



Government of the People's Republic of Bangladesh
Bangladesh Telecommunication Regulatory Commission (BTRC)
Plot # E-5/A, Agargaon Administrative Area,
Sher-E-Bangla Nagar, Dhaka-1207, Bangladesh.
Web: www.btrc.gov.bd



Request for Expressions of Interest (EOI) for Selection of Consulting/ Audit Firm
For Conducting Information Systems Audit of edotco Bangladesh Co. Ltd

GOVERNMENT OF THE PEOPLE'S REPUBLIC OF BANGLADESH		
1.	Ministry/Division	Posts and Telecommunications Division, Ministry of Posts, Telecommunications & Information Technology
2.	Agency	Autonomous Bodies and Other Institutions
3.	Name of Procuring Entity	Bangladesh Telecommunication Regulatory Commission (BTRC)
4.	Procuring Entity Code	Not applicable
5.	Procuring Entity District	Dhaka
6.	Expression of Interest for Selection of	Consulting/ Audit Firm (Lump - sum)
7.	EOI Ref. No.	14.32.0000.400.01.004.24৬১৭
8.	Date (dd/mm/yyyy)	12/05/2024
KEY INFORMATION		
9.	Procurement Method	Quality and Cost Based Selection (QCBS)
FUNDING INFORMATION		
10.	Budget and Source of funds	Revenue Budget and Own Funds
11.	Development Partner (if applicable)	Not applicable
PARTICULAR INFORMATION		
12.	Project/Programme Code (if applicable)	Not applicable
13.	Project/Programme Name (if applicable)	Not applicable
14.	EOI Closing Date and time	12/06/2024 (12.00 P.M) Bangladesh Standard Time (GMT+6)
INFORMATION FOR APPLICANT		
15.	Brief Description of the Assignment	Bangladesh Telecommunication Regulatory Commission (hereinafter referred to as the Commission or BTRC) intends to appoint a Consultant/ Audit Firm for Information System Audit of edotco Bangladesh Co. Ltd. The scope includes performing the auditing tasks in the following categories: 1) Regulatory and Legal Matters 2) Technical Matters 3) Financial Matters 4) Miscellaneous/Any Other Related Matters The details of the scope of work are mentioned in the Terms of References (TOR) available on the BTRC Website.
16.	Experience, Resources & Delivery Capacity Required	BTRC invites EOI from the Consortium of a local Chartered Accountancy Firm (Audit Firm) and a consulting/IT Firm(s). The Audit Firm will be the lead member of the JV Consortium. The lead firm must be a competent Institute of Chartered Accountants of Bangladesh (ICAB) member with sufficient and high- scale auditing experience. Additionally, the lead firm and/or any of its Joint Venture, Consortium or



		Association (JVCA) partners must have sufficient technical and information system auditing experience in multinational telecom/IT firms. The lead firm is encouraged to associate with foreign audit/consulting firms with sufficient information system auditing experience in multinational environments. The details of the experience, resource and delivery required are mentioned in the TOR. The detailed TOR and other relevant information are available at " http://www.btrc.gov.bd/notice-board/tor-edotco-audit.pdf "			
17.	Other Details (if applicable)		The formation, operation and obligation of JVCA shall be governed by the Rule-54 of Public Procurement Rules-2008 of Bangladesh.		
18.	Association with foreign firms is		Encouraged		
	Ref. No.	Phasing of Services	Location	Indicative Start Date (Month/Year)	Indicative Completion Date (Month/Year)
19.	-	Not applicable	Dhaka	09/2024	02/2025
20.	Name of the Official Inviting EOI		Abdullah Al Mamun		
21.	Designation of the Official Inviting EOI		Director General (Joint Secretary) Administration Division, BTRC		
22.	Address of the Official Inviting EOI		Plot # E-5/A, Agargaon Administrative Area, Sher-E-Bangla Nagar, Dhaka-1207, Bangladesh.		
23.	Contact Details of the Official Inviting EOI		Tel: +88 02222217111 Email: dgadmin@btrc.gov.bd		
The procuring entity reserves the right to accept or reject all EOIs.					


