



GOVERNMENT OF PAKISTAN  
AUDITOR-GENERAL OF PAKISTAN

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No.177-HRM-I/US GAO/IAFP

Islamabad, the 06<sup>th</sup> May , 2026

## **OFFICE MEMORANDUM**

**SUBJECT: INVITATION OF UNITED STATES GOVERNMENT ACCOUNTABILITY OFFICE (US-GAO) FOR NOMINATIONS FOR INTERNATIONAL AUDITORS FELLOWSHIP PROGRAMME (IAFP) 2027**

Reference the subject, the US GAO has invited Auditor-General of Pakistan for nomination of two, middle-to-senior level candidates to participate in IAFP 2027 which will run from 31.03.2027 to 30.06.2027(13-weeks). Last date is 15.08.2026. The Invitation Letter and the sample application form is attached.

2.Following are the main features of the programme:

i. 13-week programme includes

- classroom instruction
- observance of key management practices
- exposure to the U.S. Intergovernmental audit community
- cultural exchange activities
- development of strategies to implement change within candidate's respective Supreme Audit Institution (SAI)
- focus on performance audits and leadership development
- candidates to prepare a capstone project, duly approved by head of SAI, to introduce a plan or strategy to their SAI
- candidate to complete the application including SAI head's personal, signed recommendation and insight on how the nominee would transfer the knowledge, skills, and experience gained to their SAI colleagues

ii. No tuition fee for the programme, however, candidate is responsible for securing the funds for travel and living expenses approximately amounting to \$ 28,430 to \$ 35,630. Cost breakdown is attached.

iii. Electronic copy of application is available at <https://www.gao.gov/about/what-gao-does/audit-role/fellows/> or by sending email to: [IAFPCurriculum@gao.gov](mailto:IAFPCurriculum@gao.gov)

3.Keeping in view the above, BS-19 to BS-20 IDC officers of PA&AS may convey their willingness for the programme to this office, **latest by 30.06.2026 (Tuesday)**.

4.The final selection will be made by the Auditor-General of Pakistan. Once the nomination is conveyed to successful officers, they will be required to fill the application form as per US GAO instructions and submit the capstone project to this office for approval and signing of the Auditor-General.

5.It is categorically mentioned that there will be no financial liability, whatsoever, on part of the Department of the Auditor-General of Pakistan/Government of Pakistan, unless explicitly agreed by the

department.

6. Officers facing disciplinary proceedings or under bond period of any kind are not eligible to apply.

7. After availing the fellowship, the returning officers will submit a comprehensive takeaway report to HRM Wing.

*(AAO-IT is requested to upload this OM alongwith invitation letter, sample application form and cost breakdown)*

**Bismah Farrukh Khan**  
**Director (HRM)**

Dr. Naveeda Salam  
Deputy Auditor General (QAIM)  
Constitution Avenue, G-5/2 Islamabad.,  
Islamabad

Kashif Ahmad Noor  
Military Accountant General  
Kashmir Road Rawalpindi Cantt,  
Rawalpindi

Murtaza Khan  
Additional Auditor General (HQs)  
Constitution Avenue, G-5/2 Islamabad.,  
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Murtaza Khan  
Additional Auditor General (Ops)  
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Ahmar Elahi  
Dy. Auditor General (Policy)  
Constitution Avenue, G-5/2 Islamabad.,  
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Arif Hussain  
Deputy Auditor General (A&C)  
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Irum Gull  
Assistant Auditor Officer (IT)  
07 May, 2026, 01:10:24 PM

Fizza Parvez Afzaal  
Dy. Auditor General (SSA/RRA)  
Constitution Avenue, G-5/2 Islamabad.,  
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Murtaza Khan  
Dy. Auditor General (C&EA)  
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Raheela Zahid  
Deputy Auditor General (DSA)  
Constitution Avenue, G-5/2 Islamabad.,  
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Tafakhar Ali Asdi  
Deputy Auditor General (FAO)  
Constitution Avenue, G-5/2 Islamabad.,  
Islamabad

Fauzia Saleem Khan  
Deputy Auditor General  
Ground Floor, Pakistan Audit & Accounts Complex, Gulshan-e-Iqbal, Block 11,  
Karachi.

Tariq Bashir Chattha  
Dy. Auditor General (Central)  
PT&T Audit Building, 2nd Floor, Syed Mouj-e-Darya Road, Lahore,  
Lahore

Raheela Zahid  
Deputy Auditor General (North)  
A.G. Office Complex, 10 - Fort Road, Peshawar Cantt,  
Peshawar Cantt

Umar Ali Khan  
Controller General of Accounts  
Controller General of Accounts,  
Islamabad

**Copy for information to:-**

1- Irum Gull, Assistant Auditor Officer (IT), AGP, Islamabad



**Bismah Farrukh Khan**  
**Director (HRM)**

Irum Gull  
Assistant Auditor Officer (IT)  
07 May , 2026, 01:10:24 PM



441 G St. N.W.  
Washington, DC 20548

April 21, 2026

The Government Accountability Office is hereby pleased to invite your Supreme Audit Institution (SAI) to nominate individuals to participate in the 2027 International Auditor Fellowship Program (IAFP) that will run from March 31, 2027 through June 30, 2027.

