



**OFFICE OF THE  
AUDITOR GENERAL OF PAKISTAN  
INTERNATIONAL RELATIONS AND COORDINATION WING**

No: 132/28-IR/INTOSAI/IDI/PESA-P/C

Dated: March 21, 2023

|    |   |    |  |
|----|---|----|--|
| 1  | The DG Audit (Federal Govt.), Islamabad                   | 2  | The DG Audit Works (Federal), Islamabad            |
| 3  | The DG Audit (Environment & Climate Change), Islamabad    | 4  | The DG Audit (SSN), Islamabad                      |
| 5  | The DG Audit (Defence Services), Rawalpindi               | 6  | The DG Audit (District Govt.), KPK, Peshawar       |
| 7  | The DG Audit (KPK), Peshawar                              | 8  | The DG Audit (Water), Lahore                       |
| 9  | The DG Audit (Punjab), Lahore                             | 10 | The DG Audit (Power), Lahore                       |
| 11 | The DG Audit (Works Provincial), Lahore.                  | 12 | The DG Audit (PT&T), Lahore.                       |
| 13 | The DG Audit Petroleum & Natural Resources (PNR), Lahore. | 14 | The DG Audit Inland Revenue & Customs (N), Lahore. |
| 15 | The DG (PAW), Lahore                                      | 16 | The DG Audit Local Councils, Balochistan, Quetta.  |
| 17 | The DG Audit (Railways), Lahore.                          | 18 | The DG Audit (Balochistan), Quetta.                |
| 19 | The DG (Commercial Audit & Evaluation) Karachi.           | 20 | The DG (Commercial Audit & Evaluation) Islamabad.  |
| 21 | The DG Audit District Govt. Punjab (South), Multan.       | 22 | The DG Audit Inland Revenue, Karachi.              |
| 23 | The DG Audit (District Govt), Punjab, Lahore.             | 24 | The DG Audit (District Govt), Sindh, Karachi.      |
| 25 | The DG Audit (Defense Services), Karachi.                 | 26 | The DG Audit (Works) Provincial, Karachi.          |
| 27 | The DG Audit (Sindh), Karachi.                            | 28 | The DG Audit (AJK), Muzaffarabad.                  |
| 29 | The DG Audit, Gilgit-Baltistan, Gilgit.                   | 30 | The DG Audit (F&I), Islamabad.                     |

Subject: **INVITATION TO THE PROFESSIONAL EDUCATION FOR SAI AUDITORS (PESA)**

Kindly refer to the subject cited above.

2. The Professional Education for SAI Auditors (PESA) is a professional education and certification initiative that aims to create a critical mass of SAI audit professionals with competencies to add value to the SAI's professionalization journey. It provides opportunities for education, assessment and reflection alongside the work experience offered within a SAI. The syllabus is based on INTOSAI's Competency Framework. The education includes two cross cutting papers common to all participants and five papers each on compliance, financial or performance audit streams. A participant can choose any one stream.

- Each participant enrolled in the initiative will have access to educational content (digitized content, social learning, other resources and an initial professional development portfolio),

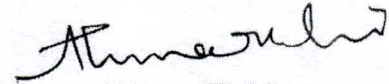
two competence assessments on completion of mandatory education and a certificate of competence on passing the assessments.

- We expect participants to complete the education and IPDP by 31 January 2024 with assessments in May 2024.

3. SAI is required to provide coaches for the participants and provide time and resources for the education, assessments and continuing professional development of the participant.

4. PESA announcement and information may be accessed from the following link:  
<https://www.idi.no/work-streams/professional-sais/pesa-p>

5. Interested officers for SAI Auditors and for SAI Coaches may indicate Audit Stream (compliance, financial or performance) and intimate the same at International Relations Wing's official e-mail address: [saipak@comsats.net.pk](mailto:saipak@comsats.net.pk) up to **31 March, 2023**.



