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PROJECT PERFORMANCE ASSESSMENT REPORT

WHAT WORKS

BANGLADESH

Strengthening Public Expenditure Management Program—Strengthening Auditor General's Office

Report No. 142700

JANUARY 16, 2020

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Bangladesh
Strengthening Public Expenditure Management Program—
Strengthening Auditor General's Office (P120125)
(Grant No. TF 098656-BD)

January 16, 2020

Human Development and Economic Management

Independent Evaluation Group

Abbreviations

CIPFA	Chartered Institute of Public Finance and Accountancy
FIMA	Financial Management Academy
IEG	Independent Evaluation Group
ISSAI	International Standards of Supreme Audit Institutions
MDTF	multidonor trust fund
MOF	Ministry of Finance
OCAG	Office of the Comptroller and Auditor General
PDO	project development objective
PAD	project appraisal document
PEFA	Public Expenditure and Financial Accountability
PFM	public financial management
PPAR	Project Performance Assessment Report
PRSP	Poverty Reduction Strategy Paper
SAI	Supreme Audit Institution
SCOPE	Strengthening Comptrollership and Oversight of Public Expenditure
SPEMP	Strengthening Public Expenditure Management Program
TTL	task team leader

All dollar amounts are U.S. dollars unless otherwise indicated.

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This report was prepared by Lourdes N. Pagaran with contributions from Clay Wescott. The report was peer reviewed by Malathi Jayawickrama and panel reviewed by Robert Lacey. Dung Thi Kim Chu and Carla Fabiola Coles provided administrative support.

Preface

This is a Project Performance Assessment Report (PPAR) by the Independent Evaluation Group (IEG) of the World Bank's project on Bangladesh: Strengthening Auditor General's Office (P120125). The project was selected as part of a pilot initiative by IEG to improve the relevance of the instrument. The PPAR draws lessons from the World Bank's experience in the context of a challenging public financial management, governance, and political economy environment.

The project was one of three operations supported under the umbrella Strengthening Public Expenditure Management Program (SPEMP), administered by the World Bank and financed by a grant from a multidonor trust fund. The project was approved by the Board of Executive Directors on May 27, 2011, and closed, after a two-year extension, on June 30, 2016.

This PPAR is based on a review of the World Bank's project documentation, combined with a field visit to Bangladesh from March 5 to 15, 2019. IEG conducted interviews with a range of stakeholders, including key government officials, the project management unit, development partners, and World Bank staff involved at different stages of project design and implementation (see appendix B).

IEG extends its appreciation to the government of Bangladesh, World Bank staff and management, and SPEMP development partners for their insights. IEG gratefully acknowledges the excellent logistical support provided by the team in Washington, DC, (Dung Thi Kim Chu) and in Dhaka (Umme Saima Saida).

Following standard IEG procedure, the draft PPAR was shared with relevant government officials for their review and comment. No comments were received from the government.

Summary

The original project development objectives were to (i) strengthen the institutional arrangements of the Office of the Comptroller and Auditor General (OCAG), (ii) enhance the quality and scope of audits, and (iii) enhance the institutional capacity of the Financial Management Academy (FIMA). Reflecting government reluctance to enact the underlying legal changes required by the operation, the project development objectives were revised in 2014 to (i) strengthen the quality, scope, and follow-up of audits; and (ii) create a cadre of internationally accredited professionals in OCAG.

As the Supreme Audit Institution (SAI) of Bangladesh, OCAG is a key institutional guardian of accountability. It is considered international good practice for an SAI to be independent of the executive bodies it audits so that it can command needed resources and authority to carry out effective oversight. However, this is not the case for OCAG. Although OCAG is a constitutional office, the lack of a legislative governing framework constrains the appointment process for the comptroller and auditor general, as well as the institution's staffing and budgetary independence. Its ability to carry out its mandate is also limited by the staff's inadequate technical skills. Since the 1990s, several development partners have supported OCAG. However, given the wide institutional capacity deficit, a gap remained between improvements in performance and the desired alignment with international standards.

What Worked?

The project focused on strengthening OCAG's ability to enhance the quality, scope, and follow-up of audits by improving the technical skills of its staff and by giving OCAG greater independence and increased powers. This focus was highly relevant to the government's strategic priorities and was underpinned by solid analytical work. It was also informed by successive World Bank public financial management interventions, including support for OCAG, since the 1990s.

Through pilot audits, the project demonstrated that OCAG could enhance the quality, scope, and follow-up of its work even in the absence of a legal framework conforming to international good practice and despite the limited prior accounting qualifications of most of its staff. A peer review of a pilot audit conducted by SAI of India, OCAG's Indian equivalent, provided the baseline for future assessments of audit quality at OCAG. The partnership helped the project proceed with pilot audits, developed a long-term relationship between the two institutions, and provided benchmarks for alignment with the International Standards of Supreme Audit Institutions (ISSAI).

What Did Not Work?

During implementation, it became clear that the original objectives would not be achieved because key government departments could not agree on the details of a bill to present to Parliament containing a legislative framework for OCAG conforming to international standards. The World Bank therefore facilitated a significant redesign. However, the restructuring, which was done three years after project approval, could have been undertaken earlier.

The original design did not take sufficient account of political economy considerations, notably resistance from the Ministry of Finance (MOF) to a legislative framework giving OCAG greater budgetary and staffing autonomy. Such a framework had been considered by the MOF for some time, but previous draft legislation had failed to advance beyond the MOF. Previous interventions by external partners (including World Bank policy lending) supported efforts to strengthen OCAG but avoided pressing for the introduction of new legislation.

Moreover, the intended results were beyond what could realistically be accomplished in three years, especially given that this was OCAG's first externally financed initiative. The design underestimated the time it would take to adopt internationally compliant audit methodologies, which required an overhaul of OCAG's existing policies and procedures, and comprehensively train staff. OCAG's audits are mostly compliance based (essentially reviewing adherence to regulatory guidelines). Embracing other forms of auditing (for example, financial and performance audits) took longer than envisaged under the project, as did building FIMA's capacity to train staff as teachers and deliver internationally accredited courses.

By focusing on pilot audits, the restructured project was more realistic. However, only 7 of the 32 pilots were submitted to Parliament. Furthermore, the project stopped short of systematically monitoring what made the pilots work and how they could be mainstreamed. To mainstream the pilots and apply ISSAI standards across OCAG, a comprehensive capacity building program would have been needed, and this was beyond the revised project scope.

Technical assistance provided by the World Bank on enacting the audit bill was less effective than desired. The assistance could have focused more on redrafting the already existing audit bill and determining how it could be moved forward rather than on the enactment. The project could also have concentrated on building OCAG's capacity to communicate, build awareness, and create demand for high-quality audits among key stakeholders and contributed to sustainable capacity building in FIMA.

The attempt to build synergies across the three operations supported under SPEMP was unsuccessful. The World Bank made inadequate provision to manage and coordinate SPEMP effectively. The assigned staff did not have the skills necessary to manage an multidonor trust fund and help the client better understand World Bank policies and procedures. The first operation supported by SPEMP closed with a **highly unsatisfactory** rating. Moreover, the World Bank's organizational structure at the time made staff coordination in this area difficult.

The mission found little evidence of sustainability and continuation of the activities supported by the project. Although OCAG indicated that entity audits were being mainstreamed, it provided no information about how many were being carried out, or what proportion of audit work had shifted toward entity and performance-based audits.

Project Results

The theory of change was that a combination of improved legislation and skills enhancement would enable OCAG to comply more fully with the ISSAI standards it had already adopted. The original and revised project development objectives were substantially relevant to the government's strategic priorities and the Country Partnership Strategies supported by the World Bank. The original project produced limited results, although the restructured project achieved most of its outcome targets with some shortcomings. Efficacy is rated **negligible** under the original objectives and **substantial** under the revised objectives. Efficiency is rated **modest**. Outcome is assessed as **moderately unsatisfactory** (see appendix A).

Bank performance is rated **moderately unsatisfactory**. The initial design was overly ambitious, political economy and implementation risks were underestimated, and key lessons from earlier experience in Bangladesh were not reflected. Although the restructuring was appropriate, it came late and did not include monitoring and evaluating the pilots or showing how they could be mainstreamed.

Borrower performance is assessed as **moderately unsatisfactory**. The government committed strengthening OCAG, and OCAG itself bought into the project. However, the government did not commit to an independent OCAG, so the proposed audit bill did not move beyond the MOF. The risk to development outcome is assessed as **substantial**, given uncertainty regarding sustained government support. The quality of monitoring and evaluation is rated **modest**.

