



Bangladesh Telecommunication Regulatory Commission
Plot#E-5/A, Agargaon Administrative Area
Sher-e-Bangla Nagar, Dhaka.
www.btrc.gov.bd



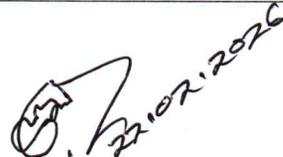
Administration Division

Request for Expression of Interest (EOI)

For the Selection of Consulting / Audit Firm

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	For Conducting Operator's Procedure and Systems Audit of Robi Axiata Limited
7.	EOI Ref. No.	14.32.0000.000.400.01.0001.25.278
8.	Date (dd/mm/yyyy)	22/02/2026
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	16/03/2026 (02.00 P.M)
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 Consulting/an Audit Firm for conducting Operator's Procedure and Systems Audit of Robi Axiata Limited. The scope includes performing the auditing tasks in the following categories: 1) Regulatory and Legal Matters 2) Technical Matters 3) Financial Matters 4) Any Other Matters The details of the scope of work are mentioned in the Terms of References (TOR).
16.	Experience, Resources & Delivery Capacity Required	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.			
17.	Other Details (if applicable)	The formation, operation and obligation of JVCA shall be governed by the Rule-70 of Public Procurement Rules-2025 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.	14.32.0000.000.400.01.0001.25.278	Not applicable	Dhaka	07/2026	180 days from contract signing
20.	Name of the Official Inviting EOI	Mohammad Rohol Amin			
21.	Designation of the Official Inviting EOI	Director, Administration Division, BTRC			
22.	Address of the Official Inviting EOI	Plot # E-5/A, Agargaon Administration Area, Sher-E-Bangla Nagar, Dhaka-1207, Bangladesh.			
23.	Contact Details of the Official Inviting EOI	Tel: : +8802222217120 Email: diradmin@btrc.gov.bd			
The procuring entity reserves the right to accept or reject all EOIs.					


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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

Selection of Consulting/ Audit Firm
For Conducting Operator's Procedure and Systems Audit of Robi Axiata 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 Operator's Procedure and Systems Audit of its licensed telecommunication operators. In pursuant to this obligation, BTRC has decided to conduct an Information Systems Audit Operator's Procedure and Systems Audit of Robi Axiata Limited ('Robi' or 'the Auditee'), one of the licensed cellular mobile phone operators of Bangladesh, to assess and ensure compliance with prevailing telecommunications laws and regulations.

The latest Operator's Procedure and Systems Audit (Named as Information Systems Audit) of Robi was conducted covering the period from 11/11/1996 to 31/12/2014. This Information System Audit shall cover the period from 01/01/2015 to 31/12/2025.

It may be worth mentioning that Robi Axiata Limited first commenced its operation in 1997 as Telekom Malaysia International (Bangladesh) with the brand name 'AKTEL'. Prior to this, Telekom Malaysia International (Bangladesh) was awarded the Cellular Mobile Telecom Operator license on 11/11/1996 to provide 2G services in Bangladesh, which was later revalidated on 16/04/2006 and renewed on 07/08/2012. In 2010, 'AKTEL' was rebranded to 'Robi' and Telekom Malaysia International (Bangladesh) changed its name to Robi Axiata Limited. Subsequently, Robi was also awarded the 3G and 4G Cellular Mobile Telecom Operator licenses on 12/09/2013 and 19/02/2018 respectively. On 16/11/2016, Airtel Bangladesh Ltd. was merged into Robi Axiata Limited as a product brand of Robi, where Robi Axiata Limited is the licensee of Airtel brand only in Bangladesh. As of September 2025, Robi has a subscriber holding of approximately 57.52 million.

B. Objectives

The objective of this audit is to assess the compliance of Robi Axiata 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 Operator's Procedure and Systems Audit of Robi Axiata 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 registration of SIM, eSIM and similar variants;
- 1.3. Verify whether the customer acquisition process and the customer lifecycle management processes are complied with the BTRC regulations and operator's commitment to the customers.
- 1.4. Verify whether tariff applied/charged against different services by the auditee are in consistence with the approved tariff. Also verify that the offered services of Auditee were complied with the MNO license conditions and other relevant rules of BTRC.
- 1.5. Verify whether subscribers are refunded/provided with adjustments when they are undercharged/overcharged due to system and other errors;
- 1.6. 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;
- 1.7. 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 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.
- 1.9. 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.
- 1.10. Verify whether the Customer Complain Center performance, promotional activities and expenditure in corporate social responsibility (CSR) are consistent with applicable legislation.
- 1.11. Assess whether the corporate social responsibility (CSR) related expenditure and activities adhere to applicable legislation.
- 1.12. Verify the share valuation and authenticity of transfer and the transfer value as and when applicable.
- 1.13. Verify the reporting accuracy and timeliness.
- 1.14. Assess and verify whether the Auditee operated their business & promotional activities in fair and competitive manner by following all rules and regulations of the Government/ Commission-

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 voice and data traffic (i.e. number of calls and call minutes, domestic on-net & off-net calls, international incoming & outgoing calls, data usage, number of domestic & international SMS/MMS, billing and SIM/eSIM 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.
- 2.8. Evaluation of existing cyber security arrangements of the Auditee and their strength and effectiveness to defend its network, customer data and telecom services from malicious external attacks and recommend necessary way forward.
- 2.9. Evaluate the data privacy measures implemented by the Auditee in its systems and processes to protect its customers' data from misuse considering international best practices and suggest recommendation in this respect.
- 2.10. Evaluate the use of AI/ML at the Auditee in its business processes considering the international best practices and suggest recommendations in this respect.