The individuals selected for the fellowship engage in a comprehensive 13-week program that includes classroom instruction, observance of key management practices, exposure to the U.S. intergovernmental audit community, cultural exchange activities, and development of strategies to implement change within their respective SAI.

The program focuses on performance audits and leadership development. In addition, participants prepare a capstone project to introduce a plan or strategy to their SAIs. The head of the SAI approves the plan or project as part of the nomination process.

As a member of the International Organization of Supreme Audit Institutions (INTOSAI), GAO initiated this program in 1979 in response to increased federal government expenditures abroad and the related need to strengthen accountability over these funds. The IAFP enhances the effectiveness of public funds by helping other national audit offices build capacity for strengthening financial transparency, reducing corruption, and fostering stable economic environments that benefit financial assistance, trade, and investment.

Participants are nominated by their leadership with the expectation that they will transfer the knowledge and skills gained to their organizations. This is achieved through an emphasis on continuous learning, knowledge sharing, and cultivating professional networks among SAIs and other partners in the accountability community.

If your SAI would like to participate in the 2027 program, you may nominate up to two, middle-to-senior level candidates from your audit office. Your nominee(s) should complete the enclosed application, which requires your SAI Head's personal, signed recommendation and insight on how the nominee would transfer the knowledge, skills, and experience gained to their SAI colleagues.

While there is no tuition for the program, participating SAIs are responsible for securing the required funding for travel and living expenses. The estimated total cost for the 2026 program ranged from \$28,430 to \$35,630.

The completed application should be returned no later than August 15, 2026. An electronic copy of the application is available by visiting <https://www.gao.gov/about/what-gao-does/audit-role/fellows/> or by sending a request to [IAFPCurriculum@gao.gov](mailto:IAFPCurriculum@gao.gov).

If you need additional information or have any questions, kindly send your correspondence to [IAFPCurriculum@gao.gov](mailto:IAFPCurriculum@gao.gov). We look forward to hearing from you.



# International Auditor Fellowship Program Application

## Instructions

**Deadline for Submission: August 15, 2027**

**Please type all information.**

Part I: To be completed by nominee

This form is used solely to apply to the U.S. Government Accountability Office's (GAO) International Auditor Fellowship Program (IAFP). All personally identifiable information (PII) requested in this form is authorized under the Mutual Educational and Cultural Exchange Act of 1961, Pub.L. 87-256, as amended, (codified as 22 U.S.C. 2451, et. seq). All PII collected will be used to verify your identity, determine your suitability for the program, support J1 Visa applications, and to authorize access to GAO facilities. PII can be disclosed to other GAO offices on a need to know basis in support of the program and when required by federal law. The PII fields are required in order to process your application. All other fields will assist in expediting your submission for processing. You will be provided an opportunity to review your application and request corrections during the adjudication process. If you have any questions or would like updates to your application, please contact us at [IAFPcurriculum@gao.gov](mailto:IAFPcurriculum@gao.gov).

Part II: To be completed and signed by the Head of the Supreme Audit Institution (SAI)

**A complete package should include this application, TOEFL or IELTS score, a resume or CV, and a half-page written statement on the strategy topic (included in the application).** Email complete package to [IAFPcurriculum@gao.gov](mailto:IAFPcurriculum@gao.gov).

The Program Manager confirms all complete applications via email. If you do not receive a confirmation email within 72 hours of your submission, contact Mark Keenan at +1 202-512-8691 or [KeenanM@gao.gov](mailto:KeenanM@gao.gov) to identify the issue with your submission.

## Purpose of the Program

The objective of the GAO's IAFP is to support the enhancement of accountability and governance worldwide and to strengthen the capacity of SAIs. The program helps national audit offices build capacity for strengthening financial transparency, reducing corruption, and fostering stable economic environments that strengthen accountability and oversight in the public sector in their countries.

## Program Content

Fellows participate in classroom training, learn about U.S. intergovernmental auditing experience, and develop strategies to implement change within their respective SAIs. Participants are nominated by the leadership of their SAIs with the expectation that they will transfer the knowledge and skills gained to their institutions.

The IAFP consists of three major segments.

