller and Auditor General Ahmed Ataul Hakeem said that audit is an indispensable mechanism to hold the executives accountable in a parliamentary democracy. It was emphasized that financial discipline in the public sector in Bangladesh will be

affected if pre-audit function is stalled and accounts is separated from audit. The CAG mentioned that ensuring accountability in public spending is the pre-condition for establishing a transparent and democratic society. He further stressed upon the assessment of overall activities of the department and urged all concerned to strive for preparing quality audit reports.

Office bearers of the BCS (Audit and Accounts) Cadre Association, Audit and Accounts Officers' Association and Auditors' Association spoke on the occasion. The founding day activities started with hoisting of the OCAG flag for the first time in the premises of the Audit Bhaban and concluded with the launching of the re-designed OCAG website (www.cag.org.bd) by the Comptroller and Auditor General of Bangladesh.

PRESENTATIONS

REVISION OF THE CHECKLISTS OF RIGA BASED AUDIT MANUALS

A presentation on 'Proposed revision of the checklists of RIGA (Reforms In Government Auditing) based audit manuals' was held at Bangladesh Institute of International and Strategic Studies (BISS) on January 17, 2010. USAID PROGATI (Promoting Governance, Accountability, Transparency and Integrity) project and Bangladesh Enterprise Institute (BEI) jointly organized the presentation. Senior officials of audit department were present.

Tyab Monwar Hosain, Consultant, Bangladesh Enterprise Institute (BEI) presented the keynote paper on the topic. Presentation covered the following aspects:

- Need for revision of the manuals as changes of rules and regulations
- Emergence of new areas of audit coverage
- Evidence gathering techniques
 - Confirmation
 - Physical observations
 - Comparison
 - Inspection
 - Analytical procedure
- Use of IT for auditing computerized accounts of CGA office
- Since audit of government ownership of stock has increased manifold, equity considered as a high risk area that needs close oversight
- Residence audit
- Tax audit
- Land acquisition audit
- Other new areas of audit
 - Board of Investment
 - Privatization Commission
 - Securities and Exchange Commission
 - Drug Administration etc.

In his remarks CAG lauded the efforts to revise the manuals. He urged the authorities to prepare checklists for respective audit directorates having no manuals at all. CAG emphasized on strengthening physical verification audit e.g. audit of public works. President, Bangladesh Enterprise Institute (BEI) Farooq Sobhan moderated the session.

PROPOSED COMMUNICATION STRATEGY FOR OCAG

A presentation session was held on 'Proposed communication strategy for OCAG' on June 13, 2010 at Audit Bhaban. Former Auditor General of Canada and advisor of Strengthening Comptrollership and Oversight of Public Expenditures (SCOPE) project Kenneth M. Dye made the presentation. CAG Ahmed Ataul Hakeem presided over the session. Senior officials of the audit department attended the presentation session. Highlights of the presentation were:

- The needs of a communication strategy for the OCAG
- Features of internal communication strategy
- External communication objectives
- Desired outcomes of external communication
- Target recipients of external communication
- Criteria for success
- Public relation objectives
- Communication cell objectives and functions
- Media strategy purpose
- Issues media strategy should consider
- Writing audit reports in a reader friendly manner

The presenter added that manager's effectiveness depends significantly on the ability to communicate effectively with superiors, subordinates, peers and external agencies. Communication is one of the central aspects of managerial activities.

CAG Ahmed Ataul Hakeem mentioned about the existing information gap among the media regarding the functions of audit department. Because of the gap, audit department has not received proper recognition of its performance. CAG said that OCAG have to open up and inform its activities to the people involving the media and civil society. He emphasized on the need to enhance the capability of OCAG auditing to cope with the growing demand of the stakeholders as well as the Public Accounts Committee.