Lessons

- **Inadequate assessment of political economy risks to key reforms contributed to unrealistically ambitious project design and targets, leading to**

shortcomings in implementation. The World Bank did not adequately articulate the political economy risks to enactment of the audit bill. These risks were well known during project design, given past resistance from vested interests and experience with previous budget support operations in Bangladesh. Although there was initial support from the MOF for the proposed audit bill, the World Bank did not clearly flag the significant possibility that passage of the bill would be blocked by vested interests (in this case, in the wake of changes in government leadership and in Parliament). A clearer articulation of the degree and nature of risk would have pointed, ex ante, to the need to articulate either an effective mitigation strategy to reduce the risk that the bill would not be approved or would have suggested the need for a different approach or contingency plan. Without such mitigating measures or contingency plans in place, the project's implementation was delayed, which led to its restructuring and a less-than-satisfactory outcome.

- **The project sought to implement a politically sensitive policy reform through the use of technical assistance. The objective could have been more effectively pursued through a different instrument, possibly a development policy operation.** The project was designed as a Technical Assistance Loan suitable for capacity building and policy implementation rather than a policy reform. Although capacity building was needed to build OCAG's capacity to undertake quality audits of adequate scope, it was not an effective way of achieving the related policy reform (that is, passage of the new audit bill) necessary to sustainably enhance OCAG's ability meet the project's accountability objective.
- **The ability for a pilot to effectively demonstrate the potential of a new way of doing business requires commitment to a systematic assessment of the pilot experience and the dissemination of lessons learned.** In the case of this project, pilot audits were undertaken to test, in the absence of a new audit law, the viability of expanding the scope of OCAG's audits (beyond compliance audit) using ISSAI-compliant methodology and improving the uptake of the audit's recommendations by the executive branch. However, no upfront commitment or mechanism was in place to monitor and assess what worked and did not work with the pilots. The absence of a mechanism to learn from the pilots diminished their potential to inform future support for OCAG.

Oscar Calvo-Gonzalez, Director
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1. Background and Context

1.1 Bangladesh has one of the world's highest population densities, with approximately 165 million people (in 2017) living in an area of less than 150,000 square kilometers. The country is highly vulnerable to floods, tropical cyclones, and earthquakes. In 1975, shortly after gaining its independence from Pakistan, Bangladesh had the world's second-lowest per capita income in the world. Nevertheless, the country has proven resilient and has made remarkable progress economically and in poverty reduction. Gross national income per capita has grown from approximately $100 in 1975 to $1,480 in 2017, well above the lower-middle-income threshold, which it crossed in 2015. With a Gini coefficient of per capita consumption of about 0.3, inequality in Bangladesh is lower than in most South Asian and East Asian countries. The national poverty rate fell from 58.8 percent in 1991–92 to 24.8 percent in 2015 (World Bank 2016). However, it remains one of the poorest countries in South Asia, with constrained public services, comparatively weak institutions, and persistent governance issues.

1.2 Bangladesh has had different forms of government, including military rule. Political power has alternated between two parties, the Awami League and the Bangladesh Nationalist Party (World Bank 2015). The concentration of political power in two major parties has resulted in a winner-take-all situation, which creates a breeding ground for corruption and patronage (Mahmud, Ahmed, and Mahajan 2008). Nonetheless, economic reforms are seldom reversed because both parties are broadly committed to the same reform agenda, although implementation has at times been driven by opportunistic short-term political gains. Governance-related issues are politically challenging and have not advanced as much as economic reforms.

1.3 Stronger and more accountable public institutions are needed as the economy becomes more developed. Bangladesh's public institutions were established when the country was much poorer and are no longer adequate to cope with challenges. At the time of the project's appraisal in 2010, public spending amounted to 16 percent of gross domestic product (fiscal years [FY]09–10), low in comparison to regional peer countries and underlining the need for reform. Governance was one of the four pillars of the World Bank Group's Country Partnership Strategy (FY11–15), and the project under review was one of the main vehicles to achieve Country Partnership Strategy objectives with increased accountability, effectiveness, and efficiency of public resource use. These issues remain relevant to the current Country Partnership Framework (FY16–20).

1.4 The powers of the Office of the Comptroller and Auditor General (OCAG) are specified in the constitution and provide for the comptroller and auditor general to certify appropriation and finance accounts and audit the accounts of statutory public authorities. The statutory framework is partially in accord with the International Standards of Supreme Audit Institutions (ISSAI). OCAG has a code of ethics and accountability process aligned with these standards and is working to comply with other aspects of the standards. One ISSAI standard initially supported by this project was a legislative framework to ensure independence for personnel policies, funding arrangements, reporting processes, offense clauses, and procedures for appointing the comptroller and auditor general.[1]

1.5 Since the early 1990s, development partners have supported public financial management (PFM) reforms of successive governments in Bangladesh (see appendix D). From 1992 to 2001, the United Kingdom's Department for International Development supported the creation of the Reforms in Budgeting and Expenditure Control Program, which contributed to more consistent and structured presentation of the budget, streamlining of financial reporting, and better alignment of recurrent and development budgets and reporting. The Netherlands Development Cooperation added its support from 2002–09 to jointly finance the Financial Management Reform Program, which aimed to achieve, among other things, the phased introduction of a medium-term expenditure framework, improved financial management legislation, and the development of a fiscal programming framework. The Canada-funded Strengthening Comptrollership and Oversight of Public Expenditure (SCOPE) project from 2008 to 2014 supported the increased capacity of OCAG to conduct independent audits of public sector operations and provide reliable and objective information to Parliament on the government's financial management, compliance, and performance practices. Although these projects helped increase OCAG's professionalism and business processes, a large gap remained between OCAG performance and desired international practice.

1.6 Strengthening the Office of the Auditor General had been part of the government's key reform objectives as articulated in the Interim Poverty Reduction Strategy Paper (PRSP) and the full PRSP and was supported by the World Bank in successive country program strategies (Country Assistance Strategy, FY09–11; Country Partnership Strategy, FY11–15; Country Partnership Framework, FY16–20). World Bank support for OCAG followed on from work supported by the Development Support Credit series (2003–07) in the context of broader governance and anticorruption initiatives.[2] In addition, other development partners, including the United Nations Development Programme and the Canadian International Development Agency,[3] provided parallel support for OCAG. Since 2009, PFM reforms have been featured in the multi-development partner–financed Strengthening Public Expenditure Management Program (SPEMP), which covered three institutions, including OCAG.

1.7 Progress in PFM reforms has been uneven. This is reflected in Public Expenditure and Financial Accountability (PEFA)[4] scores and other broad governance indicators. The 2010 PEFA report ranked Bangladesh close to the bottom of the list of South Asian region countries (World Bank 2015). The score for external audit at D+, is one of the lowest in the last three PEFA reports (World Bank 2006, Annex 4; Bangladesh and World Bank 2010, 2015) and has shown no improvement. The 2017 Worldwide Governance Indicators reported that, although Bangladesh had strengthened many of its governance indicators between 2005 and 2010, scores remained below South Asian regional averages. In addition, although further improvements were noted in indicators for rule of law and control of corruption, regulatory quality and government effectiveness saw reversals.

1.8 The project aimed to provide technical assistance to support OCAG's work on external audit as a key building block for strengthening PFM in Bangladesh. Four development partners (Canada, the European Union, Denmark, and the Netherlands) made commitments starting in 2010 to support the multidonor trust fund (MDTF) to be administered by the World Bank. The project was one of three financed under the MDTF (World Bank 2014b).[5]

Project Design

1.9 The original project development objectives (PDOs) were to (i) strengthen the institutional arrangements of OCAG, (ii) enhance the quality and scope of audits, and (iii) enhance the institutional capacity of the Financial Management Academy (FIMA). Reflecting government reluctance to enact the underlying legal changes required by the operation, the PDOs were revised in 2014 to (i) strengthen the quality, scope, and follow-up of audits and (ii) create a cadre of internationally accredited professionals in OCAG. The revised PDOs were considered achievable in the available time. The components were revised in line with the revised PDOs. Enactment of a new audit law was dropped along with the institutional strengthening of FIMA, although a reformulated training objective remained.

Description of Components

Original Components

Original component 1: Strengthening the institutional arrangements of OCAG. Key activities include strengthening the legislative framework to enhance OCAG's independence and improving the interface between OCAG and the Public Accounts Committee and between OCAG and the executive branch. Advisory services would assist in the drafting and finalization of the audit bill and associated implementation regulations as well as project management and coordination. This component was dropped after the restructuring.

Original component 2: Enhancing the quality and expanding the scope of external audit. The external audit was to be improved in line with the ISSAI framework. This component would support (i) development of audit methodologies in priority areas (public procurement; public debt; revenue; and forensic, investigative, and environmental audits); (ii) rollout and scaling up of computerized audit processes introduced by the Canadian-funded SCOPE project; (iii) studies and recommendations on training needs and organizational restructuring to implement the new audit methodologies; (iv) twinning arrangements with other Supreme Audit Institutions (SAIs); (v) development of ISSAI reference guides and on-the-job training through pilot audits; and (vi) undertaking pilot audits on execution of budgets under the medium-term budget framework.

