OCAG

Office of the Comptroller and Auditor General of Bangladesh

SUPREME AUDIT INSTITUTION OF BANGLADESH

STRATEGIC PLAN

FY 2026 – 2030

Building Trust. Driving Visibility. Sustaining Values.

A trusted and visible Supreme Audit Institution promoting good governance and attaining value for citizens.

STRATEGIC PLAN

FY 2026 – 2030

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Office of The Comptroller and Auditor General of Bangladesh

Foreword

With a clear vision for the future, I am pleased to put forward the Strategic Plan of the Office of the Comptroller and Auditor General of Bangladesh for FY 2026–2030.

This plan sets a clear direction for the future of our institution—one that strengthens our role as a trusted and visible Supreme Audit Institution, delivering meaningful and lasting value for citizens. It reflects our ambition to enhance the impact of public audit in improving governance, accountability, and the use of public resources.

The environment in which we operate is evolving rapidly. Governments are becoming more digital, public expectations are rising, and the challenges facing public financial management are increasingly complex. In this context, it is essential that we continue to adapt—strengthening our capabilities, embracing innovation, and focusing on where we can make the greatest difference.

Over the next five years, we will focus on improving the quality, relevance, and impact of our audits. We will make greater use of technology and data to enhance insight and efficiency. We will strengthen our engagement with Parliament and other stakeholders to ensure that our work is better understood and more effectively used. And we will continue to invest in our people, building a skilled and forward-looking workforce.

A central focus of this plan is impact. We will place greater emphasis on ensuring that our work leads to tangible improvements—supporting better decision-making, stronger public financial management, and improved public services for citizens.

This plan also reinforces our commitment to the core values that underpin public audit: Independence, Accountability, Transparency, Integrity, Impact, Excellence, Innovation, and Collaboration. These values guide everything we do and are fundamental to maintaining public trust.

Delivering this plan will require sustained effort and collaboration—within our institution and with our stakeholders. I am confident that, with a shared commitment and clear focus, we will strengthen our contribution to accountability and support the continued development of Bangladesh.

13 August 2026

Md. Nurul Islam
Comptroller and Auditor General of Bangladesh

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Acronyms

ADME	Audit Data Management Ecosystem
AI	Artificial Intelligence
AMMS	Audit Management and Monitoring System
AQAC	Audit Quality Assurance Cell
ASOSAI	Asian Organization of Supreme Audit Institutions
CAAT	Computer Assisted Audit Techniques
CAG	Comptroller and Auditor General
CISA	Certified Information Systems Auditor
EFT	Electronic Fund Transfer
FY	Financial Year
FOCs	Financial Oversight Committees
iBAS++	Integrated Budget and Accounting System
IDI	INTOSAI Development Initiative
IFPP	INTOSAI Framework of Professional Pronouncements
INTOSAI	International Organization of Supreme Audit Institutions
IPSAS	International Public Sector Accounting Standards
ISSAI	International Standards of Supreme Audit Institutions
MDAs	Ministries, Departments and Agencies
OCAG	Office of the Comptroller and Auditor General
OP	Operational Plan
PAC	Public Accounts Committee
PAR	Public Account of the Republic
PEFA	Public Expenditure and Financial Accountability
PFM	Public Financial Management
PPP	Public-Private Partnership
R&D	Research and Development
RF	Results Framework
SAI	Supreme Audit Institution
SAI PMF	Supreme Audit Institution Performance Measurement Framework
SDGs	Sustainable Development Goals
SoAQM	System of Audit Quality Management
SP	Strategic Plan
SPMR	Strategy, Performance Measurement and Reporting

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Executive Summary

The Office of the Comptroller and Auditor General (OCAG) of Bangladesh, as the Supreme Audit Institution of the country, is constitutionally mandated to audit public receipts and expenditures and to lay audit reports before Parliament. Through this mandate, OCAG plays a central role in strengthening public sector accountability, transparency, and sound public financial governance. Building on the experience and achievements of previous strategic planning cycles, OCAG has formulated the Strategic Plan FY 2026-2030 to respond to evolving governance challenges, stakeholder expectations, and emerging national priorities.

The Strategic Plan has been developed through a participatory and evidence-based process involving review of the previous Strategic Plan, SWOT analysis, stakeholder consultations, capacity gap analysis, risk assessment, and development of a comprehensive Results Framework. The planning process has been aligned with international good practices for Supreme Audit Institutions and reflects OCAG's commitment to continuous institutional improvement.

The **Vision** of the Strategic Plan is: **"A trusted and visible Supreme Audit Institution promoting good-governance and attaining value for citizens."** The **Mission** is: **"To strengthen public sector accountability and transparency through independent, high-quality, and technology-driven audits that deliver value for citizens."** The Strategic Plan is guided by the core values of Independence, Accountability, Transparency, Integrity, Impact, Excellence, Innovation, and Collaboration.

The Plan identifies six strategic priorities for the period FY 2026–2030: strengthening institutional independence and credibility; enhancing audit quality and alignment with international standards; advancing digital transformation and innovation; maximizing the impact of audit work; expanding audit coverage in emerging and high-risk sectors; and developing a future-ready workforce with stronger stakeholder engagement. These priorities will guide institutional reforms and strategic investments over the next five years.

At the center of the Strategic Plan is the Results Framework, which sets out a clear results chain linking required capacities, outputs, outcomes, and long-term impact. Through the delivery of high-quality audit reports, risk-based audit management systems, digital capabilities, strengthened quality management, institutional capacity development, and enhanced communication and research functions, OCAG aims to contribute to improved efficiency, accountability, transparency, citizen trust, and inclusive national development.

The Strategic Plan also incorporates a Capacity Gap Analysis, Risk Management Framework, Monitoring Framework, and Key Success Factors to support effective implementation. These components will enable OCAG to address institutional constraints, manage strategic risks, monitor progress through measurable indicators, and adapt implementation where necessary. Detailed actions and annual priorities will be operationalized through subsequent implementation plans.

Successful implementation of the Strategic Plan FY 2026–2030 will position OCAG as a more trusted, visible, modern, and impactful Supreme Audit Institution. Through strengthened independence, professional excellence, and innovation, OCAG will continue to safeguard the use of public resources and contribute meaningfully to the governance and sustainable development of Bangladesh.

Strategic Plan FY 2026-30 at a Glance

বাংলাদেশের মহা হিসাব নিরীক্ষক ও নিয়ন্ত্রক
জবাবদিহিতা • স্বচ্ছতা
Accountability • Transparency
Comptroller and Auditor General of Bangladesh

OCAG
Office of the Comptroller and Auditor General of Bangladesh

STRATEGIC PLAN
— FY 2026–2030 —
Building Trust. Driving Visibility. Sustaining Values

OUR PURPOSE

To strengthen accountability, promote transparency and improve the use of public resources for the benefit of citizens.

