



Office of the
AUDITOR GENERAL OF PAKISTAN.
Audit House, Constitution Avenue, Islamabad. .

No: 261/Dir(A)/2-8/2023

Dated: April 6, 2026

The Controller General of Accounts, Islamabad.
The Member Finance, Railways Board, Islamabad.
The Deputy Auditor General (QAIM), Islamabad.
The Deputy Auditor General (Def. Audit Wing), Islamabad.
The Deputy Auditor General (Policy), Islamabad.
The Deputy Auditor General (Central), Lahore.
The Rector, PAAA, Lahore.
The DG Audit, Foreign & International, Islamabad.
The DG Audit, Climate Change & Environment, Islamabad.
The DG Audit, Defence Services, Rawalpindi.
The DG Audit, Local Government, KP, Peshawar.
The DG Audit, P&TS Lahore.
The DG Audit, PAW, Lahore.
The DG Audit, PNR, Lahore/DG Audit PRA, Lahore.
The DG Audit, POWER, Lahore.
The DG Audit, Water Resources, Lahore.
The DG Audit, Local Govt, the Punjab (S), Multan.
The DG Audit, Defence Services, Karachi.
The DG Audit, IR&C, Karachi.
The DG Audit, Balochistan, Quetta.
The DG Audit (B&A), Local.

The Military Accountant General, Rawalpindi.
The Deputy Auditor General (FAO), Islamabad.
The Deputy Auditor General (CA&E), Islamabad.
The Deputy Auditor General (SSA Wing), Islamabad.
The Deputy Auditor General (North), Peshawar.
The Deputy Auditor General (South), Karachi.
The CAO, Ministry of Foreign Affairs, Islamabad.
The DG Audit, Federal Government, Islamabad.
The DG Audit, Works (Federal), Islamabad.
The DG Audit, KP, Peshawar.
The DG Audit, C&E, Lahore.
The DG Audit, Punjab Lahore.
The DG Audit, IR&C, Lahore.
The DG Audit, Railways Lahore.
The DG Audit, Works (Provincial), Lahore.
The DG Audit, Local Govt, the Punjab (N), Lahore.
The DG Audit, Local Govt. Sindh, Karachi.
The DG Audit, Sindh, Karachi.
The DG Audit, C&E, Karachi.
The DG Audit, Local Govt. Balochistan, Quetta.
The DG Audit, SSN Islamabad.

Subject: **SELECTION OF AUDIT TEAMS FOR FOREIGN AUDIT ASSIGNMENTS.**

The Auditor-General of Pakistan has directed to initiate the selection process for Foreign Audit Teams for Audit Year 2026-27 in order to complete the task well in time. For this purpose, the officers will be short listed as per their service profile. These short-listed officers would then appear for a written examination. The officers who would qualify the written examination will be interviewed by the Selection Committee which shall submit its recommendations to the Auditor-General of Pakistan for his consideration and approval.

2. The officers who meet the eligibility criteria (b) & (c) below may send a simple application to DG (HRM) along-with whatsapp number, showing their interest to participate in the short-listing process.

ELIGIBILITY

FOR OFFICER OTHER THAN THOSE POSTED IN DIRECTORATE AUDIT (F&I)

- Has qualified the written test.
- PA&AS officer in BS-18 and BS-19 who have served PA&AS for 08 and 12 years respectively, as on April 17, 2026, and have at least 02 years' and 03 years' experience respectively of field audit, Auditor-General's office, Pakistan Audit & Accounts Academy or Performance Audit Wing*.
- Audit Officers (AO) who have put in 10 years of service as AO, and has at least authored 20 Audit Reports as AO**.
- Has not remained posted abroad in any capacity during last two years.
- Is not on deputation at the time of examination and or short listing.
- No disciplinary case is pending against him/her.
- Has not been awarded any penalty in last five years.

*Note: Period of deputation/s will not be excluded from period served.

**Note: Condition of audit reports shall not be applicable to the Audit Officers on seniority list of Auditor-General's office, Pakistan Audit & Accounts Academy or Performance Audit Wing.

12/3

FOR OFFICERS POSTED IN DG AUDIT (F&I) & ITS PERMANENT STAFF

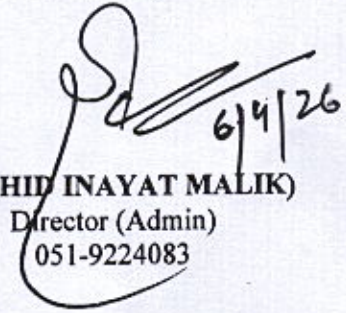
- a) Director / Deputy Directors who are posted in DG Audit (F&I) for the last six months (all earned leaves excluding) can be deputed for mission audit on their turn. The officers shall have to serve for at least two years in DG Audit (F&I) upon return from Mission Audit unless transferred earlier on promotion. This will include period before proceeding on mission audit and period spent during audit.
- b) Assistant Director/Audit Officers who are posted in Directorate General Audit (F&I) for the last one year (all earned leave excluding) can be deputed for Foreign Audit on their turn. The officers shall have to serve for at least one year in DG Audit (F&I) upon return unless transferred on promotion. This will include period before proceeding on mission audit and period spent during audit.
- c) No disciplinary case is pending against him/her.
- d) Has not been awarded any penalty in last five years.

