



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, Bangladesh.  
Web: www.btrc.gov.bd

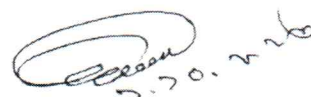


**Request for Expressions of Interest (EOI)**  
For Conducting Information Systems Audit of Airtel Bangladesh Limited

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.	14.32.0000.400.07.020.23.1265
8.	Date (dd/mm/yyyy)	01/10/2023
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	06/11/2023 (11.30 A.M) Bangladesh Standard 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/an Audit Firm for conducting Information Systems Audit of Airtel Bangladesh Limited. The scope includes performing the auditing tasks in the following categories:</p> <ol style="list-style-type: none"><li>1) Regulatory and Legal Matters</li><li>2) Technical Matters</li><li>3) Financial Matters</li><li>4) Any Other Matters</li></ol> <p>The details of the scope of work are mentioned in the Terms of References (TOR).</p>
16.	Experience, Resources & Delivery Capacity Required	<p>The lead firm (Audit Firm) must be a competent 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 firm(s) with sufficient information system (technical) audit experience in multinational environment. The details of the experience, resource and delivery required are mentioned in the TOR. Detailed TOR and other relevant information are available at WEB_LINK.</p>

*Handwritten signature*

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	02/2024	07/2024
20.	Name of the Official Inviting EOI		Md. Kamrul Islam		
21.	Designation of the Official Inviting EOI		Director (Administration), 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		Phone (PABX): +88 02 22217112 (EX:212) e-mail: kamrul_islam@btrc.gov.bd		
The procuring entity reserves the right to accept or reject all EOIs.					



(Md. Kamrul Islam)  
 Director (Administration), BTRC  
 Tel: +88 02 22217112  
 Fax: +880 2 23386677  
 E-mail: kamrul\_islam@btrc.gov.bd

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, Bangladesh.  
Web: www.btrc.gov.bd

Selection of Consulting/ Audit Firm  
For Conducting Information Systems Audit of Airtel Bangladesh Limited

## Terms of Reference (TOR)

### **A. Background**

According to the provisions of Bangladesh Telecommunication Regulation Act, 2001 (Act, 2001), Bangladesh Telecommunication Regulatory Commission ('BTRC' or 'Commission') has the obligation to conduct Information System Audit of its licensed telecommunication operators. Following the provisions, BTRC has decided to conduct an Information System Audit of one of its licensed cellular mobile phone operators namely 'Airtel Bangladesh Limited'. Bangladesh Government issued the cellular mobile phone operator license to Warid Telecom International LLC on 20<sup>th</sup> December 2005 which was later on transferred all of its shares to Airtel Bangladesh Limited (Airtel) on 20<sup>th</sup> November 2010. At present, 68.7% share of Airtel is owned by Axiata Group Berhad of Malaysia, 25% by Bharti Airtel Limited of India and 6.3% by NTT DoCoMo of Japan. It went through multiple share transfers since its inception to date. In 2016, Airtel got merged with another licensed cellular mobile phone operators namely 'Robi Axiata Limited'. This Audit of the said Operator is intended to be conducted from its inception to 15<sup>th</sup> November 2016. However, the subsequent period for which the books of accounts of 'Robi Axiata Limited' and 'Airtel Bangladesh Limited' are found to be maintained separately, shall also be considered under the purview of this Audit.

### **B. Objectives**

The objective of this audit is to assess the compliance of Airtel with the provisions of the Act, 2001 and its Amendments, Rules, Regulations, Directives, Directions, Order, Circulars, Decisions etc. of the Government/Commission and the licensing obligations.

### **C. Scope of Services**

The Consulting/Audit Firm is to conduct Information Systems Audit of Airtel under the purview/areas/categories of Regulatory & Legal Matters, Technical Matters, Financial Matters and any other related matters. 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, Regulation, Directives, Directions, Order, Circulars, Decision of the Government/Commission and the licensing obligations;
- 1.2. Verify compliance with the registration requirements for mobile phone subscribers regarding SIM/RUIM registration;
- 1.3. Verify whether tariff applied/charged against different services by the operators are in consistence with the approved tariff;



- 1.4. Verify whether subscribers are refunded/provided with adjustments when they are undercharged/overcharged due to system and other errors;
- 1.5. Verify whether the agreement executed with local and foreign operators are in consonance with the regulatory and legal frame work in relation to voice calls, data services, roaming services, value added services, MNP Services, Tower Sharing Services and other services where applicable;
- 1.6. Verify the procurement process of the operator in relation to Tax evasion and/or excess foreign exchange transfer and other processes where applicable;
- 1.7. Verify the compliance of the receipt, repayment and utilization of the local and foreign loans of the operator with all applicable rules and regulations of Bangladesh.
- 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 whether the Customer Complain Center performance, promotional activities and expenditure in corporate social responsibility (CSR) are consistent with applicable legislation.
- 1.10. Verify the share valuation and authenticity of transfer and the transfer value as and when applicable.
- 1.11. Verify the reporting accuracy and timeliness.