A PLAN TO SHOWCASE OCAG AUDITS TO THE MEDIA AND PUBLIC

Ralph Frammolino, former investigative reporter of Los Angeles Times and Consultant, USAID PROGATI project made a presentation on 'A Plan to showcase OCAG audits to the media and public' on January 27, 2010 at the CAG office. CAG Ahmed Ataul Hakeem presided. Following issues were mentioned in the presentation:

- The fear of media involvement
- Going from media phobic to media friendly
- What has been done so far at the OCAG
- Next step: creation of a communication and research cell
- Responsibilities and structure of proposed cell
- Involvement of the communication cell in audit process
- Ultimate aim: increase OCAG visibility and influence by making the office accountable to and its audits understandable by the media and public
- Basic theory of communication: message shaped by receiver, not sender
- Basic tools of communication for OCAG

- o Audit summaries and audit press release
- o Updated website and holding regular press conference
- Short term goals
 - o Audit report summary and press release preparation
 - o Establish communication cell
 - o Community meetings on new audit ideas
- Mid-term strategy
 - o Report writing seminars
 - o Press conference
 - o Citizen monitoring of reforms with CSOs
- Long-term strategy
 - o Monitor newspaper for special audit topics
 - o Redesign audit reports with better graphics, information etc.
- Dealing with the media

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

IMPLEMENTATION OF AUDIT RELATED DIRECTIVES FROM THE OCAG BY THE RESPECTIVE AUDIT DIRECTORATES

A presentation was held on 'Implementation status of audit related directives from OCAG by the respective audit directorates' on June 13, 2010 at Audit Bhaban. Md. Rafiqul Islam, Area Finance Controller (Army), Savar Cantonment made the presentation. CAG Ahmed Ataul Hakeem presided. Following issues were discussed in the presentation:

There were about 21 meetings and significant decisions were made in these meetings which were to be implemented by the audit directorates. Regarding a decision of sending issue based, performance and special audit reports of 2005-06 and 2006-07 to CAG office within August 31, 2009, Local and Revenue Audit Directorate sent only one report out of 14 within the deadline. For Civil Audit Directorate there was no Special or Performance audit in 2006-07.

Other decisions made were on the development of annual audit report of 2006-07; development procedure of audit activities of 2007-08; issue based, performance and special audit report of 2008-09; issue based, performance and special audit plan of 2008-09; status report on undecided audit observations raised since independence till 2005-06; development of annual compliance, issue based and special audit plan of 2009-10, MTBF audit etc.

It was mentioned that some directives could not be implemented due to the lack of communication among the parties involved. Absence of regular tripartite meetings, executives' unwillingness to cooperate with audit, indecision on reporting format, difficulties in preparation of annexure are also the reasons behind non-implementation of the directives. Senior officials of the audit department were present in the presentation session.

EVENTS

WORKSHOP ON 'AUDIT REPORT BACKLOG'

A workshop on 'Audit report backlog' was held on January 26, 2010 at the Bangladesh Enterprise Institute (BEI). USAID PROGATI project and BEI jointly organized the workshop. Hon'ble Deputy Speaker of the national Parliament Shawkat Ali, MP was the chief guest of the session. Former CAG Asif Ali made a presentation on

the topic covering the following issues:

- The volume of audit report backlog at present
 - o Reports pending: 900
 - o Audit observations unresolved: 12,765
 - o Amount of money involved: 17,449 crore
- Modalities of the study
- Impact of audit report backlog
- Reasons for audit report backlog
 - o Non-existence of Parliament
 - o Delayed formation of the Public Accounts Committee (PAC)
- Recommendations
 - o Early formation of PAC
 - o Strong OCAG-PAC coordination
 - o Formation of subcommittees
 - o Media briefing and involving the CSOs
 - o Continuation of PAC function like Speaker's and Deputy Speaker's office in absence of Parliament
 - o Empowering PAC to take decisions and enforce compliance
 - o Establishment of an Audit wing headed by Joint Secretary at each ministry and division
 - o Internal audit in the ministry and divisions

Members of PAC, former secretaries, senior officials of the government and audit department attended the workshop. President of BEI Farooq Sobhan moderated the session.

WORKSHOP ON 'DETERMINING THE STRATEGY FOR TIMELY DISPOSAL OF AUDIT OBSERVATIONS'

A workshop on 'Determining the strategy for timely disposal of audit observations' was held on June 21, 2010 at Dhaka Power Distribution Company (DPDC). The workshop was organized by the Power Division. Power, Energy and Mineral Resources affairs Adviser to the honorable Prime Minister Dr. Tawfiq-e-Elahi Chowdhury, Bir Bikram was the chief guest while State Minister for Ministry of Power, Energy and Mineral Resources Mohammad Enamul Huq, MP and CAG Ahmed Ataul Hakeem were special guests. Secretary, Power Division Md. Abul Kalam Azad presided.

