

Office of the Comptroller and Auditor General, Bangladesh



CAG NEWS

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CAG'S NOTE

Public sector accounting and auditing are the pillars for ensuring accountability and transparency in public financial management which eventually establish good governance. A research report on the National Integrity System (NIS) in Bangladesh published by the Transparency International Bangladesh (TIB) rated the Office of the Comptroller and Auditor General as a better performer than any other pillar. The research report also mentioned that the Office of the Comptroller and Auditor General (OCAG) acts as a major deterrent against inefficient and corrupt use of public money and it has been assessed to be delivering on its constitutional obligations with relative success. Undoubtedly, this is a great achievement for one step ahead in reaching the institutional excellence of the Office of the Comptroller and Auditor General of Bangladesh.

Meanwhile, Strengthening Public Expenditure Management Project-B (SPEMP-B) has been conducting the International Public Financial Management (IPFM) course in collaboration with the Chartered Institute of Public Finance and Accountancy (CIPFA), UK which is a significant milestone for professional capacity development. Another important milestone for capacity building of OCAG is 'Automation in Auditing'. The Audit Monitoring and Management System (AMMS) is now being used by all Audit Directorates. Not only does the AMMS facilitate the quality assurance process in auditing, but it also allows storing and retrieving of documents pertaining to bilateral and tripartite meetings. It also helps in audit follow-ups including follow-up of Public Accounts Committee recommendations.

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Press Conference by OCAG:

A Press Conference on submission of 17 Audit Reports to the Honorable President and the Parliament was held on November 24, 2014 at Audit Bhaban, Kakrail, Dhaka. Audit observations involving Tk. 6,196 crore were disclosed by these reports of the Comptroller & Auditor General of Bangladesh. In its first ever media presentation, Honorable Comptroller and Auditor General Mr. Masud Ahmed told the reporters that the data was compiled from 17 different Audit Reports. He responded some questions from the media. In reply to a question, he said that the Audit Department was hopeful that the Government would take the Reports into consideration and would recover the money from the concerned parties/agencies. It was also mentioned in the conference that as a result of audit, the Government had collected and adjusted Tk. 7,880 crore in the Fiscal Year 2013-14 against expenditure of Tk. 115.66 crore relating to audit. Figures revealed that Tk. 68 had been recovered against every Taka spent on audit for the year 2013-14.



Honorable CAG Mr. Masud Ahmed speaks at the press Conference at CAG office

The welcome address on this occasion was made by Dr. Shyamal Kanti Chowdhury, Deputy Comptroller & Auditor General (A&R). He also replied some questions of the media personnel.

The conference was also attended, among others, by Mr. Md. Amir Khasru, Controller General Defence Finance, Mr. Md. Abul Kashem, Controller General of Accounts, Mr. Mohammad Moslem Uddin, Director General, Financial Management Academy (FIMA), Mr. Abul Foyez Md. Abid, Deputy Comptroller & Auditor General (Senior) and Mr. Wazir Ahmed Fateh, Additional Director General (Finance), Bangladesh Railway.

The Press Conference was attended by a large number of mainstream Print and Electronic media representatives.

CAG Attended the INTOSAI Capacity Building Committee (CBC) Meeting - Lima, Peru:

Members from all seven INTOSAI (International Organization of Supreme Audit Institutions) regions representing 25 different SAIs, along with representatives from IDI and the donor community met in Lima, Peru in September 9-11, 2014 at the annual meeting of the CBC, to consider the vision and strategic direction of the CBC. The meeting focused on developing the strategy and work plan for the CBC in the time period up to 2016, with a view to presenting new CBC strategy for approval at the next INCOSAI (International Congress of Supreme Audit Institutions). The CBC's ambition is to strengthen the following areas:

- Integrating the work of CBC's different bodies into a more agile and flexible structure,
- Building and nurturing relationships with other actors in the SAI capacity building arena.



