

Presentation on SAI Bangladesh

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Bangladesh at a glance

- Official Name : The People's Republic of Bangladesh.
- Capital : Dhaka.
- Independence: 26th March, 1971
- Location : Southern Asia.
- Area : 143,998 sq km
- Population : 162 million
- Administrative Divisions: 64 Districts under 8 Divisions
- Government : Parliamentary Republic
- Total GDP Size : USD 173.82 billion
- Contribution to GDP : Agriculture-18%, Industry-30%, Service-52%
- Per Capita GDP: USD 1086.8
- Total Budget Size: TK 295100 crore (2015-16)



Bangladesh is proud of the Sudarbans & Cox's Bazar

Official Nomination for the New 7 Wonders of Nature (Finalist)

The Sundarbans delta, at the mouth of the Ganges river, is the largest mangrove forest in the world. The Sundarbans features a complex network of tidal waterways, mudflats and small islands of salt-tolerant mangrove forests. The area is known for the Royal Bengal tiger (being the most famous), but also for many birds, spotted deer, crocodiles and snakes.



Cox's Bazar

Cox's Bazar, the tourist capital of Bangladesh, having the world's longest (120 kilometers.) beach sloping gently down to the blue waters of the Bay of Bengal. Cox's Bazar is one of the most attractive tourist spots in the country.





Brief Introduction to SAI Bangladesh

- **Official Name of the SAI:**
 - Office of the Comptroller and Auditor General (OCAG) of Bangladesh
 - Established in 1973 as per Article 127 of the Constitution of the People's Republic of Bangladesh.
- **Mandate:**
 - Constitution of the People's Republic of Bangladesh, Articles 127-132
 - Comptroller & Auditor General (Additional Functions) Act, 1974
 - Comptroller & Auditor General (Additional Functions) Ordinance, 1983
- **Functions of OCAG:**
 - To audit the public accounts of the republic and report the findings to parliament through the President.
- **Vision of OCAG:**
 - Attaining accountability and transparency in public financial management for achieving good governance



**National Parliament House
of
Bangladesh**



Government initiatives in developing IT

- **In 1983 Bangladesh Computer Committee was established.**
- **National computer Board was created in 1988 which was later restructured as Bangladesh Computer Council in 1990.**
- **IT Task Force was created in 2001 headed by the PM**
- **National ICT Policy, 2002 & 2009**
 - The National ICT Policy 2009 has incorporated all the ingredients of the National ICT Policy 2002. The revised policy has also incorporated new policy directions in line with the ever changing technological advancements in this area.
 - In this policy, participation of private sectors with government sector has been encouraged. This Policy aims at building an ICT-driven nation comprising of knowledge-based society
- **ICT Act, 2006 and ICT (Amendment) Act, 2013**

List of computer systems used by govt. deptt.

Computerization of Government accounting functions

Ministry wise Transaction Accounting system (TAS) has been implemented aiming to the total automation of the government accounts. Further, all the accounting offices all over the country will also be brought under a single network through integrated Budgeting and Accounting system (iBAS)

Automation of Custom House

Adopt a systematic approach to facilitate the diversification of exports by having electronic information to support speedy processing, effective post event audit, risk management and policy decisions

List of computer systems used by govt. deptt.(contd.)

- ❖ **Online Stock/Share Trading**
- ❖ **Electronic Ticket Reservation systems in Biman BD Airlines**
- ❖ **Railway Ticketing System**
- ❖ **National Banking System**
- ❖ **Preparation of electoral Roll with photographs and Issuance of National Identity (ID) card by Election Commission.**
- ❖ **On line pay fixation**
- ❖ **Electronic Fund Transfer(EFT)**
- ❖ **Digitalization of Last Pay Certificate.**

