



## CAG NEWS

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### CAG'S NOTE

Responsible financial management is crucial to national integrity, and Supreme Audit Institution (SAI) is the linchpin of a country's integrity system. As the agency is responsible for auditing government income and expenditure, the SAI acts as a watchdog over financial integrity and the credibility of reported information as well as 'performance' or 'value-for-money' auditing. Initiatives have been taken to develop the ongoing digital audit management system, that is, AMMS. For this, OCAG has taken steps for restructuring, renovating and upgrading the Data Centre. Audit people will be able to cope up with the ever increasing challenges of public financial management activities by using modern technologies. Office of the Comptroller and Auditor General (OCAG) is one of the major stakeholders of Public Financial Management (PFM) which encompasses budget formulation, budget execution, accounting and reporting. In this regard, OCAG is committed to discharging its responsibility to strengthen the knowledge base of its officials regarding the concepts, features and legal framework of PFM. OCAG has taken some initiatives like PFM lectures series and sharing of PFM related documents etc. as part of delivering this responsibility. The OCAG has taken these steps with a view to building a robust, comprehensive and homogeneous knowledge base of the OCAG officials. The OCAG is relentlessly putting more and more emphasis on upgrading the iBAS++ system to make public service delivery more effective. For example, Electronic Fund Transfer (EFT) activity has been geared up through the Chief Accounts Office (CAO), Pension & Fund Management to mitigate the unbearable sufferings of the pensioners. It is expected that it will be a milestone in providing services to the doorstep of the pensioners. Moreover, a security assessment activity of the iBAS++ system by PwC is also going on. Audit Department will play its due role with the vision "Centralized accounts keeping with decentralized service delivery reducing cost of audit activities."

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### CNAO delegation team visits SAI, Bangladesh



Honorable CAG Mr. Mohammad Muslim Chowdhury and OCAG official with CNAO delegates at Audit Bhaban

As a sign of continued co-operation between Supreme Audit Institution (SAI), China and SAI, Bangladesh, a 6-member delegation team led by Mr. Chen Jian, Deputy Auditor General, National Audit Office of China (CNAO) visited OCAG (Office of the Comptroller and Auditor General) from 27-29 January, 2019. Other members of the team were Hu Jiajun, Director General, Department of Audit Quality Assurance, Jin Ying, Director General (Resources and Environment Audit Bureau), Jiao Qiang, Director General (Transport Audit Bureau), Peng Xinlin, Deputy Director General, Department of Laws and Regulations and Zhang Jun, Program Officer, Department of International Cooperation. On arriving Bangladesh, they paid a courtesy call with the Comptroller and Auditor

General (CAG) of Bangladesh Mr. Mohammad Muslim Chowdhury and discussed bilateral issues relating to government auditing at Audit Bhaban, Kakrail, with the high officials of SAI, Bangladesh. They exchanged views on the effective audit process to ensure accountability and transparency and proper utilization of the public resources. They made special focus on the areas of mutual co-operations in order to improve the audit quality assurance. After that, a business session was held in Hafiz Uddin Khan Conference room from 10:30 AM to 12:30 AM on 28 January, 2019 with the 6-member delegation team. The topic of the presentation was 'Legal System of Government Audit in Bangladesh and Audit Quality Assurance' presented by Mr. Md. Khademul Bashar, Director, Local and Revenue Audit Directorate, Dhaka. On Chinese part, the keynote paper was presented by Peng Xinlin on 'Legislative System and Audit Legal System of China'.

The session was presided over by Mr. Abul Foyez Md. Abid, Controller General of Accounts. High officials of Audit and Accounts department were present in that session. The session was followed by a Q&A session. Then, a colorful cultural ceremony took place in Financial Management Academy (FIMA) at night in the honour of the Chinese delegations. The CAG along with other high officials of the OCAG was present in the programme. Some renowned artists of the country performed in the ceremony and gave a mesmerizing performance. It was followed by a dinner and everyone enjoyed all the events thoroughly.

The delegation team also visited the Savar National Memorial, Dhaka on 29 January, 2019. After the visit, another business session was held on 'OCAG Audit Practices' followed by discussion and lunch at Commercial Audit Directorate, Dhaka.

## Some snapshots of the Cultural Program organized by Office of the Comptroller and Auditor General of Bangladesh held on 24th April, 2019

Cultural Program organized by Office of the Comptroller and Auditor General of Bangladesh was held on 24th April, 2019 at Shipokala Academy, Dhaka. Here are some glimpses of that beautiful musical night.