VISION

A trusted and visible Supreme Audit Institution promoting good-governance and attaining value for citizens.

MISSION

To strengthen public sector accountability and transparency through independent, high-quality, and technology-driven audits that deliver value for citizens.

STRATEGIC PRIORITIES

1. **Strengthen institutional independence, credibility and visibility.**
   Enhance legal, operational and financial autonomy and proactively communicate our value to stakeholders and citizens.
2. **Enhance audit quality and alignment with international standards.**
   Uphold ISSAI standards through quality assurance, methodological excellence and continuous improvement.
3. **Advance digital transformation, innovation and data analytics.**
   Leverage technology, innovation and data analytics to deliver smarter, faster and more impactful audits.
4. **Maximize the impact of audit work on governance and service delivery.**
   Ensure our audits drive corrective actions and lead to measurable improvements in public value.
5. **Expand audit coverage in emerging and high-risk sectors.**
   Focus on areas of high public interest, risk and relevance to strengthen accountability across the public sector.
6. **Develop a future-ready workforce and strengthen stakeholder engagement.**
   Invest in people, culture and partnerships to enhance capability, collaboration and institutional effectiveness.

STRATEGIC OUTCOMES

1. Strengthened public sector accountability and integrity through an independent and credible OCAG.
2. Improved efficiency, effectiveness and equity in the use of public resources.
3. Increased use of audit insights in policy-making and service delivery.
4. Enhanced transparency, citizen engagement and public trust.

STRATEGIC OUTPUTS

1. Strengthened institutional capacity, human resources, and governance framework.
2. High-quality, ISSAI-aligned audit reports.
3. Risk-based, technology-driven audit planning and management system operational.
4. Digital transformation, advanced data analytics and AI-enabled audit capabilities institutionalized.
5. Robust audit quality management, follow-up, and impact assessment system established.
6. Enhanced acmmunication, stakeholder engagement, research, accounting and reporting standards, and robust Pre-Audit.

CORE VALUES

- **INDEPENDENCE** – We act independently and impartially, guided by facts, evidence and professional judgment.
- **ACCOUNTABILITY** – We ensure accountability through responsible actions, transparent decisions and answerability.
- **TRANSPARENCY** – We promote openness and clarity in everything we do.
- **INTEGRITY** – We act with honesty, objectivity and in the public interest.
- **IMPACT** – We focus on contributing tangible benefits that improve citizens' lives.
- **EXCELLENCE** – We pursue the highest standards through professionalism and continuous improvement.
- **INNOVATION** – We embrace new ideas and technologies to enhance audit effectiveness.
- **COLLABORATION** – We work together with stakeholders to achieve greater public value.

OUR COMMITMENT

Through independent and impactful audits, we contribute to stronger governance, better public services and sustainable and inclusive development of Bangladesh.

Introduction

Historical Background

The Comptroller and Auditor General (CAG) of Bangladesh is the Supreme Audit Institution (SAI) of the country and is established under the Constitution of the People's Republic of Bangladesh. In a democratic system, parliamentary accountability is essential to ensuring the transparent and efficient use of public resources. The constitutional establishment of the CAG provides a key mechanism for safeguarding such accountability. Following the independence of Bangladesh, the Comptroller and Auditor General was first recognized through President's Order No. 15 of 1972. With the adoption of the Constitution on 16 December 1972, the CAG became a constitutional authority under Articles 127 to 132. The first Comptroller and Auditor General of Bangladesh assumed office on 11 May 1973.

The CAG is responsible for auditing public receipts and expenditures and laying audit reports before Parliament. Since its establishment, the institution has expanded its scope, strengthened professional capacity, and modernized its systems and practices to support sound public financial governance, transparency, and accountability.

Mandate

The Office of the Comptroller and Auditor General of Bangladesh derives its authority and independence primarily from the Constitution of the People's Republic of Bangladesh. Part VIII of the Constitution establishes the office of the Comptroller and Auditor General (CAG) as an independent constitutional authority entrusted with safeguarding public financial accountability. Articles 127 to 132 set out the provisions relating to the appointment, tenure, powers, functions, and reporting arrangements of the CAG, thereby ensuring institutional autonomy in the discharge of audit responsibilities.

Pursuant to Article 128 of the Constitution, the CAG is mandated to audit the public accounts of the Republic, the accounts of courts of law, and those of all authorities and officers of the Government. For the effective exercise of this mandate, the CAG or any person authorized by him is entitled to unrestricted access to all records, books, vouchers, documents, cash, stores, and other government property required for audit purposes. This constitutional authority provides the foundation for independent external public audit in Bangladesh. It also assigns responsibility to the CAG for prescribing the form and manner of public accounts, subject to the approval of the President.

The audit mandate of the CAG is further expanded through the Comptroller and Auditor-General (Additional Functions) Act, 1974, which extends audit jurisdiction to extra-budgetary organizations, statutory public authorities, public enterprises, local authorities, and such other bodies as may be prescribed by law. The Act reinforces the functional independence of the CAG by affirming that the scope and extent of audit are determined without direction or control from any other authority.

In addition, the enactment of the *'সরকারি হিসাব নিরীক্ষা আইন, ২০২৬'* marks an important milestone in strengthening the legal framework for public sector auditing in Bangladesh. The Act has been enacted to ensure the proper implementation of constitutional provisions relating to public accounts audit, enhance transparency and accountability in the receipt and expenditure of public funds, and make provisions concerning audit activities at both national and international levels. This modern legislative development provides further support for strengthening audit effectiveness, institutional relevance, and alignment with evolving good practices.

Together, these constitutional and statutory instruments provide a comprehensive legal foundation for OCAG to perform its mandate independently, professionally, and effectively, thereby contributing to stronger public financial governance, accountability, and trust in public institutions.

Strategic Context, Institutional Trajectory and Future Readiness

The Office of the Comptroller and Auditor General (OCAG) of Bangladesh is constitutionally mandated to audit public receipts and expenditures and to report to Parliament, thereby ensuring accountability and transparency in public financial management. Over the past two decades, OCAG has pursued a phased and progressive reform agenda through successive Strategic Plans, notably FY 2007–2012, FY 2013–2018, and FY 2021–2025. Each strategic cycle responded to the prevailing governance environment and contributed to strengthening institutional capacity, audit practices, and professional credibility. As OCAG prepares its Strategic Plan for FY 2026–2030, a concise appraisal of this strategic journey is necessary to place the next plan within its proper institutional and strategic context.