Original component 3: Enhancing the institutional capacity of FIMA. This component aimed to build the faculty and management processes of FIMA to deliver appropriate short courses on PFM and obtain approval to deliver internationally recognized professional accreditation courses on PFM. In particular, this component would support FIMA in (i) establishing a twinning arrangement with a public sector financial management training institution for peer review of staffing, operations, and management of FIMA and to provide opportunities for exchanging faculty and sharing curricula; and (ii) providing scholarships to select staff to pursue advanced studies and equipping FIMA with training technology, library, and other resources for local and distance learning.[6]

Revised Components

Revised component 1: Enhance the quality and scope of audit through ISSAI compliance. The restructured component would work by (i) rolling out and scaling up the ISSAI-compliant audit procedures, (ii) addressing training needs and organizational restructuring to implement the new audit methodologies, (iii) establishing a twinning arrangement with the SAI of India, and (iv) developing audit reference guides and on-the-job training through pilot audits.

Revised component 2: Professionalize OCAG officials through Chartered Institute of Public Finance and Accountancy (CIPFA) qualification. After restructuring, the emphasis shifted to delivering globally accredited professional-level courses (certificate, diploma, advanced diploma, and professional level) to OCAG officials.

Revised component 3: Project management and coordination. This component supported management and coordination activities under the project.

Table 1.1 compares the project financing between the original and revised components.

Table 1.1. Description of Project Financing

Project Cost by Component (Original)		Project Cost by Component (Revised)	
Original component	**Original cost ($, millions)**	**Revised component**	**Revised cost ($, millions)**
C1. Strengthening the institutional arrangements of OCAG	1.23	Dropped	n.a.
Project management and coordination	1.90	Revised C3. Project management and coordination	1.30
C2. Enhancing quality and extending the scope in OCAG	6.63	Revised C1. Enhance the quality and scope of audit through ISSAI compliance	5.93
C3. Enhancing the institutional capacity of FIMA	6.84	Revised C2. Professional OCAG officials through CIPFA qualification	5.80
Total cost	16.60		13.03

Sources: Figures are based on the project's Restructuring Paper and Implementation Completion and Results Report Review.
Note: CIPFA = Chartered Institute of Public Finance and Accountancy; FIMA = Financial Management Academy; ISSAI = International Standards of Supreme Audit Institutions; n.a. = not applicable; OCAG = Office of the Comptroller and Auditor General.

2. What Worked and What Did Not Work?

Results

What Worked?

2.1 The pilots demonstrated that enhanced quality audits could be done in a timely manner. The PDO set a target of 20 pilot audit reports to be completed and submitted to auditees within 30 days. This number was exceeded with the completion of 13 compliance audits using the ISSAI audit methodology, six financial audits, six performance or environment audits, one revenue audit, and one forensic audit.[7] Previously, OCAG had carried out mainly compliance audits; therefore, the inclusion of additional types represented an expansion of scope. The pilot audits covered 20 ministries and 9 directorate generals.

2.2 A strategy paper was prepared to encourage the executive branch of the government to implement audit recommendations and provide a basis for the mainstreaming and adoption of the pilots. The strategy is being implemented, but the results are still unknown. By closure, six audit manuals had been prepared. The manuals are in English, published on the OCAG website,[8] and accompanied by guidance in Bengali. According to OCAG, orders to mainstream ISSAI-compliant audits in five line ministries have been issued.

2.3 The SAI of India assessed one of the financial audits and the financial audit manual. They found that the audit followed proper risk-based financial audit procedures for entity-based audits laid out in the manual,[9] including planning, implementation, and reporting stages. They performed a carefully documented risk assessment for which controls were identified and tested, and audit opinions were expressed based on evidence. The review concluded that this and the other pilot audits could serve as benchmarks for future financial audits (OCAG India 2015).

2.4 The project succeeded in increasing the number of OCAG officials awarded one of four levels of internationally recognized professional accreditation and retaining them within the public audit function. CIPFA accreditation was awarded to 251 officials: 176 passed the certificate level (against a target of 139), 40 passed the diploma level (against a target of 51), 25 passed the advanced level (against a target of 23), and 17 passed the professional level (against a target of six). OCAG leaders report that all trained staff have been retained either by OCAG or by another government body working on accounting or audit-related functions.

2.5 The OCAG leadership team has indicated that the effort to bring professional accreditation to OCAG staff led to better job performance. The normal practice in the Bangladeshi civil service is to recruit recent university graduates based on competitive exams and then train them on government procedures, both in the classroom and on the job during a probationary period. There is no process at present for recruiting officers with technical qualifications such as CIPFA certification; thus, the project's effort to bring existing staff to this level is commendable. Although no formal tracer study was performed on the progress of CIPFA graduates in applying their new skills on the job, OCAG informed the evaluation team that the certificate holders were much more effective than before at tasks such as managing and carrying out ISSAI-compliant audits and in moving beyond the norm of compliance audits to performance audits. A concern is that formal civil service processes may not take enhanced qualifications into account in making decisions on placement and promotion. This issue was not explicitly recognized in the design and continues today.

What Did Not Work?

2.6 Although pilot audits using ISSAI-compliant methodology were submitted to the OCAG directorate, and to the auditee within 30 days, only seven of the 32 pilots were considered by Parliament and published on the OCAG website.[10] To mainstream pilot audits, a comprehensive capacity building program would have been needed to instill ISSAI knowledge across OCAG as a whole. The production of the pilot audits, although it met the revised target of the operation, was only a small step relative to the volume of audits produced by OCAG each year.

2.7 Most of the CIPFA courses were taught by international CIPFA instructors and delivered in Bangladesh or London. This led to high costs, and little government funding was available to continue the training for additional staff once the project closed. Although FIMA considered the possibility of training level-4 certificate holders to become trainers, no additional funding was available for this. Key stakeholders in OCAG and the Ministry of Finance (MOF) indicated that the government would prefer development partners fund such training. To address this, the legal agreement with the World Bank should have required the government to share in the training costs, with a plan to take over the funding over time.

2.8 FIMA also believed that 17 certificate holders was too small a pool from which to draw trainers, [11] since most are urgently needed to support actual audits and not all may be suitable for the job. Another concern communicated to the Independent Evaluation Group (IEG) mission is that CIPFA training is mainly theoretical and remote from the situation in Bangladesh. Although one of the 12 courses is meant to provide national context, this may be insufficient.

Design and Preparation

What Worked?

2.9 The project, as initially conceived, addressed the government's strategic priorities. Successive governments supported the strengthening of OCAG as reflected in the Interim PRSP, the PRSP, and the Five-Year National Development Plan. The project was underpinned by World Bank diagnostic work and has been informed by PFM work supported by development partners since the 1990s. Since the early 2000s, several diagnostics prepared by the World Bank on PFM (including OCAG) had informed earlier budget support operations promoting PFM reforms and strengthening the capacity of OCAG.[12] Development partners that had supported PFM reforms since the 1990s had assessed the progress of PFM reforms in Bangladesh and OCAG and found strengths and weaknesses.[13] In addition, the project specifically focused on strengthening OCAG's ability to enhance the quality, scope, and follow-up of audits by improving the technical skills of its staff and providing OCAG with greater independence and powers, and it had the support of successive auditor generals. The project allowed OCAG to implement a donor-funded project for the first time.

2.10 Twinning with a suitably selected peer institution that could combine training with technical assistance succeeded. The partnership with the SAI of India enabled the transfer of knowledge and expertise; it helped the project proceed with pilot audits and develop a long-term relationship between the two institutions, allowing for the possibility of future cooperation with this more advanced partner. Other twinning arrangements involved three other Indian institutions: the National Academy of Audit and Accounts, the International Centre for Information Systems and Audit, and the International Centre for Environment Audit and Sustainable Development. These partners were also deemed appropriate because of cultural and institutional affinity.

What Did Not Work?

2.11 A key feature of the initial design was the passage of an audit bill, which would by law give greater independence to OCAG in its budget and staffing. A draft of the bill was with the MOF at the time of project approval. The MOF had initially agreed to pursue general governmental approval and subsequent enactment of the bill, but its support wavered during the project's implementation. The bill did not move forward despite several follow-up meetings with the World Bank and development partners. Findings from the IEG mission indicate that the MOF's opposition centered on issues of budgetary and staffing independence, which were the core aims of the proposed legislation: the MOF preferred to control OCAG's annual budget and the recruitment of its staff. The MOF and OCAG could not reach agreement, and in the end, the audit bill was not endorsed by the MOF and was hence not submitted to Parliament.