 (Abdullah Al Mamun) 12/5/2024
 Director General (Joint Secretary)
 Administration Division, BTRC
 Tel: +8802222217111
 E-mail: dgadmin@btrc.gov.bd



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Terms of Reference (TOR)

A. Background

In order to facilitate a quick and stable socio-economic development and to provide a dependable telecommunication service, Bangladesh Telecommunication Regulatory Commission (BTRC) was formed on 31 January of 2002, under the Bangladesh Telecommunication Regulation Act 2001. Based on the prayer of Robi Axiata Limited (100% shareholder of edotco Bangladesh Co. Ltd.), BTRC issued a No-Objection Certificate (NOC) to Robi to transfer the passive infrastructures to edotco Bangladesh Co. Ltd. (which was named Bangladesh Infrastructure Company Ltd. at that time) on 15th January 2013. for tower-sharing operation. Later, BTRC issued a Tower Sharing license to edotco Bangladesh Co. Ltd. on 1st November 2018.

edotco Bangladesh Co. Ltd. previously named as Bangladesh Infrastructure Company Ltd., briefly BICL' (hereinafter referred to as the "Auditee").

BTRC has planned to conduct a holistic compliance on the "Auditee" across its technical systems and business processes and reporting systems.

B. Objectives

The broad objective of this audit is to objectively assess the compliance of the Auditee with respect to all the telecom laws & rules, TowerCo license as well as BTRC regulations, guidelines, directives and instructions applicable to the Auditee - both before and after 2018 TowerCo license issuance. Various types of payment compliance will also be covered. BTRC also intends to evaluate the operational efficiency level of the Auditee through this audit.

C. Scope of Services

The Consulting/ Audit Firm is to conduct Information System Audit of "Auditee" under the purview / areas / categories of Regulatory & Legal Matters, Technical Matters, Financial Matters and Miscellaneous/any other related matters. The audit period shall be 15th January 2013 up to 31st December 2021. The details of the scope of services are mentioned below:

1. Regulatory & Legal Matters

- 1.1. Verify compliance with the provisions of the Bangladesh Telecommunication Regulation Act, 2001, Rules, Regulations, Directives, Directions, Order, Circulars, Decisions of the Government/ Commission and the licensing obligations;
- 1.2. Verify whether tariff applied/charged against different services by "Auditee" are in consistence with the approved/authentic tariff. Also verify that the offered products and services of "Auditee" were complied with the TowerCo license conditions, NOC and other relevant rules of BTRC.

- 1.3. Verify whether the agreements executed with other operators are in compliance with the regulatory and legal frame work.
- 1.4. Verify the compliance of the receipt, repayment and utilization of the local and foreign loans of "Auditee" with all applicable rules and regulations of Bangladesh.
- 1.5. Verify whether the Human Resource policies and procedures implemented are consistent with the requirements of Bangladesh Labor Law; whether employees were actually provided with salary, allowances and other benefits in accordance with operator's policy, Bangladesh labor law and other applicable legislation.
- 1.6. Verify the share valuation and authenticity of the transfer and the transfer value as and when applicable. Also check the payment of share-transfer related fees as applicable.
- 1.7. Verify whether the "Auditee" was fair and competitive and there was no discrimination in its business conduct.