## Senior Management Retreat on OCAG's Strategic Vision: Facilitating Innovative Public Service was held at the Palace Luxury Resort, Bahubal, Habigonj

Senior Management Retreat on OCAG's Strategic Vision: Facilitating Innovative Public Service was held on from 22-24 March 2019 at the Palace Luxury Resort, Bahubal, Habigonj. The Honorable Comptroller and Auditor General of Bangladesh Mr. Mohammad Muslim Chowdhury dignified the program with his gracious presence. Controller General of Accounts Mr. Abul Foyez Md. Abid, Controller General Defence Finance Mr. Zubair Ahmed Khan, Deputy Comptroller and Auditor General (Senior) Mr. Mohammed Iqbal Hossain, ADG (Finance) Md. Zahurul Islam, Director General of FIMA and all the high officials of the audit departments were also present in that program. Total six sessions were held on various topics namely "Government Accounting System of Bangladesh in the Changed Scenario", "Reforming Audit Process", "Use of Technology in Public Service in Bangladesh: Role of Audit & Accounts in the Changing Dimension", "Procedures and Manuals of Audit & Accounts: Response to Changing Scenario" and "Proposed Strategic Plan of OCAG". The closing session was marked by the presentation of the "Rapporteurs Report" prepared by the Rapporteurs. The Retreat program was followed by a cultural program at night. The cultural night has become memorable due to beautiful performance of the performers both from within and outside the department. Honorable CAG lauded the whole arrangement for Retreat program and cultural night. He also expressed his willingness that such kind of program should be held every year.

## FIMA Activities:

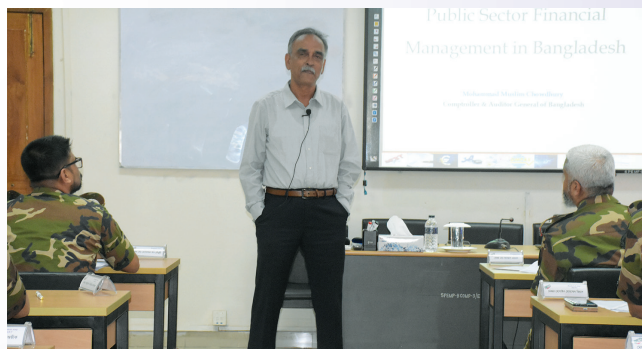
### Financial Management Course for the Officers of the Bangladesh Army (Batch-8)

A two-week Financial Management Course was organized at FIMA exclusively for the officers of Bangladesh Army from 07 April to 18 April 2019. Twenty four mid-level Army officers from the rank of Lt. Colonel to Captain participated in the training

program organized by FIMA. On 18 April 2019, FIMA organized a closing ceremony which was presided over by Mr. Mohammad Zakir Hossain, DG (FIMA). Senior officials from the Audit & Accounts Department and Bangladesh Army were present in the ceremony. Guests and participants, during their speeches, spoke highly of the efforts made by FIMA and Army authorities towards building such civil-military cooperation in the field of training on financial management. FIMA is arranging such training programme twice a year at a regular basis on the request from the Bangladesh Army.



Participants of Public Financial Management Course for the Officers of Bangladesh Army (Batch-9) with Honorable CAG



Participants of 33rd PFM Course for the Officers of Bangladesh Army (Batch-9) in a session with Honorable CAG Mr. Mohammad Muslim Chowdhury

### TIBAS Course:

FIMA organizes regular training program in the name of Training in Budgeting and Accounting System (TIBAS) for mid-level officers from across the Government. The 33rd and 34th TIBAS Courses were taken place from 03 – 14 March, 2019 and 19 – 30 May, 2019 respectively. Fifty one participants from different ministries and departments participated in those courses. Apart from learning the basics of budgeting, government accounting and auditing, participants of this top-notch training course also got acquainted with monetary and fiscal policies, public debt and cash management as well as mobilization of foreign aid and its underlying accountability mechanisms.





Participants of 33rd TIBAS course with Honorable CAG Mr. Mohammad Muslim Chowdhury and Director General, FIMA



Participants of 33rd TIBAS course in a session with Honorable CAG Mr. Mohammad Muslim Chowdhury

### Mission Audit:

Two Mission Audit Training Courses under the name of 'Mission Audit Training Course: Biman Bangladesh Airlines' and 'Mission Audit training Course (Bank Branches/Exchange Houses Abroad of State Owned Bank)' were organized by FIMA for OCAG officials from 12-15, 19 May, 2019 and 26 - 30 May, 2019 respectively. FIMA regularly organizes these training courses which enable the participants to have better understanding about the would-be findings during mission audit.



Participants of Mission Audit Training Course with Director General

### PPA-2006 & PPR-2008 Course and Public Procurement Training:

FIMA organized PPA-2006 & PPR-2008 Training Courses from 05-09 May, 2019 which was participated by a total of 29 officers from Audit and Accounts Departments.

Apart from organizing this regular course. FIMA also provided Public Procurement Training to 35 officials from Ministry of Planning from 23 December, 2018 - 08 January 2019.