2.12 The project's design was overly ambitious in its scope; it allowed insufficient time to achieve expected results and exceeded OCAG's limited organizational and human resources capacity. The design underestimated the risk of adopting the new legislation providing for audit independence. The project design attempted to support the legal requirements of an independent supreme audit body (through enactment of an audit bill) and improve PEFA score indicators on external audit (quality, scope, and follow-up). This technical focus did not take into account political realities, OCAG's low capacity, and the time needed to achieve these objectives. Insufficient time was allowed for strengthening the quality, scope, and follow-up of OCAG audits and to build the capacity of FIMA to enhance OCAG staff. During the first three years, the project was only able to equip FIMA with computers, projectors, and other items needed to deliver high-quality audit training. The goal of building FIMA's capacity was dropped, and the training was contracted out to an international provider capable of bringing audit trainees to an international standard. The project resources were larger than normal for a trust-funded operation and proved challenging for OCAG to disburse within the three-year time frame.

2.13 Political economy risks were not well reflected in the design of the project. Project design, as reflected in the project appraisal document, did not take into account the sensitivity of the intended reforms nor of the patronage system of Bangladesh politics (World Bank 2010a). The project appraisal document did not explicitly discuss political economy risks, such as who were the winners and losers from the reforms and the risk that the enactment of the audit bill would be resisted by government officials and vested interests (including members of the legislature) opposing a stronger and more independent audit function. Concerns about the sensitivity of enacting an audit bill were raised at the project's decision meeting on October 10, 2010. Guidance from the meeting was to drop the audit bill as an outcome indicator and focus instead on other measures that could enhance audit independence and quality. Little account was taken of the fact that the approval of the draft audit bill had been under consideration since 2007, but the bill had not been presented to Parliament for approval. The reasons for ignoring these warning signs were not clearly articulated in the project appraisal document or in reports from the subsequent evaluation mission. Decision meeting minutes suggest some optimism that OCAG and the MOF would reach agreement on the contents of the bill by 2012. The team also expected support for the audit to be further buttressed through a prior action for a budget support operation that was then under preparation but which did not materialize.

2.14 Lessons from previous experience in Bangladesh were not taken into account in the design of the project. During project preparation, a sufficient body of evidence was available to inform the project design, including from the implementation of the World Bank country strategies in Bangladesh and other World Bank governance interventions. For example, a lesson from the Development Support Credit series was the importance of realistic time frames for politically sensitive reforms (World Bank 2009, 34). Findings from a joint development partner evaluation on anticorruption efforts also provided lessons for this project.[14] Among these lessons were the following: (i) Given the confrontational nature of Bangladeshi politics, the World Bank should make a strong effort to broaden support for the reform program and should include a more targeted and tailored engagement with groups both within and outside government. In the case of this project, the consultation was limited to OCAG and the MOF and did not include broader stakeholders. (ii) Reforms take a long time to implement; hence, the design needs to be simple and focused and may need to be supported by a variety of World Bank modalities. The appetite and support for reform would need to be carefully assessed and understood by all parties. (iii) Understanding the political economy and the factors underlying change is critical. And (iv) there are limitations to using technical assistance to leverage change, and thus, ways must be found to sustain the benefits from interventions.

Implementation and Supervision

What Worked?

2.15 The World Bank restructured the project by modifying the project development objectives to align with the limited government appetite for reform and with the limited capacity of OCAG (for example, lack of independent budget and personnel management, insufficient technical skills, and lack of authority to command auditees to resolve audit objections). The restructuring resulted in a significantly reduced scope as well as greater realism, more clearly specified objectives, and clearer and more achievable targets. For example, the target of creating a cadre of internationally accredited professionals is more specific than the previous target of enhancing the training effectiveness of FIMA. The redesigned project narrowed the focus to pilot audits, which was appropriate given the limited time to complete the project.

2.16 Changes in World Bank staff facilitated the redesign of the project. A new Practice Manager and the retirement of the first task team leader (TTL) midway through the project provided the opportunity for a more candid assessment of the project's design and implementation and a redesign based on findings, according to interviews with IEG with the team. The initial TTL's successors had been part of the project team from the beginning and so had a good understanding of the context. Revised output targets were mostly achieved, and some were exceeded.

2.17 Implementation was supported by a high-level steering committee established after project approval and a team of national and international consultants, who were effective in achieving results once the PDOs had been narrowed. The steering committee included representatives from OCAG, SPEMP MDTF contributors, and the SCOPE project manager. The project was managed by a dedicated Project Management and Coordination Unit within OCAG, which provided continuity after the project closed. A team of national and international consultants supported the coordination unit, helped OCAG prepare the audit manuals and strategy paper, and facilitated the implementation of the pilots.

What Did Not Work?

2.18 The World Bank should have restructured the project earlier, in 2012–13 when it was already clear that the original PDO would not be achieved due to delays in passing the audit bill, rather than waiting until 2014 when the restructuring was done. A Mid-Term Review would have provided a candid assessment of the project's progress and facilitated an earlier restructuring. However, no Mid-Term Review was performed. The preparation of Implementation Status and Results Reports were also delayed. The gap in reporting came during a critical period for promptly identifying and addressing issues. The decision to restructure was made only after the appointment of a new country director, a new practice manager, and a new TTL.

2.19 The revised project contained little provision for monitoring the pilots or for mainstreaming them after closure. Although a replication of the pilots was envisaged under the revised project, the delay in preparing the strategy paper and the manuals (including translation into Bengali) did not allow the planned replication before the project closing, and it had not occurred by the time of the IEG mission.

2.20 Coordination challenges appeared at the level of the SPEMP MDTF. A program coordinator should have ensured synergy across the three different subprojects supported under SPEMP, including the one under review. Given its fiduciary responsibility as administrator of the MDTF and the large resource commitment, the World Bank should have assigned a staff member with the necessary experience. Although the staff member appointed had appropriate technical skills, the person lacked experience in managing trust funds.[15] Interviews with World Bank staff and management indicate that seasoned staff have little incentive to assume the management of an MDTF in a difficult setting, preferring instead to take on higher-profile roles in managing World Bank–financed lending operations.

3. Lessons

3.1 The project offers the following lessons:

- **Inadequate assessment of political economy risks to key reforms contributed to unrealistically ambitious project design and targets, leading to shortcomings in implementation.** The World Bank did not adequately articulate the political economy risks to enactment of the audit bill. These risks were well known during project design, given past resistance from vested interests and experience with previous budget support operations in Bangladesh. Although there was initial support from the MOF for the proposed audit bill, the World Bank did not clearly flag the significant possibility that passage of the bill would be blocked by vested interests (in this case, in the wake of changes in government leadership and in Parliament). A clearer articulation of the degree and nature of risk would have pointed, ex ante, to the need to articulate either an effective mitigation strategy to reduce the risk that the bill would not be approved or would have suggested the need for a different approach or contingency plan. Without such mitigating measures or contingency plans in place, the project's implementation was delayed, which led to its restructuring and a less-than-satisfactory outcome.

- **The project sought to implement a politically sensitive policy reform through the use of technical assistance. The objective could have been more effectively pursued through a different instrument, possibly a development policy operation.** The project was designed as a Technical Assistance Loan suitable for capacity building and policy implementation rather than a policy reform. Although capacity building was needed to build OCAG's capacity to undertake quality audits of adequate scope, it was not an effective way of achieving the related policy reform (that is, passage of the new audit bill) necessary to sustainably enhance OCAG's ability meet the project's accountability objective.

- **The ability for a pilot to effectively demonstrate the potential of a new way of doing business requires commitment to a systematic assessment of the pilot experience and the dissemination of lessons learned.** In the case of this project, pilot audits were undertaken to test, in the absence of a new audit law, the viability of expanding the scope of OCAG's audits (beyond compliance audit) using ISSAI-compliant methodology and improving the uptake of the audit's recommendations by the executive branch. However, no upfront commitment or mechanism was in place to monitor and assess what worked and did not work with the pilots. The absence of a mechanism to learn from the pilots diminished their potential to inform future support for OCAG.

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[1] See Part VI11 of the constitution relating to the comptroller and auditor general, the Comptroller and Auditor General Additional (Functions) Act 1974, and the Comptroller and Auditor General (Additional Functions) (Amendment) Act 1975. See also World Bank 2007.

[2] Program Document, Development Support Credit II, page 5; Annex C. Interim Poverty Reduction Strategy Paper of the government.

[3] Strengthening the Office of the Comptroller and Auditor General (OCAG), to enhance transparency.

[4] Public Expenditure and Financial Accountability is a tool for assessing public financial management performance. It identifies 94 characteristics (dimensions) across 31 key components of public financial management (indicators) in 7 broad areas of activity (pillars).

[5] The other two projects were Deepening Medium Term Budget Framework and Strengthening Financial Accountability Project (P117248), 2009–14; and Strengthening Legislative Oversight (P119139), 2010–15. The first project, supported under the multidonor trust fund (MDTF) for $52.3 million, was rated by the Independent Evaluation Group as **highly unsatisfactory**. The Implementation Completion and Results Report (ICR) for the second project rated the outcome as **moderately satisfactory**. The rating was not validated by the Independent Evaluation Group because the project cost was under $5 million. The ICR and ICR Review (for the first project) noted several shortcomings including ambitious project design and unrealistic targets in the context of limited government capacity.

