



CAG NEWS

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CAG'S NOTE

In this year, Office of the Comptroller and Auditor General (OCAG) of Bangladesh has been working in laying out a strong foundation of the concept of Entity Wide Audit. For this reason, this concept has gone through various experimentations to find out a proper approach and appropriate reporting format. While implementing Strategic Plan 2013-2018, OCAG has faced many challenges and to overcome these challenges many directives have been given to the officials. But as the macroeconomic scenario of our country and the world economy is continuously changing, so we have to be smart and innovative in bringing up changes in public accounts and auditing domain to ward off the negative effects of any change. It is also mentionable that Bangladesh has recently been upgraded from low income country (LIC) to lower-middle income country (LMIC) as per the World Bank's classification. There is an aspiration to graduate from the LDC status to that of a middle-income country by 2021 as per the United Nations' classification. In this context, it is very important to assess the country's public financial management in achieving the desired level of economic growth rate, overall macroeconomic goals and SDGs for ensuring financial accountability and transparency. For this matter OCAG is working to enhance the human resource capacity in terms of both number and quality. OCAG is planning to finance some professional courses like CIA, CISA, CIPFA, etc. so that persons doing the audit become specialized in specific audit area. This type of courses will make positive impact on the mindset and efficiency of audit personnel and help to achieve professionalism of international standards. Besides, it is the goal of the government to build up a 'Digital Bangladesh'. From this perspective, the use of Digital Audit Monitoring and Management system, has already been initiated which will contribute in the digitalization of the Department hopefully. The first half of the year 2018 was significantly marked by the visit of our honorable Prime Minister Sheikh Hasina to inaugurate the extended part (6th-8th floor) of our Audit Bhaban. This is for the first time when the Prime Minister of

Bangladesh has come to Audit Bhaban and it has been a historical moment for us. The entire structure of the building has given OCAG a complete and magnificent outlook. This vertical extension will provide a convenient, spacious, aesthetic and encouraging working environment for OCAG. In her speech in the inauguration ceremony, the Prime Minister Sheikh Hasina gave emphasis on the role of Office of the Comptroller and Auditor General of Bangladesh in establishing financial accountability and transparency in Bangladesh. She mentioned about conducting audit to measure the progress in achievement of SDGs and advised to conduct more performance and IT audits. As an oversight organization for the government, it is the utmost duty of OCAG to play its role as a watchdog for any financial irregularities. If the OCAG can perform its auditing functions properly, then it will be easier for the government to achieve SDGs within the prescribed time and to achieve Vision 2021.

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Some snapshots of Inauguration Ceremony of Extended Part of Audit Bhaban on 31st January, 2018 with the glorious presence of Honorable Prime Minister Sheikh Hasina.



CAG attends seminar on Managing Performance in Public Organizations which is organized by European Academy, held in Germany

The Honorable Comptroller and Auditor General Mr. Masud Ahmed attended Seminar on Managing Performance in Public Organizations which was organized by the European Academy and took place in Germany from 26-27 February 2018.

The best solution for promoting good governance is to put in place an accurate risk management system which supports officials in detecting weaknesses and risky areas. A proper risk assessment hence lays the foundation for a robust anti-fraud policy. Moreover, public organizations must establish a solid internal control framework which determines roles and responsibilities and ensures that appropriate standards are put in place to guarantee the good governance of the organization. In this context it is crucial that public officials charged with financial responsibilities carry out their tasks in efficient and trustworthy manner. Financial control mechanisms are indispensable if the public sector wants to maintain its integrity. However, it is important to note that public institutions across the world face a different set of risks depending on context, culture and the given governmental mandate. Thus, institutions might need to adopt different risk management solutions as well as a risk management strategy tailored to their institutional demands. Compliance audits can be powerful instruments to strengthen the good governance of public organizations. In particular, they assist Auditors in assessing the causes of rule violations or identifying whether laws and regulations meet the set standards. In this way, compliance audits can effectively cure mismanagement and prioritize those areas where corrective actions are particularly urgent.

In this hands-on seminar, workshops participants had the opportunity to transform the knowledge gathered during the seminar into immediate practical actions, gained a deeper understanding of how to conduct risk identification, develop a risk management plan and got familiar with different auditing standards.

