

CAG SPEAKS

We are pleased to note that CAG NEWS has already been able to attract interests of the bureaucrats, parliamentarians, academics, media and private sector professionals. So long audit appeared to have been misunderstood by the stakeholders. CAG NEWS by now has been greatly successful in dispelling the misgiving. We feel encouraged and our onward journey shall get the momentum to create a sustainable effect.

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PUBLIC ACCOUNTS COMMITTEE MEETINGS

Public Accounts Committee of the Jatiyo Shangshad (National Parliament) held five meetings during October-December, 2004 to discuss the audit reports of the following Ministries

The meetings discussed a total number of 12 audit reports involving 31 observations. The thread bare discussions settled a good number of observations while the remaining required further review.

THE XVIII INTERNATIONAL CONGRESS OF THE SUPREME AUDIT INSTITUTIONS

The XVIII International Organisation for the Supreme Audit Institutions (INTOSAI) Congress known as the International Congress of the Supreme Audit Institutions (INCOSAI) was held in Budapest, Hungary during October 11-16, 2004. 151 SAIs attended the congress inaugurated by the Speaker of the Hungarian Parliament Dr. Ms. Katalin Szili at the majestic Parliament house of Hungary overseeing the beautiful Danube river.

The two themes presented in the congress were "The possibilities for bilateral and multilateral co-operation among Supreme Audit Institutions" presented by Sir John Bourne, the Auditor General of UK and "Co-ordination of Audit efforts between national, regional, local and self governing bodies" presented by Ms. Sheila Fraser, Auditor General of Canada. Comptroller and Auditor General of Bangladesh Asif Ali while participating in the First General Plenary Session on the Report of the Strategic Planning Task Force recommended that the plan should be endorsed according to a time frame determined by INTOSAI. Individual SAIs could give feed-back on the implementation experiences so that necessary amendments could be effected after thread bare review by the Task Force. This was adopted in the congress.

Dr. Arpad Kovacs, President of the State Audit office of Hungary and the newly elected Chairman of the INTOSAI presided over the session.

L-R: Dr. Arpad Kovacs, President of the State Audit office of Hungary and Chairman of INTOSAI greeting Asif Ali, CAG of Bangladesh on October 12, 2004 at Budapest, Hungary

While taking part in the discussions on "The possibilities of bilateral and multi-lateral co-operation among Supreme Audit Institutions", CAG Asif Ali mentioned of the legal implications regarding the initiatives of joint audit and secondment of auditors between the SAIs. He, however, suggested that the issue of secondment could be well addressed by using the overseas training programmes arranged by host SAIs as attachment with the host SAI audit teams. While dealing with transfer of knowledge and information among SAIs, he informed of the intensive presentation programmes now being organised regularly by SAI Bangladesh on SAI reports, INTOSAI and ASOSAI Journals etc.

34TH MEETING OF THE GOVERNING BOARD OF ASOSAI

The 34th meeting of the Governing Board of the Asian Organisation of Supreme Audit Institutions (ASOSAI) was held in New Delhi, India during December 1-3, 2004. It was presided over by the Chairman of the Governing Board Guillermo N. Carague, Chairman, Commission on Audit, Philippines.

Members of Governing Board Asif Ali, Comptroller and Auditor General of Bangladesh; Wang Daocheng representing National Audit Office of the People's Republic of China; Vijayendra Nath Kaul, Comptroller and Auditor General of India; Datuk Dr. Hadenan bin Abdul Jalil, Auditor General of Malaysia; Muhammad Yunis Khan, Auditor General of Pakistan; Guillermo N. Carague, Chairman, Commission on Audit, Philippines and Osama Jaffar Faquih, President of General Auditing Bureau, Kingdom of Saudi Arabia attended the meeting. Royal Audit Authority of Bhutan was represented by Sherap Dorjee, who headed the delegation.

CAG, Bangladesh while participating in the deliberations of the meeting apprised the Governing Board of the various activities undertaken by SAI, Bangladesh to promote INTOSAI and ASOSAI policies and decisions particularly in the fields of enhancing the quality of audit management, Performance Audit, IT Audit and Human Resources Development. He emphasised on more proactive initiatives of ASOSAI Governing Board to motivate the newly emerging and developing SAIs to derive the benefits from the INTOSAI and ASOSAI initiatives.

