

# OCAG

The Office of the Comptroller and Auditor General (OCAG), the Supreme Audit Institution (SAI) of Bangladesh is responsible for auditing government receipts and public spending and to ascertain whether expenditures have yielded value for money in government offices, public bodies and statutory organisations.

Appointed by the President of the Republic, the Comptroller and Auditor General (CAG) heads the Supreme Audit Institution. CAG has the mandate to determine the scope and extent of audit.

# OACG

Auditing is the on-site verification activity, such as inspection or examination, of a process or quality system, to ensure compliance to requirements.

An audit can apply to an entire organization or might be specific to a function, process, or production step.

# Audit Directorates under OCAAG

- Local and Revenue Audit Directorate
- Commercial Audit Directorate
- Foreign Aided Projects Audit Directorate
- Works Audit Directorate
- Defence Audit Directorate
- Mission Audit Directorate
- Railway Audit Directorate
- Post, Telecommunication, Science and Technology Audit Directorate
- Performance Audit Directorate
- Civil Audit Directorate

# Audit

Standards, Manuals and Guidelines :

Government Auditing Standards

Civil Audit Manual - Bangla

Civil Audit Manual - English

Local Audit Manual - Bangla

Local Audit Manual - English

Revenue Audit Manual - Bangla

Revenue Audit Manual - English

Performance Auditing Manual

Audit Code

Code of Ethics

Treasury Rules and Subsidiary Rules

Compilation of the General Financial Rules

Financial Instruction for the Guidance of Bangladesh Mission Abroad

Compilation of Rules, Circulars and Government Orders for Mission Audit

Information Technology Policy

Media Handbook

Communication Strategies

IT Audit Manual

# OACG

The Constitution of the People's Republic of Bangladesh provides the CAG with complete independence i.e. he is not subject to any other authority having access to all documents required for conducting audit.

# OACG

Directors General, the heads of the audit directorates are responsible for conducting audit on behalf of the CAG in the government offices as well as the public sector undertakings.

Audit observations involving serious financial irregularities are initially developed into Advance Paras (AP) and subsequently Draft Paras (DP) after taking into consideration the replies received from the concerned auditee organisation and the Principal Accounting Officer (Secretary of the Ministry/Division).

The DPs are incorporated in the audit reports after approval of the CAG.

Alongside traditional approach to carry out financial, compliance or regularity audits, the office is now conducting performance audit to determine economy, efficiency and effectiveness in the management of public resources, thereby adding value to the governance issues.

# OCAG

In recent years there is an increased use of IT in the government offices, as a result scope for the IT audit has also been increased manifold.

To keep pace with the auditees OCAG has created a core IT Audit group and moving forward to creating an IT Audit cell in the OCAG to foster the IT Auditing activities.