The Strategic Plan FY 2007–2012 marked OCAG's first comprehensive effort to introduce structured strategic management. This plan focused on building foundational institutional capacity by articulating a clear vision and mission, strengthening professional development through the Financial Management Academy (FIMA), improving audit planning and reporting practices, initiating limited automation of audit processes, and enhancing support to parliamentary oversight through improved timeliness of audit reporting. The emphasis during this period was on stabilizing internal systems and creating an enabling environment for longer-term modernization.

Building on these foundations, the Strategic Plan FY 2013–2018 emphasized professionalization and alignment with international good practices. Developed with technical assistance from the INTOSAI Development Initiative and ASOSAI, this plan introduced ISSAI-based audit approaches, entity-wide and risk-based audit planning, and pilot initiatives in different streams of audits. Key achievements included measurable improvement in audit timeliness, reduction of long-pending audit observations, enhancement of internal governance and quality assurance practices, and expansion of professional certification among auditors. This phase marked OCAG's transition from predominantly compliance-focused auditing toward more modern and standards-driven audit practices.

The Strategic Plan FY 2021–2025 represented a further shift toward results-oriented and impact-focused institutional development. Anchored in a Results Framework and informed by SAI PMF assessment, stakeholder analysis, and risk assessment, the plan strengthened the focus on audit quality, follow-up of audit recommendations, and contribution to improved public financial management. Major achievements included the promulgation of the Government Auditing Standards of Bangladesh and a Code of Ethics aligned with ISSAIs, issuance and updating of audit manuals, guidelines, and office procedure manuals, strengthening of the Audit Quality Management System, expansion of audit coverage to emerging areas such as IT audit, environmental and SDG-related audits, and emergency expenditure, increased use of digital audit tools, and enhanced transparency through publication of audit reports and improved stakeholder engagement.

Despite these achievements, several institutional challenges persist, including incomplete consolidation of organizational reforms, capacity constraints in specialized audits, uneven institutionalization of digital audit systems, and limited effectiveness of follow-up mechanisms. At the same time, the public financial management environment has become increasingly complex, driven by digital government systems, large-scale development projects, climate and disaster-related risks, and rising expectations from Parliament and citizens. These factors underscore the need for OCAG to further strengthen institutional resilience, professional specialization, and strategic agility.

Taken together, the experience of implementing successive Strategic Plans demonstrates OCAG's steady evolution from foundational reform, through international alignment, to results-based strategic management. The Strategic Plan FY 2026–2030 therefore represents a critical opportunity to consolidate past gains, address remaining institutional gaps, and position OCAG as a future-ready, digitally enabled, and impact-focused Supreme Audit Institution capable of effectively supporting Parliament and safeguarding the use of public resources.

Strategic Planning Process

A dedicated team was constituted to develop the Strategic Plan FY 2026–2030. The planning process was participatory, evidence-based, and aligned with international good practices for Supreme Audit Institutions. The principal steps undertaken in formulating the strategy are as follows:

Review of Previous Strategic Plan and Strategic Context: A comprehensive review of the implementation of the Strategic Plan FY 2021–2025 was undertaken, focusing on progress achieved, key accomplishments, lessons learned, and remaining capacity gaps. This review provided critical insights to inform the development of the new strategic cycle. In addition, relevant national and international frameworks and guidance—including the Public Financial Management (PFM) Reform Strategy 2025–2030, the PEFA Assessment Report, and the Strategy Management Handbook of IDI—were examined to ensure alignment with evolving best practices and the broader public financial governance context.

SWOT Analysis: A comprehensive SWOT analysis was undertaken to identify OCAG's key strengths, weaknesses, opportunities, and threats. The analysis provided a basis for determining strategic priorities, institutional reforms, and capacity development needs for the next five years. [see Annex-02]

Development of the Results Framework: A Results Framework was developed to articulate the intended impact, outcomes, outputs, and required capacities. The framework also identified key assumptions, cross-cutting themes, and the logical pathways through which OCAG will deliver strategic results.

Risk Assessment and Prioritization: Strategic and operational risks to implementation were identified and assessed. Based on the results of the risk analysis, strategic initiatives were prioritized and sequenced to ensure effective implementation, timely delivery, and focused management attention during the plan period.

Stakeholder Consultation: A series of workshops and consultations were conducted with top management, senior officials, relevant wings, and key stakeholders to validate strategic choices, build consensus, and ensure ownership of the Strategic Plan.

Strategic Plan FY 2026 – 2030

Our Strategic Plan for the next five years (FY 2026–2030) has been developed to meet the evolving expectations of citizens and stakeholders, while fulfilling the constitutional mandate and responsibilities of the CAG. The Plan reflects our commitment to strengthening public sector accountability, advancing innovation, and enhancing institutional impact in a dynamic governance environment. OCAG has adopted the following Vision, Mission, and Core Values for the next strategic period.

Vision

A trusted and visible Supreme Audit Institution promoting good-governance and attaining value for citizens.

Mission

To strengthen public sector accountability and transparency through independent, high-quality, and technology-driven audits that deliver value for citizens.

Core Values

We are guided by the following core values in carrying out our mandate and institutional responsibilities:

- Independence
- Accountability
- Transparency
- Integrity
- Impact
- Excellence
- Innovation
- Collaboration

Strategic Priorities

In formulating the Strategic Plan FY 2026–2030, OCAG identified a number of strategic priorities to guide institutional development and strengthen its contribution to public sector governance. The principal strategic priorities are as follows:

- Strengthening institutional independence, credibility, and visibility to reinforce public confidence and sustain OCAG's relevance as a trusted Supreme Audit Institution.

- Enhancing audit quality and alignment with international standards through modern methodologies, robust quality management systems, and professional excellence.

- Advancing digital transformation and innovation through greater use of technology, data analytics, and risk-based audit systems to improve efficiency and effectiveness.

- Maximizing the impact of audit work through timely, evidence-based reports that support informed decision-making, stronger public financial management, and improved service delivery.

- Expanding audit coverage in emerging and strategic areas including climate change, SDGs, mega projects, information systems, and other high-risk sectors.

- Developing a future-ready workforce and strengthening stakeholder engagement through continuous professional development, specialized competencies, enhanced communication, and greater citizen focus.

Results Framework

The Results Framework constitutes the core of this Strategic Plan and provides a coherent results chain linking impact, outcomes, outputs, and the capacities required to deliver those outputs. It serves as the principal strategic management tool for the period FY 2026–2030 and articulates OCAG's theory of change. The framework demonstrates how the institution, through the effective discharge of its constitutional mandate and strategic initiatives, will contribute to strengthened public financial governance and improved outcomes for citizens. It also establishes a structured basis for implementation, performance monitoring, evaluation, and accountability.