[6] Based on the grant agreement and the project appraisal document for the original project design, and the revised grant agreement and restructuring project paper for the restructured project.

[7] A compliance audit reviews an organization's adherence to laws and regulations. A financial audit evaluates an organization's financial reporting processes to ensure that financial statements are accurate and complete. An environmental audit evaluates the extent to which an organization's practices are environmentally sound. A performance audit assesses whether an organization uses its resources to achieve economy, efficiency, and effectiveness. A forensic audit assesses an organization's financial information for use as evidence in court.

[8] See http://www.cagbd.org/.

[9] Traditionally, OCAG financial audits cover all the transactions making up financial statements. The risk-based approach focuses on those organizations and transactions where the risks are greatest.

[10] See http://www.cagbd.org/.

[11] The OCAG presently has 17 fully qualified Chartered Institute of Public Finance and Accountancy staff, and 20 are being supported under the World Bank–executed Strengthening Public Expenditure Management Program MDTF to complete the diploma and professional stages respectively over the next 18 months.

[12] The World Bank's analytical work includes World Bank 2002 and 2007.

[13] These include NORAD 2011 and World Bank 2007.

[14] See NORAD 2011. This a joint report by several development partners including Asian Development Bank, Department for International Development, Swedish International Development Cooperation Authority, Swedish Agency for Development Evaluation, and Danish International Development Agency.

[15] For instance, the government officials directly involved in the project were allowed to take a leave of absence to work on the project as consultants for the firm they had contracted for as officials. This was in violation of World Bank rules, although allowed by government regulations.

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Appendix A. Principal Project Ratings

Bangladesh: Strengthening Auditor General's Office

Project Development Objectives

The original project development objectives (PDOs) were to (i) strengthen the institutional arrangements of the Office of the Comptroller and Auditor General (OCAG); (ii) enhance the quality and scope of audits; and (iii) enhance the institutional capacity of the Financial Management Academy (FIMA).[1] The project's objectives were revised through a level-1 restructuring.

The revised objectives were to (i) strengthen the quality, scope, and follow-up of audits; and (ii) create a cadre of internationally accredited professionals in OCAG.[2] Components were revised in line with the revised objectives.

The summary of ratings is provided in table A.1.

Table A.1. Summary of Ratings

Ratings	ICR	ICRR	PPAR
Outcome	Moderately satisfactory	Moderately satisfactory	Moderately unsatisfactory
Risk to development outcome	Substantial	Substantial	Substantial
Bank performance	Moderately satisfactory	Moderately satisfactory	Moderately unsatisfactory
Borrower performance	Moderately satisfactory	Moderately satisfactory	Moderately unsatisfactory

Note: The Implementation Completion and Results Report (ICR) is a self-evaluation by the responsible Global Practice. The ICR Review is an intermediate Independent Evaluation Group product that seeks to independently validate the findings of the ICR. PPAR = Project Performance Assessment Report.

Relevance of Objectives

Weak governance is a key development challenge for Bangladesh; institutional accountability mechanisms are weak, including OCAG. As the Supreme Audit Institution (SAI) in the country, OCAG's independence is enshrined in the country's constitution. However, its de facto independence and ability to carry out its mandate are compromised by weak capacity and a legal framework that does not provide for autonomy in budget and staff recruitment. Although progress has been made in many areas of governance, including in public financial management (PFM) and procurement, the country remains weak by global standards. Both government and World Bank Group strategies consider governance a key developmental challenge facing the country. It remained a central issue at the time of appraisal, closing, and evaluation. The focus on good governance underlies the assumption that better governance could lead to better development outcomes.

PDOs were aligned with the government's vision and strategies as reflected in the Sixth Five-Year Development Plan and National Strategy for Accelerated Poverty Reduction II (NSAPR II). Promoting good governance was one of the building blocks of the government's NSAPR II for achieving its goals of maintaining macroeconomic stability and sustainable growth. The importance of strengthening audit is further underlined in the government's PFM strategy for 2007–12.

The PDOs were also aligned with the Bank Group's Country Assistance Strategy for FY11–15. The Country Assistance Strategy pillar on enhancing accountability and promoting inclusion was supported by the Strengthening Public Expenditure Management Program (SPEMP), which comprised three parallel operations, including this project.[3] The relevance of the original objective is rated **substantial**.

At project restructuring and at closure, the revised PDOs remained relevant and were aligned with the government strategies and Bank Group Country Partnership Framework (CPF) for FY19–22. The government's Five-Year Development Plan, the PFM Reform Strategy (2016–21), and the updated Action Plan (2018–23) continued to highlight the importance of PFM and strengthening audit functions as one of the key priority areas under the PFM agenda. The CPF maintained its support for strengthening governance institutions as a cross-cutting theme rather than a strategic objective (as was the case in the previous Country Partnership Strategy). Given mixed progress, the CPF noted that a long-term horizon was needed for governance reforms. The relevance of the revised PDO is rated **substantial**.

Relevance of Design

The original project objectives were clearly articulated, and there were some plausible links between the objectives, components, outputs, and outcomes (as reflected in the results framework in the project appraisal document [PAD]). The theory of change was that a combination of improved legislation and skills enhancement would enable OCAG to comply more fully with International Standards of Supreme Audit Institutions (ISSAI) that it had already adopted. For example, the passage of the audit bill would enhance OCAG's independence and in turn strengthen its ability to oblige the executive branch to act on audit observations in a timely manner. However, objective 2 (improved quality and expanded scope of audits) was not well measured by the associated outcome indicator (the Public Accounts Committee's degree of satisfaction with the quality of audit reports). In addition, the outcome indicator is overly ambitious given the time needed to build OCAG's capacity to produce ISSAI-compliant quality audits. Although the results chain for objective 3 seems reasonable, the project design did allow sufficient time to equip and strengthen FIMA to produce internationally accredited OCAG staff. Under the original design, it was envisaged that FIMA's capacity would be enhanced through a twinning arrangement to develop internationally accredited in-house trainers who in turn would train OCAG staff. The twinning arrangement did not materialize because a suitable and willing partner could not be found. During the first three years, the project managed only to equip FIMA. The use of technical assistance as a lending instrument was appropriate, but the design of the technical assistance was flawed.

The original project design underestimated political and implementation risks. First, the PAD did not mention the political economy risk associated with the enactment of the audit bill; therefore, no measures were provided to manage such risk. In the review process, World Bank management raised concerns in using audit bill approval as an outcome indicator and suggested dropping the indicator and raising to "substantial" the assessment of risks associated with its enactment.[4] However, these changes were not reflected in the PAD approved by the Board of Executive Directors. The proposed audit bill remained stalled at the Ministry of Finance (MOF) and was subjected to neither cabinet approval nor submission to Parliament. This was the main reason the project had to be restructured. The turnover of key officials also contributed to the challenges related to the audit bill. The comptroller and auditor general (CAG) retired shortly after the project began and a new Parliament was elected almost a year and half after the start of the project.

Second, project design did not account for lessons from previous World Bank–financed operations and from the implementation of other externally funded initiatives. Although the Development Support Credit series aimed, among other things, to strengthen OCAG, the operations did not include passage of the audit bill as an outcome target, even though the series coincided with a reform-oriented caretaker government.[5] Political risks were rated high. One of the lessons from the Development Support Credit-I experience was that "in development policy operations, conditionality should stress effective implementation of laws and /or measures rather than their adoption by the Government or submission to parliament" (World Bank 2004, 1). Lessons from a joint evaluation by development partners on governance reforms highlighted the need to understand the political economy, the limits of technical interventions, and the risks of moving too fast in implementing reforms (NORAD 2011).

Third, the project overestimated OCAG's capacity. Previous operations supporting OCAG were executed by either the World Bank or donors. This is the first time that OCAG directly implemented an externally financed project. Project design could have been less ambitious in objective and scope (components) and scale (budget). The technical assistance could have been phased, or it could have been complemented with policy-based lending to address the political economy dimensions. The relevance of the original design is rated **modest**.

The revised design addressed the political economy challenges of passing the audit bill by dropping the first objective and the associated outcome indicator and addressed the limited capacity of OCAG by reducing the scope and scale of the project. The revised PDO focused on enhancing the quality, scope, and timeliness of audits through ISSAI-compliant pilot audits. The capacity enhancement of FIMA was also dropped and the objective narrowed to the creation of a cadre of internationally accredited professionals in OCAG through external Chartered Institute of Public Finance and Accountancy (CIPFA)-accredited trainers. This was intended to improve OCAG's capacity to deliver timely, ISSAI-quality audits and to increase the rate of settlement of audit observations. The project's duration was also extended by two years, from the original three years to a cumulative total of five years, which was more realistic given OCAG's capacity. The project extension was sufficient to complete the more limited project. The information gathered by the mission suggests that the new World Bank management at the country and Global Practice levels were keen to close the project given its implementation challenges and the fact that at its original closing date the project was just taking off and had disbursed only 40 percent of its original commitment.