Participants of PPR-2008 Course with Director (Training)

### Environment Audit Course:

A 5 day-long Environment Audit Training Course from 12-16 May, 2019 was organized by FIMA. A total number of 32 officers from Audit and Accounts Departments participated in this training programme. FIMA believes this training program will help the government in its battle to tackle environmental hazards looming in Bangladesh.



Participants of Environment Audit Course with Director General, FIMA

### Auditor Orientation Course:

FIMA organizes Auditor Orientation training course for the newly appointed Auditors on a regular basis. 372 Auditors from twelve different batches participated in this training from the month of January to June 2019.



Participants of Auditor Orientation Course with Director General



## PFM Course for Divisional Accountants:

A PFM Course for Divisional Accountants from 13-24 January 2019 was organized by FIMA. A total of 24 trainees participated in this course.



Participants of PFM Course for Divisional Accountants with Director General

## ISSAI Compliant Compliance Audit Course:

FIMA organized one ISSAI Compliant Compliance Audit Course 10-14 February, 2019 which was participated by a total of 25 officers from Audit & Accounts Department.



Participants of ISSAI Compliant Compliance Audit Course with Director General

## Training on Revenue Audit:

Two Revenue Audit training for OCAG officials from 03-07 February, 2019 and 07-11 April, 2019 respectively were conducted by FIMA. A total of 57 officers participated in the training course.



Participants of Training on Revenue Audit with Director General

## Sub-ordinate Accounts Service (SAS/SRAS) Part I and Part II

From January to June, 2019, FIMA organized one SAS/SRAS Part-1 training course held from 23-01-2019 to 07-04-2019 and three SAS/SRAS Part-2 courses held from 23-01-2019 to 07-04-2019 & 23-04-2019 to 08-07-2019 where a total of 191 Auditors and Junior Auditors participated. Apart from taking preparation for SAS/SRAS exams, participants gain first-hand knowledge about the various functions of the Department and the Government in general.



Participants from the 134th SAS/SRAS Part-I course with DG FIMA



Participants from the 123rd SAS/SRAS Part-II course with DG FIMA

## Mess Night of AAG (Probationers):



Mess Night at FIMA Campus on 25th June, 2019 hosted by AAG (Probationers), 36th Batch

AAG (Probationers), participants of the ongoing Departmental Training for AAG (Probationers) 36th Batch, hosted a Mess Night at FIMA Campus on



25th June, 2019. FIMA wore a celebratory look from the evening. High officials including the honorable Comptroller & Auditor General and former DG's of FIMA attended the festivity. The cultural program was teemed with songs, poems & short play which the guest spoke highly of. A dinner was hosted after the end of the cultural program.



Mess Night at FIMA Campus on 25th June, 2019 hosted by AAG (Probationers), 36th Batch

## CGA Activities:

### • Annual Performance Agreement (2019-20) Signed

Annual Performance Agreement (2019-20) was signed between the Controller General of Accounts (CGA) & the Secretary of Finance Division on 23 June, 2019. The Vision, Mission, Strategic Objectives and Functions of the office of the Controller General of Accounts were reflected in the Annual Performance Agreement (2019-20). Senior officials of Finance Division & OCGA were present on the occasion.



Secretary of Finance Division Mr. Abdur Rouf Talukder and Controller General of Accounts Mr. Abul Foyez Md. Abid signed the APA (2019-20)

Earlier, the Annual Performance Agreements (2019-20) were signed with the Chief Accounts Officers and the Divisional Controllers of Accounts in a Signing Ceremony at the office of CGA on 20 June, 2019. A total of 50 Chief Accounts Officers and 7 Divisional Controllers of Accounts signed their APA of 2019-20 financial year. Accordingly, the APA (2019-20) of field level offices including District Accounts Offices and Upazilla Accounts Offices were also signed on the same day.



Annual Performance Agreements (2019-20) between Controller General of Accounts (CGA) and Chief Accounts Officers (CAO)/Divisional Controller of Accounts (DCA) were Signed on 20 June, 2019 at CGA office.

### • Pahela Boishakh, 1426 Celebrated at CGA office

The office of the Controller General of Accounts (CGA) celebrated the Boishakh 1st, 1426 at CGA premises on 16 April 2019. The evening of the CGA premises on 16 April took a festive look with the decoration and lighting having the Bengali cultural mood. All the employees of CGA and CAOs spontaneously participated the event and enjoyed their best. The Boishakh Celebration Program came to an end with a cultural program participated by the employees of this department and the noted artists of Bangladesh Betar and Bangladesh Television.

The Comptroller and Auditor General of Bangladesh Mr. Mohammad Muslim Chowdhury and the Controller General of Accounts Mr. Abul Foyez Md. Abid were present in the celebration program.