**GAO Auditing Practices:** Fellows will learn the technical and managerial aspects of performance audits and will be introduced to the policies, procedures, and practices at GAO. Although the primary focus is performance audit, fellows will explore a variety of audit techniques and approaches with an emphasis on knowledge and skills required to complete this type of work. Additionally, fellows will learn how GAO plans, manages, and communicates the results of its work. Fellows will also share information about the auditing practices of their SAIs.

**Personal and professional development:** Fellows will participate in various classes focused on leadership skills, effective facilitation, writing principles, and team building.

**Cultural exchange:** Fellows will participate in a number of cultural activities to learn more about U.S. culture and also share their home country culture with program staff and participants.

To the extent possible, fellows also participate in briefings with external organizations such as the Council of Inspectors General on Integrity and Efficiency and The World Bank.

**Program Dates: The 2027 program begins March 31 and ends June 30.** A typical day in the program will start around 8:30 am Eastern Time and finish around 4:30 pm. A lunch period is included in the daily schedule.

# International Auditor Fellowship Program Nomination

## Part I: Information About Nominee

**2027 Program: March 31 to June 30, 2027**

<b>Name</b> (first, middle initial, family name)				<b>Gender</b>					
				Male		Female			
<b>Date of birth</b> (month-day-year)			<b>Place of birth</b> (City and Country)						
<b>Country of citizenship</b>				<b>Country of legal permanent residence</b>					
<b>Home address</b> (please provide complete street address, including postal code)				<b>Name of SAI and address</b> (please provide complete mailing address, including postal code)					
<b>Primary telephone number</b>		Home	Office	Mobile	<b>Secondary telephone number</b>		Home	Office	Mobile
<b>Primary email address</b>		Home	Office		<b>Secondary email address</b>		Home	Office	

### Education

Name of University	Level of Degree/Certificate	Date Awarded (month-day-year)	Major Field of Study

### Other Significant Training

Please list names, dates, and locations of any applicable training programs attended. (If more space is required, please attach additional pages.)

Name of Training Program	Date Completed (month-day-year)	Location of Training

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## English Language Skills

The Test of English as a Foreign Language (TOEFL) or the International English Language Testing System (IELTS) is required to participate in this program. Applicants **must submit an official copy of the test scores** with their application package. The total minimum score required for participation in the program is 550 (paper-based) or 80 (internet-based) for the TOEFL exam, and an overall band score of 6.5 for the IELTS. The TOEFL or IELTS exam requirement can be waived for applicants who can demonstrate more than 1 year of full-time studies in English within the past 3 years or applicants from countries where the official language is English. Any applicant that submits an equivalent language test or receives a waiver from the program may be interviewed via video conference to confirm their proficiency level. If you have questions or concerns on the language requirement, please email the IAFP Team at [IAFPCurriculum@gao.gov](mailto:IAFPCurriculum@gao.gov).

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## Resume of Curriculum Vitae (CV)

Please submit your resume or CV with the application package. The format of your resume/CV is at your discretion but should include the following information:

- Country and name of your Supreme Audit Institution
  - The total number of years at your SAI
  - Positions held with titles
  - Start and end dates in each position
  - Other relevant work experience
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## Expectations

### GAO's Expectations

If accepted into the International Auditor Fellowship Program, each participant will

1. adhere to the Program's training schedule,
  2. attend and participate in all sessions and meetings as established in the schedule,
  3. complete all mandatory self-paced computer training sessions, and
  4. submit all assigned projects.
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### Your Expectations

Please describe what you expect to gain by participating in this program. Consider including plans for applying the gained knowledge to your SAI after completing the program. (minimum 250 words, maximum 500 words).

## Part II: Approval of Capstone Project Proposal and Recommendation by the Head of the Supreme Audit Institution

### PART IIA: Approval of Capstone Project Proposal

Each participant selected is required to prepare a special capstone project in the form of a strategy paper during the course of the program. The strategy paper should describe what they expect to accomplish in their audit office as a result of their experience with GAO. Upon acceptance to the program, additional details on the structure and length of the strategy paper will be provided. There are no exceptions to this requirement. We request that the nominees work directly with the Head of the SAI and its leadership to identify a specific topic or area of interest the participant will introduce or champion upon his or her return. The topic or area of interest should relate to the program content. Some examples of topics selected by past participating fellows are "overlap, duplication, and fragmentation," "internal controls," and "effective report writing". As such, please avoid broad or generic topics such as "performance auditing". For additional information, topics covered during the program are listed below on this page. If applicable and to the extent practical, we also recommend you review your SAI's former fellows' strategy paper topics to ensure your topic is either unique or builds on prior topics.

### Potential Topics to be Covered During the 2027 International Auditor Fellowship Program

Each session provides the fellows with an "overview" of the topic and some practical applications. None of these sessions provide the fellows with all of the technical skills necessary to become an expert on a particular topic.