The long-term impact that OCAG seeks to contribute to during the Strategic Plan period is:

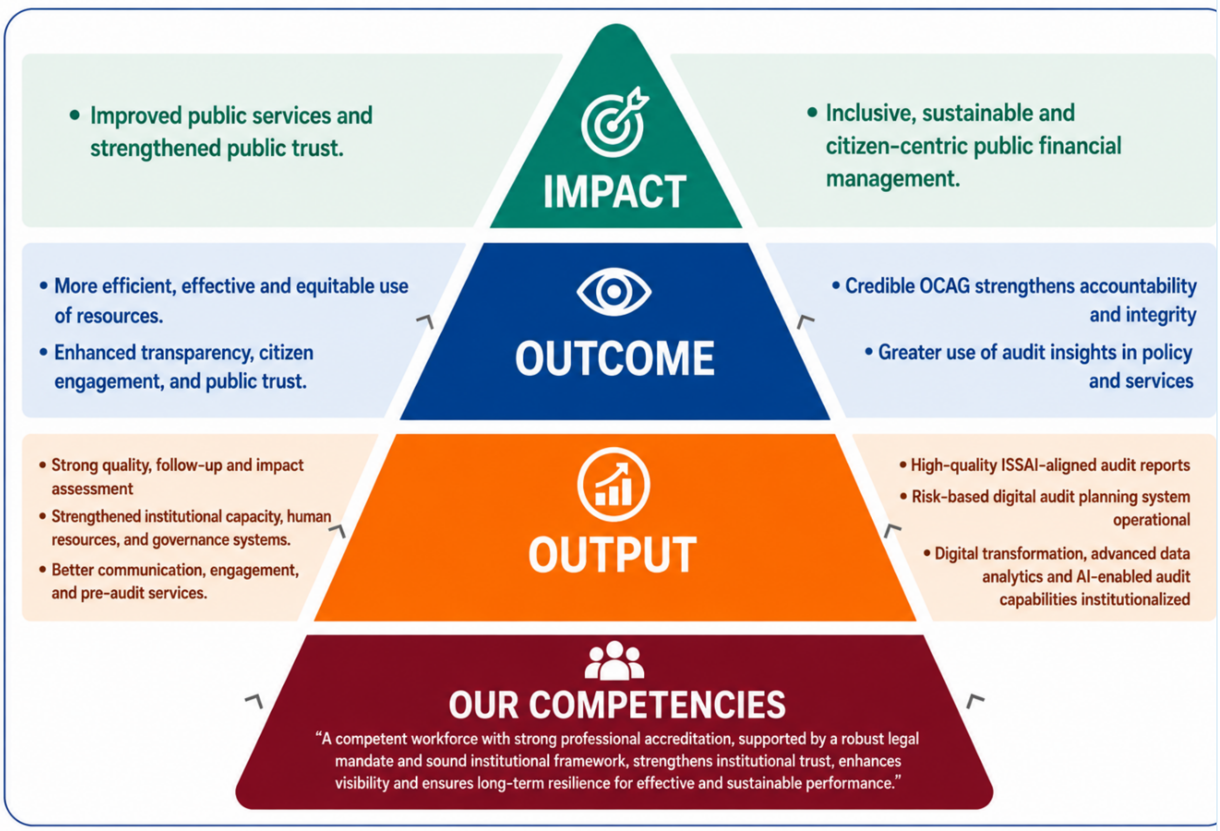
"A citizen-centric public financial management system that delivers improved public services, strengthens trust in institutions, and promotes inclusive and sustainable development."

This impact reflects OCAG's strategic ambition to contribute beyond the traditional assurance role by promoting sound governance, prudent stewardship of public resources, and stronger public confidence in state institutions. While the realization of impact depends on a range of stakeholders across government and society, OCAG will play an important catalytic role through its assurance, insight, and foresight functions.

SAI BANGLADESH STRATEGIC PLAN FY 2026-30

Building Trust. Driving Visibility. Sustaining Values

From 2026 to 2030, we will enhance our impact on the productivity and resilience of public services, and on the quality of public financial management and reporting across government.



The intended impact will be pursued through four interrelated outcomes. These are: strengthened public sector accountability and integrity through an independent and credible OCAG; improved efficiency, effectiveness, and equity in the use of public resources; increased use of audit insights in policy-making and service delivery; and enhanced transparency, citizen engagement, and public trust. Although these outcomes are influenced by factors beyond the direct control of OCAG, the institution will make a substantial contribution through the quality, relevance, and influence of its work.

To support the achievement of these outcomes, OCAG will deliver six strategic outputs over the plan period. These comprise: high-quality, ISSAI-aligned audit reports; an operational risk-based and technology-driven audit planning and management system; institutionalized digital transformation, advanced data analytics, and AI-enabled audit capabilities; a robust audit quality management, follow-up, and impact assessment system; strengthened institutional capacity, human resources, and governance arrangements; and enhanced communication, stakeholder engagement, research, and improved service delivery through Pre-Audit functions. These outputs represent the principal areas of strategic focus and institutional investment during FY 2026–2030.

The successful delivery of these outputs will depend on a number of enabling capacities and institutional preconditions. These include an ISSAI-aligned auditing framework supported by updated standards and manuals; a skilled and competency-based workforce; a strengthened Financial Management Academy (FIMA); risk-based planning systems backed by robust AMMS 2.0; modern IT infrastructure and system integration; strengthened IT audit capability; a System of Audit Quality Management (SoAQM); effective follow-up mechanisms supported by dashboards; strengthened legal and governance frameworks; specialized audit directorates; adequate infrastructure and logistics; effective communication systems; a strengthened research and development function; and modernized accounting, reporting, Pre-Audit including pension management.

The Results Framework is further underpinned by several critical assumptions necessary for successful implementation. These include timely and adequate financing, an enabling legal and policy environment, institutional readiness, sustained leadership commitment, effective change management, stakeholder cooperation, and a stable operating environment. These assumptions will require continuous attention throughout implementation to ensure the successful delivery of strategic priorities.

In addition, a number of cross-cutting priorities will be mainstreamed across all levels of the framework. These include digital transformation and innovation, gender equality and inclusion, climate change and environmental sustainability, anti-corruption and integrity, good governance and accountability, and change management. Integrating these themes will help ensure that the Strategic Plan remains forward-looking, resilient, and responsive to emerging national and global challenges.

