



Policy Wing

OFFICE OF THE  
AUDITOR GENERAL OF PAKISTAN  
AUDIT HOUSE, G-5, CONSTITUTION AVENUE,  
ISLAMABAD.

No. 76/Audit (P-II)/267-C/2023  
April 03, 2023

1. The Deputy Auditor General (Central), Lahore.
2. The Deputy Auditor General (North), Peshawar.
3. The Deputy Auditor General (SSA/RRA), Local.
4. The Deputy Auditor General (C&EA), Local.
5. The Deputy Auditor General (FAO), Local.
6. The Deputy Auditor General (Defence Audit), Local.
7. The Deputy Auditor General (South), Karachi.

Subject: **FINALIZATION OF AUDIT PLAN FOR AUDIT YEAR 2023-24**


Please refer to our earlier letters No.28/Audit (P-II)/ 267-C/2023 dated 09.03.2023 and No.32/Audit (P-II)/ 267-C/2023 dated 17.03.2023 on the above cited subject.

2. The Auditor General of Pakistan has directed that the following documents containing directions of the AGP may be observed at the time of preparation of Audit Plan 2023-24 and presentation on Audit Plan:-

Sr.No	Letter No. and date	Subject
1.	35/ Audit (P-II)/267-C/2021 dated 31.03.2022	Finalization of Audit Plan for the year 2022-23
2.	42/ Audit (P-II)/267-C/2021 dated 08.04.2022	02 Additional Slides to be Added in Audit Plan Presentation
3.	39/Audit(P-II)/ 267-C/2021 dated 08.04.2022	Minutes of Meeting on Audit Plan Held on 5 <sup>th</sup> April 2022
4.	47/Audit(P-II)/ 267-C/2021 dated 13.04.2022	Finalization of Audit Plan for the year 2022-23
5.	68/Audit(P-II)/ 267-C/2021 dated 30.04.2022	Revised Audit Plan Presentation Template
6.	87/Audit(P-II)/ 267-C/2021 dated 20.06.2022	Minutes of Meetings held on Audit Plan 2022-23
7.	238/Audit(P-II)/268-C/2022 dated 14.12.2022	DGs Conference, 2022-23
8.	04-01/AGP Chamber /4575 dated 22.03.2023	Template for Presentation

3. As mentioned in para 14 of minutes of meeting held on audit plan 2022-23 forwarded vide letter No.87/Audit (P-II)/268-C/2022 dated 20.06.2022, rationale and reasons for selecting audit formations from a universe may be applied in an objective manner through awarding scores/marks to each formation.

4. The AGP has further directed that DAG offices shall evaluate/examine the Audit Plan 2023-24 and ensure compliance with AGP's directives before forwarding it to Policy Wing, please.

  
(Muhammad Salim Khan)  
Director General (Policy) 03/04/2023

Encl. As above

Copy for Info:

1. SPS to AGP.





OFFICE OF THE  
**AUDITOR GENERAL OF PAKISTAN**  
AUDIT HOUSE, G-5, CONSTITUTION AVENUE,  
**ISLAMABAD.**

**Policy Wing**

No. 35 /Audit (P-II)/267-C/2021  
March 31<sup>TH</sup>, 2022

To

All the FAOs

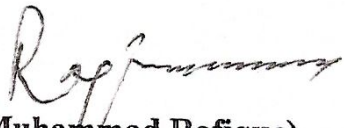
Subject:

**FINALIZATION OF AUDIT PLAN FOR AUDIT YEAR 2022-23**

The Auditor General of Pakistan has been pleased to direct that all FAOs should prepare/finalize the Audit Plan for Audit Year 2022-23.

2. It is, therefore, requested that first draft of Audit Plan for Audit Year 2022-23 and presentation on the approved template be submitted to this office on or before 15.04.2022 positively. A soft copy of the same may also be forwarded on e-mail i.e. auditpolicy2@Gmail.com by 15<sup>th</sup> April 2022.

3. Furthermore, while preparing the draft Audit Plan, instructions issued by Policy Wing vide letter No.253/Audit(P-II)/211-C/2018 dated 06.01.2022 may please be considered for a comprehensive input. Furthermore, the budget and expenditure of the selected entities alongwith any other justification of selection be included in the Audit Plan.

  
(Muhammad Rafique)  
Audit Officer (Policy)

Copy to:-

1. SPS to Auditor General of Pakistan.
2. SPS to Addl. AGP-I & II.
3. SPS to All DAGs.
4. APS to the DG to AGP



OFFICE OF THE  
**AUDITOR GENERAL OF PAKISTAN**  
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**Policy Wing**


No. 42 /Audit (P-II)/267-C/2021  
April, 8<sup>th</sup>, 2022

To

All the FAOs

Subject:- **02 ADDITIONAL SLIDES TO BE ADDED IN AUDIT PLAN PRESENTATION.**

Please refer to the minutes of meeting, held on 5<sup>th</sup> April, 2022 under the chairmanship of the Auditor General of Pakistan, circulated vide letter No.39/Audit(P-II)/267-C/2021 dated 08.04.2022 on the subject cited above. It has been desired that a slide regarding progress achieved against six (06) monthly targets as communicated by DGs FAO during their presentations to the Auditor General of Pakistan may be added in the Audit Plan Presentation for Audit Year 2022-23. Moreover a slide regarding utilization of AMIS in Audit Plan Preparation also be included in Audit Plan Presentation.

