



Office of the  
**AUDITOR-GENERAL OF PAKISTAN**  
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No. 331 /QAIM/Complaints/Ethics Committee/Sindh/Vol-I

Date: 20-01-2022

1. DAG(QAIM) Chairman Ethics Committee of DAGP (Headquarter)
2. DAG(Central) Chairman Ethics Committee of DAGP Punjab
3. DAG(South) Chairman Ethics Committee of DAGP Sindh and Baluchistan
4. DAG(North) Peshawar Chairman Ethics Committee of DAGP KP
5. DG Policy member Ethics Committee of DAGP (Headquarter)
6. DGA Punjab Lahore member Ethics Committee of DAGP Punjab
7. DGA Sindh Karachi member Ethics Committee of Sindh
8. DGA Baluchistan Quetta member Ethics Committee of Baluchistan
9. DGA KP Peshawar member Ethics Committee of DAGP KP
10. Director HRM member Ethics Committee of DAGP (Headquarter)
11. Director PAAA Lahore member Ethics Committee of DAGP Punjab
12. Director CA&E Karachi member Ethics Committee of Sindh
13. Director PAAA Quetta member Ethics Committee of Baluchistan
14. Director (CA&E) Wah member Ethics Committee of DAGP KP
15. Audit Officer (HRM-II) O/o the AGP Office

**Subject: SOPs for Ethics Committees in DAGP**

I am directed to refer this office letter No. IRV/Vig/43-C/Imple of Audit reforms (TOR-5)2016 dated 02-04-2021, and enclose herewith Revised Standard Operating Procedure (SOPs) approved by the Auditor General of Pakistan for Ethics Committees in DAGP to handle the complaints received in the department.

  
(Dr. Mudassar Hussain)  
Director(QAIM)

Copy for information to:

1. SPS to Addl. AGP-I
2. SPS to Addl. AGP-II,
3. SPS/PS to all DAG with the request to forward these SOPs to the respective FAOs under their audit jurisdiction,
3. Director General to AGP and
4. Assistant Audit Officer (IT) for uploading the SOPs on AGP website



# **Revised Standard Operating Procedures (SOPs)**

for Ethics Committees

Department of the  
**AUDITOR GENERAL OF PAKISTAN**

(Date: 20-01-2022)

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# STANDARD OPERATING PROCEDURES (SOPs)

## Introduction

The main objective of Ethics Committees is to assist the Auditor General of Pakistan (AGP) in the establishment, embedding and oversight over adoption of values, the ethical policy framework and ensuring and monitoring the overall ethical health of the Department of Auditor General of Pakistan (DAGP) and compliance with professional and ethical standards.

### **A. Background**

- 1) As per International Organization of Supreme Audit Institutions (INTOSAI) 68<sup>th</sup> and 69<sup>th</sup> Governing Board Meetings to discuss implementation of Code of Ethics, five Ethic Committees at the Headquarter and Provinces were formed in 2018. Now Auditor General of Pakistan has reconstituted Ethics Committees as has been notified vide letter No. 57/QAIM/Vig/43-C/Imple of Audit reforms (TOR-5)2016 dated 10-02-2021 and their role has been enhanced.
- 2) Ethics Committees shall be responsible for establishing and setting of monitoring processes and mechanism for implementation of ethical values and principles in the DAGP as given in Financial Audit Manual (FAM).
- 3) Ethics Committees shall follow the ethical standards in line with the principles given in Financial Audit Manual, Government Servants Conduct Rules 1964 standards given by International Organization of Supreme Audit Institutions (INTOSAI) other international professional ethics standards and as per ISSAI 140, element 2 given in DAGP Audit Quality Management Framework (AQMF), 2021.
- 4) The Code of Ethics, issued in the Financial Audit Manual is a comprehensive statement of values and principles to ensure that DAGP is looked up to with Trust, Confidence and Credibility in Public Sector Financial Management. The auditor promotes this by adopting and applying the ethical requirements of the concepts embodied in the key words Integrity, Independence, Objectivity,

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Confidentiality and Competence by maintaining political neutrality and due professional care.