CAG attends the view exchange meetings with the Standing Committee on Public Accounts to the Australian Parliament, Australia

The Honorable Comptroller and Auditor General Mr. Masud Ahmed as a member of the representative team

headed by Dr. Muhiuddin Khan Alamgir, Honorable Chairman, the Standing Committee on Public Accounts of Bangladesh National Parliament attended the view exchange meetings with the Standing Committee on Public Accounts to the Australian Parliament in Australia from 13-17 February 2018. During the tour he also attended different bilateral meetings to develop relationship between two countries.

CAG attends 2nd Meeting of the INTOSAI Working Group on Big Data (WGBD) held on 19th & 20th April 2018 at Washington DC, USA

The Honorable Comptroller and Auditor General of Bangladesh Mr. Masud Ahmed along with Mr. Md. Tajnur Islam, Assistant Comptroller and Auditor General and Private Secretary, attended 2nd Meeting of the INTOSAI Working Group on Big Data (WGBD) held on 19th & 20th April 2018 at Washington DC, USA.



The Honorable CAG Mr. Masud Ahmed attended at 2nd Meeting of the INTOSAI Working Group on Big Data (WGBD), Washington DC, USA

In the meeting the issue related to how practices of analytics and big data in auditing are affecting the accountability community with respect to sustainable development goals and programs were discussed. The working group on Big Data is a specialized working group approved by INTOSAI under its strategic Goal Three: Knowledge sharing and services. Its objective is to- i) identify the challenges and opportunities faced by SAs in the era of Big Data; ii) to summarize the knowledge and experience in the field of Big Data Audit; and iii) strengthen relevant bilateral and multilateral technical Cooperation. The WGBD has 27 member countries and observers.

FIMA Activities:

TIBAS Course:

For mid-level officers from across the Government, FIMA organized Training in Budgeting and Accounting System (TIBAS) program. The 29th and 30th TIBAS

Courses, took place from 04th February – 15th February, 2018 and 6th May – 17th May, 2018 respectively. Fifty six participants from different ministries and departments participated in the course. Apart from the basics of budgeting, government accounting and auditing, participants of this high-profile training course also gained a first-hand exposure to monetary and fiscal policies, public debt and cash management as well as mobilization of foreign aid and its underlying accountability mechanisms.



Participants of 28th TIBAS with Director General, FIMA

Regular Courses:

IT Audit Course

FIMA organized two IT Audit Training Courses from 11-15 February, 2018 (Batch-05) and 08-12 April, 2018 (Batch-06) respectively. These two training courses were participated by a total of 47 officers from Audit and Accounts Department.



Participants of IT Audit Course (Batch-5) with Director General, FIMA

Public Debt Management Audit (Batch-1)

A one-week Public Debt Management Audit Training, first of its kind, was organized at FIMA for the officials of Audit and Accounts Department from 01 April to 05 April 2018. Twenty two officers from various offices of the department participated in the training program organized.



Participants of Public Debt Management Audit Training with Director General, FIMA

Management and Leadership Training

FIMA under the direct guidelines from Comptroller and Auditor General Office organized for the first time a five day long training named 'Management and Leadership Training program' to enhance the professional efficiency and leadership skills of auditors. This training was held from 01-05 April, 2018 where 23 participants from various offices and ranks took part.



Participants of Management and Leadership Training with Director General, FIMA

Mission Audit

FIMA organized three Mission Audit Training Course under the name of Mission Audit training Course: Bank Branches/Exchange Houses Abroad of State Owned Bank; Mission Audit Training Course: Biman Bangladesh Airlines and Mission Audit Training Course: Mission and Embassy for OCAG officials from 11-15 March, 2018 and 8-15 April, 2018 respectively. The first training was participated by 19 officers and the second one by 15 officers from Audit and Accounts Department nominated by OCAG.



Participants of Mission Audit Training Course with DG FIMA

PPA-2006 & PPR-2008 Course

FIMA organized two Training Courses on PPA-2006 & PPR-2008 from 28th January to 1st February, 2018 and 15-19 April, 2018 respectively which were participated by a total of 45 officers from Audit and Accounts Department.



