



Code of Ethics and Auditing Standards

Auditor General
of
Pakistan

(Research & Development Wing)

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of
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F o r e w o r d

It is indeed a matter of great pleasure for me to write these lines on the auspicious occasion of issuance of the Code of Ethics and Auditing Standards of the Department of the Auditor General of Pakistan that are in line with the INTOSAI Code of Ethics and Auditing Standards. Since these represent the best practices of Supreme Audit institutions (SAIs), their application would further contribute to the quality of audit being conducted by my Department.

My Department has all along been involved in developing better auditing techniques in its quest for transparency, accountability and good governance in public administration. General, as well as special guidelines, have been issued from time to time for quality assurance and adherence to acceptable standards of performance in my Department. Nevertheless, there has been a realization to have a comprehensive set of auditing standards to make the audit coverage both adequate and qualitative. The issue of this Code of Ethics and Auditing Standards that have been adapted from the INTOSAI Code of Ethics and Auditing Standards is a step towards that direction.

For the preparation of a Code of Ethics and Auditing Standards, I constituted a Committee of senior officers comprising Mr. Mohammed Mohsin Khan, DG(GA), Mr. Mohammad Ayub Khan Tarin, DG(R&D) and Mr. Liaqat Ali Chaudhary, DG(AP&M) with the advice that they should keep in view our own laws, rules, regulations, and administrative environment while making recommendations. The Committee diligently worked to come up with suitable adaptation. Their effort as well as the support services rendered by the staff of R&D Wing in this regard are really commendable.

I would also take this opportunity to urge all those involved in the audit process --- the staff in the Head Office, the Field Audit Offices and those conducting the audit in the field --- to steadfastly apply these standards. This is my firm belief that these standards, which are wide-ranging, shall bring about a significant change in the quality of audit output.

Manzur Hussain
Auditor General of Pakistan

Islamabad June, 2002

P r e f a c e

A Committee was constituted by the Auditor General of Pakistan to review the INTOSAI Code of Ethics and Auditing Standards for adoption by the Department of the Auditor General of Pakistan. The Committee comprising Mr. Mohammed Mohsin Khan DG (GA), Mr. Mohammad Ayub Khan Tarin DG (R&D) & Mr. Liaqat Ali Chaudhary DG (AP&M) held a series of meetings and carried out a comprehensive review of the Code of Ethics & Auditing Standards as amended by the XVth Congress of INTOSAI in 1995. The review process was supplemented by subsequent scrutiny by Sheikh Naseer ul Haq DAG (AP&M). Views of all the Field Audit Offices were also invited on the proposed adaptation.

The Committee, during the review, found that most of the standards / guidelines were applicable in our environment and therefore recommended these for adoption. But in quite a number of cases suitable adaptations have been made to suit our own circumstances. In a few cases, however, some guidelines, which were not found relevant in our context, have been deleted. This is in line with the explicit statement of the INTOSAI Standards Committee which states that the authority for compliance is within the domain of each Supreme Audit Institution.

The standards have been adapted with due care, diligence and are required to be implemented by the Department of the AGP in letter and spirit. Any suggestions for improvement are welcome.

Mohammad Ayub Khan Tarin
Director General (R&D)

Islamabad June, 2002

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