  
(Tafakhar Ali Asdi)  
Director General (Policy)

Copy to:

- SPS to
1. All the Deputy Auditors General
  2. Director General to AGP





OFFICE OF THE  
**AUDITOR GENERAL OF PAKISTAN**  
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ISLAMABAD.

Policy Wing

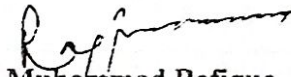
No.39 /Audit (P-II)/267-C/2021  
Dated:- 08 April, 2022

1. The Deputy Auditor General (FAO)	2. The Deputy Auditor General (CA&E)
3. The Deputy Auditor General (DSA)	4. The Deputy Auditor General (SSA/RRA)
5. The Deputy Auditor General (Central)	6. The Deputy Auditor General (South)
7. The Deputy Auditor General (North)	8. Mr. Maqbool Ahmed Gondal, Managing Director, PPRA, Islamabad
9. Mr. Sheraz Manzoor Haider, Member (Finance) NESCOM, Islamabad	10. DAG (QAIM) #11/4

Subject: MINUTES OF MEETING ON AUDIT PLAN HELD ON 5TH APRIL 2022

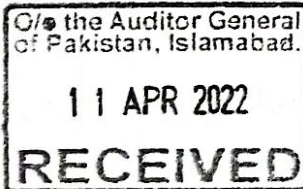
The undersigned is directed to refer to the subject cited above and to enclose herewith the minutes of the meeting on audit plan for year 2022-23 held on 5<sup>th</sup> April 2022, at the conference Room of Office of the Auditor General of Pakistan for your information and further necessary action please. The decisions/ Minutes be conveyed to all FAOs under your command please.

Encl: (As above)

  
Muhammad Rafique  
Audit Officer (Audit Policy)

Copy to:-

DG to Auditor General of Pakistan



### Minutes of Meeting on Audit Plan

A meeting was held in the conference room of AGP office on 5<sup>th</sup> April 2022 to discuss the suggestions for the Audit Plan for Audit year 2022-23. Auditor General of Pakistan chaired the meeting.

The list of participants is at Annex A.

The meeting started with recitation of Holy Quran. The Auditor General welcomed the participants and told them that the objective of the meeting was to discuss suggestions for improvement of upcoming Audit Plan. Director General Policy gave an orientation presentation to the participants regarding vision of the Auditor General regarding the Audit Plan for the year 2022-23 and also informed the forum about the directions already given to Field Audit Offices from time to time regarding cutoff date of submission of 1<sup>st</sup> draft of Audit plan, deadlines regarding Reports of Performance Audit, Special Audit, IS Audit etc conducted during the lean period (i.e. from January to June), justification for selection of entities for audit, pendency reports for special and performance Audit reports for previous years and hiring of technical experts in case any FAO wants to conduct Audit of some technical areas like banks etc. After the presentation the house was opened for discussion. After comprehensive discussion it was decided that:

Sr. No	Suggestion/Decision	Responsibility
1	While preparing the Audit Plan the Directors General must include and consider <ol style="list-style-type: none"><li>The Directions/Complaints forwarded by the AGP office</li><li>The issues highlighted in electronic and print media</li><li>Letters be sent to PAOs for inviting suggestions for inclusion of Entities and responses of the PAOs.</li><li>The instructions issued by the Policy Wing from time to time.</li></ol>	All FAOs



2	The progress against the commitments given by Directors General to be completed in six months will be included in the Audit Plan Presentations alongwith a slide on status and use of AMIS in preparation of Audit Plan.	All FAOs
3	All the Deputy Auditors General should work in close liaison with the Field Audit Offices under their jurisdiction by engaging the concerned Directors General so that quality of Audit Plans is improved.	All DAGs and FAOs
4	If different types of Audits are planned for the same organization i.e. Certification Audit, Compliance with Authority Audit, Performance Audit etc, the Directors General should try to conduct these audits concurrently by sending enough manpower so that different teams are not be sent to the entity multiple times.	All FAOs
5	Number of Thematic Audits to be included in the Audit Plan was left to the discretion of concerned Director General. Directors General must have sound logic/reasons, for inclusion/exclusion of Thematic Audit in his Audit Plan.	All FAOs
6	At this point in time as a first phase, Citizen Participatory Audit may be included in audit plan. Various suggestions by the Citizens in the form of complaints or applications may be used for including such audits. At a later stage the citizen may also be involved in conducting such types of Audits. Citizen participatory Audit can be done on various hot issues of that time.	All FAOs
7	Engagement with electronic and print media must be enhanced effectively for dissemination of Audit related information to the Public.	Policy Wing AGP office
8	Internal and External QCCs of the Compliance with Authority Audits which are conducted during the lean period (January to June) will be conducted during the first half of July every year which will greatly	All FAOs

	reduce the workload of QCCs at a later stage.	
9	Audit Plan presentations of Directors General located at Islamabad, Peshawar, AJ&K and GB will be held at AGP office Islamabad. The presentations of Directors General located at Lahore and Multan will be held at Lahore and that of Directors General of Karachi and Quetta will be held at Karachi. The team from AGP office will visit these stations accordingly to take these presentations. (Detailed plan will be issued later).	Policy Wing AGP office
10	After the completion of Presentations on Audit Plan a Directors General Conference on Audit Plan will be held for experience sharing. The option for conducting this conference at some suitable venue like Nathiagali will be explored.	Policy Wing AGP office
11	The issue of combining the report of certification and compliance with authority Audit as Financial Audit report was also discussed in detail and it was decided that further deliberations are required on the issue which can be held in future.	