Participants of PPR-2008 Course with Director General, FIMA

CGA Activities:

Office of the Controller General of Accounts launches Pension Payment through EFT

The Office of the Controller General of Accounts (CGA) launched Pension Payment through Electronic Fund Transfer (EFT) for the pensioners drawing pension from the Office of the Chief Accounts Officer (CAG, PSC & Election Commission). The Hon'ble Comptroller & Auditor General of Bangladesh Mr. Masud Ahmed inaugurated the Pension Payment through EFT in a launching ceremony organized at the Office of the CGA on 1st April, 2018. Pensioners & Officials of different offices were present on the occasion of EFT launching ceremony. A total of 102 pensioners have been brought under EFT coverage at this phase. Earlier the pensioners drawing pension from the CAO, Finance Division were brought under EFT coverage for the first time from 1st February, 2018. CGA Mr. Abul Foyez Md. Abid expressed his plan to widen the coverage of pension payment through EFT with an expectation to expand the facility for all the 6.5 lac pensioners by phases.



The Hon'ble CAG Mr. Masud Ahmed switching on the button for sending messages of EFT to pensioners

Annual Performance Agreement (2018-19) signed

Annual Performance Agreement (2018-19) was signed between the Controller General of Accounts (CGA) & the Secretary of Finance Division on 21 June, 2018. The Vision, Mission, Strategic Objectives and Functions of the office of the Controller General of Accounts were reflected in the Annual Performance Agreement (2018-19). Senior officials of Finance Division & OCGA were present on the occasion in Finance Division.

Following this initiative, APA was also signed among CGA and 7 DCAs also.



Controller General of Accounts (CGA) and Divisional Controller of Accounts (DCA) with the Signed APA

Office of the Controller General of Accounts organizes picnic at Sonargaon

The Office of the Controller General of Accounts organized the biggest ever picnic party at Sonargaon of Narayanganj district on 9 February, 2018. The officers and staffs of CGA office and Chief Accounts Offices with their family members numbering approximately 1800 people spontaneously joined the picnic. The Honorable Comptroller & Auditor General Mr. Masud Ahmed and the Controller General of Accounts Mr. Abul Foyez Md. Abid joined the picnic party with their family members and inspired all the participants. There were arrangements of sports competition and raffle draw both for children and adults. Everybody enjoyed their best and returned home safely.

Office of the Controller General of Accounts performed Successful Recruitment of Auditor & Junior Auditor

The Office of The Controller General of Accounts appointed 914 candidates to the post of Auditor (615) and Junior Auditor (326) through a competitive and fair recruitment process in the month of April-May, 2018. A total of 536 offices under CGA administration were functioning with 57% shortage of manpower since there was no recruitment for the last fourteen

years. Having a short course of foundation training on financial rules and regulations, the selected candidates have been posted at different offices under CGA command. The office of CGA has planned to fill up the remaining vacant posts with fair, transparent and competitive recruitment process within the shortest possible time.



Ongoing Training Program of newly recruited Auditors and Junior Auditors at CGA Conference Room

Inauguration of New CGA Conference Room at Hisab Bhaban

A newly constructed conference room went in operation at the office of the Controller General of Accounts. The conference room was inaugurated by the Hon'ble Comptroller and Auditor General Mr. Masud Ahmed on 16 April, 2018. Along with other office space of CAO, Postal Department at Hisab Bhaban, the 3rd floor of that office was also occupied by thousands of old sacks of disposable records for decades. Even the piles of old sacks went up to the ceiling of the corridors and the rooms. As a result thousands square feet of valuable office space remained unused. The reality is that the new conference room has emerged from the piles of the old sacks. The Conference Room with the sitting arrangement of 80 people has been facilitated with modern technological support and amenities like latest sound system with auto camera, display devices etc. A buffet room and two wash rooms for male & female with modern facilities have also been constructed adjacent to the newly constructed CGA Conference Room.



Newly Constructed CGA Conference Room

CAO, Local Government Division & CAO, Ministry of Commerce relocated to Hisab Bhaban

Office of the Chief Accounts Officer, Local Government Division & Office of the Chief Accounts Officer, Ministry of Commerce have been relocated to Hisab Bhaban at Segunbagicha. Earlier the two Chief Accounts Offices had been operating their functions in a rented house at Mouchak in Dhaka for a long time. Because of shifting two Chief Accounts Offices to CGA main building, a good amount of government money will be saved per year.