CAG'S AUDIT REPORTS LAUDED

The United Nations Development Programme (UNDP) headquarter has highly praised the report of the Comptroller and Auditor General (CAG) of Bangladesh. In a recent letter written to the CAG, the UNDP Resident Representative, Jorgen Lissner, conveyed the UN agency's appreciation.

The quality assessment was made on the basis of timeliness of audit report, adequacy of audit plan, scope and coverage, audit result and followup action plan. Based on those observations, the overall score given to Bangladesh was 5.0 points that represent the highest possible score in the UNDP rating system.

The entire Foreign Aided Project Audit Directorate (FAPAD) implemented audit process for calendar year 2003 (which was carried out in early 2004) was of very high quality. In the year 2003, 16 projects including a programme consisting of 26 sub-projects were implemented in the country under the UNDP funding. The CAG office submitted reports within the timeframe as mentioned in the grant agreement. The quality assessment conducted by the UNDP headquarters yielded the following results for the Bangladesh Country Office (CO):

A presentation on “Improving Procurement” – a report of the National Audit Office, UK discussed in the House of Commons Session 2003-2004 : 12 March, 2004 was held at the Financial Management Academy (FIMA) on October 19, 2004 with CAG as chief guest.

K. M. Serajul Munir, Deputy Director, Commercial Audit Directorate covered the following issues during his presentation

- § Introduction
- § Case Study One : The Department for Works and Pensions
- § Case Study Two : The Office of the Deputy Prime Minister
- § Procurement Performance
 - 1 How procurement is organised
 - 1 Mission and Vision

- 1 Managing Customers
- 1 Managing Suppliers
- 1 Potential for future progress

Abdul Baten Fakir, Deputy Director, Commercial Audit Directorate touched upon the following aspects of the report

- § Case Study–3: Vehicle and Operator Services Agency
 - 1 Aims
 - 1 Functions
 - 1 Findings
- § International comparisons
 - 1 Czech Republic
 - 1 Denmark
 - 1 Germany
 - 1 Netherlands

6TH ASOSAI RESEARCH PROJECT ON IT AUDIT GUIDELINES

A presentation on the 6th ASOSAI Research Project on “IT Audit Guidelines” was held at FIMA on October 20, 2004 with CAG presiding. The presentation was jointly given by Ahsan Abdullah, Finance Controller, Bangladesh Ordnance Factory, Gazipur; Hassanul Abedin Khan, Ph.D, Director, World Trade Organisation Cell, Ministry of Commerce; Niaz Rahman, Additional Deputy Comptroller and Auditor General and Md. Shofiqul Islam, Assistant Comptroller and Auditor General under the supervision of Al Mamoon Md. Sanaul Huq, Director General, Financial Management Academy (FIMA).

Al Mamoon Md. Sanaul Huq while elaborating the IT Audit Guidelines explained the following aspects

- § Need for IT Audit
- § Application of IT Audit

Ahsan Abdullah touched upon the following

- § Controls
 - 1 General Controls
 - 1 Application Controls
- § Organisations and Management Controls
- § IT Operations Controls
- § Physical Access Controls
- § Logical Access Controls
- § Business continuity and Disaster Recovery Controls
- § Acquisition Controls
- § Specific Controls

Hassanul Abedin Khan narrated the General and Application Controls while Niaz Rahman dealt with Information System Development Audit.

Md. Shofiquil Islam explained the Computer Assisted Audit Techniques and Tools (CAATTs).