The Comptroller and Auditor General of Bangladesh Mr. Mohammad Muslim Chowdhury and the Controller General of Accounts Mr. Abul Foyez Md. Abid with other officials of CGA and CAOs



## • OCGA organizes Pitha Utshab

The office of the Controller General of Accounts organized a Pitha Utshab at CGA premises on 18 February 2019. The officers and staffs of CGA office and Chief Accounts Offices joined the pitha utshab with enthusiastic mood. CGA premises on that day appeared with festive mood with different types of pithas of Bengali culture & heritage. Joining of the Controller General of Accounts Mr. Abul Foyez Md. Abid to the pitha utshab was special source of inspiration among all the participants and visitors.



CGA Mr. Abul Foyez Md. Abid inaugurating the Pitha Utshab



The officers and staffs of CGA office and Chief Accounts Offices at Pitha Utshab.

## CGDF Activities:

### • Mr. Jubair Ahmed Khan joined as Controller General Defence Finance (CGDF)

Mr. Jubair Ahmed Khan, DG, Financial Management Academy (FIMA), Dhaka joined as Controller General Defence Finance (CGDF) on 28/05/2019. Ex Controller General Defence Finance Mr. Mohammad Moslem Uddin (Grade-1) started his PRL on 19/05/2019. He is a member of Bangladesh Civil Service: Audit and Accounts Cadre 5th Batch.

## • Attachment Program of Public Financial Management Course for Officers of Bangladesh Army (Batch-6)

Participants of “Public Financial Management Course for Officers of Bangladesh Army (Batch-6)” had an attachment program on 16 March 2019 at CGDF office which was arranged by FIMA. Sixteen commissioned officers were participated in this half day long attachment training program. During this training, participants were taught about financial advisory function of CGDF and overall activities of CGDF. This attachment training was very much interactive and participatory.



Participants of Public Financial Management Course for Officers of Bangladesh Army (Batch-6)

## • Controller General Defence Finance (CGDF) visited Area Finance Controller (Army), Jessore Cantonment office

Controller General Defence Finance (CGDF) Mr. Md. Moslem Uddin visited Area Finance Controller (Army), Jessore Cantonment office in an official visit on 17th January 2019. Joint Controller General Defence Finance (JCGDF) Mr. Md. Naoshad Hossain & Assistant Controller General Defence Finance (ACGDF) Mr. Md. Nazmul Hossain were also along with him.

This visit enlightens the image of the office. On the other hand, all officers and staffs of Area FC (Army) Jessore Cantonment office got directions and inspirations from them.

## Activities of Different Audit Directorates:

### 1. Foreign Aided Project Audit Directorate (FAPAD)

1(a) New DG Mr. Md. Anisur Rahman Joins

Mr. Md. Anisur Rahman joins as new Director General of FAPAD. He is the member of BCS (Audit & Accounts) Cadre of 9th Batch. He did his Master's Degree in Accounting from the University of Dhaka. He has visited many countries like Brazil, United Kingdom, Italy, Sweden, United States of America, India, China, South Africa and Malaysia for training and mission audit purposes.

### 1(b) ADB Officials Visited FAPAD

A delegation from Asian Development Bank (ADB) led by Mr. Yasushi Tanaka, Principal Transport Specialist visited FAPAD on 05 March, 2019. A fruitful discussion was held with ADB Officials on various topics like loan agreement, audit observations and mitigation process, updating the FAPAD audit manual, reporting format in accordance with ADB's requirements etc. In case of resolution of audit observations both agreed on building awareness among auditees to respond to the audit observations with necessary supporting documents within the stipulated time frame.

Another ADB delegates led by Ms. Cai Li, Deputy Country Director, Bangladesh Resident Mission visited FAPAD on 16 June, 2019. In this meeting, there was a discussion about the harmonization of financial statement and update of FAPAD Audit Manual.

### 1(c) Annual Milad Mahfil, 2019 held

Like every year, Annual Milad Mahfil was held on 28 May, 2019 at Foreign Aided Projects Audit Directorate (FAPAD) during Ramadan in a befitting manner. Senior Officials of Audit & Accounts Department including Mr. Abul Foyez Md. Abid, Controller General of Accounts and Mr. Mohammed Iqbal Hossain, Deputy Comptroller and Auditor General (Senior) graced the event as special guests. A Special 'doa' (prayer) was offered for the salvation and peace of the attendees by Moulovi (Imam). After the 'doa' mahfil, Director General of FAPAD Mr. Md. Anisur Rahman thanked all the attendees.



Attendees of Annual Milad Mahfil in FAPAD

## 2. Local and Revenue Audit Directorate (LRAD)

### 2(a) Grant-based appropriation audit conducted by LRAD in FY 2018-19

For the first time in the history of the Audit Department, Audit directorates were entrusted with the responsibility of auditing different ministries/entities on the basis of their grants and appropriations vide OCAG's memo number 3101, dated 30 August, 2018. As one of the largest audit directorates, the Local & Revenue Audit Directorate (LRAD) was assigned to audit 19 grants and appropriation based entities in FY 2018-19 as part of this exercise. Having collected and analyzed data from the concerned ministries/entities and the respective offices of Chief Accounts Officers, audit teams prepared detailed audit plans for each grant and appropriation which were sent to OCAG for its approval. Individual audit teams performed field audit in respect of both sanctions and expenditures on the basis of the approved plans between January and April 2019. In addition, LRAD has audited extra-budgetary entities on the basis of audit plans approved by Director General, LRAD.