CAO, Ministry of Commerce at Hisab Bhaban

CGA organizes Rally celebrating Upgradation of Bangladesh from LDC

On March 16, 2018, in the history of independent Bangladesh, the country was adorned with a crown for its achievements in development. By becoming eligible for graduation from LDC, Bangladesh has taken its status to a new height.

On the occasion of Bangladesh's graduation from LDC, like other government organizations, the office of the Controller General of Accounts (OCGA) celebrated the day by organizing a colorful rally from Segunbagicha to Bangabandhu National Stadium. The Controller General of Accounts Mr. Abul Foyez Md. Abid led the rally. The Controller General Defence Finance Mr. Zubair Ahmed Khan along with other senior officers and staffs also participated in the rally.

CGDF Activities:

Observing 99th Birth Anniversary of Father of the Nation

On 17 March 2018, a special program was organized by the Controller General Defence Finance Office on

the 99th Birth Anniversary of Father of the Nation Bangabandhu Sheikh Mujibur Rahman and National Children's Day 2018.



In-house discussion at CGDF office on the National Children's Day

Celebrating Upgradation of Bangladesh from LDC

A Rally was held on 22 March 2018 on the occasion of becoming a Middle-Income Country from Least Developed Country. The Office of the Controller General Defence Finance along with its all officials and employees participated in that rally with joy and happiness for the success of our country.



Mr. Zubair Ahmed Khan, CGDF leading the rally celebrating Bangladesh's graduation from LDC

Activities of Different Audit Directorates:

Local and Revenue Audit Directorate:

Under regular training programme, a presentation on ISSAI Guidelines on Compliance Audit was held at Local and Revenue Audit Directorate.

An in house training was held at Local and Revenue Audit Directorate on 10-11 January 2018 in its conference room, where A&AO, SAS super, super-in-charge and auditors of this directorate were present as participants. The training covered ISSAI Compliant Audit Guidelines and Auditing of Taxes Zone. Deputy Director Mr. Mahbubul Alam, Mr. Md. Siddiquir Rahman Bhuiyan, Mr. A.N.M. Shahidur Rahman & A&AO Mr. Md.Saidul Hossain and Mr. Alamgir Hossain gave their valuable briefings to the field audit teams. On the same issue, another two in house training were held on 17th January and 22nd March 2018 where Mr. Mahedi Hayat Abbasi , Mrs. Nur-E-Ferdous, and Mr. A.K.M Kabirul Huda were present as resource persons.

Local and Revenue Audit Directorate also arranged another in house training for the staff on audit criteria and settlement of audit objection. Mr. Mehedi Hayat Abbasi & Mr. A.K.M Kabirul Huda gave clear guideline and idea about the topic to the participants.

Director General of Local & Revenue Audit Directorate Mr. Md. Golam Mostafa inaugurated all the in house training programs.



Mr Md Golam Mostafa Director General, Local & Revenue Audit Directorate inaugurates the Presentation session on ISSAI Guidelines on Compliance Audit

Performance Audit Directorate:

A workshop on "Issue Selection For Performance Audit" was held at Performance Audit Directorate on 16th May 2018. Mr. Mohammad Zakir Hossain, DCAG (A&R) was present as the chief guest & Mr. Md. Anisur Rahman, DCAG (Procedure) was present as the special guest of the workshop. Mr. Md. Mostofa Kamal, Director General of Performance Audit Directorate presided over the workshop. A multimedia presentation was made by Mr. Md. Robiul Islam, Director, Performance Audit Directorate regarding the workshop. 22 participants were present in the workshop & discussed about the subject matter of the workshop.



Mr. Md. Mostofa Kamal, Director General of Performance Audit Directorate is at the closing ceremony

Civil Audit Directorate:

Exit Meeting arranged by Civil Audit Directorate

An Exit Meeting was held on 03 May 2018 at the conference room of Civil Audit Directorate. The nominated representatives of the different auditee organizations took part in the program. The Director General of Civil Audit Directorate inaugurated the exit meeting. Some of the observations were dropped based on the evidence during this exit meeting after the discussion among the auditee and audit parties of Civil Audit Directorate. All the representatives of the auditee organization expressed their deep satisfaction to arrange such type of meeting first time at Civil Audit Directorate. They also requested to arrange this type of meeting in future.