The revised design had some shortcomings. First, although it provided a peer review mechanism for assessing the performance of some of the pilots, it did not provide a clear pathway for mainstreaming them after the project closed. Although preparation of a strategy and manuals was envisaged, their completion came too late to enable mainstreaming or adoption of lessons from the pilots. The mission was informed that a recently approved World Bank–executed trust fund will support some of the activities started under the project, such as the rollout and mainstreaming of ISSAI-compliant risk-based audit. Second, the cost of the CIPFA training was considerable. To expedite the training of a cadre of professionals, the project outsourced the training to CIPFA under a memorandum of understanding instead of building the institutional capacity of FIMA. Because the outsourcing was expensive, it benefited only a few professionals and could not be sustained after closure without a substantial increase in OCAG's budget or continued external financing. The revised design demonstrated the value of training but did not enable it to be sustained, which calls into question the appropriateness of the current practice of recruiting civil servants lacking adequate accounting qualifications into OCAG. The information gathered by the mission suggests that the MOF and OCAG have requested more external financing for training.

The revised design focused on completing the project within the extended time frame and on addressing the low capacity of OCAG by demonstrating the effectiveness of pilot audits and internationally certified qualifications for select OCAG staff. Given the political economy, the more limited scope seems justified. The relevance of the revised design is rated **substantial**.

Efficacy

A detailed results matrix showing original and revised targets and achievement is provided in table A.3.

Original Objective 1: Strengthen the Institutional Arrangements of OCAG

The key outcome target related to this objective was enactment of an audit bill. This was not achieved. Although OCAG's independence is provided in the Bangladesh Constitution,[6] which allows the auditor general to audit any aspect of government operations, the lack of autonomy in budgeting and staffing means that international standards on SAI independence are not met. OCAG's budget must be approved by the MOF, which is one of its auditees, and then submitted to the president through the Public Accounts Committee (PAC), which is also an auditee. Further, staffing for OCAG is drawn from the audit and accounts cadre, selected according to normal civil service rules under the direction of the Ministry of Public Service, which is another auditee. The passage of the audit bill was intended to address these shortcomings. OCAG submitted a draft bill to the MOF for approval and transmission to Parliament. However, the draft bill remains with the MOF due to a lack of agreement between OCAG and the ministry over key provisions. At restructuring, the objective and associated indicator related to the bill were dropped.

This objective is rated **negligible**.

Original Objective 2: Enhance the Quality and Scope of Audits and Revised Objective 1: Strengthen the Quality, Scope, and Follow-Up of Audits

The achievement of the original objective was to be measured by the PAC's degree of satisfaction with the quality of audit reports (World Bank 2010b, 20–25).[7] A client survey was planned during implementation to establish the baseline and target, but this did not materialize. As noted earlier, this indicator does not appropriately measure attainment of this objective and was dropped at restructuring. At the time of restructuring, none of the audit manuals had been approved, although nine pilot audits were reported completed.

Under the revised objectives, expected results in terms of quality, scope, and follow-up were restricted to pilot audits using ISSAI methodology. The project documents did not specify how quality would be measured, but it can be inferred that it would be equivalent to ISSAI-compliant audits validated by peer reviews. Under the restructured project, it was expected that 29 ISSAI-compliant audits in 20 line ministries would be reported to those ministries within 30 days of completion. By closure, 32 ISSAI-compliant audits had been conducted, exceeding the target. The pilot audits covered 20 ministries and 9 directorate generals.

Previously, OCAG had mainly carried out compliance audits; therefore, the inclusion in the pilots of audits beyond compliance represented an expansion of scope. The pilots included 13 compliance, 6 financial, 6 performance or environment, 1 revenue, and 1 forensic audit. However, no indicator existed to measure the expanded audit scope at closure. Only 7 of the 32 pilots had reached Parliament for discussion at the time of the Independent Evaluation Group (IEG) mission. According to OCAG, ISSAI-compliant audits are being mainstreamed in five line ministries, but no information was provided on the quality and scope of the mainstreaming, and the mainstreaming could not be confirmed by other stakeholders.

In terms of follow-up, the target was that 50 percent of audit recommendations contained in pilot audit reports be acted on by the executive branch within 90 days. At closing, 77 percent of audit recommendations in pilot audit reports had been acted on by the executive branch, exceeding the target. However, the high percentage of pilot audits acted on by the executive branch has not been reproduced generally, and overall responsiveness remains low. For example, SAI of India's independent peer review found that for FY12–13, only 3.34 percent of 860,669 audit observations had been acted on (OCAG Bangladesh 2016). Based on OCAG's latest annual report, this may have improved to about 11 percent of observations in FY16–17.[8] Over the same period, the amounts recovered due to settled audit observations increased from Bangladesh taka (Tk) 1.2 billion settled in FY12–13 to Tk 16.9 billion settled in FY16–17 (OCAG Bangladesh 2013, 2019).

Six audit manuals were completed, and OCAG informed the mission that they are being used. The manuals, in English, are published on the OCAG website and accompanied by guidance written in Bengali. A strategy paper was prepared to encourage executives to resolve audit observations. However, several stakeholders interviewed by IEG noted that the manuals need to be updated to reflect the actual practice and capacity of the users.

The SAI of India peer review assessed one of the pilot financial audits and the financial audit manual. It also assessed OCAG on 13 out of 24 indicators under the International Organization of Supreme Audit Institutions Performance Measurement Framework. It found that the pilot audit followed proper risk-based financial audit procedures.

The independent peer review report noted that the practices used in the pilot audits could not be generalized because they were carried out in a controlled environment in which the level of resources deployed was higher than for regular audits. The peer review report concluded that the pilots could serve as benchmarks for future audits but would require a comprehensive time-limited capacity-building program to mainstream them across the organization. However, the revised objective promised only to demonstrate the effectiveness of pilots as benchmarks for future audits and training; this was achieved, but the proposed mainstreaming in five ministries was not.

The original objectives are rated **negligible**. On balance, the revised objectives are rated **substantial**.

Original Objective 3: Enhance the Institutional Capacity of FIMA and Revised Objective 2: Create a Cadre of Internationally Accredited Professionals in OCAG

The original objective was to be measured by a 10 percent increase in the OCAG audit cadre completing one of three levels of financial management accreditation. At the time of the restructuring, 85 officials were reported to have completed certificate-level accreditation (about 3 percent of the audit cadre), 100 completed short courses on ISSAI-compliant methodology, and 75 officials provided hands-on training.

Support for FIMA was dropped at the restructuring. The revised objective focused on creating a cadre of internationally accredited professionals in OCAG. The expected outcome is similar under both the original and revised objectives, but the methods were different. Rather than building FIMA's institutional capacity, training was outsourced to accredited international trainers supplied by CIPFA, using FIMA's facility and administrative services.

At closure, 251 officials had passed one of four levels of CIPFA accreditation: 176 officials passed the certificate level (against a target of 139); 40 passed the diploma level against a target of 51; 25 passed the advanced level (against a target of 23); and 17 passed the professional level (against a target of 6).[9] In all, this represents about 17 percent of the audit cadre, exceeding the original target of 10 percent. All trained staff have been retained, either by OCAG or by another government body working on accounting or audit functions, per the information provided to the IEG mission.

It was also reported that 185 OCAG staff received hands-on training in ISSAI-compliant audit methodologies (versus the target of 180) and 594 officials completed short courses on ISSAI-compliant methodology (versus the target of 380) during the project.

Although there was no formal tracer study on the progress of CIPFA graduates in applying their new skills on the job, information provided by key stakeholders in OCAG indicates that certificate holders were doing so.

Most of the CIPFA courses were taught by international CIPFA instructors and delivered in Bangladesh or London. This led to high costs,[10] making it unlikely that sufficient government funding would be forthcoming to enable the training to continue. The mission was informed that although FIMA considered the possibility of training level-4 certificate holders to become trainers, no extra funding had been made available by the time of the IEG mission. Further, FIMA believed that a pool of 17 certificate holders was too small from which to draw trainers, since not all those certified are suitable as trainers and most are urgently needed to carry out audit work.

However, the revised objective only promised to create a cadre of internationally accredited professionals in OCAG, which it succeeded in doing. Expanding this into a sustainable larger group was beyond the scope of the restructured project.

The original objective is rated **modest,** and the revised objective is rated **substantial**, on balance.

Efficiency

The PAD did not provide an estimate of the project's economic rate of return. It noted that a strengthened OCAG could lead to more effective oversight and accountability, which in turn could result in better expenditure controls and reduced leakages in public expenditures. The Implementation Completion and Results Report indicated that the project facilitated the clearing of backlog and the recovery of Tk 50 billion (World Bank 2017). However, these results could not be attributed to the interventions supported by the project but to the Strengthening Parliamentary Oversight Project.

