

PFM action plan highlights risk-based audit, stronger parliamentary oversight



Strengthening Public Financial Management Program to Enable Service Delivery (SPFMS), Finance Division (FD) on 18 June 2026 held a validation workshop on the Public Financial Management Action Plan 2026-31, focusing on internal audit and accountability, oversight and citizen engagement.

The workshop was held at the conference room on the 11th floor of FD, organized by the Scheme on PFM Reforms Leadership, Coordination and Monitoring under SPFMS Program.

Miajee Md. Shaifulla Shobhan, Deputy Comptroller and Auditor General (Accounts and Reports), Office of the Comptroller and Auditor General, attended the workshop as the chief guest, while Dr. Ziaul Abedin, Additional Secretary, Budget-1, FD and National Program Director of the SPFMS Program chaired the session.

The workshop reviewed proposed reform actions under Pillar 8: Internal Audit and Pillar 10: Accountability, Oversight and Citizen Engagement of the PFM Reform Action Plan 2026-31. The discussions highlighted the need for institutionalizing risk-based internal audit, strengthening preventive controls, modernizing external audit practices, improving follow-up of audit recommendations, and enhancing citizen engagement in public financial management.

Mohammad Showkat Ullah, Deputy Secretary, Expenditure Management-4, FD made the keynote presentation on internal control and internal audit. His presentation focused on establishing Internal Audit Units and Internal Audit Committees across ministries and divisions, rolling out risk-based internal audit, preparing risk registers and annual internal audit plans, strengthening internal control systems, integrating audit reporting into iBAS++ and GPMS, and ensuring sustainable financing for internal audit functions.

Kabirul Ezdani Khan, Senior Consultant, Internal Audit, Component-10, SPFMS Program, joined the discussion on internal audit.

Pranab Kumar Sarker, Director, Research and Development, Office of the Comptroller and Auditor General made the keynote presentation on accountability, oversight and citizen engagement from the OCAG perspective.

The OCAG action plan aims to modernize audit practices by embedding ISSAI-aligned methodologies, digital tools and specialized audit capacity. It also proposes strengthening the institutional capacity of OCAG, establishing a legal wing, developing AMMS 2.0, introducing risk-based and real-time audit practices, expanding specialized audit directorates, improving the timeliness and quality of audit reports, and creating a stronger digital follow-up system for audit recommendations.

Bikash Chandra Mitra, Director General, Commercial Audit Directorate, Office of the Comptroller and Auditor General took part as discussant on the OCAG presentation.

Md. Faisal Morshed, Deputy Secretary, FOC, Bangladesh Parliament Secretariat made the keynote presentation on accountability, oversight and citizen engagement from the perspective of the Bangladesh Parliament Secretariat.

Mohammad Faruk-uz-Zaman, Joint Secretary, Budget-1, FD, joined the discussion on the Parliament Secretariat part of the action plan.

The open discussion session was moderated by Md. Rafiqul Islam, PEC (Additional Secretary), SPFMS Program. Mohammad Zakir Hosen, Deputy Secretary, Budget-1, FD, and Mostak Ahmed, Deputy Secretary, Internal Audit-1 Section, FD performed as rapporteurs.

Officials said the validation workshop would help refine the proposed action plan and strengthen institutional ownership of reforms under internal audit, accountability and oversight. They said the reforms would contribute to stronger preventive governance, improved external audit effectiveness, better parliamentary oversight and greater transparency in the use of public resources.