#### Orientation

##### Overview of GAO and the U.S. Federal System

- U.S. Federal, State and Local Government Overview

- Overview of various GAO Mission Teams, including the Science, Technology Assessment, and Analytics Team

- Overview of GAO's Center for Audit Excellence

#### Auditing Practices

- Audit Planning

- Real-time Auditing

- Evidence and Documentation Fundamentals

- Managing the Writing Process

- Report Writing and Reviewing

- Auditing for Fraud, Waste, and Abuse

- Performance Auditing

- Approach and Methodology Selection

- International Perspectives

#### Personal and Professional Development (Training and Management Topics)

- Effective Presentation Skills

- Leadership Skills

- Effective Communication Styles

- Starting and Maintaining High Performing Teams

- Strategic Planning

- Change Management

Applicant should provide a strategy paper topic followed by half-page written statement in the space below, describing why the strategy paper topic selected is important to the SAI including some detail about the challenges the SAI currently faces and the impact those challenges present on executing the mission, and a plan for incorporating potential changes or advancing capacities in this area (minimum 250 words, maximum 500 words).

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**Strategy Paper Topic Selected:**

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**Approval of Strategy Paper Topic and Supporting Statement**

<b>SAI Head name</b> (print first, middle, last)	<b>Date</b>
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**Full address** (please provide complete street address, including postal code)

<b>SAI Head signature</b>	<b>Date</b>
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**Part IIB: Recommendation by the Head of the Supreme Audit Institution**

This section to be completed by the Auditor General or his/her designee. If designee, please indicate name and title.

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What qualities does your nominee possess that led to his/her nomination?



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How will the SAI ensure the nominee will have the opportunity to transfer the knowledge, skills, and experience obtained from participating in this program to other colleagues in the SAI?



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**Check the box to acknowledge awareness of the below information on funding needed to participate in the program:**

There is no tuition required for the program. However, participating SAIs are responsible for securing required funding for salary, travel, insurance, and living expenses. For the 2026 program, the total estimated expenses for a single person in the United States ranged from \*\$28,430 to \*\$35,630.

\*Not including salary and travel expenses

For those accepted into the program, GAO will require a letter from the applicant's SAI confirming anticipated funding. More details would be provided at that time.

## **Cost Estimation for 2026 International Auditor Fellowship Program**

*To give SAIs some guidance on allocating money during the fellows time in the U.S., please review the estimated standard expenses for a single person during a typical program in the United States listed below. These estimates will help budget accordingly but please remember if fellows decide to live in a more expensive apartment or travel domestically, they may require additional funds.*

### Estimated **Recurring** Monthly Expenses:

Lodging (Single Apartment): \$196-276 x 30 days	\$5,880—8,280
Meals: \$92 x 30 days	\$2,760
Local Transportation: \$14 x 30 days	\$420
Special programs experiencing American culture	\$200

**Monthly Recurring** Expenses Subtotal \$9,260—11,660

Total Recurring Expenses (does not include incidental costs listed below) \$27,780—34,980

### Incidental/One-Time-Only Fees

Conference attendance fee \$100

### Mandatory Health Insurance Fees

Estimated Cost 3-Month Policy \$550

**Total Estimated Cost for 3 months:** **\$28,430—35,630**

## **2026 International Auditor Fellowship Program Estimated Cost Description**

### **Accommodations**

Fellows are responsible for securing housing accommodations.

### **Meals and Incidental Expenses**

The U.S. government's approved daily rate for Washington, D.C., is \$92 for meals and incidental expenses. We expect that fellows may need less than that per day for meals and incidental expenses since they will be able to cook in their apartments; however, we use \$92 in our estimated costs for meals and incidentals.

### **Local Transportation**

When researching for housing accommodations please pay close attention to the distance from public transportation (train or bus line; mapping can be found at <https://www.wmata.com/> ) to ensure your travel to and from class is a reasonable cost. **We estimate local travel costs to be \$14.00 per day. This amount does not include round-trip airfare travel expenses to or from fellows home country.**

### **Health Insurance**

All participants of the program are required to obtain a health insurance policy prior to their arrival in the U.S. that provides coverage for the duration of the program (3 months).

### **Special Programs and Conference Attendance Fee**

At least once each month, GAO schedules a special program to provide fellows with an opportunity to experience some aspect of American culture (for example, a baseball game, picnic, museum or national park). This is a [J-1 visa program](#) requirement intended to foster global understanding through educational and cultural exchanges. **To cover the costs of these programs, Fellows will need an additional \$200 per month.**

In addition, as we develop the class schedule, we may provide opportunities for the fellows to attend program-related conferences and meetings of accounting and auditing professionals in the Washington, D.C. area. **Some of these events may require a registration fee. We currently anticipate the total cost to participate in these events will be \$100.**