CAG attended the INTOSAI Capacity Building Committee (CBC) Meeting - Lima, Peru

A two member delegation headed by the Honorable Comptroller and Auditor General of Bangladesh Mr. Masud Ahmed attended the meeting accompanied by Mr. S.M. Rezvi, Additional Deputy Comptroller and Auditor General (Admin). They actively participated in the meeting and imparted valuable contribution.

CAG Attended the 47th Meeting of the ASOSAI Governing Board in Conjunction with the 2nd ASOSAI-EUROSAI Joint Conference in Moscow, Russia:

The 47th meeting of the Governing Board of the Asian Organization of Supreme Audit Institutions (ASOSAI) was held in the Accounts Chamber of the Russian Federation from September 22-27, 2014. The heads and representatives of Supreme Audit Institutions (SAIs) of Bangladesh, Brunei, India, China, Korea, Malaysia, Pakistan, Saudi Arabia, Thailand, Turkey, and the Philippines participated in the meeting. Honorable Comptroller and Auditor General of Bangladesh Mr. Masud Ahmed attended the meeting with a three member delegation. Other two members were Mr. Mahtab Uddin, Director General, Local and Revenue Audit Directorate and Mr. Md. Nurul Amin, the then Additional Project Director, SCOPE Project.



CAG attended the 47th meeting of the ASOSAI Governing Board held in Moscow, Russian Federation

IDI-ASOSAI iCAT Review Workshop:

The Office of the Comptroller and Auditor General of Bangladesh as the host SAI organized a five day long IDI-ASOSAI "iCAT Review Workshop" under the ISSAI Implementation Initiative commonly known as the "3i Programme" held from December 8-12, 2014 at Pan Pacific Sonargaon Hotel, Dhaka. Comptroller and Auditor General Mr. Masud Ahmed inaugurated the workshop as chief guest. A total of 32 officers from 13 ASOSAI member SAIs including Bangladesh, Bhutan, Cambodia, China, Indonesia, Malaysia, Maldives, Mongolia, Myanmar, Nepal, Pakistan, Philippines and Thailand, who are either the ISSAI facilitators or conducted the iCATs for their SAIs, participated in the workshop. A pool of 6 resource persons from Bangladesh, Bhutan, Brazil, Philippines, Norway and European Court of Auditors (ECA) delivered the sessions as resource persons. The workshop facilitated the participating SAIs to have an understanding of their state of ISSAI implementation as it reviewed the completed iCATs of participating SAIs and thus providing a direction for improvement.



Mr. Masud Ahmed, Comptroller and Auditor General of Bangladesh inaugurated the iCAT review workshop.

In this occasion Honourable Comptroller and Auditor General of Bangladesh hosted an official dinner in honour of the esteemed guests. A cultural function was organised by OCAg where local artists presented the rich culture and heritage of Bangladesh. The Honourable CAG Mr. Masud Ahmed amazed the audience with his melodious tone.



Mr. Masud Ahmed, Comptroller and Auditor General of Bangladesh, is singing with his melodious voice.

Joint-Meeting on Exchange of Views among OCAg, ACC and Information Commission:

A Joint-Meeting on exchange of views among the Office of the Comptroller and Auditor General, Anti Corruption Commission and Information Commission was held on November 10, 2014 at Audit Bhaban. The meeting was presided over by Mr. Masud Ahmed, Honorable Comptroller and Auditor General of Bangladesh. Mr. Md. Bodiuzzaman, Chairman, Anti Corruption Commission, Mr. Mohammed Farooq, Chief Information Commissioner, Information Commission and other senior officials of the three institutions were present in the meeting. Mr. M. Humayun Kabir, Vice President of Bangladesh Enterprise Institute, acted as the moderator of the meeting.

The prime objective of this meeting was to enhance mutual co-operation and understanding and also to create a trustworthy relationship among the above three organizations to discharge their duties.