The meeting was ended with the vote of thanks to and from the chair.





OFFICE OF THE  
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AUDIT HOUSE, G-5, CONSTITUTION AVENUE,  
**ISLAMABAD.**

**Policy Wing**

No. 47/Audit (P-II)/267-C/2021  
April, 13<sup>th</sup> 2022

To

All the DAGs

Subject:- **FINALIZATION OF AUDIT PLAN FOR AUDIT YEAR 2022-23**

Kindly refer to letter No.46/Audit(P-II)/267-C/2021 dated 12.04.2022 on the subject cited above.


2. The Auditor General of Pakistan has been pleased to approve the schedule of audit plan presentations starting from 10<sup>th</sup> May, 2022 till 20<sup>th</sup> May, 2022 at Islamabad, Lahore and Karachi stations. The detailed plan of the presentations is enclosed.

3. It is, requested to ensure that no PAC is scheduled during these dates by contacting the concerned PAC Secretariat.

*Encl: As above.*

Copy to:

DG to AGP

  
(Mahmood Alam Gill)  
Director (Audit Policy)



OFFICE OF THE  
**AUDITOR GENERAL OF PAKISTAN**  
AUDIT HOUSE, G-5, CONSTITUTION AVENUE,  
**ISLAMABAD.**

**Policy Wing**

No. <sup>68</sup>/Audit (P-II)/267-C/2021  
April, 30, 2022

To

1. All the DAGs
2. All the FAOs

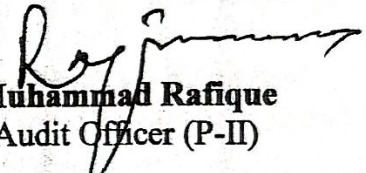
Subject :- **REVISED AUDIT PLAN PRESENTATION TEMPLATE**

Kindly refer to the subject cited above. The Auditor General of Pakistan has approved the Revised Audit Plan Presentation Template. (Copy enclosed)

2. It is requested to kindly prepare Audit Plan Presentation for Audit year 2022-23 as per approved Revised Template.

Copy for information to:-

The DG to AGP

  
**Muhammad Rafique**  
Audit Officer (P-II)





Policy Wing

OFFICE OF THE  
**AUDITOR GENERAL OF PAKISTAN**  
CONSTITUTION AVENUE, G-5,  
**ISLAMABAD**

No. 87 Audit (P-II)268-C/2022

Dated: 20<sup>th</sup> June, 2022

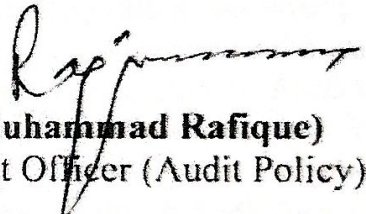
To

All DAGs

Subject:

**Minutes of Meetings held on Audit Plan 2022-23 (Presented at Islamabad, Lahore and Karachi)**

The undersigned is directed to refer to subject noted above and to enclose the minutes of meetings held on Audit Plan 2022-23 (Presented at Islamabad, Lahore and Karachi) for onward transmission to FAOs working under your administrative control and further necessary action, please.

  
(Muhammad Rafique)  
Audit Officer (Audit Policy)

**Encl.As.Above**

**Copy for information to:**

1. DG to AGP



# Minutes of Meetings held on Audit Plan 2022-23 (Presented at Islamabad, Lahore and Karachi)

The meetings for presentations on the Audit Plan for year 2022-23 prepared by all the FAOs were conducted on May 10- 20, 2022 at Islamabad, Lahore and Karachi. The Auditor General of Pakistan chaired the meetings at Islamabad and Lahore whereas due to other engagements of the Auditor General of Pakistan, Additional Auditor General-I chaired the meetings at Karachi. The meetings started with recitation from the Holy Quran. The participants were welcomed and it was emphasized that the Audit plan preparation is the first step towards a quality Audit Report. The quality of Audit Report reflects performance, efficiency and effectiveness of the Department of the Auditor General of Pakistan towards performing its role mandated by the Constitution of Pakistan. Each Field Audit Office must put in its utmost efforts to develop a good quality Audit Report because it is the quality of Audit Report that ultimately determines the efficiency of each Field Audit Office and that of the Department of the Auditor General of Pakistan as a whole. A well thought out Audit Plan can ensure the quality of Audit and other related activities throughout the Audit Year and can be translated into good quality Audit Reports. The Directors General need to engage with the Audit teams right from observation/Inspection Report till finalization of Audit Report so that the underlying and related irregularities can also be explored during the Audit exercise as the later stage mainly involves editing of already gathered material and cannot produce much effect. The Directors General must interact with their Audit Teams before their departure to the field and after their arrival so that they remain updated with the ground realities and adjust their working accordingly. During PAC and DAC meetings, it is often observed that observations are not combed up properly. After complete implementation of AMIS, various steps in the Audit process will become more transparent and the data will be co-related easily. All the Directors General, except for DGA DS (South), would ensure the implementation of AMIS as this is the future of the Department. The problems faced during the implementation of AMIS be communicated to the AGP office for resolution. It was also informed that in DG's Conference there may be a session on AMIS to discuss the various issues faced by FAOs in its implementation. The methodology adopted for conducting audits especially Performance Audits, Special Audits etc is largely left for DGs and their teams. It was once again emphasized that the real success is in improving the quality of Audit Reports which is the final product of DAGP.