Through this integrated Results Framework, OCAG seeks to position itself as a more trusted, visible, and impactful Supreme Audit Institution that delivers sustainable and resilient value for citizens and makes a meaningful contribution to the governance and development agenda of Bangladesh.

Details of the Results Framework are presented in Annex-01.

Capacity Gap Analysis

The successful implementation of this Strategic Plan requires that critical institutional capacities are in place to deliver the intended outputs and outcomes of the Results Framework. Recognizing this, OCAG conducted a comprehensive Capacity Gap Analysis to assess existing capacities, identify institutional constraints, and determine priority actions required during the Strategic Plan period FY 2026–2030.

The analysis reviewed OCAG's current strengths and limitations across key functional and organizational areas. It found that important foundations already exist, including constitutional mandate, established audit functions, training arrangements, quality assurance structures, digital initiatives, and specialized institutional wings. At the same time, a number of capacity gaps were identified that require strategic attention in order to meet emerging expectations and international good practices.

The principal areas requiring further strengthening include modernization of the auditing framework in line with ISSAI and IFPP, development of a skilled and competency-based workforce, full operationalization of risk-based planning and AMMS 2.0, enhanced financial, compliance, performance, and IT audit capabilities, and expansion into specialized audit areas such as climate, PPP, forensic, mega projects, and public debt. Additional priorities include strengthening audit quality management, follow-up and impact assessment systems, communication and stakeholder engagement, research and innovation, international collaboration, strengthening Pre-audit, accounting and reporting functions, and improvement of physical infrastructure and logistics.

The identified gaps will be addressed through targeted reforms, capacity development initiatives, systems modernization, organizational strengthening, and resource mobilization. Detailed actions to minimize these gaps will be reflected in the Operational Plan and implemented in a phased manner over the strategic period.

Details of the Capacity Gap Analysis are presented in Annex-03.

Assumptions

A number of underlying assumptions have been identified to underpin the successful implementation of the Results Framework. These assumptions represent critical internal and external conditions necessary for the achievement of the intended outputs, outcomes, and long-term impact of the Strategic Plan FY 2026–2030. While certain assumptions remain outside the direct control of OCAG, they will be kept under regular review throughout the strategic planning period in order to assess their continued validity and to facilitate timely management responses where required.

The principal assumptions supporting the Results Framework are as follows:

> **Adequate Financing:** Timely and sufficient financial resources will be made available through the Government budget and, where appropriate, through development partner support to enable implementation of strategic priorities, institutional strengthening, and modernization initiatives.

Enabling Legal Framework: Necessary legal, regulatory, and policy reforms will be enacted or updated within the strategic plan period to strengthen the mandate, independence, and operational effectiveness of OCAG.

Institutional Readiness: Required infrastructure, logistics, organizational arrangements for Directorates, and the continued strengthening of FIMA will be established within the plan period to support efficient and effective implementation of the Strategic Plan.

Capacity and Leadership Commitment: Adequate human resources, sustained leadership commitment, and effective change management arrangements will be maintained to drive reforms and ensure successful delivery of strategic objectives.

Supportive Operating Environment: Continued cooperation from Parliament, Government entities, development partners, auditees, and other stakeholders, together with a stable operating environment, will support the timely implementation of strategic initiatives.

These assumptions will be monitored periodically through OCAG's implementation, monitoring, and review mechanisms so that emerging risks may be identified and appropriate corrective actions undertaken in a timely manner.

Risk Management Framework

Strategic decision-making and risk management are essential to sound institutional governance and the effective implementation of the Strategic Plan FY 2026–2030. In line with international good practices for Supreme Audit Institutions and the IDI Strategy, Performance Measurement and Reporting (SPMR) approach, OCAG recognizes that achieving strategic objectives depends on the timely identification, assessment, mitigation, and monitoring of risks.

This Risk Management Framework provides a structured approach for managing uncertainties that may affect outcomes, outputs, institutional capacities, and cross-cutting priorities. Risk management will be integrated into strategic planning, annual operational planning, performance monitoring, and management decision-making processes.

The revised risk analysis links risks directly to the Results Framework and classifies them as **strategic** or **operational**. Key strategic risks include limited parliamentary discussion of audit reports, weak implementation of audit recommendations, insufficient financing, delays in legal reforms, low public trust, and resistance to change. Major operational risks include non-compliance with standards, delays in developing robust AMMS 2.0 and risk-based planning, cybersecurity threats, shortages of skilled staff, weak follow-up systems, and inadequate infrastructure.

Appropriate mitigation measures have been identified, including stakeholder engagement, quality assurance reviews, competency-based targeted training, digital dashboards, cybersecurity controls, phased investments, recruitment initiatives, and policy engagement. Risks will be reviewed periodically, and the institutional risk register will be updated as necessary.

Through this framework, OCAG seeks to strengthen resilience, improve implementation discipline, and enhance the successful delivery of the Strategic Plan while safeguarding public trust and institutional credibility.

Detailed risk analysis and mitigation measures are presented in Annex-04.

Strategic Plan Implementation Arrangements

The successful implementation of the Strategic Plan FY 2026–2030 will depend on effective execution, strong institutional ownership, adequate resources, and continuous performance oversight. OCAG recognizes that the achievement of its strategic priorities requires coordinated action, timely decision-making, and sustained commitment across the institution.

To operationalize the Plan, OCAG will prepare annual operational plans aligned with the Results Framework. These plans will set out priority activities, milestones, timelines, responsibilities, and required financial and human resources. Activities will be sequenced over the five-year period based on strategic priority, institutional readiness, and resource availability.

Implementation responsibilities will be assigned to the relevant wings, directorates, and offices under the oversight of senior management. Progress will be monitored through the Monitoring Framework using approved indicators, targets, and periodic performance reviews.

A mid-term review will be undertaken to assess progress, review risks and assumptions, and recalibrate priorities where necessary. Through disciplined implementation and adaptive management, OCAG will enhance the successful delivery of the Strategic Plan and its intended results.

Monitoring Framework

The successful implementation of the Strategic Plan will depend significantly on the effectiveness of monitoring, review, and timely corrective action throughout the strategic planning period. A robust Monitoring Framework enables OCAG to systematically track progress, assess performance, and ensure that strategic priorities remain on course. It also supports evidence-based decision-making, accountability, and continuous improvement.

As a key performance management tool, the Monitoring Framework sets out the indicators, baselines, annual milestones, targets, frequency of measurement, and data sources required to assess progress at both outcome and output levels of the Results Framework. These indicators will assist OCAG in measuring changes in institutional performance over time and in determining whether planned capacities, outputs, and outcomes are being achieved.