The discussants highly appreciated the necessity for arranging this type of initiative and mentioned that these three institutions, among others, are working as the pillars of National Integrity System. They also mentioned that an integrated journey will be fruitful in attaining accountability and transparency in various government departments for achieving good governance in Bangladesh.



Honorable CAG Mr. Masud Ahmed speaks at the joint-meeting at CAG office

FIMA Activities:

i) 33rd batch AAGs joined FIMA:

Assistant Accountant General (AAG) Probationers belonging to the 33rd batch of BCS: Audit & Accounts joined Financial Management Academy (FIMA) on 18th August, 2014. The year-long departmental training programme was formally launched by CAG Mr. Masud Ahmed on 3rd September, 2014 Chaired by DG FIMA Mr. Mohammad Moslem Uddin. The opening ceremony was attended by, among others, the senior officials from the Audit & Accounts department.



33rd Batch AAGs with CAG Mr. Masud Ahmed

CAG extended warm felicitations to the newly recruited officers and hoped that they would utilize their training opportunity at FIMA and try to gain necessary skills that they should apply in their field of work and thereby help in promoting accountability in public financial management in Bangladesh.

ii) TIBAS Course:

FIMA organizes the TIBAS (Training in Budgeting and Accounting System) program for mid-level officers from across the Government. The 14th TIBAS course took place during 24th August - 4th September, 2014. Twenty seven officers from different ministries and departments participated in the training course. Besides the basics of budgeting, government accounting and auditing, participants of this high-profile training course also gain a first-hand exposure to monetary and fiscal policies, public debt and cash management as well as mobilization of foreign aid and its underlying accountability mechanism.

iii) SAS Part I & II Course:

From July to December, 2014 FIMA organized two Subordinate Accounts Service (SAS) Part I training courses, a training course for the desk level OCAg staffs. A total of 90 trainees participated in the training program. During the same period, 8 participants took part in their SAS Part II training. The relatively small number of SAS Part II trainees is attributable to the fact that SAS promotion examinations were only recently held under the auspices of the Office of the Comptroller and Auditor General. A formidable percentage of aspirants for promotion had already sat for and passed their examinations.

iv) Auditors' Orientation Course for CGDF staffs:

FIMA organized orientation courses for the newly recruited Auditors under the CGDF command. A total of 119 participants completed their orientation course at FIMA in three different batches during the period July-December 2014.

v) Senior Scale Refresher Course:

To facilitate the success of Senior Scale aspirants, FIMA organizes a one-week Senior Scale Refresher course that helps the participants in preparing for the Senior Scale promotion examinations under Bangladesh Public Service Commission (BPSC). From 28th December, 2014 FIMA organized one such training programme for 18 officers of the 28th batch of BCS: Audit & Accounts cadre.



Participants of refresher course with Director General, Financial Management Academy (FIMA).

SPEMP-B Project: Strengthening the Office of the Comptroller and Auditor General

i) No Cost Extension of SPEMP-B Project:

Original tenure of SPEMP-B Project has expired on 30th June, 2014. Due to the delayed start of the project, some important deliverables were not completed by this period. Initiatives have been taken to extend the project period beyond June 2014. The PMCU (Project Management and Coordination Unit) team worked relentlessly which included review and revising the budget and activities; organizing series of meetings and negotiations with the donor World Bank and ERD etc. As a result, SPEMP-B has got the extension up to June 2016.

ii) Inauguration of 3rd Round Pilot Audit: A formal opening ceremony of 3rd Round Pilot Audit was launched on 10th November, 2014 at the Conference Room of Mission Audit Directorate. Mr. Abul Foyez Md. Abid, Deputy Comptroller and Auditor General (Senior), was present at the occasion as the Chief Guest while the senior officials up to grade-VI from the Audit Directorates attended the program. For the 3rd Round Pilot Audit, OCAg has approved the following five topics namely (i) Financial Audit on Gas Transmission and Distribution Company Ltd (GTCL) an audit entity under Commercial Audit Directorate; (ii) Compliance Audit on Dhaka Cantonment Board an audit entity under Defence Audit Directorate; (iii) Compliance Audit on Dhaka North City Corporation an audit entity under Local and Revenue Audit Directorate; (iv) Compliance Audit on Chief Engineer (Electricity), Bangladesh Railway (East) an audit entity under Railway Audit Directorate and (v) Compliance Audit on Civil Aviation Authority an audit entity under Works Audit Directorate.