## 2. Technical Matters

- 2.1. Verify the total subscriber base of the operator from any applicable node such as HLR (Home Location Register), IN (Intelligent Network) and MSC (Mobile Switching Center)], records and documents maintained by the operator and thereafter reconcile these records and documents with the periodical (monthly, quarterly, half yearly, yearly etc.) and any other reports of the operator submitted to BTRC;
- 2.2. Verify the raw CDR for domestic and international call from switching module and secondary storage device; thereafter mediation of collected raw CDR, comparing with the mediated CDR of the operator, incorporation with charging matrix, data from different sources, financing and accounting systems and relevant documents.
- 2.3. Network traffic analysis for both voice and data from Core, Transmission, Billing Support Systems (BSS) and Operation Support System (OSS).
- 2.4. Verify volume of calls and call minutes i.e. domestic on-net & off-net calls, international incoming & outgoing calls, data usage, number of SMS/MMS, billing and SIM/RUIM migration etc.
- 2.5. Verify the usage of assigned frequency as per licensing condition as well as compliance with roll-out obligations.
- 2.6. Verify the possible involvement in illegal/unauthorized call termination, origination and routing and assessment of the associated revenue loss.
- 2.7. Verify the compliance with respect to QoS directives.

### 3. Financial Matters

- 3.1. Verify the reported revenue including, but not limited to, Domestic on-net calls, Domestic off-net calls, international incoming calls, international outgoing calls, SMS, MMS, Internet & Data service, Value added services and any other applicable services.
  - 3.2. Verify the payment of VAT, Tax, Supplementary Duty, Customs Duty, Levy and applicable duties on equipment, software, SIM, RUIM, call charge, data usage and on all other apparatus and services.
  - 3.3. Verify the accuracy of the following issues and reconcile with the audited reports:
    - 3.3.1. Gross revenue report submitted by the operator;
    - 3.3.2. Procedure of calculation of revenue sharing, social obligation fund, spectrum charges and other fees and charges as per the guidelines issued by BTRC.
  - 3.4. Verify the accuracy of revenue sharing with ICX, IGW, ANS, MNP, Tower Sharing operators, TVAS, content providers and others.
  - 3.5. Verify the payment of royalty charge and license fee for handset.
  - 3.6. Analyze the audited financial statements in details and verify any possible understatement/misstatement/manipulation of facts in the reported financial figures.
  - 3.7. Verify the share transfer fee as and when applicable.
4. Any Other Related Matters

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

1. Required experience of the Consulting/Audit Firm are as follows:
  - 1.1. 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.
  - 1.2. The Lead Audit Firm must be a competent Institute of Chartered Accountants of Bangladesh (ICAB) member with sufficient and high-scale auditing experience.
  - 1.3. The Lead Audit Firm must be registered with RJSC.
  - 1.4. The Lead Audit Firm and/or any of its JVCA partners must have minimum 05 (five) years of Auditing experience.
  - 1.5. The Lead Audit Firm and all of its JVCA partners must individually have minimum 05 (five) years of Auditing or Information System Auditing experience.
  - 1.6. The Lead Audit Firm and/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.
  - 1.7. The Lead Audit Firm and/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.



- 1.8. 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.
  - 1.9. 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, mediation from binary CDR, etc.
  - 1.10. The suggested minimum number of professional staffs (each of them having minimum five years of experience in the respective field) include:
    - 1.10.1. 02 (two) Chartered Accountants;
    - 1.10.2. 02 (two) Information System Auditor (CISA, CISM etc.);
    - 1.10.3. 05 (five) financial management experts/consultants (FCA/ACA, FCMA/ACMA, ACCA, CIMA, etc.);
    - 1.10.4. 04 (four) technical experts having experience in the field of Intelligent Network (IN), Billing System, Operations Support System (OSS), Recharging System/Roaming System, VAS, core, transmission, radio network, etc.
    - 1.10.5. 02 (two) database experts; and
    - 1.10.6. 01 (one) lawyer having minimum 05 (five) years of consecutive practicing experience in Corporate & Financial Matters in the Honorable Supreme Court of Bangladesh.
2. Indicative reports to be submitted by the Consulting/Audit Firm are as follows:
- 2.1. Inception Report
  - 2.2. Monthly Progress Reports
  - 2.3. Draft Final Report
  - 2.4. Final Audit Report

#### **E. Other Relevant Information**

1. Local Audit Firm, on behalf of its JVCA partners, shall submit EOI/Proposal as Lead Firm, sign all agreements/contracts with BTRC.
2. 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.).
3. Interested Consulting/Audit Firm 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. Only the resource types mentioned in this TOR should be proposed. The Commission discourages the submission of unnecessary and excess team members at this stage. However, the firm may include additional resources at the RFP stage.
4. The Consulting/Audit Firm will be short-listed in accordance with Public Procurement Act 2006 and Public Procurement Rules 2008.

5. The Commission may at any time alter, amend or modify this notice or any of its provision as and when necessary.
6. 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. Instruction for Submission**

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



(Md. Kamrul Islam)  
Director (Administration), BTRC  
Tel: +88 02 22217112  
Fax: +880 2 23386677  
E-mail: kamrul\_islam@btrc.gov.bd