The framework covers all four strategic outcomes and six strategic outputs of the Strategic Plan FY 2026–2030, including areas such as audit quality, risk-based planning, digital transformation, stakeholder engagement, institutional capacity, research, and citizen-oriented service delivery. Regular monitoring results will inform management decisions, resource allocation, and implementation adjustments where necessary.

The detailed Monitoring Framework of the Strategic Plan FY 2026–2030 is presented in Annex-05.

Key Success Factors

The successful implementation of the Strategic Plan FY 2026–2030 will depend not only on the quality of its strategic priorities, but also on a number of critical institutional and external factors. Effective execution of the Plan will require sustained commitment, adequate resources, and continued cooperation from key stakeholders. The following factors will be particularly important to the successful delivery of the Strategic Plan.

Leadership Commitment and Institutional Ownership

Strong and sustained leadership commitment at all levels of OCAG will be essential for successful implementation. The Comptroller and Auditor General, senior management, and heads of offices must provide strategic direction, ensure accountability, and foster a culture of performance, innovation, and continuous improvement. Equally important is institution-wide ownership so that the Strategic Plan is fully integrated into planning, management, and day-to-day operations.

Adequate Resources and Capacity Readiness

The timely availability of financial, human, technological, intellectual, and infrastructural resources will be critical to achieving the objectives of the Plan. This includes adequate budgetary support, a competent and motivated workforce, strengthened institutional capacities, and the readiness to manage reforms and embrace change throughout the organization.

Stakeholder Support and Effective Oversight

Continued cooperation and support from Parliament, Government entities, auditees, development partners, and other stakeholders will be vital to the effective implementation of the Strategic Plan. At the same time, robust monitoring, regular performance review, and timely corrective action will be necessary to sustain momentum, address emerging risks, and ensure achievement of intended results.

Conclusion

The Strategic Plan FY 2026–2030 provides a clear and forward-looking roadmap for strengthening the capacity, relevance, and impact of OCAG in a dynamic governance environment. Through this Plan, OCAG reaffirms its commitment to fulfilling its constitutional mandate with independence, professionalism, and integrity, while delivering greater value for citizens through high-quality and technology-driven audit services.

Successful implementation of the Plan will require commitment, collaboration, and accountability across all levels of the organization. Strategic priorities will be translated into practical actions through effective operational planning, prudent resource management, regular monitoring, and continuous performance improvement. Equal emphasis will be placed on the quality of outputs and the outcomes achieved through audit interventions.

The Plan also recognizes the growing importance of technology, innovation, and data analytics in modern public sector auditing. OCAG will continue to modernize its systems, strengthen professional capacity, and improve efficiency to better address emerging risks and stakeholder expectations.

Through the successful implementation of this Strategic Plan, OCAG aspires to become a more trusted, visible, and impactful Supreme Audit Institution, contributing to stronger public financial governance, enhanced public trust, and the sustainable development of Bangladesh.

Annex: 01- Results Framework

<table>
<tr><th>Required Capacity (Enablers)</th><th>Outputs</th><th>Outcomes</th><th>Impact</th><th>Underlying Assumptions</th></tr>
<tr><td>1. Legal framework, independence, governance</td><td rowspan="3">1. Strengthened institutional capacity, human resources, and governance framework</td><td rowspan="8">1. Strengthened public sector accountability and integrity through an independent and credible OCAG

2. Improved efficiency, effectiveness, and equity in the use of public resources

3. Increased use of audit insights in policy-making and service delivery

4. Enhanced transparency, citizen engagement, and public trust</td><td rowspan="8">A citizen-centric public financial management system that delivers improved public services, strengthens trust in institutions, and promotes inclusive and sustainable development.</td><td rowspan="8">Adequate Financing: Timely and sufficient financial resources will be available.

Enabling Legal Framework: Required legal, regulatory, and policy reforms will be enacted within the strategic plan period.

Organizational Readiness: Necessary infrastructure, logistics for Directorates, and strengthening of FIMA will be established within the plan timeframe.

Capacity and Leadership Commitment: Adequate human resources, sustained leadership commitment,</td></tr>
<tr><td>2. Performance and Specialized audit directorates.</td></tr>
<tr><td>3. Adequate Infrastructure and logistics</td></tr>
<tr><td>4. ISSAI-aligned auditing framework, standards, guidelines, and manuals</td><td rowspan="2">2. High-quality, ISSAI-aligned audit reports.</td></tr>
<tr><td>5. Skilled workforce, competency-based HR, strengthened FIMA.</td></tr>
<tr><td>6. Risk-based planning, AMMS 2.0</td><td>3. Risk-based, technology-driven audit planning and management system operational</td></tr>
<tr><td>7. IT infrastructure, ADME, system integration</td><td rowspan="2">4. Digital transformation, advanced data analytics and AI-enabled audit capabilities institutionalized.</td></tr>
<tr><td>8. IT audit capacity</td></tr>
</table>

Required Capacity (Enablers)	Outputs	Outcomes	Impact	*Underlying Assumptions*
9. System of Audit Quality Management (SoAQM)	5. Robust audit quality management, follow-up, and impact assessment system established			and effective change management will support implementation. **Supportive Operating Environment:** Continued stakeholder cooperation and a stable operating environment will enable timely implementation of strategic initiatives.
10. Robust Follow-up framework with dashboard				
11. Communication strategy, citizen engagement and international collaboration	6. Enhanced communication, stakeholder engagement, research, accounting and reporting standards, and robust Pre-Audit.			
12. Strengthened R&D Wing with knowledge management				
13. Modernized accounting and reporting systems with robust Pre-Audit and Pension management system				

Table-01: Results Framework

Cross-Cutting Issues: These underlying cross-cutting issues will be mainstreamed across all levels.