SELECTION CRITERIA

A merit list of officers for foreign audit assignment from amongst the eligible officers will be drawn as per following weightage:

1.	Written Exam	50%
	The Exam will consist of following modules:	
	i. Financial Management at Missions abroad Vol-I & II	50%
	ii. Financial Audit Manual	30%
	iii. Audit and IT Skills /Abilities	20%
2.	Marks for Qualification	10%
	10 Marks	
	CIPFA (All levels)	
	ACCA (All levels)	
	ICMAP(All levels)	
	CIMA (All levels)	
	7 Marks	
	CIPFA (3 levels)	
	ACCA (3 levels)	
	ICMAP (3 levels)	
	CIMA (2 levels plus Foundation level)	
	CIA	
	5 Marks	
	Certified Fraud Examiner	
	Certified Quality Auditor	
	Forensic Accounting Diploma	
	CISA	
	CISM	
3.	Length of Service/Audit Experience	10%
2.	PER Score of last 10 years	10%
3.	Interview	20%
	Total	100%

3. The willing eligible BS-18 and BS-19 officers of Pakistan Audit & Accounts Service may apply for the Foreign Audit Assignments to the Director General Audit (HRM) AGP office, Islamabad by April 20, 2026.


 (SHAHID INAYAT MALIK)
 Director (Admin)
 051-9224083

Copy to:

- 1) The Director General Audit, Foreign & International, Islamabad.
- 2) The Director General Audit (HRM), AGP Office, Islamabad.
- 3) The Assistant Audit Officer (IT), Local with the request to upload the circular along with a copy of Revised Policy on Foreign Audit Assignments, 2026.on the official website of the AGP office.
- 4) The Director Establishment AGP Office, Islamabad along with a copy of Director General Audit Foreign & International, Islamabad letter No. Admn/Gen-94/2026-27/49 dated February 03, 2026 and Revised Policy on Foreign Audit Assignments, 2026..

**DEPARTMENT OF THE
AUDITOR GENERAL OF PAKISTAN**



**REVISED POLICY ON
FOREIGN AUDIT ASSIGNMENTS
(2026)**

Table of Contents

1. Introduction	3
2. Audit Teams:	3
3. Categories of Missions and frequency of Audit:	4
4. Staffing:	4
5. Policy Framework.	4
6. Eligibility.....	6
i. For Officers other than those posted in DG Audit (F&I)	6
ii. For Officers posted in DG Audit (F&I) & its permanent Staff.....	6
7. Selection Criteria	7
8. Selection Procedure	8
9. Submission of Report and Quality Assurance.....	8
10. Other Issues	9

POLICY ON FOREIGN AUDIT ASSIGNMENT

1. Introduction

Directorate General of Audit (Foreign & International) is an important Field Audit Offices of the Auditor General of Pakistan, which has been assigned the responsibility of Audit of the Ministry of Foreign Affairs (MOFA), Pakistan's Missions abroad, allied offices of other Ministries, PIA sales offices abroad and Directorate General Hajj Jeddah.

In order to realize the mandated objective, the Auditor General of Pakistan deputes audit teams comprising PA&AS and Departmental Cadre officers each year keeping in view available resources. The audit of Missions abroad is necessitated due to inherent risk emerging out of the substantial expenditure incurred by the foreign Missions out of regular budgetary grant as well as the collections / receipts generated by them and expenditure from funds like Fund for Improvement of Government Owned Buildings (FIGOB), Pakistan Community Welfare & Education Fund (PCW&EF) and Export Marketing & Development Fund (EMDF). In addition, issuance of passports / visas also has a high inherent risk. Expenditure out of Entertainment Fund / Sumptuary Allowance further indicates potential risk areas, which need to be scrutinized by the foreign audit teams. The SOP of the Ministry of Foreign Affairs issued on 15th March, 1981, describes in Chapter-IV and VI, duties of the Consular Officers and Heads of Missions regarding provision of services to Pakistanis working / living abroad. These areas are the weakest in terms of service provision by our Missions and as such critical where Mission audit teams should concentrate. The auditors are, therefore, obliged to check these risk areas in detail in order to examine irregularities and also to improve the quality of Audit Reports.

The policy endeavors to rationalize the selection process of audit teams for Mission audit assignment, purely based upon fair, objective and transparent selection criteria.

