**Audit Unit**

Local Government Engineering Department (LGED) is a lead public organization to execute the development program/projects of the government in different sectors, spends huge amount of money in every financial year. LGED is lying under the jurisdictions of the Comptroller and Auditor General (CAG) for statutory audit. In 1995, Audit Cell was formed in LGED to monitor the settlement of the pending audit observations, as an internal arrangement by borrowing staffs from different development projects.

The Audit Cell had also been performing some internal audit functions in addition to its main activity. However, the Cell has not been strengthened by proper staffing during the last two decades despite considerable increase of workload. Recently, a new setup is developed, separating internal audit from the functions of Audit Cell under a World Bank supported project.