- Digital Transformation & Innovation
- Gender Equality & Inclusion
- Climate Change & Environmental Sustainability
- Anti-Corruption & Integrity
- Good Governance & Accountability
- Change Management

Annex: 02- SWOT Analysis

Strengths (Internal)	Weaknesses (Internal)
Strong constitutional mandate and institutional authority ensuring independence	Absence of fully updated ISSAI-aligned framework and inconsistent application
Established audit functions (Financial, Compliance, Performance)	Limited risk-based planning and weak use of data analytics
Existing audit standards, guidelines, and manuals	Incomplete operationalization of AMMS 2.0 and digital systems
Presence of FIMA as a training institution	Skills gaps in IT audit, data analytics, and specialized audit areas
Initial IT audit capacity (CISA-certified staff, IT Audit Cell)	Shortage of professional and multidisciplinary workforce
Established R&D Wing and International Affairs Wing	Weak research, innovation, and knowledge management systems
Experience in performance and specialized audits (emerging)	Lack of structured specialized audit frameworks and directorates
Existing AQAC and quality assurance practices	Inconsistent audit quality and weak SoAQM implementation
Existing audit reporting and stakeholder interface mechanisms	Weak follow-up mechanisms and limited impact assessment
Ongoing accounting and pre-audit functions	Limited automation and modernization in accounting and pre-audit systems
Opportunities (External)	**Threats (External)**
Government initiatives for digital transformation and system integration (e.g., iBAS++, e-GP, ASYCUDA World, and e-TIN System).	Resistance or delays from auditees in data sharing and implementing audit recommendations
Strong support from development partners and global SAI community (INTOSAI/IDI)	Rapid technological changes may outpace OCAG's digital capacity
Increasing demand for transparency, accountability, and good governance	Cybersecurity and data privacy risks in digital audit environment
Scope to expand specialized audits (climate, PPP, mega projects, forensic, SDGs)	Possible legal, regulatory, and financial constraints affecting operational independence and effectiveness.
Advancements in data analytics, AI, and audit	External pressures that may affect audit

technologies	objectivity and neutrality
Opportunities for international collaboration and peer learning	Limited stakeholder awareness reducing visibility and impact of audit outputs
Government reform agenda in PFM, accounting (accrual), and public service delivery	Complexity of emerging audit areas requiring highly specialized expertise
Growing importance of citizen engagement and transparency initiatives	Institutional resistance to change management and reform implementation

Table-02: SWOT Analysis

This SWOT analysis has been conducted for the identification of strategic priorities, outputs, and capacity development interventions under the OCAG Strategic Plan FY 2026–2030.

Annex: 03- Capacity Gap Analysis

SL No.	Area	Required Capacity	Existing Capacity	Identified Gaps	Recommendations to Minimize Gaps	Responsibility
1	Auditing Framework	Updated ISSAI/IFPP aligned standards, guidelines, manuals and ethics framework.	Audit code, standards and manuals are available.	Framework requires further updates; application requires consistency across offices.	Comprehensively revise framework; issue templates; train all auditors.	OCAG/FIMA
2	Human Resources	Competency-based professional and multidisciplinary workforce.	General workforce available with some mixed skills.	Specialist capacity needs further strengthening; succession planning requires development; HR systems require further strengthening.	Develop HR plan, competency framework, and competency development pathways.	OCAG/FIMA
3	Planning & AMMS	Risk-based planning with fully functional AMMS 2.0.	Annual planning exists; AMMS partially operational.	Planning requires fuller alignment with a risk-based approach; Automation and monitoring require strengthening.	Introduce entity risk model; fully operationalize AMMS.	OCAG/ Audit Directorates
4	Financial Audit	Modern data-enabled financial audit practices.	Guidelines and tools exist in several areas.	Real-time data access requires expansion; Enhanced specialized staffing.	Integrate key systems, strengthen templates and FA skill pool.	OCAG/ Audit Directorates /FIMA
5	Performance Audit	Standardized methodology with impact assessment.	PA cell exists and audits are conducted.	Outcome measurement and methodology consistency enhancement	Establish dedicated PA Directorate; Issue PA manual; advanced training; and establish expert pool.	OCAG/ Audit Directorates /FIMA
6	Compliance Audit	Risk-based compliance audits with strong documentation.	Compliance audits regularly conducted.	Capacity in advanced data analytics and report development requires expansion	Introduce risk framework; targeted training; better documentation.	OCAG/ Audit Directorates
7	IT & Analytics	Advanced IT audit, analytics and integrated ADME	IT Cell exists with some certified staff.	Skills require development; modules require completion; and digital architecture	Create analytics lab; recruit IT staff; expand certifications.	OCAG

SL No.	Area	Required Capacity	Existing Capacity	Identified Gaps	Recommendations to Minimize Gaps	Responsibility
		platform.		requires further development.		
8	Specialized Audits	Capability in PPP, climate, forensic, public debt and mega projects.	Limited experience in emerging sectors.	Dedicated frameworks and subject matter expertise require further strengthening.	Develop toolkits; create resource pools; pilot audits.	OCAG
9	Quality & Follow-up	Institution-wide SoAQM and recommendation tracking.	AQAC exists with limited review role.	A robust quality management system to be established and follow-up mechanisms require strengthening	Implement SoAQM; dashboards; dedicated follow-up cell.	OCAG
10	Communication	Modern stakeholder and citizen engagement strategy.	Basic publication and communication practices exist.	Outreach visibility and citizen-friendly reporting practices require enhancement	Adopt communication strategy; summaries; outreach programs.	OCAG
11	R&D	Strong research, innovation and knowledge management hub.	R&D Wing is in place.	Enhancing research output and specialized expertise.	Annual research agenda; digital repository; skilled staff.	OCAG
12	International Cooperation	Structured partnerships and knowledge transfer systems.	Some bilateral cooperation already exists.	Learning institutionalization and focal capacity enhancement	Strengthen Intl Wing; exchange and peer-learning programs.	OCAG
13	Pre-audit & Accounts	Digitized accounting, reporting and pension processes.	Partial automation exists in accounting circles.	Manual management of PAR balances; pension processes; and accrual readiness requires further development.	Digitize workflows; strengthen reporting; capacity building.	OCAG/CGA/CGDF
14	Infrastructure	Adequate regional offices, logistics and field support.	Infrastructure largely centralized.	Regional presence and transport for field audits require expansion.	Regional centers; transport pool; phased infrastructure plan.	OCAG

Table-03: Capacity Gap Analysis

Annex: 04- Risk Analysis

RF Level	Risk Description	Risk Type	Likelihood / Impact	Mitigation Strategy	Responsibility
Outcome	Limited discussion of audit reports in parliamentary FOCs	Strategic	High	Regular liaison, timely report submission, briefing support	OCAG
Outcome	Auditee reluctance to implement audit recommendations	Strategic	High	Follow-up audits; dashboard tracking; and High-level dialogue	OCAG
Outcome	Low public trust due to weak communication	Strategic	Medium	Citizen summaries, media outreach, disclosure policy	OCAG
Output	Non-compliance with standards, guidelines, and manuals.	Operational	High	Update standards, QA reviews, mandatory training	OCAG / FIMA
Output	Delay in AMMS 2.0 and risk-based planning	Operational	High	Dedicated technical team, phased rollout, user training	OCAG
Output	Cybersecurity breach / poor data quality	Operational	High	Security controls, backups, data governance	OCAG
Output	Weak follow-up and impact assessment	Operational	Medium	Create follow-up cell, digital dashboards	OCAG / Audit Directorates
Capacity	Shortage of skilled auditors / IT staff	Operational	High	Competency HR plan, certification, recruitment	OCAG / FIMA
Capacity	Insufficient budget or delayed fund release	Strategic	High	Prioritization, donor support, budget advocacy	OCAG
Capacity	Delay in legal reforms affecting independence	Strategic	Medium	Policy engagement and reform roadmap	OCAG

