



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](http://www.btrc.gov.bd)



## Request for Expressions of Interest (EOI)

For the Selection of Consulting / Audit Firm

For Conducting Information Systems Audit of NTTN Operator "Summit Communications Limited"

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.	14.32.0000.400.01.003.24. 836
8.	Date (dd/mm/yyyy)	11/06/2024
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/Program Code (if applicable)	Not applicable
13.	Project/Program Name (if applicable)	Not applicable
14.	EOI Closing Date and time	15/07/2024 (12.00 PM) Bangladesh Local Time (GMT+6)
INFORMATION FOR APPLICANT		
15.	Brief Description of the Assignment	<p>Bangladesh Telecommunication Regulatory Commission (hereinafter referred to as the 'Commission' or 'BTRC') intends to appoint a Consulting/Audit Firm for conducting Information Systems Audit of <b>Summit Communications Limited</b>. The scope includes performing the auditing tasks in the following categories:</p> <ol style="list-style-type: none"><li>1) Legal and Regulatory Matters</li><li>2) Technical Matters</li><li>3) Financial Matters</li><li>4) Commercial Matters</li></ol> <p>The details of the scope of work are mentioned in the Terms of References (TOR) available on the BTRC Website.</p>
16.	Experience, Resources & Delivery Capacity Required	<ol style="list-style-type: none"><li>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 &amp; financial capabilities, etc.).</li><li>ii) A local audit firm will be the Lead Audit Firm and is encouraged to partner with other expert firms as Joint</li></ol>

		<p>Venture, Consortium or Association (JVCA) in order to enhance technical audit capacity.</p> <p>iii) The Lead Firm must be a competent Institute of Chartered Accountants of Bangladesh (ICAB) member with sufficient and high-scale auditing experience.</p> <p>iv) The Lead Audit Firm must be registered with RJSC.</p> <p>v) Either the lead Audit Firm or any of its JVCA partners must have minimum 05 (five) years of Auditing experience.</p> <p>vi) The Lead Audit Firm and all of its JVCA partners must individually have minimum 05 (five) years of Auditing or Information System Auditing experience.</p> <p>vii) Either the Lead Audit Firm or any of its JVCA partners must have minimum 03 (three) years of experience in ICT industry and experience in implementation of compliance auditing software in telecom sector.</p> <p>viii) Either the Lead Audit Firm or any of its JVCA partners must have experience of successfully conducting Technical and Information System Auditing in minimum 05 (five) multinational telecom/IT firms.</p> <p>ix) Debarment of either the Lead Audit Firm or any of its JVCA partners from professional practice by the concerned government agency or ICAB, shall be considered ineligible for this selection.</p> <p>For other criteria, please refer to the TOR.</p>			
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	10/2024	3/2025
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: <a href="mailto:dgadmin@btrc.gov.bd">dgadmin@btrc.gov.bd</a>		
The procuring entity reserves the right to accept or reject all EOIs.					



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Selection of Consulting/Audit Firm  
For Conducting Information Systems Audit of NTTN Operator "Summit Communications Limited"

## Terms of Reference (TOR)

### A. Background

Bangladesh Telecommunication Regulatory Commission ('BTRC' or 'Commission') is the regulatory body for the telecommunications industry in Bangladesh, formed on 31/01/2002, under the Bangladesh Telecommunication Regulatory Act 2001 (Act, 2001) with the objective to facilitate a quick and stable socio-economic development and to provide dependable telecommunication services within the country.

According to the provisions of the Act, 2001, BTRC has the regulatory obligation to conduct Information System Audit of its licensed telecommunication operators. In pursuant to this obligation, BTRC has decided to conduct an Information System Audit of its licensed Nationwide Telecommunication Transmission Network (NTTN) Operator-"Summit Communications Limited". Bangladesh Government issued the NTTN Operator license to Summit Communications Limited on 9th December 2009. This Audit is intended to be conducted from its inception up to the date of signing of contract. Summit Communications Limited (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, NTTN license as well as BTRC Regulations, Rules, Guidelines, Directives, Directions, Order, Circulars, Decisions and Instructions applicable to the Auditee. 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 Legal & Regulatory Matters, Technical Matters, Financial Matters and Commercial Matters. The audit period shall be from its inception up to the date of signing of contract. The details of the scope of services are mentioned below:

#### 1. Legal & Regulatory Matters

- 1.1. Verify compliance with the provisions of the Bangladesh Telecommunication Regulation Act, 2001, Rules, Regulation, Directives, Directions, Order, Circulars, Decision of the Government/Commission and the licensing obligations;
- 1.2. Evaluate the customer acquisition / sales process with respect to the licensing obligations and BTRC regulations / directives. Also, verify whether ANS operators' demands for network connections were fulfilled by the Auditee.

- 1.3. Verify whether tariff applied/charged against different services by the Auditee are in consistence with the approved/authentic tariff. Also verify that the offered services of Auditee were complied with the NTTN license conditions and other relevant rules of BTRC.
- 1.4. Evaluate the customer service processes and their effectiveness with respect to the commitments, licensing obligations and BTRC regulations/directives.
- 1.5. Verify whether the agreements executed with other operators are in compliance with the legal and regulatory framework.
- 1.6. 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.
- 1.7. Verify the procurement process of the operator in relation to tax evasion and/or excess foreign exchange transfer and other processes where applicable;
- 1.8. 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.
- 1.9. 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.
- 1.10. Verify whether the Auditee conducted the business with fair and competitive manner and there was no discrimination in their business conduct
- 1.11. Verify and evaluate the compliance with the contracts/Agreements signed with various government projects/organizations.
- 1.12. Verify the reporting accuracy and timeliness.

## **2. Technical Matters**

- 2.1. Verify whether the Auditee complied with the rollout obligations.
- 2.2. Verify whether the inter-operator lease agreements were properly executed in compliance with relevant rules and regulations. Verify whether the NTTN service quality (QoS) 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.
- 2.3. Verify whether the Auditee complied with the reporting requirements as specified by BTRC in the NTTN license and other regulations and directives.
- 2.4. Evaluate how the Auditee designed and implemented the network in the areas of mechanical structure, civil work, nodal points, power supply and OFC links in compliance with relevant rules and regulations. Verify whether proper permits were obtained and complied with for working in each of these areas.
- 2.5. Evaluate the efficiency of NTTN operation of Auditee from the perspectives 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 NTTN Operating Center in use. Also, identify the key challenges to reduce the transmission costs and the costing model in use by the Auditee.

### 3. Financial Matters

- 3.1. Verify whether the reported revenues of Auditee were accurate.
- 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 NTTN license. Also consider the revenue-sharing from the proceeds of asset sales.
- 3.4. Verify the accuracy and timeliness of inter-operator payments for inter-connections and other services. 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 Matter(s)

- 4.1. Evaluation of existing cyber security arrangements of the NTTN operator and their strength and effectiveness to defend its network, customer data and telecom services from malicious external attacks and recommend necessary way forward.
- 4.2. Any other matter(s) falling under the compliance mandates of an NTTN operator.

### **5. Reporting**

This Consultant shall complete the audit within 06 months and shall deliver the following 8 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 **05** 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 Audit Report** to be prepared and submitted to BTRC, containing the complete findings and recommendations. Before submission of the Draft Audit Report, the Consultant shall discuss with and disseminate the audit findings to BTRC in discussion meetings. BTRC will share the report with the auditee for their response.
- iv) **Final Audit Report** to be prepared and submitted to BTRC. The Consultant shall review all the auditee response, logic and submitted artifacts and update the report as appropriate. Before submission of the Final Report, the Consultant shall discuss with and disseminate the audit findings to BTRC in discussion meetings. Considering all the feedback / responses from the auditee and BTRC, the Consultant shall finalize the Report and submit them to BTRC.



