**Strengthening Public Financial Management Program to Enable Service Delivery (SPFMS)**

Finance Division, Ministry of Finance www.spfms.gov.bd

# Scheme of Internal Audit and Audit Follow-up

## 3 Days Stakeholder consultation Workshop on ‘The formation of internal audit units in all MDAs, Proposed Draft Recruitment Rules and HR Structure’

**Date** : 18,19, 20 August, 2026
**Venue** : Conference Room (Level 12), Finance Division

Three Days Stakeholder consultation workshop on ‘The formation of internal audit units in all MDAs, Proposed Draft Recruitment Rules and HR Structure’ were organized under the Internal Audit and Audit Follow-up Scheme of the Strengthening Public Financial Management Program to Enable Service Delivery (SPFMS) on 18,19,20 August 2026. The main purpose the workshops was to collect comments, observations and practical recommendations from key stakeholders before finalising the proposed recruitment rules and human resource structure for Internal Audit Units across MDAs.

The draft framework presented at the workshops proposes a systematic institutional arrangement for internal audit. It covers the organizational structure of Internal Audit Units, categories and hierarchy of posts, staffing requirements, appointment and promotion arrangements, reporting relationships and institutional placement of the units.

Mr. Mostak Ahmed, Joint Secretary, Internal Audit Wing, Finance Division, presented the proposed Draft Recruitment Rules and human resource structure at all three workshops. His presentation was followed by open discussions where participants examined the proposals against existing administrative practices and the experience of organizations already operating Internal Audit Units.

At the first consultation on August 18, wing heads of Finance Division and the technical team of the Internal Audit and Audit Follow-up Scheme discussed the proposed hierarchy and creation of posts in detail.

Md Hasanul Matin, Additional Secretary (Budget & Law), Finance Division, attended the workshop as chief guest. Dr Ziaul Abedin, Additional Secretary, Budget-1, Finance Division, and National Program Director of SPFMS, chaired the session. Ms. Sahana, Additional Secretary, Expenditure Management-2 Wing, and Mohammad Azad Sallal, Additional Secretary, Expenditure Management Wing-1, attended as special guests.

K M Ali Azam, Additional Secretary of Implementation-1 Wing; Dr Md Fardous Alom, Joint Secretary of Regulation Wing; and Md Tarikul Islam Khan, Joint Secretary of Budget-5, were designated discussants.

The second consultation, held on August 19, drew heavily on the practical experience of the Internal Audit Units of the piloting MDAs (Directorate General of Health Services, Directorate of Primary Education, Public Works Department, Roads & Highways Department and Local Government Engineering Department). Dr Ziaul Abedin attended as chief guest, Mohammad Azad Sallal chaired it, while Sahana was present as special guest.

MDAs officials raised concerns over the proposed staffing strength. They said the existing Internal Audit Unit still faces considerable pressure because of its large workload.

The third and final consultation on August 20 brought together officials from the Cabinet Division, Legislative and Parliamentary Affairs Division, Ministry of Public Administration, Office of the Comptroller and Auditor General, Office of the Controller General of Accounts and the SPFMS Program.

Dr Ziaul Abedin attended as chief guest, Sahana chaired the workshop and Mohammad Azad Sallal attended as special guest.

Across the three workshops, participants broadly supported the objective of strengthening internal audit in government institutions. At the same time, they underlined that a national framework will work only if professional independence is balanced carefully with existing administrative and service rules.

The consultations highlighted several priorities: appropriate status for the advisory services of Internal Audit Units, realistic staffing based on organizational needs, workable recruitment and promotion pathways, clarity over institutional ownership and reporting, and a sound legal and administrative foundation. The Finance Division is expected to use the comments and recommendations to revise the proposed framework before it is circulated again and finalized.