Inauguration of 3rd round pilot audit by DCAG (Senior) Mr. Abul Foyez Md. Abid

iii) Workshop on Entity Based ISSAI Audit Planning:

A Workshop on Entity based ISSAI Audit Planning was organized on 19th November 2014. Mr. Masud Ahmed, honorable Comptroller and Auditor General of Bangladesh was present at the occasion as the Chief Guest while senior officials from the Audit and Accounts Department attended the program. The inaugural address of the Honorable Comptroller and Auditor General (CAG), was followed by three presentations. Ms. Farmeen Mowla, Director, FIMA made presentation on "ISSAI Compliant Audit Planning", Mr. Tanveer Akhter Hossain Khan, Director, Performance Audit Directorate presented "Macro Planning", and Mr. Md. Abdul Baten Fakir, Director, FIMA made presentation on "Planning of Compliance Audit".



Honorable CAG inaugurates the workshop on Entity Based ISSAI Audit Planning

After the presentation, group discussions were held on the importance of ISSAI compliant entity based auditing. Most of the high officials including the Controller General of Accounts and Directors General of different Audit Directorates participated in the discussion. Mr. Mohammad Abul Kashem, Controller General of Accounts emphasized that entity based ISSAI compliant audit is for better planning and proper utilization of resources that will eventually improve the quality of audit and the credibility of OCAG will also be enhanced.

Appreciating all presentations, honorable CAG in his concluding speech, asked all DGs to come forward to implement the ISSAIs and advised to seek for professional guidance from the consulting team while facing any problem. He also asked all DGs to fully understand the new audit methodologies and disseminate it to all audit team members.

Key Development Activities at Office of the Senior Finance Controller (Navy):

Automation: Office of the Senior Finance Controller (Navy) successfully started digital IRLA (Individual Running Ledger Account), QSA (Quarterly Statement of Accounts) and electronic LPC (Last Pay Certificate) in November, 2014.

Preservation of Documents: Pay and Identity Book (PIB) for sailors was preserved at a tidy and secure environment. These books are very important document for pay, allowances and pension settlement of sailors. Understanding the importance, PIBs were organized year wise and stored in a separate room under strong supervision. Moreover, personal files of the officers of Bangladesh Navy were preserved in a clean, easily accessible but secured separate room with identification number.

Quicker Pension Settlement Process for Sailors: In order to reduce the complexity and time involved in pension case disposal, OSFC (Navy) lessened the pension settlement stage from four to two with approval from CGDF.

Pension Reimbursement: Office of the Senior Finance Controller (Navy) has settled pension reimbursement bills amounting thirty crore taka in the month of November, 2014 by undertaking crash program.

Social activity: As a part of social responsibility, the office distributed winter-clothes among cold stricken people of Dhaka.



SFC (Navy) Md. Abdus Sobhan distributed winter clothes among cold stricken people of Dhaka.

Senior Finance Controller (Works) arranged a workshop on MES regulations and unit accountant activities:

The Office of the Senior Finance Controller (Works) conducted a three day workshop, titled "Workshop on MES Regulations and Unit Accountants Activities in Army Garrison and Air force Bases across the country", from November 16 to 18, 2014. The purpose of the workshop was not only to elevate professional knowledge and skills of the unit accountants (UAs), but also to help improve social behavior, official etiquettes and manners, in addition to developing communication skills.