The decisions applicable to all FAOs as well as specific FAO-wise decisions are as per following details:-

Sr No	General Decisions	Responsibility
1	In case of repetitive nature of Audit Paras of an entity during consecutive years, the second last paragraph of the Audit Para shall give the chronology of occurrence of the same irregularity in previous year Audit Reports and MFDAC reports so that the issue can be considered with complete previous effect instead of in isolation. <u>The point will also be discussed in the DG's Conference.</u>	All FAOs
2	Any Audit Para which is apparently simple with low financial outlay but has long term consequences or strategic impact be printed in the main report.	All FAOs
3	Every FAO must maintain a file containing the media reports, articles and news clippings which form the basis for conducting various Audits. This material will serve as Evidence for substantiating the taking up of those Audits and their risk areas. This file should be brought at the time of audit plan presentations.	All FAOs
4	The Audit plan must cover the Audits being conducted on the basis of requests from PAOs, various Complaints and pointation or suggestion by citizens.	All FAOs
5	The hard and soft form of the following Slides to be provided to DG to AGP a) Implementation status of AMIS b) Sanctioned and Available Strength of staff	All FAOs



	The important Paras from Certification, Performance or Special Audit Reports etc which are published separately be printed in the main Audit Reports with clear reference of the respective type of Audit report from where the para is selected.	All FAOs
	A letter be written to all the FAOs to collect information regarding the audits they are conducting or dropping as well as the additional work assigned to them or the work which is shifted from them alongwith the person hours details so that this updated information can be used while assigning new assignments to the respective FAOs.	Policy Wing
8	The commitments made by an officer, deputed by the Director General to attend DAC, be honored by the FAO and will not be changed at a later stage. <u>This point will also be discussed in the upcoming DGs conference.</u>	a) All FAOs b) Policy Wing
9	The budgetary demand of each FAO must match with the quantum of their Audit Activity. The Director General must not exceed their allocated budget and must plan and rationalize/reduce their Audit Assignments as per allocated budget. Once the budget for TA/DA is expired, the matter may be reported to DAG concerned for more budget. Efforts may be made to get appropriate budget to avoid pending liabilities of TA/DA. In case any additional assignments are given to an FAO, it must assess the additional budget required for that assignment and demand it from AGP office. <u>This point will also be discussed in the upcoming DGs Conference.</u>	a) All FAOs b) Budget Wing c) Policy Wing
10	There are accounts of some Ministries/Departments which are qualified by the DAGP but the budget is being allocated to such Ministries/Departments without giving due consideration to the qualification of their Accounts. SOPs must be developed to take up the matter with the relevant stakeholders for appropriate action. <u>This will be discussed in the DG's Conference.</u>	SSA Wing
11	The human resources (Audit Officers only) of one FAO having specific expertise may be shared with other FAOs on need basis for developing good quality Audit teams.	All FAOs
12	A slide regarding efforts made by each FAO for reducing the Audit team visits to the client entities by planning to take up various types of Audits concurrently be added in the Audit Plan presentation template for next year.	a) All FAOs b) Policy Wing
13	The impact of Audit i.e. recoveries made or improvements in the rules, regulations or procedures of various entities on the instance of their Audit be included in the Audit Reports.	All FAOs
14	Rationale and reasons for selecting audit formations from a universe may be applied in an objective manner through awarding scores/marks to each formation. <u>This point may also be discussed in DG's Conference.</u>	All FAOs
15	A slide regarding achievement against planned training activities alongwith number of participants nominated by each FAO be added in the Audit Plan presentation template for next year.	a) All FAOs b) Policy Wing
16	The utilization of person-hours at the level of Director General as planned by all the Director General FAOs be analyzed and reviewed for consistency.	Policy Wing
17	The issue of non-formation of Accounts at Tehsil Level in Khyber Pakhtunkhwa be taken up with CGA to ascertain that how these Accounts will be recorded and how will these be certified.	Policy Wing
18	The issues faced during implementation of AMIS be communicated to AGP office in writing so that their comprehensive solutions can be developed. The audit teams be sensitized about the utility and working of AMIS software that how it will facilitate them in their work. <u>This point will also be discussed in the</u>	All FAOs