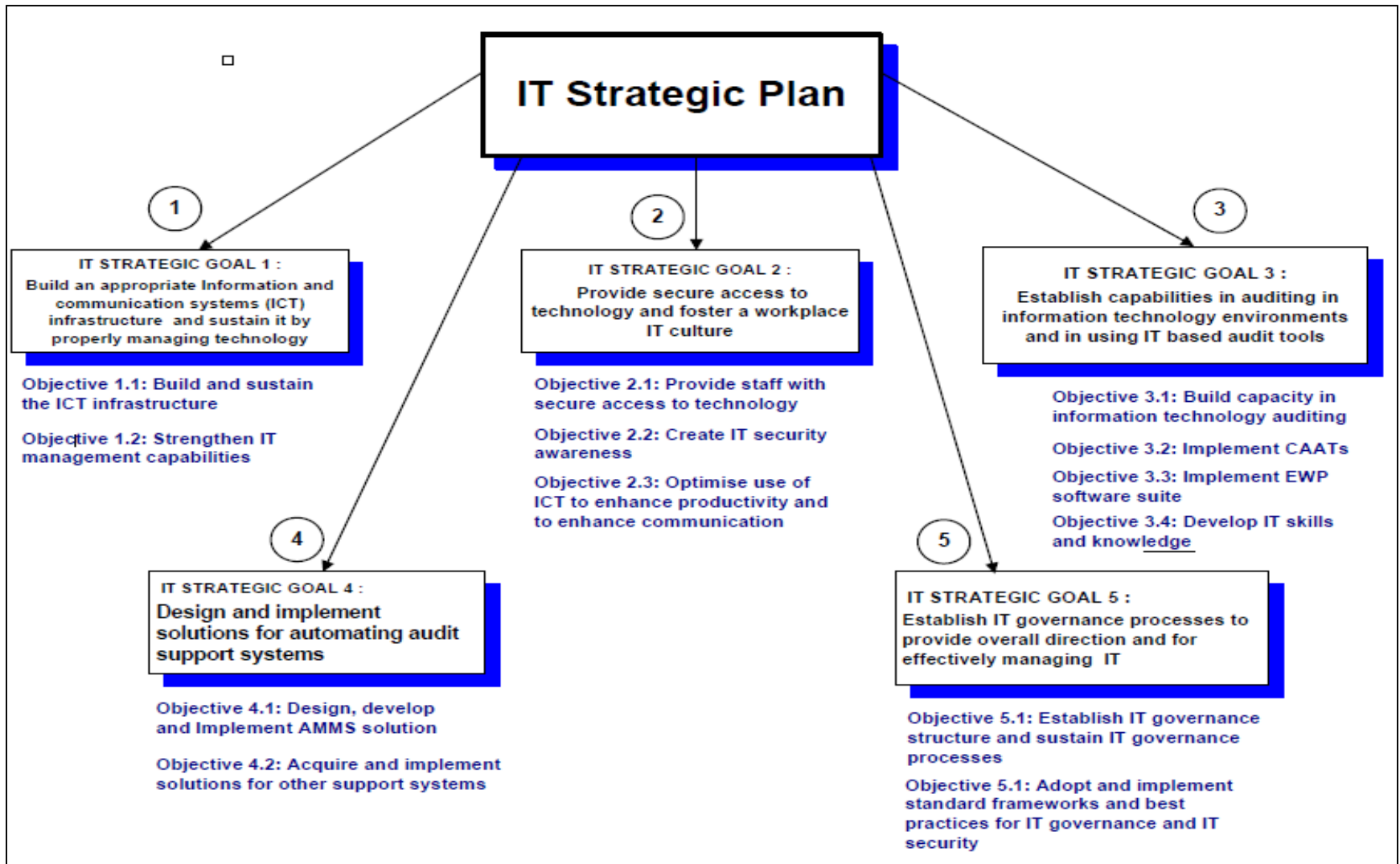
Major IT based Projects

- **Excise, Taxes & Customs Data Computerization Project**
 - computerize the regular operations of income tax wing of NBR and field offices of income tax
 - computerize the operational aspects of the intelligence, inspection, and training directorates of the NBR
 - complete customs computerization and develop new systems for speedy processing
- **CAM-1 : Customs Administration Modernization Project-1**
 - A number of computer software modules were developed for better management of the Customs information system.
- **Preparation of Electoral Roll with Photographs and Facilitating the Issuance of National Identity (ID) Card Project.**
- **Strengthening Comptrollership & Oversight of Public Expenditure (SCOPE) Project.**
- **Strengthening Public Expenditure Management Programme(SPEMP-B)**