Active participation of the UAs through group discussion for each session was ensured. The performances of the participants were evaluated through written exam and feedback from the valued resource persons. Experienced resource persons were selected from both departmental officials as well as outside sources. Apart from the role of the resource persons the whole workshop was closely guided and monitored by the Senior Finance Controller (Works) Mr. Gour Chandra Roy. Other resource persons were Mr. Ranjan Kumar Bhowmik DG, BCS Tax Academy, Mr. Shish Hairder Chowdhury, the then Additional CGA, Ms. Fardeen Mowla, Director FIMA, Mr. Rabiul Islam DFC, SFC (Works) and others.

A certificate distribution ceremony marked the end of the program. Mr. Masud Ahmed, Comptroller and Auditor General of Bangladesh distributed certificates among the participants as chief guest. Mr. Md. Amir Khasru, Controller General Defence Finance was present as special Guest. Mr. Md. Abul Kashem, Controller General of Accounts, Mr. Mohammad Moslem Uddin, DG FIMA and other DGs and DFCs were also present to grace the occasion. The CAG, in his speech, congratulated the SFC and his staff members for organizing the workshop and advised the participants to carry out their official responsibilities with more professional integrity and sincerity.



CAG Mr. Masud Ahmed is handing over certificate among the participants.

News from Defence Audit Directorate:

Former Director General of Defence Audit Directorate, Mr. Md. Abdul Baset Khan received PRL (Post Retirement Leave) from December 30, 2014. To mark the occasion a farewell ceremony was organized for Mr. Khan on behalf of the officers and staffs of Defence Audit Directorate on December 24, 2014. All levels of officers and staffs took part in the farewell ceremony and a discussion was held which focused on his service and his heroic role in the liberation war of Bangladesh.

Mr. Md. Golam Mostafa has joined as new Director General of Defence Audit Directorate on January 05, 2015. Before joining here, he worked as a Senior Finance Controller (Defence Purchase).

Some Events of Performance Audit Directorate:

Performance Audit Director conducted two Environmental Audits with the assistance of SPEMP-B Project. The topics of the audits are: (i) Hospital Waste Management in Bangladesh and (ii) Evaluation of Government Program to control illegal use of formalin and calcium carbide in food. The draft reports have been sent to the concerned ministries for their response.

Works Audit Directorate: In-House Training

In-house training is an inevitable part of human resource management in an organization which enhances the quality of service. Works Audit Directorate has recently arranged an in-house training on "Improvement of the Quality of the Audit". Representatives of different entities were invited to share their experience and expectations regarding quality audit. The speakers of the respective departments discussed about their own organizations, their activities & contributions to the national economy, financial management system and related audit issues. They emphasized on enhancing professionalism during audit in various specialized organization through clear understanding of the entity and

its business. Deputy Directors of different Sectors, Audit & Accounts Officers & Superintendents were present in the training sessions. Senior Audit & Accounts officers also shared their experiences with the rest of the participants in the training.

The training mainly emphasizes purview on the following topics related with Works Audit Directorate:

1. ISSAI Standards
2. General Financial Rules
3. PPR 2008 (Theoretical and Practical)
4. Government Accounting System
5. Internal Control System
6. Standard Road Design and Road Maintenance Guidelines
7. Overall activities of Public Works Department
8. Commercial Management of WASA
9. Activities of Public Health Directorate
10. Activities of Rural Electrification Board
11. Audit Reporting