<u>DGs Conference.</u>		
19	The case of pending Audit Reports of previous years be referred to the backlog clearance committee at AGP office through DAG concerned and final decision about these reports be obtained i.e. the reports be either finalized or deleted being irrelevant or the period of old reports be stretched to the current year so that the time and resources utilized for these reports may not go waste.	All FAOs
20	All the DGs to give a certificate that if the organizations they are auditing have any receipts or not. If yes, then receipts also have to be audited. <u>This point will also be discussed in the DGs Conference.</u>	All FAOs Policy Wing
21	While making Audit Teams the staff posted in various Sections of FAOs i.e. Report Section, Admn Section etc be also considered on rotation basis so that everyone gets an opportunity of gaining knowledge and experience of the Field Audit Activity.	All FAOs
22	In the slide of Planned Audit Coverage a column showing formation-wise %coverage be added alongwith budget-wise %coverage column to give comprehensive information.	All FAOs Policy Wing
23	The letter written to an Auditee formation regarding commencement of Audit should not mention the specific type of Audit but simply state that Audit of their organization is planned and will be conducted.	All FAOs Policy Wing
24	The Special Reports be written on format of research reports like an essay. The issues that can be converted into Paras be developed as such and can be printed in Main Audit Reports with reference to Special Report i.e. origin of Para.	All FAOs Policy Wing
25	In Audit Plan Presentation Template in the slide regarding Financials of Directorate General, the column mentioning "Agreed budget" be replaced with "Indicative Budget" to clarify its meanings.	All FAOs Policy Wing
26	All the DG FAOs should remain in active liaison with Rector PAAA Lahore to ensure the trainings of their staff as per approved Audit Plan.	All FAOs
27	A database need to be developed through which the source of taking up an Audit can be identified instantly i.e. due to Media coverage of the issue or citizen pointation etc.	DG IT/AMIS
28	An exercise be conducted on printing of Audit Reports so that a standardized policy be adopted for all the FAOs. <u>This point will be discussed in the DG's Conference.</u>	FAO Wing
29	If an entity is not sharing the required record then the para regarding non-production of record be printed for that entity.	All FAOs
30	The format of Risk Area Digest be reviewed/refreshed and be circulated to all the FAOs. <u>This point will be discussed in the DG's Conference.</u>	Policy Wing
31	The PRO at AGP Office should collect the media reports, news items etc regarding all the FAOs and submit to worthy AGP.	DG to AGP
32	The completion timelines of various Audit Reports given by DGs FAOs must be in accordance with the timelines issued by the AGP office from time to time.	All FAOs
33	The condemnation of vehicle be made on some standard format or chronological order for all the FAOs.	B&A Wing
34	The Donors be approached to explore the possibility of provision of budget for TA/DA by them, for the Audit Teams which conduct audits of Foreign Aided Projects.	SSA Wing
35	From the next year the presentation of annual training plan of PAW and PAAA be made before the presentations of DG FAOs. <u>The point will also be discussed in DG's Conference.</u>	Policy Wing
36	Possibility of sending Performance Audit Reports after approval directly from	Policy Wing



	AGP office to PAW be explored.	
37	Discussion and conclusion of MFDAC paras – some of which are as old as 1960s <u>This point will also be discussed in the DGs Conference.</u>	All FAOs
38	Clarification on ToRs for special audits/special studies thematic audits etc- <u>This point will also be discussed in the DGs Conference.</u>	Policy wing
39	The FAOs requiring services of consultants for conducting special or technical type of Audits to send the case of hiring of the consultants for short term period to AGP office for consideration.	All FAOs
40	Promotions of Senior Auditors and AAOs to be processed to fill in the vacancies in the FAOs.	Establishment Wing
41	A system regarding geographical mapping of audit paras with reference to various issues and entities etc. be developed.	DGA KP
42	Policy to be framed and circulated for conducting Joint Audits (involving two or more DGs Audit) for optimal utilization of expertise of human resources of various FAOs.	DG to AGP Policy Wing
43	A detailed discussion will be held in the DG's Conference, on Special Audits and Special Study to clarify the confusion regarding their nature and scope.	Policy Wing
44	If the Executive organizations do not hold DACs even after the third reminder the Audit Report be issued while mentioning the number of reminders alongwith their dates.	All FAOs
45	The AMIS must have an option so that mistakes etc can be corrected at DAG level.	SSA Wing DG IT

Following FAO-wise decisions were taken in the meetings:-

Sr No	FAOs-wise Decision
<b>A</b>	<b>Director General Audit Federal Government, Islamabad (Tuesday 10<sup>th</sup> May 2022)</b>
1	During conducting Regularity Audits of Ministries/Divisions, their Performance Agreement be also considered.
2	The issue of not allowing to conduct Performance Audit of National Electronics Complex of Pakistan (NECOP) NESCOM Islamabad by SPD must be taken up with them in writing so that it could be assured that some mechanism for ensuring transparency is in place in that entity.
3	Performance Audit of Kidney Centre of PIMS Islamabad be also included in the Audit Plan alongwith Performance Audit of Cardiac Centre of PIMS Islamabad.
<b>B</b>	<b>Director General Audit Works (Federal), Islamabad (Tuesday 10<sup>th</sup> May 2022)</b>
1	A Special study regarding building of new Government Residences by Estate Office throughout the country be added in the current year Audit Plan.
2	The services of experienced officers retired from Pak PWD and NHA may be hired for imparting trainings to the human resource to improve their knowledge and skills in carrying out audits.
<b>C</b>	<b>Director General Commercial Audit &amp; Evaluation (North), Islamabad (Tuesday 10<sup>th</sup> May 2022)</b>
1	The table of training courses planned need to be filled completely.
<b>D</b>	<b>Director General Audit Defence Services (North), Islamabad (Tuesday 10<sup>th</sup> May 2022)</b>
1	Thematic Audit be excluded from the next year audit plan of DGA Defence Services (North) Rawalpindi.
2	The column showing number of financial attest audit of Audit year 2021-22 be corrected.
3	The breakup showing number and names of entities dropped/not planned for compliance with authority Audit be provided alongwith justification for dropping them.
4	Special Studies number 02 i.e. Central Procurement of Medical Supplies at DGP Army, CPMC & Medical Dte GHQ Rawalpindi and 04 i.e. 75% Utilization of Share of A-1 Land by QMG