**B. Working of Ethics Committee**

- 1) Ethics Committees shall meet at least once quarterly and at such other times as the Chair of the Committees may require. The minutes of the meeting will be reported to the Auditor General of Pakistan through Quality Assurance and Monitoring (QAIM) Wing in AGP Office for information and further directions from Auditor General of Pakistan. TORs of Ethics Committees are given in AQMF, 2021. The TORs are subject to revisit/re-examination after every six months if need be.
- 2) Ethics Committees shall follow the policy of Prime Minister Citizen Portal for not processing the complaints further and quote the relevant clauses in case they want to do so. The complaints should be disposed off in accordance with timelines given in "Reporting Findings Section".
- 3) Ethics Committees shall promote competence and integrity through recommending trainings/lectures on the topic of ethical behavior and ethical dilemmas in audit, in collaboration with the Rector, Pakistan Audit and Accounts Academy, Lahore.
- 4) Ethics Committees may point out the hindrances, obstacles and barriers for adopting the ethical principles and values, and will suggest measures to overcome such hindrances.
- 5) Ethics Committees will submit monthly reports, besides reports on individual cases referred to it with complete details. Detailed Minutes of the meetings will also be drawn and shared.
- 6) Ethics Committees shall assess Risk Area for ethics as low, medium and high risk and will also be responsible for changes and continuous improvement in Risk Assessment of Ethics in above areas Ethics Committees shall also interact with Field Audit Offices for highlighting Risk Assessment of Ethics in their Annual Audit Plans.



- 7) Where a complaint pertains to the office of member of Ethics Committee himself, that member should not participate in proceedings of the committee when that particular complaint is being discussed. Instead, the Chair would, with the approval from DAG (QAI&M), co-opt another officer in his place to the extent of, processing of that complaint.

**C. Role of QAIM Wing:**

- 1) QAIM Wing would act as pivot between Ethics Committees and AGP office. QAIM Wing of the AGP office shall forward cases received in AGP Office or by AGP Chamber to the concerned Ethics Committees. Complaints that are received directly in AGP Office will be forwarded to concerned Ethics Committees who shall look into the complaints and will be forwarded them to the field offices. Reports on these complaints will be finally sent back to the QAIM Wing with clear recommendations for approval of the AGP.
- 2) In case the recommendations are to initiate a thorough investigation/enquiry by one of the Ethics Committee, QAIM Wing of the AGP office shall summarize findings of concerned Ethics Committee in consultation with Legal/Admin Wings of AGP office if need be and submit to the AGP for final decision on recommendations.
- 3) A committee may arrive at a decision unanimously or by majority. Any member of a committees in disagreement with the opinion of the other members may record his /her dissenting note which will be included in the report and submitted to AGP Office .
- 4) Decisions/Recommendations of the Ethics Committee(s) shall be brought to the knowledge of AGP through QAIM Wing besides the committees shall present regular monthly reports on disposal of complaints.

**D. Anonymous Complaints**

- 1) Ethics committees shall scrutinize/look into the anonymous complaints which are usually considered as not credible but if during internal scrutiny some credible/reliable information emerges and it is felt that further action is required,

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Ethics Committee would seek the approval of Auditor General of Pakistan for processing the case further by mentioning reasons for same, with due reference to relevant executive order/rules on the subject/title.

- 2) Under the whistle blowing policy of the Office of Auditor General of Pakistan (OAGP a complaint mechanism system with toll free helpline (08002299) has already been established, with details of Focal person.

#### **E. Reporting Findings**

- 1) The Complaints received in AGP Office will be issued to concerned Ethics Committees with definite timelines in which to complete the inquiry/probe. Ethics Committees shall submit to the Office of the Auditor General of Pakistan their findings within a maximum of 30 days after receiving the complaint/case from Office of the Auditor General of Pakistan. Complaints received direct by members of Ethics Committees/FAOs or through AGP Office be processed and placed before concerned Ethics Committees within seven days. Ethics Committees will include in their reports a suggested timeline by which they will be able to complete the probe. The same will be given due consideration and the time allowed for completion of task will be mentioned in the subsequent communication from the AGP Office.
- 2) QAIM Wing will send complaints/suggestions received in AGP Office to concerned Office within seven days of their receipt. QAIM Wing will also monitor and see that the report is received within time limit prescribed for completion of probe.

#### **F. Performance Review**

Ethics Committees shall review their own performance twice in a year to ensure effectiveness and will recommend any changes, if necessary, to Auditor General of Pakistan for the purpose.