(Ahmar Elahi)

Deputy Auditor General (A & C)

Encl: As above

Copy for Information:

- i. The Additional Auditor General I & II Local.
- ii. All Deputy Auditors General.
- iii. The Director General (HRM), Local.
- iv. The Director General (B&A), Local.
- v. S.P.S to the Auditor General of Pakistan, Local.
- ✓ vi. The AAO (IT) for uploading on OAGP'S website.



## Professional Education for SAI Auditors

Professional Auditor. Professional SAI.

Our date:  
03 March 2023

Our reference:  
2023-412036

### Invitation to the Professional Education for SAI Auditors

Dear Head of SAI,

The INTOSAI Development Initiative is delighted to announce the completion of the Professional Education for SAI Auditors -Pilot (PESA-P). After the successful completion of the pilot, we are currently in the process of gathering lessons learned and deciding on scaling up PESA for regular delivery. Even as we do that, we would like to offer one more round of PESA.

PESA is a professional education and certification initiative that aims to create a critical mass of SAI professionals with competencies to add value to the SAI's professionalisation journey. It provides opportunities for education, assessment and reflection alongside the work experience offered within the SAI. The syllabus is based on INTOSAI's Competency Framework. The education includes two cross cutting papers common to all participants and five papers each on compliance, financial or performance audit streams. A participant can choose any one stream.

- Each participant enrolled in the initiative will have access to educational content (digitised content, social learning, other resources and an initial professional development portfolio), two compulsory assessments on completion of mandatory education and a certificate of competence on passing assessments.
- We expect participants to complete the education and IPDP by 31 January 2024 with assessments in May 2024.

As developing professional SAI auditors is a joint responsibility, the SAI is required to provide coaches to the participants and provide time and resources for the education, assessments and continuing professional development of the participant. Please see the details of PESA, nomination criteria and other relevant information in the attached announcement (Annexe 1). This information can also be accessed on the PESA web portal in [here](#). There is no limit on the number of participants that an SAI can nominate.



## Professional Education for SAI Auditors

Professional Auditor. Professional SAI.

While the IDI has borne all costs for design, development, and delivery of online education. The online assessments are outsourced to Pearson Vue. Each SAI will be required to pay 250 USD per candidate Pearson Vue for two assessment exams.

We are happy to answer any questions you may have about PESA. Please write to us at [pesa-p@idi.net](mailto:pesa-p@idi.net) also invite you to an Open House webinar on 8 and 9 March 2023 where you can learn more about PESA and have any queries answered.

Open House 1 – 8 March 2023 at 7:00 am Oslo time: <https://zoom.us/j/95046755260>

Open House 2 – 9 March at 3:00 pm Oslo time: <https://zoom.us/j/96588350284>

We request you to kindly arrange to send us all requested documents (SAI Commitment and Nomination form) no later than **7 April 2023** using the link below.

1. SAI Nomination of SAI Coach-Participant and their SAI Coaches:

<https://forms.gle/fMTEWzfYiRjy2Ayy5>

I look forward to our journey of growing professional SAI auditors for professional SAs.

A handwritten signature in black ink, appearing to read 'A.P. Shirsat'.

Yours sincerely,

**Archana P. Shirsat**

**Deputy Director General**

Encl.

Annexe 1 – PESA Announcement

Annexe 2 – SAI Commitment

Annexe 3 – SAI Nominations



**Professional Education  
for SAI Auditors**  
Professional Auditor. Professional SAI.

## SAI COMMITMENT

SAI \_\_\_\_\_ is pleased to nominate a total of \_\_\_\_\_ SAI Auditors and their respective SAI Coaches as detailed in the Annexe 3 for the PESA delivery 2023-2024.

- As Head of SAI, I fully support the nominated SAI Auditors and Coaches in PESA
- As Head of SAI, I fully support, and I am willing to commit resources required for successfully completing PESA; including provisions for PESA Assessments and Continuing Professional Development.
- I provide assurance that the nominated SAI Auditors and their SAI Coaches meet IDI requirements as stated in the announcement.

Signature:

Name:

Head of SAI / SAI Name:

Date:



[idi@idi.no](mailto:idi@idi.no)



[www.idi.no](http://www.idi.no)