The project experienced implementation delays primarily due to the protracted procurement of an international consulting firm to help implement improvements to OCAG supported by the project. A complaint from a losing bidder led to further delays. Because of the delay in awarding the contract, the selected international contractor had to change some team members, as those originally proposed were no longer available. The protracted discussion of the audit bill between OCAG and the MOF and the turnover of the CAG also contributed to delays. The decision to outsource training to external providers was costly and limited the number of trainees. Notwithstanding the two-year extension of the closing date, some activities were not completed at closure.

Efficiency is rated **modest**.

Outcome

Overall outcome is assessed as **moderately unsatisfactory**, based on the indicators presented in table A.2.

Table A.2. Outcome Assessment Indicators

Relevance		Efficacy				
Objectives	Design	PDO 1	PDO 2	PDO 3	Efficiency	Outcome
Substantial	Modest	Negligible	Negligible	Modest		Unsatisfactory
Substantial	Substantial	Dropped	Substantial	Substantial	Modest	Moderately satisfactory

Note: PDO = project development objectives.

Split rating calculation:

Total amount disbursed: $12.23 million (Operations portal)

Disbursement before restructuring ($6.7 million / 55 percent of total disbursed)

Revised (45 percent of total disbursed)

Unsatisfactory (2); Satisfactory (4)

Original Outcome: (0.55*2) = 1.10

Revised Outcome: (0.45*4) = 1.8

Overall outcome = Original outcome + Revised Outcome: 2.9 (moderately unsatisfactory)

Risk to Development Outcome

Although the pilot audits were completed, they have not yet been mainstreamed to enhance impact and ensure sustainability. All trainees have reportedly remained in OCAG or other government agencies, but only a small proportion of OCAG staff has been trained, and the approach taken to training was costly. Although FIMA continues to expand its work, building on the support from the project, it lacks the capacity to train OCAG staff in line with international standards. The PFM Action Plan, 2018–23, sets out actions to continue building the audit function of OCAG and line ministries. A current World Bank–executed trust fund supports some of the activities initiated under this project and provides sector-specific support for a health project with financing from Canada.[11] The European Union is also planning support for OCAG. Given the mixed results of SPEMP-B, Strengthening the Office of the Comptroller and Auditor General, proposed interventions from external partners are likely to be smaller in scale and executed by the partners themselves rather than by OCAG. This arrangement runs the risk of insufficient capacity building within OCAG, especially when there is heavy reliance on consultants. Overall, efforts at strengthening OCAG's capacity will have more sustained success if there is strong government demand for an effective and independent SAI. The lack of effective government demand is a risk in itself.

The risk to development outcome is rated **substantial**.

Bank Performance

Quality at Entry

The project was underpinned by diagnostic work by the World Bank and informed by interventions supported by other development partners, including the United Nations Development Programme and the Canadian International Development Agency. OCAG had ownership and buy-in as the beneficiary and implementing agency, but the MOF did not have enough ownership. In light of OCAG's capacity, the project included technical consultants supporting OCAG in the preparation of manuals and implementation of pilot audits.

Although technical assistance was appropriate for improving OCAG's capacity, its design had shortcomings. The project's scope was overly ambitious given OCAG's weak institutional capacity and limited absorptive capacity. Political economy and implementation risks were underestimated. Notwithstanding concerns expressed at the decision meeting that the enactment of the audit bill was outside the project's control, the team proceeded to include the bill's approval as an outcome indicator. This was unrealistic given the political economy context and lessons from previous budget support operations in Bangladesh. There was no effective mitigation strategy for the risk—which materialized—that the MOF would not approve and endorse the bill for parliamentary approval. The team also did not foresee the government's small appetite for greater accountability in the wake of the changes in the MOF and Parliament after the end of the caretaker government. Lessons from the previous Development Support Credit series were not taken into account. An audit bill was discussed as part of the policy dialogue under the support credit series, with its passage expected since 2007, but there was no evident progress. The World Bank underestimated the time it would take to implement the project.

Quality at entry is rated **moderately unsatisfactory**.

Quality of Supervision

The World Bank's support during implementation was mixed. The World Bank helped overcome initial implementation delays due to procurement-related issues. The original task team leader (TTL), a local staff member, was supported by a Washington-based consultant to resolve procurement-related issues, including complaints raised by the losing bidder. Given OCAG's weak capacity and lack of experience, the World Bank could have done more to train OCAG staff ahead of project approval. In addition, the mission was informed that TTLs who were responsible for coordinating and facilitating the overall implementation of three projects supported by SPEMP, including the project under review, had limited experience in managing multidonor trust funds (MDTFs). Key World Bank staff changed twice during implementation. The SPEMP TTLs were new to the World Bank and not well versed in World Bank policies and procedures, nor in the management of MDTFs and development partner coordination.

The project restructuring in 2014 reduced the scope of the project, and $3.57 million was canceled. A portion of the canceled amount was subsequently used to finance an ongoing World Bank–executed follow-on operation, albeit on a smaller scale ($600,000).

The project's restructuring was undertaken too late, close to the original closing date. The supervision team could have responded more proactively and earlier to the mixed signals from the MOF concerning the audit bill. Moreover, no Mid-Term Review took place, although one had been planned for January 2013. This could have enabled a candid assessment of the project's progress and could have triggered an earlier restructuring. There were also delays in submitting Implementation Status and Results Reports—the first was produced immediately after the project began but the second only in 2013. The consequent gap in reporting came during a critical period for promptly identifying and addressing implementation issues. The decision was finally taken to restructure the project after the appointment of a new country director, a new practice manager, and a new TTL. The implementation period was extended by two years.

There were three TTLs during implementation of the OCAG project, which created opportunities for candid reassessment of design and implementation progress. The first TTL was a country-based national and was replaced by a headquarters-based staff member, who managed the restructuring and was in turn succeeded by a country-based national TTL who took the project to closure. The second and third TTLs were part of the original project team, which ensured continuity.

Quality of supervision and overall Bank performance are rated **moderately unsatisfactory**.

Borrower Performance

Government commitment to strengthening OCAG was reflected in successive development plans and PFM strategies. development partner support was based on an expressed commitment to governance reforms and to PFM and OCAG specifically. A deepening of governance reforms was expected, especially under the reform-oriented caretaker government in place when the project was appraised. The inclusion of the audit bill as one of the project's outcome indicators reflected this optimism. However, during implementation and after the replacement of the caretaker government by a new administration, commitment to governance reform weakened. Despite follow-up from the World Bank and other partners, the MOF did not proceed with the bill. Several key stakeholders, including two previous CAGs and the incumbent CAG, told the mission that the overall governance context limited what could be achieved. Other stakeholders noted the limited demand for strengthening the audit function since, at the time of the mission, the opposition party had weakened, thereby reducing the political demand for strong audits.

Government performance is rated **moderately unsatisfactory**.

Implementing Agency Performance

OCAG was the project's implementing agency. It was supported by a high-level Project Steering Committee that included representatives from OCAG, SPEMP MDTF contributors, the Strengthening Comptrollership and Oversight of Public Expenditure (SCOPE) project manager, and the Project Management and Coordination Unit within OCAG. There were some delays in procurement of the international contractor to support OCAG, but the procurement challenge was resolved with the assistance of a Washington-based consultant. The implementing agency was supported by a team of national and international consultants who helped OCAG prepare the audit manuals and strategy paper and facilitated implementation of the pilots.

Equipment provided to FIMA is being used and maintained for general training purposes. Further support for FIMA was dropped at the restructuring.

Implementing agency performance is rated **moderately satisfactory**.

Overall borrower performance rating is assessed as **moderately unsatisfactory**.

Quality of Monitoring and Evaluation

Design. The original results framework indicated some plausible links between project development objectives and outcome indicators (see also the discussion of relevance of design; World Bank 2010a, 24–25). Outcome indicators had baselines and targets in most cases, and the parties responsible for collecting data were identified. Shortcomings included the quality of some indicators and the realism of targets. Data for the qualitative indicator for objective 2 (the PAC's degree of satisfaction with the quality of audit reports) were to be collected through a survey that did not materialize, and the indicator was dropped at restructuring because this was not an appropriate measure of the objective. The indicator related to the revised objective (numbers of OCAG cadre completing one of three levels of accreditation) was not aligned with the target, which is based on annual percentage increase. Some targets were overly ambitious in the light of implementation capacity limits and political economy risks. For instance, the audit act was expected to be approved in the second year of the project's implementation.