Works Audit Directorate:

Oath Taking Ceremony of Divisional Accountant's Association

Director General of Works Audit Directorate Mr. Khan Md. Ferdousur Rahman (MCIPS) chaired as Chief Guest of the oath taking ceremony of elected members of Bangladesh Divisional Accountants Association for the election period 2018-2019. It was held on 23-03-2018 at Conference room of Works Audit Directorate.

Rally to celebrate the Country's Achievement of the Eligibility to Graduate to a Developing Country from the Least Developed Country (LDC) status

Works Audit Directorate arranged a spontaneous rally on 23-03-2018 for the historical achievement of

Bangladesh in achieving status of Developing Country from Least Developed Country (LDC). Director General of Works Audit Directorate Mr. Khan Md. Ferdousur Rahman (MCIPS) led the rally.



DG, Works Audit Directorate Mr. Khan Md. Ferdousur Rahman (MCIPS) leading the rally celebrating Bangladesh's graduation from LDC

Defence Audit Directorate:

A seminar on "Entity Wide Audit" was held at Rangpur Cantonment

A seminar on "Entity Wide Audit" was held on 13/05/2018 at Rangpur Cantonment organized by Defence Audit Directorate and arranged by Area Commandant Rangpur. Army Officers of different capacity were present as participant. Director of Defence Audit Directorate Mr. Sikder Rashed Kamal was the key presenter. He was assisted by two Deputy Directors Mr. Nasimul Islam & Provat Kumar Majumder. Area Finance Controller of Rangpur Division, Mr. S.M. Manjur Ahmed and ADCAG parliament A.K.M Hasibur Rahman were also present as invited guests and made valuable contribution.



Representatives from Audit Department with the participants

Commercial Audit Directorate:

Workshop took place at Regional Offices of Commercial Audit Directorate

A time befitting workshop on “ISSAI Based Audit Plan and Audit Design Matrix (ADM)” was organized at Commercial Audit Directorate, Sector-6 (Khulna), Sector-7 (Rajshahi) and Sector-4 (Sylhet), on 30 April 2018, 07 June 2018 and 20 June, 2018 respectively. Director General Mr. Md. Aftabuzzaman chaired the workshop. Two Deputy Directors namely Mrs. Mahabuba Begum and Mr. Pranab Sarker delivered power point presentations on ISSAI Based Compliance Auditing, risk analysis, materiality and Audit Design Matrix. Another discussant Mr. Md. Mujammel Hossain (Ex-AAO) shared his long experiences with the participants on banking sector auditing. In the concluding remark, Director General, Mr. Md. Aftabuzzaman emphasized that a good audit plan would help the auditors to devote appropriate attention on important areas of the audit. Director General also said that auditor would not be able to identify and resolve potential problems on a timely basis without proper audit planning. He also emphasized on banking sector auditing and its different terms such as classified loan, LC, foreign trades etc. He also said that as the member of International Organization of Supreme Audit Institutions (INTOSAI), we should prepare ISSAI based audit plan as well as we have to implement the plan accordingly with a view to producing quality audit reports. Audit Design Matrix (ADM) is a powerful tool to prepare a good audit plan, he added.