Additional Secretary, Power Division made a presentation on the theme of the workshop. Following features were outlined in the presentation:

- Statistics of audit observations on various organizations of Power Division
- Types and details of audit observations on such organizations
- Status of audit observations: advance, draft, reported etc. also status of FAPAD and Works audit observations
- Classification of total audit observations e.g. theft, embezzlement, system loss, irregular payment, loss, bills uncollected, dues etc.
- Year wise statistics of unresolved audit observations
- Status of settlement of audit observations
- Problems regarding audit observations and suggested

solutions for settlement

- Suggestions for organizations under Power Division to reduce audit observations
- Suggestions for audit department to settle the audit observations

In his speech CAG Ahmed Ataul Hakeem mentioned that the best time to settle the observations is during the audit. However, if the auditee organizations ensure that the broadsheet replies are sent timely and through appropriate authority, settlement process would be faster. Regular bi-lateral and tripartite meetings are also very important means to resolve the audit observations, he added. He mentioned that the Public Accounts Committee (PAC) of the present Parliament has taken unprecedented efforts to deal with the huge back log of audit observations. CAG hoped that the issue of unsettled audit observations would come to an end should the PAC continue holding the meetings at present pace.

Senior officials of the Power Division and audit department were present in the occasion.

WORKSHOP ON 'COMPTROLLER AND AUDITOR GENERAL (CAG) AND CIVIL SOCIETY ORGANIZATION (CSO): WORKING FOR BETTER PUBLIC FINANCIAL MANAGEMENT'

A workshop on 'Comptroller and Auditor General (CAG) and Civil Society Organization (CSO): working for better public financial management' was held at CAG office on June 23, 2010. USAID assisted PROGATI (Promoting Governance, Accountability, Transparency and Integrity) project organized the workshop which was attended by the representatives of the civil societies and officials of the audit department.

M. Murshidul Huq Khan, Additional Deputy Comptroller and Auditor General made an introductory presentation highlighting the activities of the audit department. Md. Khorshed Alam Khan, Public Institutions Component Manager of the PROGATI project made a presentation on the theme of the workshop. Key features of the presentation were:

- CAG and CSO: the working relationship between the two
- From CSO/CAG perspective what are the impediments
- International Budget Project's survey result on public audit process
- Manila conference on 'Dialogue on civil society engagement in public accountability'
- Experiences of India, South Africa, Argentina, Philippines, South Korea and Mexico
- Strategy for enhancement of collaboration between SAls and CSOs
 - o CSO can utilize audit findings to hold executives accountable
 - o Audit can form a team with CSO participants as experts
- Concerns about the collaborative process
 - o SAI has a mandate to report to legislatures but not to the public
 - o SAI's neutrality may be compromised due to the collaboration with the CSOs

- o CSOs lack the resources to participate in audit without financial benefit
- o CSOs are concerned that government may come to develop corrupt or 'unseemly' relationships with CSOs if there is no check and balance in their participation
- o Audit are not designed to report on fraud

- Mitigating the concerns about the collaborative practices
- Lima declaration adopted by INTOSAI in 1977 states that SAls should 'establish an effective means for the public dissemination of audit reports and relevant information including establishing a good relationship with the media.'

PROGATI Chief of Party Hugh C. Orozco appreciated the efforts make by OCAg to promote better financial management in cooperation with the civil society organizations of Bangladesh. He mentioned that active involvement of the citizens is the key to management of public finance. Civil society organizations also have a major responsibility and can play a complementary role in this regard.

CAG Ahmed Ataul Hakeem expressed his satisfaction for the initiatives taken by the project to bring in the CSO representative who have field level experience of financial misappropriations. CAG mentioned that cooperation between civil society and audit department is a relatively new concept in our country. He said that, civil society and media can raise issues for OCAg to investigate further based on their close interactions with citizens. Also, civil society can directly assist the OCAg's work through its involvement in tracking expenditure, assisting with local auditing and measuring program performance, he added.

CAG ATTENDS ANNUAL SUMMER RESIDENCY FOR PUBLIC ACCOUNTS COMMITTEES IN AUSTRALIA

CAG Ahmed Ataul Hakeem attends the Annual Summer Residency for Public Accounts Committees in Australia from February 7-13, 2010. The program was conducted by the Public Sector Governance and Accountability Research Center at the La Trobe University, Beechworth campus, Victoria, Australia. The World Bank Institute in cooperation with the Commonwealth Parliamentary Association (CPA) and Centre for Domestic Institutions (CDI) organized the program.