2. Audit Teams:

There will be four categories of audit teams for conducting audit of Pakistan Missions abroad as given below:

- a) Teams headed by B-19 PA&AS officers and assisted, as far as possible, by officers from DG Audit (F&I) will conduct Regularity/Compliance audit of Pakistan Missions abroad classified as high risk Mission for audit purposes and those in the proximity of high risk Missions.
- b) Teams headed by B-18 PA&AS officers will conduct Regularity/Compliance audit of the Missions classified as medium/low risk Missions for audit purposes.
- c) Teams comprising of officers posted in Directorate General Audit (Foreign & International) will conduct Special Audits/Studies not falling within a specialized domain.
- d) Performance Audit teams will comprise of performance audit specialists as per requirements of the assignments on hand.

3. Categories of Missions and frequency of Audit:

- a) High Risk Missions: The Missions where the amount of expenditure out of Regular Budget as well as EMDF plus consular receipts including FIGOB & PCW&EF is Rs.50 million or more will be categorized as high risk Missions and would ideally be audited annually
- b) Medium Risk Missions: The Missions having expenditure in the range of Rs.10 to 50 million will be termed as medium risk Missions and may be audited as required
- c) Low Risk Mission: The Missions having less than Rs.10 million will be categorized as low risk Missions and may be audited once in two years.

Note: As a result of this general risk profiling, audit teams will be selected for Mission audit assignment each year. However, proximity of Missions will also be kept in view while making the selection.

4. Staffing:

4.1 There shall be following streams of officers for foreign audit assignment:

- i. B-19 officers from PA&AS.
- ii. B-18/17 officers from PA&AS.
- iii. Audit Officers.
- iv. Performance Audit Specialists

4.2 The following two sets of audit teams will be formulated for Regularity/ Compliance Audit:

- i) Teams headed by B-19 PA&AS officers and supported by AD/AO
- ii) Teams headed by B-18 PA&AS officers and supported by AD/AO.

5. Policy Framework

5.1 Audit teams can be assigned the audit of any Pakistan Mission abroad.

5.2 During every audit year, the number of teams will be determined on need and resource basis.

5.3 PA&AS officers having at least two years' experience of field audit, Auditor General's office, Pakistan Audit & Accounts Academy and Performance Audit Wing can be selected for Mission Audit Assignment. Similarly, Audit Officers of these offices having 10 years of service as Audit Officer can also be selected.

- 5.4 Audit Officers posted in Pakistan Audit Department other than in Directorate-General, Audit (F & I) will be eligible for selection.
- 5.5 Performance Audit Teams may be constituted from within the expertise available in the PAD.
- 5.6 For audit of Special Sectors such as PIA offices abroad and Defence Procurements either the team leader or team member shall be selected from the officers having sufficient experience of audit of the accounts of that particular sector.
- 5.7 PA&AS officers working against higher posts in their own pay scales (OPS) will also be considered for selection in the category of his/her original grade. In case, an officer is promoted to the higher post after selection, he/she shall not be dropped and shall be allowed to complete foreign audit assignment.
- 5.8 Director/Deputy Director/Assistant Director who has served in the Directorate General Audit (F&I) for at least six months can be deputed for mission audit. The officers will have to serve for at least two years in the Directorate General Audit (F&I) and will include period before proceeding on mission audit.
- 5.9 Audit Officers serving in Directorate General Audit (F&I) can be deputed for mission audit on their turn. However, they should have served the office for at least one year before proceeding on mission audit and on return they will have to serve for at least one more year in the Directorate General Audit (F&I).
- 5.10 Seniority rosters of Audit Officers serving in Directorate General Audit (F&I) shall be maintained for mission audit assignments. An Officer returning back from mission audit assignment shall be placed at the bottom of the roaster and shall be considered again on his turn when he becomes senior most. Audit Officers of Directorate General Audit (F&I) proceeding on deputation shall be struck off from the roaster and on completion/repatriation from deputation shall be placed at the bottom of the roaster.
- 5.11 The selection of rest of the officers shall be made from a panel of eligible officers of each grade.
- 5.12 A Selection Committee will interview the panelist and make recommendations to the Auditor General of Pakistan for approval.
- 5.13 The audit teams selected for audit of Missions abroad shall stay at the office of the Director General, Audit, (F&I), Islamabad for six weeks for orientation/ training and desk audit respectively. Each Audit Team shall discuss its draft Audit & Inspection Report, prepared during desk audit, with the Director General Audit, (F&I) before proceeding for Mission audit.

- 5.14 If a selected officer, during the above mentioned period is not found suitable by the Director General, Audit, (F&I), he/she shall report the issue to DAG (In charge) for obtaining necessary decision.
- 5.15 The officers working in field audit/accounts offices deputed for foreign audit assignment would draw TA/DA from their respective offices as per their entitlement during desk audit activity at Islamabad.
- 5.16 Director General Audit (F&I) will supervise audit teams at headquarters and during field audit abroad.