	Directorate GHQ Rawalpindi be deleted from the Audit Plan 2022-23.
5	The budget be rationalized keeping in view the reduction in the planned Audit Activity.
D	<b>Director General Audit Climate Change &amp; Environment, Islamabad (Wednesday 11<sup>th</sup> May 2022)</b>
	The matter regarding taking up of Environment relating Audits be coordinated with Provincial DG Audits.
2	The copy of SOPs developed for verification of record be provided to DG to AGP.
3	The topic which is selected for carrying out Thematic Audit be changed to Citizen Participatory Audit.
4	The idea of conducting remote audit may be tried for internal consumption only. In the current scenario, the focus must be kept on traditional audits like Compliance Audits.
5	The Districts which have inbuilt environmental vulnerabilities be selected for the Special Studies.
E	<b>Director General Audit Social Safety Net, Islamabad (Wednesday 11<sup>th</sup> May 2022)</b>
1	The topic of thematic Audit be revised to make it clearer and the results of the study be drawn after due care. Thematic Audit of BISP and Bait ul Mal from, forensic audit perspective, be conducted.
2	The Performance Audit of Ehsas Tahafuz Program be dropped.
3	The number of participants be added in the table of planned training courses.
F	<b>Director General Audit Foreign &amp; International, Islamabad (Wednesday 11<sup>th</sup> May 2022)</b>
1	The issue regarding shortage of hardware be coordinated with DG IT, AGP office.
2	The Audit Paras regarding personal recoveries of the officer be informed to the officer concerned alongwith the office so that an officer gets an opportunity for timely submission of such recoveries. A system regarding dissemination of such information be devised.
3	The final payment of TA/DA to the foreign mission Audit Teams be linked with finalization and quality of their Audit Report. In case it is close of Financial Year, the budget may be surrendered which will be allocated in the next Financial Year.
G	<b>Director General Audit Works Provincial, Lahore (Thursday 12<sup>th</sup> May 2022)</b>
1	In Performance Audit focus be given to see if the canal is producing the desired result. A survey be conducted to obtain the feedback from the local people about the utility and effectiveness of that project to produce a good quality report.
2	The DG should focus on the issue of staple food while conducting audits. The aspect of conversion of agriculture land into housing societies be also studied.
H	<b>Director General Audit Inland Revenue and Custom, Lahore (Thursday 12<sup>th</sup> May 2022)</b>
1	The topic selected for Thematic Audit i.e. "Tax Evasion/Avoidance by Sugar and Cement Sectors with reference to Track & Trace System implemented by FBR" be taken up as a detailed audit instead of Thematic Audit.
2	The generalized theme of Tax Evasion be used for an overall Thematic Audit.
I	<b>Director General Audit Punjab, Lahore (Thursday 12<sup>th</sup> May 2022)</b>
1	The Citizen may not be involved in the Audit Activity at this stage. Before engaging a citizen in any audit assignments, the impartiality of the citizen be ensured.
2	While conducting Performance Audit of "Enhancing Beef Production through Save the Buffalo Calves and Feedlot Fattening", the proof that the animals are grown to the desired level and then disposed as per objective of the program be sought and added in the report.
3	The Thematic Audit of Remediation of Deficiencies in Pension Payments Mitigating Fiscal Risk in Punjab" be dropped.
J	<b>Director General Audit Power, Lahore (Thursday 12<sup>th</sup> May 2022)</b>
1	The human resources i.e. Senior Auditors, Assistant Audit Officers and Audit Officers be encouraged to do professional degrees/certifications in relevant fields to improve their academic strength.
2	The Coal Power Plants to be audited in coordination with DG Audit Climate Change and Environment.



**Director General Audit Water Resources, Lahore (Thursday 12<sup>th</sup> May 2022)**

The Special Study of Indus River System Authority be excluded and regularity audit of IRSA be conducted instead of Special Study.

**Director General Audit Railways, Lahore (Thursday 12<sup>th</sup> May 2022)**

The Report of Year 2017-18 be evaluated that the required safety measure are improved or not. And if no improvement is visible then the Report be refreshed and taken up.

The reminders given to executives for conducting of DACs be mentioned and Audit Reports be processed further.

The Slide regarding Progress on 06 Monthly Targets be rectified.

The first Thematic Audit regarding "Social Welfare Services in Pakistan Railways-Medical Facilities" be converted to Performance Audit or Special Study.

The Second Thematic Audit regarding "Condition and Utilization of old/dilapidated Railway Buildings" be converted to normal Audit.

The topic of Performance Audit be changed from "Role of Pakistan Railways Police in safeguarding of Railways Assets" to "Role of Pakistan Railways Police in safeguarding Railways".