2. Technical Matters

- 2.1. Verify whether "Auditee" complied with the rollout obligations,
- 2.2. Verify whether "Auditee" acted on the tower-sharing requests in compliance with BTRC regulations and guidelines.
- 2.3. Verify whether the inter-operator agreements of infrastructure sharing were properly made and executed in compliance with relevant rules and regulations.
- 2.4. Verify that the Tower Sharing service quality is up to the mark as committed by it or required by agreements or BTRC regulations / guidelines. Also consider the service level agreements (SLAS) established between "Auditee" and other operators in determining the service quality and compliance.
- 2.5. Verify that the other operators' obligations were fulfilled towards the Tower Sharing Operator as required by BTRC in the Tower Sharing license.
- 2.6. Verify that "Auditee" complied with the reporting requirements as specified by BTRC in the Tower Sharing license and other regulations.
- 2.7. Verify and evaluate how the operation of "Auditee" was conducted from 2013 up to the Tower Sharing license granted in 2018. The NOC document of 2013 contains the basic compliance requirements of "Auditee".
- 2.8. Verify and evaluate how "Auditee" made tower design in the areas of mechanical structure, civil structure and power supply in compliance with relevant rules and regulations.
- 2.9. Verify and evaluate the efficiency of Tower Sharing operation of "Auditee" from the perspective of efficient utilization of the developed infrastructure and cost optimization with a focus on Civil, Mechanical, Electrical and operational aspects of the infrastructure. Also review the Tower Operating Center (TOC) in use.
- 2.10. Verify and evaluate that "Auditee" acquired tower sites and constructed them in compliance with relevant laws and regulations. Also verify whether foreign procurements (imports) were supported by NOC from BTRC.
- 2.11. Verify and evaluate how "Auditee" utilizes renewable energy sources for site power. Also evaluate the arrangements for fire safety and worker safety.
- 2.12. Evaluate the product and service offered of "Auditee" from the perspective of innovation and value- addition to the telecom sector. The Consulting/Audit Firm shall identify and report the usefulness of separation of Tower Sharing operation from Telecom Service Provider as demonstrated by "Auditee".

3. Financial Matters

- 3.1. Verify whether the reported revenue of "Auditee" were accurate. Also consider the revenue-sharing from the proceeds of asset sales.
- 3.2. Verify the payment of VAT, Tax, Supplementary Duty, Customs Duty, Levy and applicable duties on equipment, software and on all other apparatus and services as well as BTRC payments.
- 3.3. Verify whether the license fees, revenue sharing and other fees were paid to BTRC in compliance with the Tower Sharing license/NOC.
- 3.4. Verify the accuracy and timeliness of payments to relevant telecom operators and others. Include the contractual provisions between "Auditee" and other parties in this exercise.
- 3.5. Analyze the audited financial statements in detail and verify any possible Understatement/ misstatement/ manipulation of facts in the reported financial figures.

4. Any Other Related Matters

5. Reporting

This audit must be completed within 06 months. The Consulting/Audit Firm shall deliver the following reports.

- i. **Inception Report** within 10 days of commencement of the audit. An initial Audit Plan and Methodology to carry out the substantive testing should be included in the inception report.
- ii. **Monthly Progress Reports** to be prepared and submitted to BTRC within 10 days of the following month. The firm shall submit **five** monthly progress reports. The progress reports should include the following:

A brief update of activities:

- Cumulative progress of audit from the inception of the audit
- Progress of the reporting month
- A summary of any important matters arising from the audit, including any financial irregularities detected by the Consultant
- Activities for the next period

- iii. **Draft Final Report** to be prepared and submitted to BTRC, containing the complete findings and recommendations. Before submission of the Draft Final Report, the Consulting/Audit Firm shall discuss with and disseminate the audit findings to BTRC in discussion meetings.
- iv. **Final Report** to be prepared and submitted to BTRC. Before submission of the Final Report, the Consulting/Audit Firm shall discuss with and disseminate the audit findings to BTRC in discussion meetings.
- v. **Any Other Report** to be prepared and submitted if any significant issue arises or requested by BTRC.

D. Experience, Resources & Delivery Capacity Required

Required experience of the Consulting/Audit Firm are as follows:

- i. Interested firms are invited to provide information indicating that they are qualified to perform the service (brochures, description of similar assignment, experience of similar conditions, availability of appropriate professional qualified and experienced staff, technical & financial capabilities, etc.).