#### **D. Experience, Resources & Delivery Capacity Required**

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

- i) A local audit firm will be the Lead Audit Firm and is encouraged to partner with other expert firms as Joint Venture, Consortium or Association (JVCA) in order to enhance technical audit capacity.
- ii) The Lead 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.
- iv) Either the lead Audit Firm or any of its JVCA partners must have minimum 05 (five) years of Auditing experience.
- v) The Lead Audit Firm and all of its JVCA partners must individually have minimum 05 (five) years of Auditing or Information System Auditing experience.
- vi) Either the Lead Audit Firm or any of its JVCA partners must have minimum 03 (three) years of experience in ICT industry and experience in implementation of compliance auditing software in telecom sector.
- vii) Either the Lead Audit Firm or any of its JVCA partners must have experience of successfully conducting Technical and Information System Auditing in minimum 05 (five) multinational telecom/IT firms.
- viii) Debarment of either the Lead Audit Firm or any of its JVCA partners from professional practice by the concerned government agency or ICAB, shall be considered ineligible for this selection.
- ix) The Lead Audit Firm and/or any of its JVCA partners shall have to have ownership/usage licenses/permits of necessary auditing tools to perform this audit. The tools shall have to be capable of performing various audit tests, geo-analysis of network nodes etc.
- x) Availability of at least 02 Chartered Accountants, 02 financial management experts (FCA/ACA/FCMA/ACMA/ACCA/CIMA/MBA) and 01 (one) lawyer (LLM/ Barrister) having minimum 05 (Five) years of practicing experience in Corporate & Financial Matters in the High Court of Bangladesh.
- xi) Availability of at least 01 Electrical Engineer (power), 01 Civil Engineer, 01 Mechanical Engineer, 01 Telecom / Computer Engineers with relevant experience and B.Sc. Engineering qualification from reputed universities. Auditing qualification / experience of these personnel in the corresponding fields will be preferred.
- xii) Availability of 01 Certified Information Systems Auditor (CISA) with B.Sc. in Electrical / Telecom / Computer Engineering along with telecom auditing experience.
- xiii) Availability of 01 cyber security testing expert (CISSP / CISM / ISO 27001) with B.Sc. in Electrical & Electronics/ Telecom / Computer Engineering/ any other relevant subject having practical experience.
- xiv) 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.
- xv) Availability of user license or permit or ownership of necessary tools to perform geo-analysis (GIS) of NTTN sites, OFC topology, etc. 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

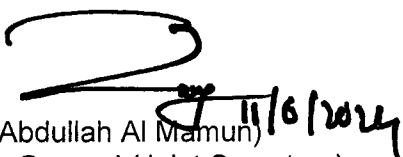
- i) The Lead Firm shall submit EOI/Proposal, sign all agreements/contracts with BTRC and remain responsible for submission of correspondences and reports of this audit.
- ii) Interested Consulting/Audit Firm must provide documented evidence in support to their qualifications and experience required to perform the services (brochures, description of similar assignment, valid practicing certificate of the partners issued by ICAB, experience of similar conditions, availability of appropriate professional qualified and experienced staffs, technical & financial capabilities etc.).
- iii) The bidder must submit the CVs of the team members with photograph, NID, academic and professional certificates, evidence of experience signed by the individuals and counter signed by authorized representative. One Key professional staff is not allowed to offer his/her inputs in more than one Proposal for this particular assignment and, in this particular procurement process.
- iv) The firms shall not have conflict of interest pursuant to rule 55 of the Public Procurement Rules 2008.
- v) The Consulting/Audit Firm will be selected in accordance with PPA-2006 and PPR-2008.
- vi) Interested applicants may obtain information which will be available on the BTRC web site at [www.btrc.gov.bd](http://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 1000 and 1600 hours BST (i.e., GMT+6).
- vii) The Commission may at any time alter, amend or modify this notice or its any provision as and when necessary.
- viii) 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 02 months of project commencement. The training shall be suitably designed for NTTN audit. The objective of this training is that the participating BTRC officials would have a better understanding of the audit approach in the NTTN sector so that they can monitor the NTTN audit with higher efficiency.

## G. Instruction for Submission

- i. 02 (two) sets of hard copy (1 x Original and 1 x True Copy) and soft copy (in USB Drive, Word & PDF format) of EOI 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 Audit Firm for Information Systems Audit of Summit Communications Limited.

  
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