REVENUE COLLECTION - JOINT REPORT BY THE SRI LANKAN AUDITOR GENERAL'S DEPARTMENT AND THE UK NATIONAL AUDIT OFFICE

A presentation on "Revenue Collection - Joint Report by the Sri Lankan Auditor General's Department and the UK National Audit Office" was held at FIMA on October 25, 2004. The session was presided over by CAG. Firoz Ahmed, Director General, Local and Revenue Audit Directorate; Khan Md. Ferdousur Rahman, Joint Finance Controller (Air Force); Fatema Begum, Deputy Finance Controller (Air Force) and Nazrul Islam Azad, Deputy Director, Local and Revenue Audit Directorate were presenters. The salient features of the presentation are as below

- § Preface : Audit methodology, constraints of audit, quality of audit reports etc
- § Executive Summary : Introduction, conclusion and main recommendations
- § Recommendations included
 - 1 Automating revenue collection
 - 1 Targeting non-compliance
 - 1 Risk assessment
 - 1 Reactivation of Investigation Branch (IB)
 - 1 Educating tax payers for improving compliance
 - 1 Debt management
 - 1 Performance management

ROYAL AUDIT AUTHORITY OF BHUTAN

A presentation on "Royal Audit Authority of Bhutan (RAAB)" was jointly delivered by Ahsan Abdullah, Finance Controller, Bangladesh Ordnance Factory, Gazipur; Sorooj Kanti Deb, Additional Financial Adviser and Chief Accounts Officer, Bangladesh Railway, Chittagong and Myenul Hasan, Assistant Comptroller and Auditor General on October 28, 2004 at FIMA with CAG presiding.

Ahsan Abdullah spoke on

- § Structure of RAAB
- § Sources of authority
- § General Auditing Rules and Regulations (GARR)
- § Audit Operations
 - 1 Audit planning
 - 1 Audit reporting

1 Audit information management system

Sorooj Kanti Deb out-lined

- § Auditor's General Occasional Paper, 2003-Introduction
 - 1 Objectives
 - 1 Audit observations and findings
 - 1 Conclusion
- § Manual on Auditing the contracting process
 - 1 Phases of contracting process
 - 1 Sanction and authority
 - 1 Purpose of audit
 - 1 Planning of audit

Myenul Hasan touched on Audit Report, 2001 of RAAB

ASIAN JOURNAL OF GOVERNMENT AUDIT
OCTOBER, 2004

A presentation on "Asian Journal of Government Audit, October, 2004" was held on November 3, 2004 at FIMA with CAG as guest of honour.

M. A. Rouf, Chief Accounts Officer, Local Government Division, while making the introductory remarks, touched upon the following

- § Members of ASOSAI Governing Board
- § ASOSAI Journal Board of Editors
- § Editorial in Brief
- § INTOSAI NEWS
- § ASOSAI NEWS
- § Major items of the workshop, December, 2004
- § Key elements of the quality framework of the research project

Ms. Salma Begum, Joint Finance Controller (Army) covered the following aspect

Profile of new Heads of SAI : Afghanistan, Cambodia, Georgia, Jordan and Kazakhstan

Mohammad Abu Faruque, Chief Accounts Officer, Ministry of Education dwelt with Section 5 elaborating a number of articles of Law on Audit of the National Audit Authority (NAA) of Cambodia and the main features of the Accounts Committee of SAI of Kazakhstan

M.A. Rouf concluded commenting on

- § Developments in member SAIs namely
 - 1 Bangladesh
 - 1 Bhutan
 - 1 Malaysia

- 1 Brunei Darussalam
- 1 Jordan
- 1 Kuwait
- 1 Saudi Arabia
- 1 Sri Lanka
- 1 Turkey

§ Training in Bangladesh, Brunei Darussalam, China, India, Malaysia, Oman and South Korea

§ Training imparted on overall financial management, budgeting technique, pre-audit techniques, government accounting system, internal control and internal/external audit

PERFORMIT A QUARTERLY JOURNAL OF THE AUDITOR GENERAL'S OFFICE OF PAKISTAN

A presentation on PERFORMIT, a quarterly journal published by the Department of the Auditor General of Pakistan, July, 2004 Volume XXIII was held on November 3, 2004 at FIMA. Presided over by Ahmed Ataul Hakeem, Deputy Comptroller and Auditor General (Senior), the presenters were Wazir Ahmed Fateh, Director General, Post, Telegraph and Telephone Audit Directorate and Syed Mustafa Mahbub Ali, Deputy Director, FIMA. They touched upon the following key contents of the journal

- § Management of Public Finances
- § Sustainable development and the role of SAIs
- § Accounts as an aid to management
- § Serving the nation - lessons learned from visit to model SAI
- § Auditing more effectively
- § Audit of budget implementation
- § Essentials about non-financial performance indicators
- § The story of World Trade Organization (WTO)