This annual program is designed specifically for parliamentary Public Accounts Committees, and is aimed at building stronger understanding of the role and function of PACs, as well as developing action plans for improvement. Areas covered in the program include:

- Understanding public financial documents and public sector oversight
- Working with the Auditor General
- How the public sector efficiency can be adequately assessed?
- Issues for Public Accounts Committees and Auditors General
- Building more effective Public Accounts Committees
- Developing country action plan for the Public Accounts Committee

M. Murshidul Huq Khan, Additional Deputy Comptroller and Auditor General attended the program along with the CAG.

CAG ATTENDS INTERNATIONAL CONFERENCE ON ENVIRONMENT AUDIT IN INDIA

CAG Ahmed Ataul Hakeem attends an international conference on Environment Audit held in New Delhi, India during March 15-16, 2010. The conference addressed the issues concerning water pollution. The purpose of the conference was to deliberate on the causes of pollution, action taken by governments and civil societies to address this and environmental management and legal intervention needed to put lakes, rivers and ground water on the path of sustainability.



CAG Ahmed Ataul Hakeem with the delegation at the International conference on Environment Audit in New Delhi, India during March 15-16, 2010

Dr. R K Pachauri, Director General, The Energy and Resources Institute (TERI) and Chairman, Intergovernmental Panel on Climate Change (IPCC) made the inaugural address at the conference. There were three keynote address sessions and subsequent panel discussion in the conference. CAG Ahmed Ataul Hakeem chaired the business session on 'Pollution of ground water'.

A panel discussion on 'The way forward for SAIs in auditing environmental issues' was held on March 16. The panelists embarked upon to set the direction that the relevant institutions should follow to become partners in addressing the environmental issues that are matters of interest of the policy makers across the world. Key points that emerged during the deliberations were:

- The real challenge in implementing programs for the coservations of lakes, rivers and ground water has been the lack of coordination and ownership between the different government agencies
- There is a need for the government to review the low levels of budgetary priority given to the environment programs of a country
- Also, there is a need to implement truly representative public participation in government programs which is currently lacking

Shish Haider Chowdhury, Director, Foreign Aided Projects Audit Directorate accompanied the CAG in the conference.

CAG ATTENDS INTOSAI WORKING GROUP MEETING ON ENVIRONMENTAL AUDITING IN CHINA

CAG Ahmed Ataul Hakeem attends the 13th meeting of the INTOSAI Working Group on Environmental Auditing (WGEA) in Guilin, Guangxi, China from June 7-11, 2010. Organized by the Chinese National Audit Office (CNAO) the meeting focused on the SAIs involved in environmental auditing as well as the SAIs planning to start environmental auditing.

In the inauguration of the five day meeting Zhou Shengxian, Minister of Environmental Protection; Ma Biao, Governor of Guangxi Zhuang autonomous region; Mikhel Oviir, Auditor General of Estonia and Chair of INTOSAI WGEA and Liu Jiayi, Auditor General of China addressed.

In the working session Yue Ruisheng, Ministry of Environmental Protection of China made the Keynote speech on 'Environmental Protection in China'. During the business sessions following agenda were followed:

- o Chair's progress report
- o Report of the 6th survey
- o Draft work plan 2011-2013
- o INTOSAI Development Initiative (IDI) Transregional Capacity Building Programme on Environmental Auditing: presentation, programme proposal, survey questionnaire
- o EUROSAI coordinated audit on climate change - summary
- o Auditing government response to climate change
- o Guidance material on auditing mining
- o Guidance material on auditing sustainable energy
- o Guidance material on auditing forests
- o Guidance material on auditing fisheries
- o Study on environmental accounting
- o Regional progress reports
- o Work plan 2011-2013
- o XX INCOSAI Theme II discussion paper

Md. Kamal Anwar, Director, Local and Revenue Audit Directorate was the other member from SAI Bangladesh at the meeting.

WORKSHOP ON 'AUDIT STRATEGY FOR LOCAL GOVERNANCE SUPPORT PROJECT (LGSP)'

A workshop on 'Audit strategy for Local Governance Support Project (LGSP)' was held on June 30, 2010 at National Institute of Local Government (NILG) organized by the Local government Division (LGD). CAG Ahmed Ataul Hakeem was present as the chief guest. Secretary, Local Government Division Monzur Hossain chaired the inaugural session of the workshop.