Pohela Boishak celebrated at Commercial Audit Directorate

On 15th April 2018, a spectacular cultural evening was organized by Commercial Audit Directorate at National Museum Auditorium, Shahbagh on the occasion of “Pohela Boishak”-the Bengali New Year. The gala night was fulfilled with the presence of distinguished guests. The Honorable Comptroller and Auditor General (CAG) of Bangladesh Mr. Masud Ahmed adorned the chair as the Chief Guest while Controller General of Accounts (CGA) Mr. Abul Foyez Md. Abid was present as the special guest. Besides, a range of employees from Audit Department, respected current and former high officials attended the function. Director General of Commercial Audit Directorate Mr. Md. Aftabuzzaman received all the invited guests with bouquets. In his welcome speech, he expressed his deep gratitude to the honourable guests and others and said, “Commercial Audit Directorate always appreciates creativity and tries to explore the potentials of its employees.” The chief guest Mr. Masud Ahmed enjoyed the whole rendition. In his speech, he mentioned, “The program is flawless. The selection of the songs is really wonderful and it has only been possible for such a leader Md. Aftabuzzaman who worked whole heartedly behind the scene. It’s one of the best cultural nights that I have ever seen”. The glittering night was full of cultural events like patriotic songs, romantic songs, classical songs, chorus songs, poem recitation, acting, magic show etc. The unforgettable gathering ended with mouth-watering refreshment.



Cultural evening at National Museum Auditorium, Shahbagh

The Colorful Tenure of Comptroller and Auditor General Mr. Masud Ahmed: At A Glance

The 11th Comptroller and Auditor General of Bangladesh Mr. Masud Ahmed joined Bangladesh Civil Service (Audit & Accounts Cadre) in January 1981. During his illustrious career in the civil service Mr. Masud worked in both accounts offices and audit directorates of the Audit and Account Department. Mr. Masud has also served as Secretary, Additional Secretary, Joint Secretary, and Deputy Secretary of different ministries of the government. He took his oath as Comptroller and Auditor General of Bangladesh on 28th April, 2013. While he was acting as Comptroller and Auditor General of Bangladesh, Audit and Accounts Department had undergone through various reform activities and infrastructure development:

- ▶ For implementation of Strategic Plan 2013-18, different monitoring mechanisms such as Strategy Execution Cell (SEC), Operational Plan template, Implementation Matrix, Performance Score Card were initiated.
- ▶ A paradigm shift was taken by adopting Entity Wide Audit approach from Unit Based Audit approach.
- ▶ Introduction of ISSAI compliant audit planning and audit cycle.
- ▶ Institutional capacity development through SPEMP-B project.
- ▶ Successful completion by 11 officials of International Public Financial Management (IPFM) course at professional level through joint collaboration of SPEMP-B project and UK (CIPFA).
- ▶ 32 pilot audits were completed.
- ▶ Post upgradation: Two grade-2 posts were upgraded to grade-1.
- ▶ Active supervision and monitoring of organogram restructuring activities of Audit and Accounts Department.
- ▶ HR software upgradation, introduction of dynamic website and digital attendance.
- ▶ During his tenure an extension of Audit Bhaban (6th to 8th floor) was completed costing Tk. 8,56,97,989 crore.
- ▶ Renovation of data center was also done during his period which made it functional again.

During his tenure 120 audit reports were submitted to the President.



Number of the submitted reports:

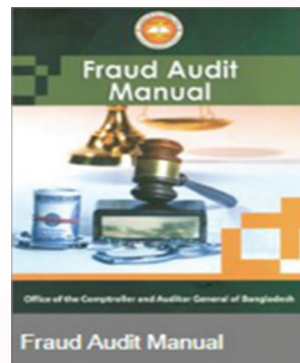
Year	Number of Audit Reports	Types of Audit Reports	Number of Audited Accounts Reports	Types of Audited Accounts Reports	Total
2014	15	Performance – 01, Issue – 02, Special – 06, Annual – 06	02	Appropriation – 02	17
2015	15	Special – 01, Annual – 14	08	Finance – 02, Appropriation – 06	23
2016	23	Performance – 01, Special – 06, Annual – 16	01	Appropriation – 01	24
2017	28	Performance – 01, Environment – 02, Special – 05, Annual – 20	04	Appropriation – 03, Finance – 01	32
2018	19	Special – 05, Annual – 14	05	Appropriation – 04, Finance – 01	24

Amount recovered through audit activities:

From 2013-14 to 2016-17, total Tk. 45363.74 crore was recovered and adjusted through audit recommendations. The ratio of expenditure incurred for audit and amount recovered & adjusted through audit activities is 1: 238 in 2016-17.