IT Strategic Plan of SAI Bangladesh

- To strengthen IT audit capacity, proposed goals and detail implementation matrix have been defined in the Strategic Plan 2013-2018 of OCAG Bangladesh.

IT Strategic Plan of SAI Bangladesh (contd.)



ICT infrastructure and IT Audit Manual

- A high speed optical fibre connected network has been installed connecting the OCAG secretariat with its 10 (ten) audit directorates.
- OCAG of Bangladesh has developed an IT Audit manual to guide the audit teams in ensuring conducting quality audit.

Automating the audit process: Audit Management and Monitoring System (AMMS)

- Audit Management and Monitoring System (AMMS) has been developed and hosted at OCAG's own data center
- AMMS helps to plan and schedule audit engagement, monitor and track disposition of large number of audit observations more efficiently.
- Enables field audit teams to prepare audit reports using laptop computers from different locations and communicate with the audit directorates.
- This ensures real-time supervision and monitoring of audit teams and their activities in the fields and enhances the quality of audit reports.

Other achievements for advancing in IT audit

- Introducing IDEA (for sampling in audit), a popular CAAT software for its audit operation.
- Using of electronic working paper (EWP) software (in pilot audit teams), which manages working papers and audit evidences. OCAG has chosen TeamMate, a renowned EWP in this regard.

Enhanced communication and collaboration

- Email accounts using OCAG domain names have been provided to officers up to Deputy Director level in the first stage. The facility will be extended to more employees on a gradual progression.

IT human resources and capacity building

- To achieve the goals of a high level of computer literacy, OCAG has provided ICDL (the International Computer Driving License), AMMS and related ICT training program for its staff.
- More than 1200 officers and staff including senior management have been given different kinds of ICT training.
- OCAG has established an IT audit core group which will provide leadership in IT audit capacity building.

Professional development

- OCAG employees are encouraged to acquire professional qualifications like CISA, CIA, ACCA etc through the sponsorship of various projects.
- OCAG has organized CIPFA courses (qualification of UK) for officers and staff. So far a total of 225 officials have passed different levels. (172 passed certificate/level 1, 30 diploma/level 2, 21 advance diploma/level 3 and 2 professional/level 4)
- 6 officers qualified CAATs. Under its subsidiary program 83 officers received IDEA (Interactive Data Extraction and Analysis) and Teammate training.

Implementing IT security

- The fundamental principles of information security are to ensure confidentiality, integrity and availability of information systems.
- Necessary measures have been taken by OCAG to protect its information technology and systems.

Establishment of IT Policies and procedures

The OCAG IT policies are:

- Desktop Usage Policy
- Information systems security policy
- Laptop Usage Policy
- Email Usage Policy
- Internet Usage Policy

IT Audit Experience

At present the OCAG of Bangladesh is conducting the following IT audits:

- i. IT audit on Computerized Seat Reservation and Ticketing System (CSRTS) of Bangladesh Railway (under the supervision of IDI of INTOSAI)

- ii. IT Audit of the Electronic Ticket Reservation Systems in BD Airlines
 - To find out the loop holes in the ticket reservation systems which was a question for long time as manipulative.

Challenges and way forward

- Limited IT literacy, limited financial resources, anxiety to change to new audit methodologies, shortage of proper IT infrastructure in auditee organizations etc.
- Transforming the nation to a technologically oriented economy needs high quality education and training
- It is imperative for government to guide developments in relation to IT education to create skilled IT manpower
- However, SAI Bangladesh is steadily and strategically moving to transform it to a leading information technology based public sector organization.

Thank you