

# Policy Brief

National Integrity  
System Assessment  
Bangladesh

**OFFICE OF THE COMPTROLLER  
AND AUDITOR GENERAL**



TRANSPARENCY  
INTERNATIONAL  
BANGLADESH

*Social movement against corruption*

## Office of The Comptroller and Auditor General

The Office of the Comptroller & Auditor General of Bangladesh (OCAG) commenced its activities in 1973. It is the supreme authority to scrutinize public spending on behalf of the Parliament. The Constitution of the People's Republic of Bangladesh provides the OCAG with full and also spells out its role and authority. The Comptroller and Auditor General (Additional Functions) Act of 1974 provides the detailed responsibilities of this constitutional body. The Comptroller and Auditor General is appointed by the President of the Republic and holds the office until s/he attains the age of sixty years.

Under the authority of the OCAG, the audit of the Republic, government agencies, public bodies and public companies is conducted and reports are submitted to the Parliament. The OCAG assists the Parliament in ensuring accountability and transparency of the government in the use of public resources. Since independence, the Public Accounts Committee (PAC) has received a total of 918 audit reports prepared by OCAG. Up to the eighth parliament, 332 reports were discussed there, while PAC placed 586 reports for discussion in the ninth parliament, out of which 293 have so far been discussed. During the tenure of the current parliament until February 2012, PAC and its sub-committee held 175 meetings, a record compared to that of any other parliament.

### Strengths

- Innovation in planning, development of competence, quality reporting.
- Detached from external influence-political or otherwise.
- CAG activities and decision-making processes generally transparent.

## Weaknesses

- CAG's independence in respect of personnel and finance compromised as in practice it is subordinate to the Finance Ministry.
- The offices are constrained by inadequate technical and human resource capacity. Not well-suited for conducting performance audits.
- Lack of timely response to audit reports/objections by the Parliament and government creates opportunities for corruption.
- Backlog of audit reports.

## Recommendations

- The draft Audit Act must be adopted subject to consultation with stakeholders without delay.
- Resources in the form of adequate number of trained manpower, financial allocation, and logistical support must be enhanced in order for OCAG to achieve its goals.
- The OCAG must be given the legal mandate to follow up and ensure execution of the audit observations that it provides.
- Strict compliance with the Code of Ethics by OCAG officials must be ensured.

## About Policy Brief Series

One of the key strategic areas of TIB's research has always been the institutions of democracy and specialized pillars of governance and accountability, which constitute the National Integrity System (NIS), a collective of institutions and practices that are crucial to maintaining integrity and accountability in government, non-government and private sector. The NIS in Bangladesh broadly consists of the following institutions: Parliament, Executive, Judiciary, Public Administration (bureaucracy), Local Government, Police (law enforcement agency), Comptroller and Auditor General (supreme audit institution), Election Commission, Anti-Corruption Commission, National Human Rights Commission, Information Commission, Political Parties, Civil Society, Media, and Business.

TIB has conducted a series of research, surveys and diagnostic studies on many such institutions, by which it has not only created demand, but also catalysed a number of significant legal, institutional and policy changes. Against this background, this policy brief series attempts to diagnose and analyse the strengths and weaknesses of the NIS in Bangladesh and recommend implementable measures to strengthen these institutions.

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This policy brief draws on *National Integrity System Assessment Bangladesh 2014* available at: <http://ti-bangladesh.org/nicsa/2014/en/>

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