Implementation. The results framework was retrofitted at restructuring. The revised objectives were more focused and the fewer indicators were more sharply defined. However, clarity was lacking regarding the annual mainstreaming of five ISSAI-compliant audits reported to line ministries within 30 days of completion (World Bank 2014, 15). Given the pilot nature of the audits, it would have been useful to integrate mechanisms for monitoring the performance of the pilots and for mainstreaming them. In addition, tracer studies might have been useful to assess how CIPFA-certified staff were using their new skills to better carry out OCAG's mandate. This could have provided evidence on the value of the expensive training provided, and could help make the case for further investments in such training.

Use. Monitoring and evaluation data helped track implementation progress and informed the restructuring. However, the IEG mission found little evidence that OCAG continued to follow up on activities supported by the project. Although OCAG indicated that entity audits were being mainstreamed, no data were made available to the evaluation team on how many were being currently carried out and to what extent the proportion of audit work had shifted toward entity and performance-based audits.

Quality of monitoring and evaluation is rated **modest**.

Table A.3. Results Matrix

PDO or Indicator	Baseline	Original Target	Revised Target	Achievement	Data Source
Strengthening institutional arrangements of OCAG (dropped at restructuring)					
Audit observations acted by executive branch	<50%	At least 80% of audit observations are acted on by executive branch within 90 days	Replaced at restructuring		OCAG; PCR
Audit act providing OCAG with the mandate and powers of a modern SAI	The Constitution establishes the CAG. The CAG Act prescribes accounting responsibilities. No audit act.	An audit act provides OCAG with the mandate and powers of a modern SAI to produce timely audit reports in line with international norms	Dropped at restructuring	Not achieved	OCAG
Enhance the quality and scope of audits (revised at restructuring)					

PDO or Indicator	Baseline	Original Target	Revised Target	Achievement	Data Source
Degree of satisfaction by the PAC with the quality of audit reports	Baseline survey to be conducted of PAC members on degree of satisfaction with audit reports	Increased satisfaction with audit reports as measured against repeated surveys of PAC members		Not achieved: Neither survey nor strategy paper was completed	PAC; OCAG
Enhanced capacity of FIMA (dropped at restructuring)					
OCAG staff with internationally recognized professional accreditation in accountancy, public finance, or auditing	<2.5%	10%		8%	OCAG
Revised objectives: Strengthen the quality, scope, and follow-up of audits					
ISSAI-compliant audits reported to line ministries within 30 days of completion	none	20 pilot audits	29 pilot audits	Exceeded: 32 pilot audits	OCAG, line ministries
Percentage of audit recommendations contained in pilot audit reports acted on by the executive branch within 90 days	22%	35%	50%	Exceeded: 77%; also, strategy paper on OCAG approach to improving responsiveness to audit observations developed	OCAG, five line ministries
Revised objective: Create a cadre of internationally accredited professionals in OCAG					
OCAG officials awarded internationally recognized professional accreditation and still employed by OCAG					FIMA; CIPFA; OCAG; Ministry of Public Administration
Level 1: Certificate	85	85	139	176	
Level 2: Diploma	0	25	51	40	
Level 3: Advanced	0	0	23	25	
Level 4: Professional	0	0	6	17	

Note: CIPFA = Chartered Institute of Public Finance and Accountancy; FIMA = Financial Management Academy; ISSAI = International Standards of Supreme Audit Institutions; OCAG = Office of the Comptroller and Auditor General; PAC = Public Accounts Committee; PAD = project appraisal document; PCR = Project Completion Report; SAI = Supreme Audit Institution.

a. The ICR states that these included 20 ministries and 9 Directorate Generals, including ministries and divisions of fisheries and livestock; banking and finance; mineral resources; industries; home, health, and family welfare; law and justice; youth and sports; railway; post and telecommunications; defense; expatriate welfare; and overseas employment.

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[1] See Schedule 1 of the grant agreement (World Bank 2010b, 9).

[2] See Schedule of the revised grant agreement (World Bank 2014, 6).

[3] Two other projects were Deepening Medium Term Budget Framework and Strengthening Financial Accountability Project, which were implemented by the Ministry of Finance, and the Strengthening Parliamentary Oversight Project that was implemented by the Parliamentary Public Accounts Committee (PAC).

[4] See Decision Note for SPEMP-B, dated October 7, 2010.

[5] Beginning in early 2007, the caretaker government initiated major reforms, including anticorruption measures.

[6] Articles 127–132 of the Constitution define the responsibilities and powers of the CAG, who is appointed by the president of the country.

[7] The audit cycle has the following stages: planning and implementation of audit, formal submission to deputy comptroller and auditor general in the appropriate directorate; presentation of audit report to auditee with observations and recommendations and appropriate

actions taken by auditee; approval by the comptroller and auditor general; formal submission to PAC; and publication on the OCAG website. The PAC then calls for a tripartite meeting, bringing together OCAG, PAC, and the auditee to review observations, and the auditee then addresses the observations and reports the achievement.

[8] The Office of the Comptroller and Auditor General (OCAG) reports that 106,797 audit observations were settled in FY16–17 (OCAG Bangladesh 2019). Extrapolating from estimates of outstanding audit observations for FY14–15 in OCAG (2016), there were about 880,000 total outstanding audit observations in FY16–17.

[9] The Implementation Completion and Results Report reported that 10 candidates achieved the full professional level, and OCAG informed the evaluation team that 7 additional staff achieved the professional level using their own resources.

[10] An estimated Tk 1.8 million or $30,000 per participant was spent for the 12 courses needed for level 4 Chartered Institute of Public Finance and Accountancy completion, plus the costs of exams, travel, and lodging for those that went to London for the level 4 course.

[11] Support to improving audits and responses of Ministry of Health: P169531.

Appendix B. List of Persons Interviewed

World Bank

Johannes Zutt, Country Director

Dandan Chen, Operations Manager

Fily Sissoko, Practice Manager, Financial Management

George Larbi, Practice Manager

Burhanuddin Ahmed, Task Team Leader (TTL)

Arun Manuja, TTL

Suraiya Zannath, Lead Financial Management Specialist—TTL

Mona El-Chami, TL author

Jonas Arp Fallov, Program Coordinator

Tracey Lane, Program Coordinator

Mohammed Atikuzzaman, Senior Financial Management Specialist

Mohammad Reaz Uddin Chowdury, Senior Financial Management Specialist

Hasib Ebsan Chowdury, Financial Management Specialist

Winston Percy Onipede Cole, Lead Governance Specialist—Financial Management

Zafrul Islam, Lead Procurement Specialist

Government

Mr. Mohammad Muslim Chowdhury, Comptroller and Auditor General of Bangladesh

Mr. Masud Ahmed, Former Comptroller and Auditor General (during the implementation phase of SPEMP-B)

Mr. Ahmed Ataul Hakeem, Former Comptroller and Auditor General (during the initial phase of SPEMP-B)

Mohiuddin Khan Alamgir, current Parliament member and former PAC chair

Jahirul Alam, Former Secretary Parliament

Siddiqur Rahman Choudhury

Md. Motaher Hussain, Project monitoring and implementation specialist

Mohammed Iqbal Hossain, Deputy Comptroller and Auditor General (Senior)

Mr. Ekhlasur Rahman, Additional Secretary, Treasury and Debt Management, Finance Division

Development Partners

Luke Mukubvu, Institutional Adviser—PFM and Service Delivery, Department for International Development

Aislin Baker, Head of Governance and Team Leader, Department for International Development

Krilil Lordanov, First Secretary, High Commission of Canada

Dr. Firoz Faruque, PFM Adviser, Canadian Field Support Services, High Commission of Canada

Ms. Audrey Maillot, Team Leader, Governance, European Union

Ms Kishower Amin, Program Manager—Governance, European Union

Ranjit k. Chakraborty, Former ERD Official and UNDP official (during the implementation phase of SPEMP-B)

SAI of India Peer Review

Dr. Govind Bhattacharjee, Team Leader, India Peer Review

Project Management Unit

Mr. Zakir Hossain (Project Director and Current Director General, Financial Management Academy)

Md. Zahurul Islam (Project Director)

Azad Abul Kalam (Assistant Project Director)

Mohammad Shahjahan (Deputy Director—Procurement)

Md. Rafiqul Islam (Assistant Accounts Officer)

Mr. Md. Mahbubul Hoque (Assistant Project Director)

Mr. Sikder Rashed Kamal (Counterpart officer)

Mr. Md. Firoz Khan (Counterpart officer)

Md. Wadud Hossain (Assistant Project Director)

Mr. Md. Golam Mostafa Deputy Comptroller and Auditor General (Accounts and Procedures)

Other Consultants

Peter Armstrong, Component-1 Leader, SCOPE Project Manager

Mr. Md. Mesbahuddin Khan, Senior National Consultant

Mr. Md. Shahjahan, Senior National Consultant

Mr. Md. Nurun Nabi Khan, Senior National Consultant

Mr. Golam Mustafa, Senior National Consultant

Mr. Abdul Baset Khan, Senior National Consultant