- ii. The Lead Audit Firm must be a competent Institute of Chartered Accountants of Bangladesh (ICAB) member with sufficient and high-scale auditing experience.
- iii. The Lead Audit Firm must be registered with RJSC and have at least 05 years of experience in Information System auditing (IT audit / telecom audit / Tower Operation Centre audit / civil structure & design audit/HVAC audit / power audit).
- iv. The other firms of the Consortium must have at least 05 years of experience in Information System auditing (IT audit/ telecom audit/ Tower Operation Centre audit / civil structure & design audit / HVAC audit/ power audit).
- v. Debarment of either the Lead Audit Firm or any of its JVCA partners from professional practice by the concerned government or ICAB, shall be considered ineligible for this selection.
- vi. Availability of at least 01 Chartered Accountant, 01 financial management expert (FCA/ACA/FCMA/ACMA/ACCA/CIMA/MBA) and 01 (one) lawyer (LLM/ Barrister) having minimum 04 (four) years of consecutive practicing experience in Corporate & Financial Matters in the High Court of Bangladesh.
- vii. Availability of at least 01 Electrical Engineer (power), 01 Civil Engineer, 01 Mechanical Engineer with relevant experience and B.Sc. Engineering qualification from reputed universities. Auditing qualification/ experience of these personnel in the corresponding fields will be preferred.
- viii. Availability of at least 01 Certified Information Systems Auditor (CISA) with B.Sc. in Electrical/ Telecom / Computer Engineering along with telecom auditing experience and 01 Electrical/ Telecom/Computer Engineer with experience in passive NMS / OSS platform in the telecom sector.
- ix. Availability of user license or permit or ownership of necessary auditing tools to perform this audit. The bidder must present the relevant features in a way that demonstrates the appropriateness of the audit software for this project.
- x. Availability of user license or permit or ownership of necessary tools to perform geo-analysis (GIS) of tower sites, GIS-based site/ tower survey etc. relevant to TowerCo operation. The bidder must present the mentioned features in a way that demonstrates the appropriateness of the relevant tools/software for this project.

E. Other Instructions

- i. The Lead Firm shall submit EOI/ Proposal, sign all agreements/contracts with BTRC and remain responsible for submission of correspondences and reports of this audit.
- ii. The bidder must submit the CVs of the team members with photograph, NID, relevant academic and professional certificates, evidence of experience and the original signature by respective team members.
- iii. The firms shall not have conflict of interest pursuant to rule 55 of the Public Procurement Rules 2008.
- iv. The Consulting/Audit Firm will be selected in accordance with PPA-2006 and PPR-2008.
- v. Interested applicant may obtain information which will be available on the BTRC web site at www.btrc.gov.bd. Further information may be obtained within 15 days of publication of the EOI by applying to the address below during office hours between 10.00 and 16.00 hours BST (ie., GMT+6).
- vi. The Commission may at any time alter, amend or modify this notice or its any provision as and when necessary.

- vii. The Commission reserves the right and authority to postpone or cancel, without assigning any reason thereof, this notice or the proceedings hereunder, wholly or partially for national interest or any other reasonable cause considered fit and proper to the Commission.

F. Knowledge Transfer

The Consulting/Audit Firm shall conduct an Information Systems Audit Training for ten (10) BTRC officials for five (05) days by qualified experts within the first month of project commencement. The training shall be suitably designed for TowerCo audit. The objective of this training is that the participating BTRC officials would have a better understanding of the audit approach in the TowerCo sector so that they can monitor the TowerCo audit with higher efficiency.

G. Instruction for Submission

- i. EOI, both hard and soft copy (in USB Drive, Word & PDF format), must be submitted to Chairman, BTRC, Plot # E-5/A, Agargaon Administrative Area, Sher-E- Bangla Nagar, Dhaka-1207, Bangladesh.
- ii. Envelope should be clearly marked with "Expression of Interest for Selection of Consulting/ Audit Firm for Information Systems Audit of edotco Bangladesh Co. Ltd".



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