INTOSAI IT JOURNAL SEPTEMBER, 2004

A presentation on INTOSAI IT Journal, Issue 20, September, 2004 was held on November 20, 2004 at FIMA attended by CAG and other officials. Ahsan Abdullah, Finance Controller, Bangladesh Ordnance Factory, Gazipur; Niaz Rahman, Additional Deputy Comptroller and Auditor General and Md. Shofiqul Islam, Assistant Comptroller and Auditor General dwelt at length the following aspects of the journal

- § Semi-annual INTOSAI committee on IT audit
- § News, views and comments on audit of ICT
- § Back ground
 - 1 4th performance audit working seminar held in Moscow on April 20-21, 2004 attended by 55

- countries
- 1 INTOSAI IT audit working group formed with SAIs of Norway Canada, Russia, Sweden, UK and USA to study risks and challenges of SAIs regarding e-government
- 1 Survey conducted on all 180 SAIs in 2003 to identify common issues, risks and experiences
- 1 The seminar was to supplement the working groups research and survey of 2003

The presentation also covered the following articles on

- § Risk assessment of e-service projects
- § e-government risk assessment
- § USA usage of crystal ball software
- § Effectiveness of audit, Canadian government experience
- § Austrian experience of e-government: Challenges facing e-Government audit in China
- § e-Japan
- § Acquiring skills to audit e-Government Japan.

The presenters also touched upon e-governance and Bangladesh for a compared view.

7TH ASOSAI RESEARCH PROJECT ON AUDIT QUALITY MANAGEMENT SYSTEM DRAFT GUIDELINES

A presentation on "7th ASOSAI Research Project Guidelines on Audit Quality Management System" was held on November 21, 2004 at the office of CAG.

Niaz Rahman, Additional Deputy Comptroller and Auditor General narrated the following of the draft guidelines

- § Previous ASOSAI Research Projects
 - 1st - Accountability and Control of Public Enterprises
 - 2nd- Financial Accountability and Management in Government
 - 3rd - Audit of public works and projects
 - 4th - Government revenues accountability and audit
 - 5th - Performance audit guidelines
 - 6th - IT audit guidelines
 - 7th - Audit Quality Management System
- § The research project was approved in the 33rd Governing Board Meeting of ASOSAI held in Manila in October, 2003
- § Research team included members from Bangladesh, China, India, Malaysia, Pakistan, Philippines and Yemen
- § Definition of quality
- § The approach
- § Audit Quality Management System Framework

- 1 Leadership and direction
- 1 Human resource management
- 1 Audit performance
- 1 Client and stakeholders relation
- 1 Continuous improvement

Presided over by CAG, large number of audit officials actively participated in the deliberation. It was observed with great satisfaction that the ASOSAI draft guidelines on Audit Quality Management System incorporated many ingredients of the already launched Strategic Plan (2003-2006) of SAI, Bangladesh.

INTOSAI IMPLEMENTATION GUIDELINES FOR PERFORMANCE AUDITING

A presentation on "INTOSAI Implementation Guidelines for Performance Auditing" was held on November 22, 2004 at FIMA, Presided over by CAG, the presentation was made by Md. Zakir Hossain, Director (Audit and Accounts), Roads and Highways Department. He touched upon the following aspects of the guideline

- § Introduction
- § Part-1: Performance auditing
 - 1 Five main parts of performance audit
 - 1 Special features
 - 1 Basis for performance auditing
 - 1 Auditing of 3Es
 - 1 Basic questions on performance auditing
- § Part-2
 - 1 Government auditing principles
 - 1 High professional quality work
- § Part-3
 - 1 Field standards and guidance, initiative and planning
- § Part-4
 - 1 Field standards and guidance
- § Part-5
 - 1 Reporting standards and guidance: Presenting audit results