10th Public Accounts Committee (PAC) Meetings, July-December, 2014

No.	Meeting Date	Audit Reports Discussed	Audit Directorate
1	3rd meeting July 1, 2014	Annual Audit Report: 2007-2008, on Internal Resource Division, Ministry of Finance.	Local and Revenue Audit Directorate
2	4th meeting July 9, 2014	Issue based audit report on Bangladesh Chemical Industries Corporation (BCIC) for the year 2000-2003 related to vehicle management of six factories of BCIC under Ministry of Industry.	Commercial Audit Directorate
3	5th meeting July 21, 2014	Annual Audit Report: 2009-2010, on the accounts of Ministry of Foreign Affairs and Ministry of Civil Aviation and Tourism for the year 2005-2008.	Mission Audit Directorate
4	6th meeting August 18, 2014	Annual Audit Report: 2010-2011 on the accounts of Local Government Engineering Division (LGED) under Ministry of Local Government, Rural Development and Cooperative for the year 2008-2009.	Works Audit Directorate
5	7th meeting August 27, 2014	Annual Audit Report: 2009-2010 on the accounts of Dhaka City Corporation (Revenue and Development) under Ministry of Local Government, Rural Development and Cooperative for the year 2007-2009.	Local and Revenue Audit Directorate
6	8th meeting September 7, 2014	Annual Audit Report: 2007-2009 on the accounts of different Board of Education and Universities, Computer center of the Board of Education, National Curriculum and Text Book Board and Bangladesh College of Leather Technology under the Ministry of Education for the year 2001-2009.	Local and Revenue Audit Directorate
7	9th meeting September 23, 2014	Annual Audit Report: 2010-2011 on the accounts of Foreign Aided Projects under Ministry of Local Government, Rural Development and Cooperative (Local Government Division), Ministry of Communication and Ministry of Agriculture for the year 2007-2009.	Foreign Aided Project Audit Directorate
8	10th meeting October 23, 2014	Annual Audit Report: 2008-2009 on the accounts of Internal Resource Division (Income tax) under Ministry of Finance for the year 2008-2009.	Local and Revenue Audit Directorate
9	11th meeting October 30, 2014	Annual Audit Report: 2010-2011 on the accounts of Essential Drugs Company Limited under Ministry of Health and Family Welfare for the year 2008-2010.	Commercial Audit Directorate
10	12th meeting November 06, 2014	Annual Audit Report: 2008-2009 on the accounts of Ministry of Post and Telecommunications for the year 2007-2009.	Post, Telecommunication, Science and Technology Audit Directorate

10th Public Accounts Committee (PAC) Meetings, July-December, 2014

No.	Meeting Date	Audit Reports Discussed	Audit Directorate
11	13th meeting November 26, 2014	Annual Audit Report: 2009-2010 on the accounts of Petrobangla and its subsidiary companies under the Ministry of Power, Energy and Mineral Resources for the year 2009-2010.	Commercial Audit Directorate
12	14th meeting December 07, 2014	Annual Audit Report: 2008-2009 on the accounts of Internal Resource Division (Value Added Tax) under the Ministry of Finance for the year 2008-2009.	Local and Revenue Audit Directorate
13	15th meeting December 24, 2014	Annual Audit Report: 2010-2011 on the accounts of State Owned Industries under the Ministry of Industry for the year 2009-2010.	Commercial Audit Directorate
14	16th meeting December 28, 2014	Annual Audit Report: 2008-2009 on the accounts of four organizations under the Ministry of Civil Aviation and Tourism for the year 2008-2009.	Commercial Audit Directorate

Participants at overseas training and conference (July - December, 2014)

Fifteen groups of SAI Bangladesh officials participated in various training courses, workshops and international auditors' fellowship programs held abroad during the period July-December 2014.