A presentation on 'LGSP audit strategy' was made by Swapan Kumar Sarker, Director General, LGD and National Project Director, LGSP. Major issues discussed in the presentation were:

- LGSP provides Expanded Block Grants (EBGs) to qualifying Union Parishads (UPs)

- Comprehensive supervision and monitoring plan of UP activities - three way strategy
 - o Field supervision, audit oversight and social audit
- UP audit oversight and monitoring strategy
 - o Action: systematic and regular quality assurance of the UP audit process
 - o Purpose: to ensure that UP audits are rigorous
 - o Process: sample of UP audit would be tested as to scrutinize the quality of audits conducted
 - o Actors: LGSP/LDG for coordination and follow up, Office of the Comptroller and Auditor General (OCAG) for quality assurance of UP audits (e.g. reporting), Institute of Chartered Accountants of Bangladesh (ICAB) for professional oversight of auditors (e.g. sanctions)
- UP financial and assurance audits
 - o Entry level financial audit determines which UPs remain eligible for EGBs
 - o Assurance level audit includes financial audit and the 'social' audit of other aspects of UP management
- Role of the Office of the Comptroller and Auditor General (OCAG)
 - o Local and Revenue Audit Directorate (LRAD) conducts audit on local government on a sampling basis focusing mainly the compliance issues and financial propriety
 - o LRAD doesn't include UPs on annual or a universal basis
- OCAG quality assurance of the UP audit process
 - o Annual test checking of a sample of UP audits by the OCAG
 - o Review of the auditors' working papers
 - o Visit to the audited UP to verify the procedures used and conclusion drawn
- Proposed Quality Assurance (QA) cell
 - o Establishment of a dedicated QA cell as a part of the LRAD
 - o Services of specialists support from LGSP
- Reporting of the QA cell
 - o Result of the test check compiled in an annual report highlighting good practices and deficiencies in the audits conducted
 - o Sharing the report with LGD and ICAB
- Sanctions
 - o For any proven instance of professional misconduct by an auditor, the concerned audit firm will be debarred from future hiring by LGD
 - o In accordance with its MoU with ICAB, LGD will request ICAB to take disciplinary action against the audit firm.

Senior officials of different ministries, audit department and representatives of international donor agencies attended the workshop.

CERTIFICATE AWARDING CEREMONY OF THE DEPARTMENTAL TRAINING COURSE OF 27th BATCH BCS (AUDIT AND ACCOUNTS) CADRE PROBATIONERS

The certificate awarding ceremony of the Departmental Training Course of the 27th batch BCS (Audit and Accounts) cadre Assistant Accountant General (AAG) Probationers was held at the Financial Management Academy (FIMA) on April 29, 2010. CAG Ahmed Ataul Hakeem was present as the Chief Guest in the occasion. Mohammad Abul Kashem, Director General, FIMA presided. Twenty three officials of the 27th batch have undergone the departmental training since December, 2008.



[Sitting L-R:] Md. Imrul Kayes Khan, Deputy Director, FIMA; M. Khalid Shams; CAG Ahmed Ataul Hakeem and Mohammad Abul Kashem, DG, FIMA at the certificate awarding ceremony on April 29, 2010.

Retired civil servant M. Khalid Shams, ex-Principal, Civil Officers Training Academy (COTA) and ex-Deputy Managing Director, Grameen Bank delivered the theme speech on 'New Public Service: Efficiency and Accountability, Making two ends meet'. He mentioned that, public services today face a major dilemma in the context of current political milieu and broad ranging expectations of the civil society.

Public servants are being asked to deliver services with greater efficiency and at the same time remain fully transparent and accountable. He also said that, the financial management system of the government must be strengthened. In resolving the dilemma - making the two ends meet, we have to start with training and there is no substitute for a merit based, professionalized civil service for the betterment of the country, he added. He hoped that in the coming years FIMA would be able to become a pioneer in promoting professional development of the public servants.

CAG Ahmed Ataul Hakeem in his speech congratulated the 27th batch officers for successfully completing the training and wished success in their future endeavors. He hoped that with the required professional knowledge and skill they will discharge their duties with honesty and efficiency.

CAG NEWS

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