ENVIRONMENTAL AUDIT AND REGULARITY AUDITING

A presentation on "Environmental Audit and Regularity Auditing" prepared by INTOSAI Working Group on Environmental Auditing (WGEA) was delivered by Ms. Shireen Sultana, Joint Finance Controller (Navy) on December 12, 2004 at FIMA. CAG was present as chief guest. The presentation covered the following aspects of the report signed jointly by Ms. Sheila Fraser, FCA, Chairman of the INTOSAI, WGEA, Auditor General

of Canada and Mr. Johanne Gelin, Associate Chairman, Commission of Sustainable Development Office of the Auditor General of Canada

- § What is environmental auditing
- § Environmental assets
- § Types of environmental auditing: audits of financial statements, compliance and performance
- § Environment issues - initiatives to prevent, abate or remedy damage to the environment; the conservation of renewable and non renewable resources, the consequences of violating environmental laws and regulations and the consequences of vicarious liability imposed by the state
- § Compliance auditing and regulatory auditing coverage
 - 1 Financial Statements
 - 1 Rules and Regulations

NAO REPORT ON 'IMPROVING IT PROCUREMENT'

A presentation on NAO, UK Report on 'Improving IT Procurement' was held on December 27, 2004 at FIMA with CAG as chief guest. This is a report by the National Audit Office, United Kingdom discussed in the House of Commons of 77 session 2003-2004: November 5, 2004. Shah Aminul Haque, Human Resource Development Financial Specialist, German Technical Co-operation, Rural Development Project (RDP)-25 under the Local Government Division narrated the following features of the report

- § IT procurement in UK over the years
- § Annual procurement in UK
- § Office of Government Commerce (OGC) established in April, 2000.
- § Common causes of failure in IT-enabled projects
- § History
- § Result
- § Obligation
- § Office of Government Commerce: IT environment
- § Initiatives of OGC
- § Gateway review
- § Gateway Stages and IT project life-cycle
- § Red Amber Green Assessment criteria for overall status of gateway projects

- § Audit recommendations
 - 1 Promoting Centres of Excellence (COE)
 - § Operation of COE
 - § COE: Improvement plans in key areas in UK
 - § Audit recommendations
 - 1 Successful delivering toolkit

- § Audit recommendations
- 1 Skill development programmes
 - § OGC initiatives
 - § Experience
- 1 Case Study in 5 Major IT enabled projects
 - § Review on project aim, contract scrutiny skills, good practices and implementation
 - § Critical Success Factors (CSF)
 - § Report findings
 - § PAC, UK-OEC recommendations on government IT enabled projects

ANNUAL REPORT 2003-2004 OF THE CONTROLLER AND AUDITOR GENERAL OF NEW ZEALAND

A presentation on 'Annual Report 2003-2004' of the Controller and Auditor General of New Zealand was held at FIMA on December 28, 2004 with CAG presiding. Abul Foyez Md. Abid, Financial Adviser and Chief Accounts Officer (West), Bangladesh Railway touched upon the following

- § Auditor General's overview - Part one
- § Introduction - Part Two
- § Governance report - Part Three
- § Risk report - Part Four
- § Capability report - Part Five
- § Work programme report - Part Six
- § Financial statements 2003-2004 - Part Seven
- § Appendices - organizational structure, location of offices, reports issued during the year and entities audited

Shikder Rashed Kamal, Deputy Financial Adviser, Bangladesh Railway (West), Rajshahi covered

- § Governance Report: Office's key objectives for 2003-2004 in relations to Implementing governance (risk management) framework and Improve office's measurement and reporting governance

Sohel Ahmed, Deputy Director, Office of Additional Director General (Finance), Bangladesh Railway explained about 'Risk Management'.

M. Ziauddin, Additional Financial Adviser and Chief Accounts Officer (West), Bangladesh Railway, Rajshahi dealt with Capability Reporting Summary.

CAG VISITS ACCOUNTS CHAMBER OF RUSSIAN FEDERATION

AG Asif Ali visited the Accounts Chamber of Russian Federation between 5 - 7 October, 2004 at the invitation of Mr. Sergey V. Stepashin, Chairman, Accounts Chamber of Russian Federation. CAG was accompanied by Syed Mustafa Mahbub Ali, Deputy Director, Financial Management Academy.