In conducting field audit, LRAD not only ensured the use of AMMS by concerned audit teams but also got its management to actively monitor each team's activities and performance as per OCAG's memo number 755, dated 13 January, 2019 following Audit Instructions 01/2018 issued by OCAG vide memo number 3132 dated 18 October 2018.

As per OCAG's memo number 3285, dated 7 May, 2019, LRAD has prepared an Audit Inspection Report (AIR) for submission to the head of each entity besides dispatching an Audit Inspection Report on Payment & Accounts (AIRPA) with anomalies identified at concerned Chief Accounts Offices for the perusal of the Controller General of Accounts (CGA).

## 3. Performance Audit Directorate (PAD)

### 3(a) A Workshop on "Performance Audit: Thoughts on Way forward" held in PAD

A workshop on "Performance Audit: Thoughts on Way forward" was held at the training room of Performance Audit Directorate on 30th June, 2019. Mr. A H M Shamsur Rahman, Director General of Performance Audit Directorate, presided over the workshop.

Mr. Golam Mostafa, DCAG (A&R), was present as the chief guest in the workshop. Director General of



Railway Audit, Director General of Civil Audit, Director General of Local & Revenue Audit and Director General of Defence Audit Directorate attended the workshop and discussed the subject matter of the workshop. 27 employees of Performance Audit Directorate were Present in the Workshop. All Participants gave their opinion in detail in the workshop.

At last, Director General of PAD thanked all for value addition and for attending the workshop.



Mr. A H M Shamsur Rahman, Directorate General of Performance Audit Directorate, delivers speech in the workshop

## 4. PTST Audit Directorate

### 4(a) Workshop on Audit Directives Circulated by CAG Office & Audit Experience Sharing Organized

A three day long workshop on “Audit Directives circulated by CAG Office and experience sharing regarding Appropriation Audit” from 09.06.2019 to 11.06.2019 was organized by PTST Audit Directorate. Audit directives circulated from 01.01.2018 till date from CAG office and the field audit experiences while conducting the newly introduced Appropriation Audit were presented and discussed in this workshop. Objectives of this workshop was to share knowledge and to develop skills.



Participants of the workshop on “Audit Directives circulated by CAG Office and experience sharing”

## 4(b) In-house Training activities

Three consecutive five day long in-house trainings for 28 newly appointed auditors were held on 07.04.2019 to 11.04.2019, 05.05.2019 to 09.05.2019 and 26.05.2019 to 30.05.2019 at PTST Audit Directorate. Higher officials of the directorate took different sessions on different service rules, ethics and manners in office, working policy etc. to amplify their proficiency.

## 5. Works Audit Directorate

### 5(a) In-house Training Activities

1. Works Audit Directorate arranged a day long in-house training course on 16-01-2019 for Audit and Accounts Officers, SAS Superintendents and Auditors of Audit team on “Appropriation Audit Procedure “ conducted by Mr. A K M Hasibur Rahaman, ADCAG (Parliament); “Audit Report Format” conducted by Mr. MD. Firoz Khan, ACAG (Report); “PPR-2008 (Works) conducted by Mr. Khan Md. Ferdausur Rahman (MCIPS), Director General, Works Audit Directorate. “, “Field Audit Procedure and Documentation”, conducted by Mr. Muhammad Saifur Rahman Jamali, Director, Works Audit Directorate.

2. Works Audit Directorate arranged a two day long in-house training course from 05-05-2019 to 06-05-2019 for Audit and Accounts Officers, SAS Superintendents and Auditors of Audit team on “Report Format (Appropriation Audit)” conducted by Mr. A K M Hasibur Rahaman, ADCAG (Parliament); “Audit Evidence and Documentation”, conducted by Mr. MD. Firoz Khan, ACAG (Report); “Report Writing Procedure” conducted by Mr. Mohammad Khademul Basher, Director, Local and Revenue Audit Directorate; “Quality Control and Quality Assurance”, conducted by Mr. Muhammad Saifur Rahman Jamali, Director, Works Audit Directorate. Director General Mr. Khan Md. Ferdausur Rahman (MCIPS) chaired the inauguration and closing session.