RF Level	Risk Description	Risk Type	Likelihood / Impact	Mitigation Strategy	Responsibility
Capacity	Inadequate infrastructure and logistics	**Operational**	**Medium**	Regional offices, transport pool, phased investment	OCAG
Cross-cutting	Resistance to change and weak ownership	**Strategic**	**High**	Change management program, leadership oversight	Top Management

Table-04: Risk Analysis

Annex: 05- Monitoring Framework

RESULT LEVEL: SAI OUTCOMES									
Outcome 1: Strengthened public sector accountability and integrity through an independent and credible OCAG									
Indicator	**Frequency**	**Data Source**	**Baseline FY2025**	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**Target FY2030**
Percentage of audit reports discussed by FOCs	Annual	A&R Wing of OCAG	0%[1]	65%	70%	75%	80%	85%
Percentage of FOCs recommendations implemented	Annual	A&R Wing of OCAG / Ministries	0%[2]	65%	70%	75%	80%	85%

Table-05: Monitoring Framework (Outcome-1)

[1] *Due to the absence of Parliament and FOCs, the FY 2025 baseline for this indicator is 0%.*

[2] *Due to the absence of Parliament and FOCs, the FY 2025 baseline for this indicator is 0%.*

Outcome 2: Improved efficiency, effectiveness, and equity in the use of public resources								
Indicator	**Frequency**	**Data Source**	**Baseline FY2025**	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**Target FY2030**
Percentage of compliance audits leading to management actions	Annual	Audit Directorates	50%	55%	60%	65%	70%	75%
Percentage of performance audits leading to management actions	Annual	Audit Directorates	25%	30%	35%	40%	45%	50%

Table-06: Monitoring Framework (Outcome-2)

Outcome 3: Increased use of audit insights in policy-making and service delivery								
Indicator	**Frequency**	**Data Source**	**Baseline FY2025**	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**Target FY2030**
Percentage of audit reports disseminated to stakeholders	Annual	OCAG/ Audit Directorates	0%	20%	30%	40%	50%	60%
Number of policy decisions in line with audit findings	Annual	MDAs/Audit Directorates	0	5	5	10	10	15
Percentage of positive public perception in Pre-audit, payment and pension services	Annual	OCAG/ Accounting Circles	50%	55%	60%	65%	70%	75%

Table-07: Monitoring Framework (Outcome-3)

Outcome 4: Enhanced transparency, citizen engagement, and public trust								
Indicator	**Frequency**	**Data Source**	**Baseline FY2025**	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**Target FY2030**
Percentage of positive media coverage and public perception of SAI activities	Biennial	OCAG	55%	60%	-	70%	-	80%
Number of citizen engagement initiatives conducted	Annual	OCAG	0	2	4	4	6	6

Table-08: Monitoring Framework (Outcome-4)

RESULT LEVEL: SAI OUTPUTS								
Output 1: Strengthened institutional capacity, human resources, and governance framework								
Indicator	**Frequency**	**Data Source**	**Baseline FY2025**	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**Target FY2030**
Percentage of staff receiving competency-based training	Annual	OCAG/ Accounting Circles /FIMA/Audit Directorates	25%	35%	45%	55%	65%	75%
Key governance/ legal reforms completed (%)	Annual	OCAG/ Accounting Circles	20%	30%	40%	50%	60%	70%

Table-09: Monitoring Framework (Output-1)

Output 2: High-quality, ISSAI-aligned audit reports								
Indicator	**Frequency**	**Data Source**	**Baseline FY2025**	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**Target FY2030**
Percentage of audits compliant with ISSAIs and approved auditing framework	Annual	AQAC	65%	72%	78%	84%	90%	95%
Number of special and performance audits completed	Annual	A&R Wing of OCAG	11	12	15	18	22	25

Table-10: Monitoring Framework (Output-2)

Output 3: **Risk-based, technology-driven audit planning and management system operational**								
Indicator	**Frequency**	**Data Source**	**Baseline FY2025**	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**Target FY2030**
Percentage of audits planned using risk-based methodology	Annual	Audit Directorates/ A&R Wing of OCAG	40%	55%	65%	75%	85%	95%
Percentage of audit conducted using AMMS 2.0	Annual	A&R Wing of OCAG	50%	60%	70%	80%	90%	100%

Table-11: Monitoring Framework (Output-3)

Output 4: **Digital transformation, advanced data analytics and AI-enabled audit capabilities institutionalized.**								
Indicator	**Frequency**	**Data Source**	**Baseline FY2025**	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**Target FY2030**
Number of staff trained in IT and data analytics	Annual	OCAG/FIMA/Audit Directorates	50	75	100	150	200	250
Percentage of audits using data analytics and AI tools	Annual	OCAG/Audit Directorates	10%	20%	35%	50%	60%	75%

Table-12: Monitoring Framework (Output-4)

Output 5: Robust audit quality management, follow-up, and impact assessment system established								
Indicator	**Frequency**	**Data Source**	**Baseline FY2025**	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**Target FY2030**
Number of follow-up audits conducted	Annual	AQAC	0	2	2	3	4	5
Quality reviews completed annually	Annual	AQAC	0	5	5	10	10	15
Percentage recommendations tracked through digital dashboard	Biennial	AQAC	0%	5%	-	10%	-	15%

Table-13: Monitoring Framework (Output-5)

Output 6: Enhanced communication, stakeholder engagement, research, accounting and reporting standards, and robust Pre-Audit								
Indicator	**Frequency**	**Data Source**	**Baseline FY2025**	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**Target FY2030**
Number of stakeholder outreach/ research events	Annual	OCAG	4	6	8	10	12	15
Number of research publications on contemporary auditing issues.	Annual	R&D Wing	0	2	2	3	4	5
Percentage of citizen-oriented services delivery within stipulated time.	Quarterly	OCAG/Accounting Circles	60%	65%	75%	80%	85%	90%
Updated accounting standards and Procedures	Annual	OCAG	IPSAS Cash Basis	Gap Assessment		Modified Accrual Standards Development		Pilot Implementation of Modified Accrual Standards

Table-14: Monitoring Framework (Output-6

OCAG

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