Notable Publications:

- ▶ IT Audit Manual
- ▶ ISSAI Guidelines: Financial Audit Guidelines (Part-I to IV), Compliance Audit Guidelines and Performance Audit Guidelines
- ▶ Seven ISSAI Compliant Audit Manuals
- ▶ A compilation of country papers: Role of SAI as an Institution of accountability
- ▶ Strategy paper on OCAG's approach to improving responsiveness to audit observations
- ▶ Gazetteer 2016



Farewell Ceremony of Comptroller and Auditor General Mr. Masud Ahmed

OCAG had organized a farewell ceremony for Comptroller and Auditor General Mr. Masud Ahmed on 26 April, 2018 where all the officials were present. In that ceremony, the dynamic and colorful career of Mr. Masud Ahmed was described by various speakers. The farewell ceremony of CAG Mr. Masud Ahmed was followed by a cultural ceremony held in Sonargaon Hotel which was participated by all high officials of Audit and Accounts Department.



Some snapshots of Farewell Ceremony of CAG Mr. Masud Ahmed

Audit Reports discussed in Public Accounts Committee:

Public Accounts Committee (PAC) Meetings of 10th Parliament (January-June, 2018)

No.	Meeting Date	Audit Reports Discussed	Audit Directorate
1	76th Meeting January 16, 2018	Annual Report on 2011-2012 on the accounts of Agrani Bank Ltd under Financial Institutions Division, Ministry of Finance for the financial year 2010-2011 .	Commercial Audit Directorate
2	77th Meeting January 24, 2018	Annual Report on 2011-2012 on the accounts of LGED, Roads & Highway Department, Ministry of LGRD & Cooperative, Power, Energy and Mineral Resources, Water Resources, Road Transport & Bridge and Railway for the financial year 2012-2013.	Foreign Aided Project Audit Directorate
3	78th Meeting February 06, 2018	Annual Report on 2011-2012 on the accounts of LGED, Roads & Highway Department, Ministry of LGRD & Cooperative, Power, Energy and Mineral Resources, Water Resources, Road Transport & Bridge and Railway for the financial year 2012-2013.	Foreign Aided Project Audit Directorate
4	80th Meeting March 21, 2018	Annual Report on 2011-2012 on the accounts of Agrani Bank Ltd under Financial Institutions Division, Ministry of Finance for the financial year 2010-2011.	Commercial Audit Directorate
5	81th Meeting March 29, 2018	Special Audit Report on 7 nos. of projects (Professional Fee) of LGED, Ministry of LGRD and Cooperative for the financial year 2004-2013.	Foreign Aided Project Audit Directorate
6	82th Meeting April 10, 2018	Special Audit Report on Army Land Management and Maintenance, Ministry of Defense for the financial year 2006-2012.	Defense Audit Directorate
7	83th Meeting May 08, 2018	Special Audit Report on 2010-2011 on Chandpur town protection project, Soyabari project under Sirajgong District, Bhola town protection project under Bhola District, Ministry of Water resources from the financial year 2005-06 to 2010-2011.	Works Audit Directorate
8	84th Meeting May 17, 2018	Annual Report on 2010-2011 on the accounts of Foreign Affairs under Ministry of Foreign Affairs from the financial year 2009-2010 to 2010-2011.	Mission Audit Directorate
9	85th Meeting, May 27, 2018	Compliance Audit Report on 2011-2012 on 8 nos. of Institution under Civil Aviation and Tourism, Ministry of Civil Aviation and Tourism for the financial year 2010-2011.	Commercial Audit Directorate
10	86th Meeting June 26, 2018	Discussion for Final Settlement of Observations by PAC recommended by CAG under different Ministry/ Division/ Organizations.	All Audit Directorates
11	87th Meeting June 26, 2018	Annual Report on 2010-2011 on the accounts of Foreign Affairs under Ministry of Foreign Affairs from the financial year 2009-2010 to 2010-2011.	Mission Audit Directorate

Overseas Training and Conference

Participants at overseas training and conference (January - June, 2018)

A good number of OCAG officials participated in various training courses and workshops held abroad during the period January– June 2018.