3. Works Audit Directorate also arranged a three day in-house training course from 16-06-2019 to 18-06-2019 for Audit and Accounts Officers, SAS Superintendents and Auditors on “PPA-2006 & PPR-2008” and “e-GP” conducted by Mr. Khan Md. Ferdausur Rahman (MCIPS) Director General, Works Audit Directorate; “Appropriation Audit” and “Audit Planning and Field Audit Procedure” conducted by Mr. Muhammad Saifur Rahman Jamali, Director, Works Audit Directorate; “ Documentation and Audit Evidence Collection “ conducted by Mr. Khairul Basher Md. Ashfakur Rahaman, Deputy Director, Works Audit

Directorate; “Documentation and Audit Evidence Collection” conducted by Mr. Md. Munan Hawlader, Deputy Director, Works Audit Directorate; “Audit Reporting” conducted by Mr. Muhammad Abul Hafaz, Director, Defence Audit Directorate; “Audit Reporting” conducted by Mr. Tanveer Akhter Hossain Khan, Director, Foreign Aided Project Audit Directorate.

## 5(b) Exit Meeting Held for the first time

Works Audit Directorate arranged Exit Meeting with different entities at different dates for the first time in the Audit Directorate.



Director General Mr. Khan Md. Ferdousur Rahman presides over the Exit Meeting

Fruitful discussions were held in the meeting. Representatives from Ministries and Audited Entities took part on the discussion. Director General, Director, Deputy Directors and other officials were participated in the Exit Meeting.

## 6. Commercial Audit Directorate

### 6(a) CNAO Delegates attends a Business Session arranged by Commercial Audit Directorate



Business Session with delegates from CNAO, China

As a part of the visit by delegation from CNAO China to OCAG Bangladesh, Commercial Audit Directorate (CAD) arranged a business session on 29th of January 2019. The objective of that session was to share general process and practices of audit performed by OCAG. Besides the Chinese delegation, senior officials of OCAG were also present in that session. At the beginning of the session Mr. Sorooj Kanti Dev, Director General CAD welcomed the delegation from CNAO China and expressed his desire for continuation of this cooperation between CNAO China and OCAG Bangladesh. During the presentation, different stages of audit procedure for disposal of audit observation were explained. The head of the delegation Mr. Chen Jian, Deputy Auditor General, CNAO China was particularly enthusiastic about the quality control and quality assurance measures at different stages of audit. In line with the inquiry Deputy CAG (senior) replied in detail about quality control and quality assurance measures applied both at audit directorate and at the head office. In addition, vibrant discussion on audit practices took place among the delegation and officials from OCAG at the session and both parties emphasized more on such sort of knowledge sharing programmes among the SAIs for future development in audit practices.

### 6(b) Entry Meeting Organized by Commercial Audit Directorate

For the First time Commercial Audit Directorate held Entry meeting before commencing field audit and Exit meeting after completing field audit for the financial year 2017-2018. Entry meetings and exit meetings are newly introduced measures in line with the instructions from OCAG which are targeted to reduce the gap between audit and auditee. During the entry meeting (13-01-2019) Mr. Sorooj Kanti Dev, Director General CAD explained the concept of appropriation audit to the executives and requested their cooperation for upcoming audit. In addition, Mst. Maksuda Begum, Director CAD explained how awareness and cooperation can reduce number of audit observation.





# Audit Reports discussed in Public Accounts Committee:

## Audit Reports Discussed in PAC Meetings: Public Accounts Committee (PAC) Meeting of 11th Parliament (1st January-30th June, 2019)

No.	Meeting Date	Audit Reports Discussed	Audit Directorate
1	1 <sup>st</sup> meeting March 11, 2019	Introductory meeting of Public Accounts Committee	All DG and representative of OCAg
2	2 <sup>nd</sup> meeting March 31, 2019	Special Audit Report 2013-2014 on the accounts of 3(three) different Unit (CMSD, BSMMU & Rangpur Medical College) for the financial year 2012-2013 under Ministry of Health and Family Welfare	Civil Audit Directorate
3	3 <sup>rd</sup> meeting May 02 , 2019	Annual Audit Report 2012-2013 on the accounts of 3(three) different Unit (BPDB, DPDC & WZPDCL) for the Financial Year 2011-2012 under Power Division, Ministry of Power, Energy and Mineral Resources.	Works Audit Directorate
4	4 <sup>th</sup> meeting May 21 , 2019	Annual Audit Report 2013-2014 on the accounts of Rupali Bank Limited and Basic Bank Limited for the Financial Year 2012-2013 under Financial Institutions Division, Ministry of Finance.	Commercial Audit Directorate
5	6 <sup>th</sup> meeting June 20, 2019	Annual Audit Report 2011-2012 on the accounts of Local Govt Engineering Department for the Financial Year 2010-2011 under Local Govt Division, Ministry of Rural Development co-operatives.	Works Audit Directorate
6	7 <sup>th</sup> meeting June 27, 2019	Follow up meeting of Special Audit Report 2013-2014 on the accounts of CMSD, BSMMU & Rangpur Medical College for the financial year 2012-2013 under Ministry of Health and Family Welfare	Civil Audit Directorate



## Overseas Training and Conference:

### Participants at Overseas Training/Workshop/Seminar/Meetings (Jan - June, 2019)

A good number of OCAG officials participated in various training courses and workshops held abroad during the period Jan - June, 2019.