The mandate of Pakistan Railway Police be rechecked till commencement of DGs Conference.

**Rector PAAA (Annual Training Program), Lahore (Thursday 13<sup>th</sup> May 2022)**

The slides showing planned training courses be obtained from all DG FAOs for scheduling these trainings effectively.

The courses held at Quetta be planned keeping in view the availability of resources and master trainers.

The logistic problems of PAAA is to be coordinated with AGP office for their resolution.

PAAA to give a comparison of targets and achievements of training plans of previous two years in the next year training plan presentation.

The SOPs of conducting trainings for client organization be studied.

The master trainers who are called for mentoring sessions be selected carefully.

The books assigned for book reviews to the probationary officers be regarding generalized topics like economy and history etc in our Country's current perspective.

The review/revisions in syllabus of STP be made after the completion of STP.

The classes on course of Cost Accounting be started from the first phase of training program so that probationary officers get more time to prepare for the subject.

The schedule of STP be planned in a way that probationary officers get more time for their preparation and research work on the sixth day of the week. The training plans of training institutes of other Services Groups be explored in this regard.

While preparing for course on "International Competitive Bidding", the expertise resources of other departments/organizations who are competing in international bidding be obtained for knowledge sharing. The course be designed for senior officers of BS 20-21 and be arranged in Islamabad.

Possibility of developing a system regarding forwarding various professional queries received in AGP office to PAAA for the research work and their opinion be explored.

The slides regarding achievements of PAAA should also show courses which are conducted on the basis of requests received from various Departments and any pendency in this regard.

The case regarding shortage of staff especially Bearers/Waiters be sent to AGP office for ensuring their provision.

**Director General Audit Postal & Telecommunications, Lahore (Thursday 13<sup>th</sup> May 2022)**

The Administration Wing must report through Deputy Director to give him exposure of administration related work. The changes be made in the Organizational Structure accordingly i.e. Audit Officer Admn must report to Director through Deputy Director.

It must be ensured that the Assistant Directors and Deputy Directors be given exposure of working of all the Sections.



3	The last year's Thematic Audit regarding Regulatory functions by PTA & FAB which could not be completed be carry forward to current year Audit Plan.
4	The para regarding non-cooperation of the management while conducting Special Audit of Saving Bank Ordinary & Special Saving Accounts of New Town GPO be printed in the main report and the Special Audit be carried out as such.
5	Historical lessons learnt during various Audits regarding Asset Management be utilized while conducting Thematic Audit of Asset Management.
6	Progress made regarding conversion of retired JCOs and NCBs pensioners to DCS be checked in coordination with CMP Lahore.
O	<b>Director General Audit District Government Punjab (North), Lahore (Thursday 13<sup>th</sup> May 2022)</b>
1	In the Special Study complete name of District Health Authority be used instead of using abbreviation DHA.
2	The mandate of Special Audit be restricted specifically as per request of the Secretary concerned.
P	<b>Director General Audit Petroleum &amp; Natural Resources, Lahore (Thursday 13<sup>th</sup> May 2022)</b>
1	The issues regarding MPCL and MOL-Tal JV be followed up by Deputy Auditor General for earlier processing.
3	Increased coordination with OGRA be made for amicable resolution of issues and finding way forward.
4	The progress made against identified problem areas of gas sector be followed up.
Q	<b>Director General Performance Audit Wing, Lahore (Thursday 13<sup>th</sup> May 2022)</b>
1	In the slides of ATP 2021-22 the column showing number of participants alongwith their BPS who attended the trainings and number of arranged courses be added.
2	In the slides of ATP 2021-22 the column showing dates of courses be removed.
3	The data showing break-up of participants of training courses be sent to HRM Wing, AGP office.
4	Some good quality Performance Audit Reports be sent to PAW for their expert comments on these reports.
5	Hard copies of signed Performance Audit Reports be scanned and archived instead of saving the Performance Audit Reports.
6	The concept of conducting trainings on CIA and CFA in PAW be forwarded to AGP office for formal approval. The training related cases be forwarded to HRM Wing, AGP office for approval as per policies and vision of AGP office.
7	Target number of participants be mentioned in the current year training plan. The training dates be removed as these are the tentative dates and are subject to change.
8	The courses of CIA be removed from the current training plan for time being till the final decision is received from AGP office.
R	<b>Director General Audit District Government Punjab (South), Multan (Thursday 13<sup>th</sup> May 2022)</b>
1	Possibility of providing five to ten printed copies of Audit Reports to Finance Department along with their soft form so that those can be printed by Finance Department as per their requirement
2	Complete name of District Health Authority be used instead of using abbreviation DHA.
S	<b>Director General Audit KhyberPakhtunkhwa, Peshawar (Monday 16<sup>th</sup> May 2022)</b>
1	The Audit Reports which are pending only due to awaiting DAC, a final notice may be served to the executives for conducting of DAC and in case of non-compliance the reports be finalized without further delay.
2	The Performance Audit of Consultancy Services Provided to BRT be performed as joint audit with DGA Environment.
3	The Special Audit of BRT be completed by the DGA KP team but its report be forwarded to DGA Environment Islamabad for further processing to avoid conflict of interest.
4	The term "Audit of Public Importance" be added in the title of Special Audit of Polio Fund