Name of Participant (s)	Course Name / Title	Country and Duration
Mr. Md. Abdul Alim Talukder DD, FAPAD	iCISA Training on Environment Audit	Thailand 29 Jan to 31 Jan, 2018
Mr. Md. Mahbubul Alam DD, Local and Revenue Audit Directorate Mr. Mohammad Feroz Hythar DD, Railway Audit Directorate Ms. Tanima Tanim DD, FAPAD Ms. Mahsuma Safta DD, Local and Revenue Audit Directorate Ms. Ayasha Siddika CAO, ERD, Dhaka.	Training on Budgeting, Accounting and Financial Management in Government Sector	India 15 Jan to 02 Feb, 2018
Mr. Masud Ahmed Hon'ble Comptroller and Auditor General, OCAG, Dhaka.	View exchange meetings with the Standing Committee on Public Accounts to the Australian Parliament in Australia	Australia 13 Feb to 17 Feb, 2018
Mr. Masud Ahmed Hon'ble Comptroller and Auditor General, OCAG, Dhaka. Mr. Khan Md. Ferdousur Rahman MCIPS Director General Works Audit Directorate	Seminar on Managing Performance in Public Organizations	Germany 13 Feb to 17 Feb, 2018
Mr. Mohammed Iqbal Hossain Deputy Comptroller and Auditor General (Senior)	Integrity Seminar	Hungary 03 Mar to 05 Mar, 2018
Mr. Masud Ahmed Hon'ble Comptroller and Auditor General, OCAG, Dhaka. Mr. Md. Aftabuzzaman Director General Commercail Audit Directorate	Workshop on Internal Audit and Risk Management: Adding Value	UK 12 Mar to 16 Mar, 2018
Mr. Zubair Ahmed Khan CGDF, Dhaka. Mr. Md. Mokter Hossain Chayal AAO, OCAG, Dhaka	Integrity Talk on "Climate Finance Governance: Transparency, Accountability and Participation."	Thailand 25 April to 27 April, 2018
Mr. Abul Kalam Azad DG, Mission Audit Directorate, Dhaka.	39 th Session of the Finance Control Organ of the OIC	Saudi Arabia 15 April to 26 April, 2018

Name of Participant (s)	Course Name / Title	Country and Duration
Mr. Masud Ahmed Hon'ble Comptroller and Auditor General, OCAg, Dhaka. Mr. Md. Tajnur Islam ACAG, OCAg, Dhaka.	2 nd Meeting of the INTOSA WG on Big Data	USA 19 April to 20 April, 2018
Mr. Md. Zahurul Islam ADG (Finance), Bangladesh Railway, Dhaka.	IPSAS Board Strategy Roundtable and Capacity Building Forum.	Philippines 29 May to 30 May, 2018
Mrs, Rownak Taslima ADCAG/Procedure. OCAg, Dhaka. Mr. Kamruzzaman DD, FIMA, Dhaka. Ms. Papia Monouara DD, FIMA, Dhaka.	SDGs Program Audit Review Meeting	China 28 May to 01 June, 2018
Ms. Fatema Yasmin Director (MIS), OCAg. Mr. Md. Abdul Alim Talukder DD, Civil Audit Directorate. Mr. Muhammad Alamgir AAO, Works Audit Directorate.	Joint Start-up Meeting of Cooperative Audit and Research Projects of ASOSAI WGEA.	China 20 June to 22 June, 2018
Mr. Shahjahan Siraj DD, FAPAD. Mr. Md. Sohal Rana ACAG (Report), OCAg. Mr. Shihab Hasan Chowdhury ACAG(Re-organ), OCAg	Sub regional Audit Planning Meeting of ASOSAI Capacity Development Program on IT Audit at iCISA.	India 25 June to 29 June, 2018

Acronyms:

A&AO	Audit and Accounts Officer
CAG	Comptroller and Auditor General
CGA	Controller General of Accounts
CGDF	Controller General Defense Finance
DCAG (A&R)	Deputy Comptroller and Auditor General (Accounts & Reports)
DG	Director General
FIMA	Financial Management Academy
INTOSAI	International Organization of Supreme Audit Institutions
ISSAI	International Standards of Supreme Audit Institutions
OACG	Office of the Comptroller and Auditor General
SAI	Supreme Audit Institution
SFC	Senior Finance Controller
SPEMP-B	Strengthening Public Expenditure Management Program (Component-B)
WGBD	Working Group on Big Data

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