Sl	Title of the event	Duration	Place/ Country	Participants' name and designation
01	2 <sup>nd</sup> Meeting of Cooperative Audit on Water Environment Protection.	22-24 January 2019	Thailand	<b>Ms. Fatema Yasmin</b> Director (MIS), OCAG, Dhaka. <b>Mr. Md. Nurul Islam</b> Deputy Director, Performance Audit Directorate, Dhaka. <b>Mr. Muhammad Alamgir</b> AAO, Works Audit Directorate, Dhaka.
02	ITP on Audit of e –Governance.	07 January to 01 February 2019	India	<b>Mr. Rezwan Bin Sayeed</b> DFC, Office of the SFC/DP, Dhaka. <b>Ms. Shammi Akter</b> DFC, Office of the Area FC, Cumilla.
03	Audit Workshop for Bangladesh Officials.	China 21-26 January 2019	China	<b>Mr. Mohammad Saifur Rahman</b> D.G, Performance Audit Directorate, Dhaka. <b>Ms. Noor-E-Ferdous</b> Finance Controller (Log area), Dhaka. <b>Mr. Md. Mahbubul Alam</b> Deputy Director, Local and Revenue Audit Directorate, Dhaka. <b>Mr. Md. Tanvir Iqbal</b> Deputy Financial Adviser and Chief Accounts Officer, Bangladesh Railway, Lalmonirhat. <b>Mr. Nasimul Islam</b> Deputy Director, Defence Audit Directorate, Dhaka. <b>Mr. Sumon Kumar Shorma</b> Chief Accounts Officer, CAG, PSC and Election Commission, Dhaka. <b>Ms. Lily Myat</b> Deputy Director, Post, Telecommunication Science and Technology Audit Directorate, Dhaka. <b>Mr. Aman Ullah</b> Deputy Chief Accounts Officer, Office of the Chief Accounts Officer, Ministry of Home Affairs, Dhaka. <b>Mr. Shihab Hasan Chowdhury</b> Assistant Comptroller and Auditor General/ Reorgan, OCAG, Dhaka. <b>Mr. Rajib Devnath</b> Assistant Comptroller and Auditor General/ RRU, OCAG, Dhaka.



04	Meeting for Resource Persons on eLearning Capacity	04-08 February 2019	Japan	<b>Mr. Md. Firoz Khan</b> ACAG (Report), OCAG, Dhaka.
05	International Training Programme on Environment Audit	11 February to 08 March 2019	India	<b>Ms. Shelina Binta Samad</b> JFC, Office of the SFC (Air Force), Dhaka. <b>Ms. Hia Paul</b> DFC, Office of the SFC (Navy), Dhaka.
06	12 <sup>th</sup> ASOSAI Research Project titled "Audit on Implementation of SDGs".	25-27 February 2019	Abu Dhabi, UAE	<b>Mr. A H M Shamsur Rahman</b> CAO, Pension & Fund Management, Hishab Bhaban, Dhaka. <b>Mr. Shahzahan Siraz</b> DCGA, OCGA, Hishab Bhaban, Dhaka.
07	International Visitor Leadership Program (IVLP) titled "Transparency and Accountability in Government."	15 March to 07 April 2019	USA	<b>Mr. A K M Hasibur Rahman</b> ADCAG (Parliament), OCAG, Dhaka.
08	SAI PMF Planning Workshop	18-22 March 2019	Abu Dhabi, UAE	<b>Mr. Tanveer Akter Hossain Khan</b> Director, FAPAD, Dhaka. <b>Mst. Mahbuba Begum</b> ACAG(Accounts) OCAG, Dhaka. <b>Mr. Toufique Shafiqul Islam</b> Deputy Director, Commercial Audit Directorate, Dhaka.
09	ISACA 2019 Asia Leadership Meeting.	01-03 April 2019	Hong Kong	<b>Mr. Mohammed Iqbal Hossain</b> DCAG (Senior), OCAG, Dhaka.
10	Audit Review Meeting.	01-05 April 2019	Thailand	<b>Mr. Shahzahan Siraz</b> DCGA/ Accounts, CGA Office.
11	28 <sup>th</sup> Meeting of INTOSAI WGITA & 9 <sup>th</sup> Performance Audit Seminar.	01-05 April 2019	Fiji	<b>Mr. Mohammad Muslim Chowdhury.</b> CAG, OCAG, Dhaka. <b>Mr. Md. Shariful Islam</b> PS/CAG, OCAG, Dhaka.
12	"Workshop on Government Finance Statistics"	08-12 April 2019	India	<b>Mr. Sikder Rashed Kamal</b> FC (Army), Pay-2, Dhaka. <b>Ms. Hasina Banu</b> CAO,M/o Shipping, Dhaka <b>Mr. Pranab Sarker</b> DD/ Commercial Audit Directorate, Dhaka. <b>Mr. Mohammad Jahangir Alam Khan Rana</b> DCGA, CGA Office, Dhaka. <b>Mr. Sumon Kumar Shorma</b> CAO/C&AG, PSC & EC. <b>Mr. Md. Kamal Uddin</b> A&AO, CGA Office, Dhaka.
13	13 <sup>th</sup> BAI Seminar on IT Audit- Sharing SAI's best Practices.	29 <sup>th</sup> April to 2 <sup>nd</sup> May 2019	South Korea	<b>Mr. Firoz Ahmed</b> DD, FAPAD, Dhaka.