6. Eligibility:

6.1 For Officers other than those posted in DG Audit (F&I)

- a) Has qualified the written test.
- b) PA&AS officers in BS-18 and 19 who have served PA&AS for 08 and 12 years respectively, and have at least 02 years' and 03 years' experience respectively of field audit, Auditor General's office, Pakistan Audit & Accounts Academy or Performance Audit Wing*.
- c) Audit Officers (AO) who have put in 10 years of service as AO, and has at least authored 20 Audit Reports as AO**.
- d) Has not remained posted abroad in any capacity during last two years.
- e) Is not on deputation at the time of examination and or short listing.
- f) No disciplinary case is pending against him/her.
- g) Has not been awarded any penalty in last five years.

**Note: Period of deputation/s will not be excluded from period served.*

***Note: Condition of Audit Reports shall not be applicable to the Audit Officers on seniority list of Auditor General's office, Pakistan Audit & Accounts Academy or Performance Audit Wing*

6.2 For Officers posted in DG Audit (F&I) & its permanent Staff

- a) Director/Deputy Directors who are posted in Directorate General Audit (F&I) for the last six months (all earned leaves excluding) can be deputed for mission audit on their turn. The officers shall have to serve for at least two years in Directorate General Audit (F&I) upon return from Mission Audit unless transferred earlier on promotion. This will include period before proceeding on mission audit and period spent during audit.
- b) Assistant Director/Audit Officers who are posted in Directorate General Audit (F&I) for the last one year (all earned leaves excluding) can be deputed for mission audit on their turn. The officers shall have to serve for at least one year in Directorate General Audit (F&I) upon return unless transferred on promotion.

This will include period before proceeding on mission audit and period spent during audit.

- c) No disciplinary case is pending against him/her
- d) Has not been awarded any penalty in last five years

7. Selection Criteria:

A merit list of officers for foreign audit assignment from amongst the eligible officers will be drawn as per following weight age:

1)	Written Exam	50%
	The exam will consist of following three modules:	
	i. Financial Management at Missions Abroad	
	Vol-I & II	50%
	ii. Financial Audit Manual	30%
	iii. Audit and IT Skills/Abilities	20%

2)	Marks for Qualifications	10%
----	--------------------------	-----

10 Marks

CIPFA (All levels)

ACCA (All levels)

ICMAP(All levels)

CIMA (All levels)

7 Marks

CIPFA (3 levels)

ACCA (3 levels)

ICMAP (3 levels)

CIMA (2 levels plus Foundation level)

CIA

5 Marks

Certified Fraud Examiner

Certified Quality Auditor

Forensic Accounting Diploma

CISA

CISM

3) Length of Service/Audit Experience	10%
4) PER Score	10%
5) Interview	20%*
Total	<u>100%</u>

*Note: Distribution of 20 marks allocated for Interview

a) Expression/Confidence	08
b) Knowledge/Skills	12

8. Selection Procedure:

- 8.1 Based on the above criteria, a Committee comprising the following will interview the officers and make recommendations for foreign audit assignments:

i.	Deputy Auditor- General FAO, AGP Office	Chairman
ii.	DG HRM AGP Office	Member
iii.	Director General, Audit, (F&I)	Member/Secretary
iv.	Director Admn AGP Office	Member

- 8.2 In case, an officer selected for foreign audit assignment forgoes his selection due to personal reasons, next officer in the merit list will be recommended.
- 8.3 The recommendations of the Committee shall be submitted to the Auditor General of Pakistan for his consideration and approval.
- 8.4 Right of appeal to the Auditor General against the recommendations of the Selection Committee shall be available.

9. Submission of Report and Quality Assurance:

- 9.1 After conclusion of audit assignment the teams shall report back to the Directorate General Audit (F&I) for finalizing their Audit Reports. They will be given 07 working days for submission of reports and finalization of TA/DA bills. They will draw TA/DA for this period from their respective offices. They will be allowed to join their respective offices by the Director General Audit (F&I) only on satisfactory submission of reports and issuance of requisite certificate to the effect.
- 9.2 Another 5 days will be allocated for Quality Assurance and approval of reports from Deputy Auditor General (In charge).

10. Other Issues

- 10.1 PERs of all the officers for their stay at Islamabad including period of field work and audit abroad will be initiated by the Director-General Audit (F&I) and countersigned by the Deputy Auditor General (In charge).
- 10.2 The selected officers will be paid 80% DA advance by DG Audit (F&I) before proceeding abroad. Remaining 20% will be paid upon satisfactory completion of the audit assignment.
- 10.3 If there is a delay in proceeding of some teams abroad due to visa problems etc., the officers will be sent back to their respective offices and subsequently re-called after completing pre-departure formalities.