CAG signing a Memorandum of Understanding with Chairman, Accounts Chamber of Russian Federation

SAI heads of the two countries discussed issues of mutual cooperation and related matters to strengthen the bilateral relationship between the two Supreme Audit Institutions. A Memorandum of Understanding was also signed between the two SAIs with provision of concrete efforts to strengthen mutually beneficial relationship.

SEMINAR ON FINANCIAL ACCOUNTABILITY OF THE GOVERNMENT: RE-EXAMINING THE MECHANISM

seminar on 'Financial Accountability of Government: Re-examining the Mechanism' was held at the Bangladesh Civil Service Administration Academy on December 26, 2004 with CAG as chief guest. The seminar was attended by the participants of the 51st Law and Administration Course. Director General of the Academy

M. Sikander Ali Mondol presided over the seminar. Ms. Zinat Khan, Chief Accounts Officer, Ministry of Establishment was the main speaker.

CAG (middle) in the seminar. DG of the Academy is seen to his left

The theme was based on a study made by one of the groups of the trainees. It assessed the existing financial mechanism in Bangladesh in the context of accountability and made some recommendations. CAG highlighted the roles of budget execution by the ministries and departments, the Controller General of Accounts and the Parliamentary Committees. He urged upon the young civil servants to exercise prudence, judgment and ethical standards for dispensation of public funds.

ABDUHU MAHMUD KHAN - MD. ZAHIRUL ISLAM MEMORIAL LECTURE SERIES

AG Asif Ali delivered the second lecture of the Abduhu Mahmud Khan-Md. Zahirul Islam memorial lecture series at FIMA on November 8, 2004.

INAUGURATION OF IN-HOUSE TRAINING COURSE ON UPDATING IRLA CARD

AG inaugurated a day long training programme on 'Updating Individual Running Ledger Account (IRLA) Card' on December 14, 2004 at the office of the Senior Finance Controller (Army), Dhaka Cantonment. Controller General Defence Finance Rezauddin M. Chowdhury presided over the ceremony. Newly recruited twenty staff belonging to different accounts offices of the defence finance department attended the training. Ali Ahmed, retired Director, Defence Audit Directorate and Sirajul Islam, Finance Controller (Log Area), Bangladesh Army covered the following issues as trainers

- § Pay accounting system - Army, Navy and Air Force
- § Important procedures
- § Voucher adjustments and acquittance roll
- § Elements of IRLA card and IRLA card posting procedures
- § Quarterly statement of account
- § Defence Services Provident Fund

CAG stressed on the following

- § The trainees should be posted at the IRLA desks on return from training
- § The training should be held every month on the topic
- § Concerned personnel of the defence services should also be invited to participate in the deliberations
- § On the basis of the training outputs revision of the IRLA card to face the new exigencies should be explored by CGDF in consultation with the defence services

§ This training should also be imparted to all officers across the SFCs/FCs throughout the country

MEETING WITH COMMERCIAL AUDIT DIRECTORATE FIELD AUDIT TEAM

AG held a review meeting with the Commercial Audit Directorate field audit team at the Bangladesh Tea Board on December 29, 2004 at Srimongol, Sylhet. Md. Nurun Nabi Khan, Director General, Commercial Audit Directorate explained the progress made by the audit team. CAG gave suggestions for further improving upon the audit works.

MEETING WITH BCS: AUDIT AND ACCOUNTS FEMALE OFFICERS

meeting with 34 female BCS: Audit and Accounts officers serving in the Audit and Accounts Service was held on December 11, 2004 at the CAG office conference room with CAG presiding. Held for the first time CAG laid emphasis on

§ Professionalism

§ Positivism

§ Commitment

§ Self confidence

§ Active involvement in implementing CAG's Strategic Plan (2003-2006)

Ismet Jahan, Monowara Habib, Qamrunnahar, Shireen Sultana, Masuda Alamgir, Afroza Sultana Saleh, Sarbin Chowdhury and Tanzeela Chowdhury spoke on behalf of the female cadre officials.