Name of the Participant (s)	Course Name/Title	Country and Duration
Mr. Masud Ahmed Hon'ble Comptroller and Auditor General of Bangladesh	CIPFA (Chartered Institute of Public Finance & Accountancy) President's dinner	UK July 01, 2014
Mr. Mia Mohammad Shaheed Senior Finance Controller Office of the Senior Finance Controller (Navy)	Debt Management Performance Assessment Course	Vietnam July 14-18, 2014
Mr. Kamalesh Chandra Roy Director, Local and Revenue Audit Directorate		
Mr. Md. Abdul Baten Fakir Director, Financial Management Academy	Workshop on Facilitating ISSAI implementation on Compliance Audit	Philippines July 28-August 02, 2014
Mr. A S M Sohrab Hossain Deputy Director Local and Revenue Audit Directorate	Training on Auditing in IT Environment	iCISA India August 04-29, 2014
Mr. Mohammad Shah Alam Deputy Finance Controller Office of the Senior Finance Controller (Defence Purchase)		
Mr. Md. Masih-ul Hasan Finance Controller (Army), Pay-2	10th ASOSAI Research Project Meeting	Turkey August 27-29, 2014
Mr. AKM Jubaer Assistant Comptroller and Auditor General(Audit), Office of the Comptroller and Auditor General of Bangladesh		
Mr. Masud Ahmed Hon'ble Comptroller and Auditor General of Bangladesh	The Annual INTOSAI CBC Meeting	Peru September 09-11, 2014
Mr. S M Rezvi Additional Deputy Comptroller and Auditor General (Admin.), OCAg		
Mrs. Selina Rahman Assistant Comptroller and Auditor General (Report), Office of the Comptroller and Auditor General of Bangladesh	Training on Audit of Public Sector Enterprises.	iCISA India September 15- October 10, 2014
Mrs. Hasina Banu Chief Accounts Officer, Ministry of Cultural Affairs		
Mr. Masud Ahmed Hon'ble Comptroller and Auditor General of Bangladesh	47th ASOSAI Governing Board Meeting and 2nd ASOSAI-EUROSAI Joint Conference	Russia September 22-27, 2014
Mr. Md. Mahtab uddin Director General Local and Revenue Audit Directorate		
Mr. Md. Nurul Amin Additional Project Director, SCOPE Project		

Participants at overseas training and conference (July - December, 2014)

Name of the Participant (s)	Course Name/Title	Country and Duration
Dr. Shyamal Kanti Chowdhury Deputy Comptroller and Auditor General(A&R) Office of the Comptroller and Auditor General of Bangladesh.	16th INTOSAI WGEA Assembly meeting.	Philippines September 29- October 02, 2014
Mr. Md. Aminul Islam Additional Deputy Comptroller and Auditor General (Parliament) Office of the Comptroller and Auditor General of Bangladesh		
Mr. Md. Zakir Hussain Personal Secretary to Hon'ble Comptroller and Auditor General of Bangladesh	Performance Audit training	iCISA India October 20-November 14, 2014
Mr. Shikder Rashed Kamal Director, Mission Audit Directorate	IDI Global Programme on Specialised Audit:Information Technology (IT) Audit Planning meeting.	India October 13-17, 2014
Mr. Muhammad Saifur Rhaman Jamali Deputy Director, Commercial Audit Directorate		
Mrs. Kazi Masuda Sultana Deputy Director Foreign Aided Project Audit Directorate		
Mrs. Kazi Tasmin Ara Ajmery Director, Financial Management Academy	Training on Audit of e- Governance	iCISA India November 24- December 19, 2014
Mrs. Selina Khandaker Deputy Finance Controller Office of the Finance Controller (BOF), Gazipur		
Mr. Md. Zakir Hossain Khondokar Director General Performance Audit Directorate	Workshop on Evaluation for Policy making	China November 24-28, 2014
Mr. Mohammad Shahajahan Deputy Director, SPEMP-B Project	IDI Global Program on Specialized Audits - Public Debt Audit of Lending and Borrowing Frameworks	China November 24-28, 2014
Mrs. Nasheed Nawazesh Deputy Director, Financial Management Academy		
Mr. Muhammed Khademul Basher Deputy Director, Commercial Audit Directorate		
Mrs. Shilpi Das Deputy Director, Civil Audit Directorate		
Mr. Zubair Ahmed Khan Financial Advisor and Chief Accounts Officer (West), Bangladesh Railway	10th ASOSAI Research Project meeting	Iran December 16-18, 2014
Mr. Md. Nazrul Islam Addl. Financial Advisor and Chief Accounts Officer (East), Bangladesh Railway		

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