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, domestic and international 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. Analyze the audited financial statements in details and verify any possible understatement/misstatement/manipulation of facts in the reported financial figures.
- 3.6. Verify the share transfer fee as and when applicable.
- 3.7. Very the payment of royalty charge and license fee for handset.

4. Any Other Matter(s)

- 4.1. Verify and evaluate existing cyber security arrangements of the Robi Axiata Ltd 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 as MNO Services.

5. Reporting

This Consultant shall complete the audit within **06** months and shall deliver the following reports.

- i) **Inception Report** within 10 (ten) days of commencement of the audit. An initial Audit Plan and Methodology on each service of the licensee to carry out the substantive testing should be included in the inception report.
- ii) **Monthly Progress Reports** to be prepared and submitted to BTRC on each service of the licensee within 10 (ten) 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 on each service of the licensee, 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 on each service of the licensee. 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 these to BTRC.



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. Either the lead Audit Firm or any of its JVCA partners must have minimum 07 (Seven) 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 all of its JVCA partners must individually have experience of successfully completing Financial or Information System Audit in minimum 01 (one) multinational firms in last 5 (five) years.
 - 1.7. 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.
 - 1.8. The lead Audit Firm and any of its JVCA partners, individually or jointly, must have experience of successfully completing Technical and Information System Audit in minimum 05 (five) multinational telecom/IT firms.
 - 1.9. 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.
 - 1.10. 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, CDR analysis, network traffic analysis (busy hours), reconciliation of CDR, etc. The bidder must present the relevant features in a way that demonstrates the appropriateness of the software for this Audit.
 - 1.11. The suggested minimum number of professional staffs (each of them having minimum five years of experience in the respective field) include:
 - 1.11.1. Team Leader (01 Nos):**

10 (ten) years of relevant experience including either of the following educational background and qualification.

 - (a) If Team Leader is proposed from financial background:
 - (1) FCA/CA/FCMA degree.
 - (2) 5 (five) years of experience in financial auditing.
 - (3) Successful Completion of Operator's Procedure and System Audit of at least 2 (two) multi-national companies.

OR

(b) If Team Leader is proposed from technical background:

- (1) BSc Engineering in Telecommunication/Electrical and Electronics/Computer Science or equivalent degree.
- (2) 5 (five) years of experience in technical auditing.
- (3) Successful completion of conducting Operator's Procedure and System Audit of at least 2 (two) multi-national telecommunication companies.
- (4) Certified in Information Systems Audit (CISA).

1.10.2 Key Financial Staffs (6 Nos):

- (a) FCA/CA/FCMA/ACMA/ACCA/CIMA) degree with minimum 5(five) years of relevant experience.
- (b) 3 (three) years of experience in financial auditing.
- (c) Successful completion of Information system Audit of at least 2 (two) multi-national companies.
- (d) At least 02 (two) Chartered Accountants.
- (e) At least 01 (one) professional must be certified in Information System Auditor (CISA).

1.10.3 Key Technical (Telecom) Staffs (4 Nos):

- (a) BSc Engineering in Telecommunication/Electrical and Electronic/Computer or equivalent degree with minimum 5 (five) years of relevant experience.
- (b) 3 (three) years of experience in technical auditing.
- (c) Successful completion of conducting Information system Audit of at least 2 (two) multi-national companies.
- (d) Adequate experience and expertise in the field of Intelligent Network (IN), Billing System, Operations Support System (OSS), Recharging System/Roaming System, VAS, core, transmission, radio network etc.
- (f) At least 01 (one) professional must be certified in Information System Auditor (CISA).

1.10.4 Key Technical (IT) Staffs (3 Nos):

- (a) BSc Engineering in IT/Computer or equivalent degree with minimum 5 (five) years of relevant experience.
- (b) 3 (three) years of experience in technical auditing
- (c) Adequate experience and expertise in database and telecommunication network.
- (d) 02 (two) database experts.
- (e) 01 (one) professional must be certified in Information System Auditor (CISA).

1.10.5 Key Technical (Cybersecurity) Staffs (1 Nos):

01 (One) cyber security testing expert with B.Sc. in Electrical & Electronics/Telecom/Computer Engineering/any other relevant field with minimum 5 (five) years of relevant experience having practical experience. Must be certified in CISSP/CISM/ISO 27001.

1.10.6 Key Legal Staffs (1 Nos):

01 (one) lawyer having LL.M degree with minimum 10 (ten) years of consecutive practicing experience in Corporate & Financial Matters in the Honorable Supreme Court of Bangladesh.

E. Other Relevant Information

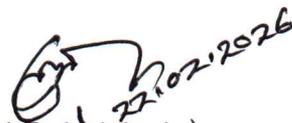
1. Local Audit Firm, on behalf of its JVCA partners, shall submit EOI/Proposal as Lead Firm, sign all agreements/contracts with BTRC.
2. Interested Consulting/Audit Firm must provide documented evidence in support to their qualifications and experience required to perform the services (brochures, description 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. 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. 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 2025.
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. Knowledge Transfer

The Consulting/Audit Firm shall conduct an Operator's Procedure and System Audit Training for 10 (ten) BTRC officials for 10 (ten) days by qualified experts within the 02 months of project commencement. The training shall be suitably designed for GIS base as MNO audit. The objective of this training is that the participating BTRC officials would have a better understanding of the audit approach in the MNO sector so that they can monitor the MNO audit with higher efficiency.

G. Instruction for Submission

1. 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, Plot # E-5/A, Agargaon Administration Area, Sher-E-Bangla Nagar, Dhaka-1207, Bangladesh.
2. Envelope should be clearly marked with "Expression of Interest for Selection of Audit Firm for Operator's Procedure and Systems Audit of Robi Axiata Limited".



(Mohammad Rohol Amin)

Director

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