The following actions were decided in the meeting

§ CAG shall hold meeting with the female cadre officials exclusively once in three months

§ A "Female Cadre Officers' Forum" was formed to promote professional interests of the female cadre officials with the following convening committee

DIGNITARIES CALL ON CAG

The following dignitaries called on the Comptroller and Auditor General of Bangladesh during October - December, 2004

Head of FMRP Review Team

Dr. Phil Harding, Public Finance Advisor and Head of Review Team, Financial Management Reform Programme Project called on CAG on November 23, 2004 at CAG office and discussed matters related to component-1 and component-5 of the project. He was accompanied by Ms. Tanweena Chowdhury, Deputy Programme Manager, Governance, Growth and Rights, UK Department for International Development (DFID).

CIDA representative

Victor Carvel, Director, Canadian International Development Agency (CIDA) Bangladesh along with Robert Beadle, Counsellor and Head of Development Cooperation, Canadian High Commission and Omar Farooq Khan, Senior Development Advisor called on CAG on November 23, 2004. They discussed issues related to capacity building assistance to SAI, Bangladesh.

Asian Development Bank Specialist

Kenichi Yokoyama, Senior Water Specialist, Asian Development Bank, Philippines called on CAG on December 9, 2004 and discussed matters of mutual interest.

RESTRUCTURING OF SAI, BANGLADESH

The need for important changes to strengthen the organisational structure of SAI, Bangladesh for responding to the modern audit requirements has long been felt. The necessity of operational realignment of audit directorates for continuity and relevance has been recently approved by the government. In this regard, 36 new cadre posts have been created to rationalize the operational dynamics. The post of the Director General,

Financial Management Academy has also been upgraded to Grade II, at the level of Additional Secretary to the government.

Recruitment of 24 support staff for the Office of the Comptroller and Auditor General of Bangladesh has been completed. On the other hand, 413 support staff have been recruited by the Office of the Controller General Defence Finance.

KHATME QURAN AND DOA MAHFIL AT CAG OFFICE

Khatme holy Quran and Doa mahfil were held at the CAG office prayer hall on the occasion of Holy Ramadan on November 10, 2004. CAG and a large number of officials attended.

READERS' RESPONSES

Thank you for your letter of 29 December, 2004 and for sending our SAI the latest issue of the CAG News, Volume I, Issue 7, July-September, 2004. We thank you for your continued interest in sending us the CAG NEWS, which we find useful and the publication will be made available to our staff.

Majid Mohd. El-Khazraji
President of State Audit Institution
United Arab Emirates

January 17, 2004

Thank you for sending us the quarterly newsletter CAG NEWS, Volume 1, Issue 5-6, January-June 2004. The publication enables us to stay up to date with the interesting work of your office. These are valuable references that have been promulgated to all staff.

Renee Gopal
Director
External Relations and Publications
Australian National Audit Office

December 24, 2004

This is to acknowledge with thanks receipt of your communication No. CAG/Publication/2004 dated January 1, 2005 along with CAG NEWS, volume 1, issue 7, July-September 2004, a quarterly publication of SAI Bangladesh. I found this publication useful and informative.

Shahed Akhtar

January 17, 2005
Ambassador
Embassy of the People's Republic of Bangladesh
Bangkok, Thailand

I thank you for sending the publications of the office of the Comptroller and Auditor General of Bangladesh on a regular basis including the issues under reference.

The quarterly journal, REVIEW covers the issues of significance relating to the principles and practices of audit work as well as various activities of the office of the Comptroller and Auditor General. I was happy to see an article on UN peace keeping mission in Liberia in the REVIEW.

The CAG NEWS provides news in brief about the various activities of the office of the Comptroller and Auditor General of Bangladesh with photographs and small write ups.

These publications certainly help the general public to get some idea of the activities of the office of the Comptroller and Auditor General of Bangladesh.

I found the publications interesting and informative.

Mohammad-al-Haroon
Ambassador
Embassy of the People's Republic of Bangladesh
Rabat, Morocco

January 24, 2005

We thankfully acknowledge the receipt of CAG NEWS which seems to be well produced.

We are particularly impressed by -

- a. a very diverse readers' response
- b. overall lay-out and
- c. the use of good English and correct spelling

One suggestion - you may consider using less of group photos and more of individual photos.

I am sure this news bulletin will help to the image of Bangladesh abroad at relevant quarters.

Shafik Rehman, MA, FCA (England)
Editor
JAIJAIN Weekly Newsmagazine

January 9, 2005