14	3 <sup>rd</sup> Meeting of the INTOSAI WG on Big Data.	25-26 April 2019	Danmark	<b>Mr. Syed Mustafa Mahbub Ali</b> Addl.FA&CAO, B.R. Chittagong. <b>Mr. Hossain Ahmed Shuvo</b> DD/MIS, OCAG, Dhaka.
15	40 <sup>th</sup> Session of the Finance Control Organ of OIC.	21 <sup>st</sup> April to 02 <sup>nd</sup> May 2019	Saudi Arabia	<b>Mr. Abul Kalam Azad</b> DG, Local & Revenue Audit Directorate, Dhaka.
16	To get appraise about the audit process of SAI, India.	26 May to 04 June 2019.	India	<b>Mr. Gouranga Chandra Debnath</b> , Divisional Controller of Accounts, Office of the Divisional Controller of Accounts, Rajshahi. <b>Ms. Mst. Maksuda Begum</b> , Director, Commercial Audit Directorate, Dhaka. <b>Mr. A. K. M. Hasibur Rahman</b> , Additional Deputy Comptroller and Auditor General (Parliament), OCAG, Dhaka. <b>Mr. Muhammad Khademul Basher</b> , Director, Local and Revenue Audit Directorate, Dhaka. <b>Ms. Mst. Mahabuba Begum</b> , Assistant Comptroller and Auditor General (Accounts), OCAG, Dhaka. <b>Mr. Md. Arifur Rahman</b> , Assistant Comptroller and Auditor General (Audit), OCAG, Dhaka. <b>Mr. Md. Firoz Khan</b> , Assistant Comptroller and Auditor General (Report), OCAG, Dhaka. <b>Mr. Bulbul Singha</b> , Deputy Director, Commercial Audit Directorate, Dhaka. <b>Mr. Provat Kumar Majumder</b> , Deputy Director, Post Telecommunication Science and Technology (PTST) Audit Directorate, Dhaka. <b>Mr. Md. Jamal Uddin</b> , Deputy Director (MIS), OCAG, Dhaka. <b>Mr. Kamruzzaman</b> , Deputy Director, Financial Management Academy, Dhaka.
17	An excursion program organized by a2i program in India.	13 June to 15 June 2019.	India	<b>Ms. Ayesha Khanam</b> , CAO/Ministry of Home Affairs, Dhaka. <b>Mr. Mohammad Mominul Hoque Bhuiyan</b> , Additional Deputy Controller General of Accounts (Acc. & Procedure), OCAG, Dhaka. <b>Ms. Fatema Yasmin</b> , Director, MIS, OCAG, Dhaka. <b>Mr. Md. Atiar Rahman</b> , System Analyst, OCAG, Dhaka. <b>Mr. Shahzahan Siraz</b> , Deputy Controller General of Accounts (Accounts), Dhaka. <b>Mr. Rajib Devnath</b> , Assistant Comptroller and Auditor General (RRU), OCAG, Dhaka.

## Acronyms:

AAO	Audit and Accounts Officer
ADG	Additional Director General
ADCAG	Additional Deputy Comptroller and Auditor General
AIR	Audit Inspection Report
ASOSAI	Asian Organization of Supreme Audit Institutions
CAG	Comptroller and Auditor General
CAD	Commercial Audit Directorate
CGA	Controller General of Accounts
CGDF	Controller General Defence Finance
CNAO	National Audit Office of China
DCAG (A&R)	Deputy Comptroller and Auditor General (Accounts & Reports)
DCGA	Deputy Controller General of Accounts
DD	Deputy Director
DG	Director General
FIMA	Financial Management Academy
FAPAD	Foreign Aided Project Audit Directorate
IDI	INTOSAI Development Initiative
INTOSAI	International Organization of Supreme Audit Institutions
ISSAI	International Standards for Supreme Audit Institutions
LRAD	Local and Revenue Audit Directorate
OCAG	Office of the Comptroller and Auditor General
OCGA	Office of the Controller General of Accounts
PAD	Performance Audit Directorate
PTST	Postal, Telecommunication Science and Technology
SAI	Supreme Audit Institution
SAS	Subordinate Audit/Accounts Service
SFC	Senior Finance Controller



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