	Disbursement in KP. This Audit be taken up once written directions are received from Provincial PAC.
5	The topic of Thematic Audits be changed to Citizen Participatory Thematic Audit. Royalty fund of schemes under Finance Department be included.
	The audit jurisdiction is based on the source of Funds. Organizations/Departments getting funds from Government of KP be audited by DGA KP so that reports can be discussed in the relevant PAC.
T	<b>Director General Audit District Government, KhyberPakhtunkhwa, Peshawar (Thursday 16<sup>th</sup> May 2022)</b>
1	The table regarding sanctioned and available strength be rectified.
2	The subjects which are shifted from DGA Distt. Govt. to DGA KP due to changes at District level after local Government Ordinance may remain with DGA Distt. Govt. KP. The Paras/reports once developed be forwarded to DGA KP for further processing so that all the tiers of the Govt. be covered comprehensively and a complete picture can be presented to PAC.
U	<b>Director General Audit Azad Jammu &amp; Kashmir, Muzaffarabad (Thursday 16<sup>th</sup> May 2022)</b>
1	The notification regarding Audit and Accounts Service of Azad Jammu & Kashmir be shared with AGP office.
2	As the post of DG Audit is vacant therefore the financial and administrative sanctions where ever required, be obtained from AGP office for timely and effective utilization of budget of current year.
3	Service Rules issued for AJ & K PA&AS be shared with AGP office before sending requisition for hiring of Assistant Director to AJ&K Public Service Commission.
4	Regarding language issue in implementation of AMIS, active coordination be made with SSA Wing, AGP office and DG to AGP.
5	The Special Audit of Centralized Biometric Time Attendance/Monitoring System for Elementary & Secondary Education (Pilot Project) be converted to Special Study. The sampling data regarding biometric attendance be collected from throughout AJ&K and utilized in the Special Report.
6	The Human Resource be sent to DGA IR&C Lahore for on job training in tax matters which will be helpful for them in conducting Inland Revenue Audit of AJ&K. Suitable Audit Officer, Assistant Audit Officer or Senior Auditors from DGA IR&C Lahore be attached with the Audit Team of DGA AJ&K while conducting audit of Inland Revenue AJ&K for knowledge and experience sharing.
7	The number of HR be increased in trainings related to conducting Income Tax audit and Commercial Audits.
V	<b>Director General Audit Gilgit-Baltistan (Thursday 16<sup>th</sup> May 2022)</b>
1	There is no compromise on the implementation of AMIS. Proposal/way forward be prepared for overcoming the problems and AMIS be implemented.
2	Special Audit of "Forest Regeneration Fund" be focused on area-wise generation and utilization of funds for regeneration of forests.
3	The Thematic Audit of Health Infrastructure and facilities should cover health facilities vis-à-vis population growth and should not be restricted to incidence of COVID-19 only. The aspect of health facilities coverage during summer season with huge influx of tourists may also be studied.
4	The Special Study regarding Power Generation which was dropped last year be taken-up again.
5	DAG to ensure active coordination with PAAA for conducting the required/planned trainings.
6	Training plan be revised and rationalized as per available Human Resources.
7	The Human Resource be selected for posting in DGA Gilgit-Baltistan after considering their trainings profile and areas of specialty.
W	<b>Director General Audit Defence Services (South), Karachi (Thursday 19<sup>th</sup> May 2022)</b>
1	The services of CISA qualified Deputy Director is available for all the FAOs and be utilized wherever required.



2	The old liabilities be added in the current budget estimates.
3	The para regarding refusal of Audit by DHA be printed in the report.
4	A written request regarding limited sanctioned posts of Audit Officers be sent to AGP office for consideration.
5	A policy decision be sought by writing a letter to Policy Wing, AGP office that upon movement of Units the respective DGA DS (North) or DGA DS (South) will conduct their Audit as per their respective jurisdiction.
6	A case regarding conducting of DAC for Special Audit report on Provident Fund be sent to AGP office for decision as both the QCCs in this case have already been conducted and if a DAC is conducted at this stage then the QCCs may have to be conducted again.
7	Special efforts be made that Deputy Director is involved in conducting SAM meetings.
8	The year be mentioned in Section III in the heading "The Next Year Audit Plan".
9	The Special Study of "Use of A-1 land for welfare & commercial activities" be taken up as routine Audit instead of Special Study or Special Audit.
10	In thematic audit of Financial Management in Cantonment Board such Cantonment Boards be selected which are self sufficient/in surplus and those which are generating less funds than their expenditures. It may be explored how they are being managed.
<b>X</b>	<b>Director General Commercial Audit &amp; Evaluation (South), Karachi (Thursday 19<sup>th</sup> May 2022)</b>
1	The para regarding refusal of audit by 03 entities i.e. Sindh Modarba, Sindh Leasing and Sindh Insurance, be printed in the Audit Report and be taken up in PAC. These entities be again added in the current year Audit.
2	A copy of Audit Report of NBP Multan conducted on the directives of PAC be sent to the DAG concerned for necessary processing.
3	The timelines of completion of Audits be revised/rationalized as per timelines issued by AGP office from time to time.
4	The Audit Report of NBP be highlighted in consultation with AGP office. Special Audits of various branches on NBP within country and abroad needed to be planned. The possibility of provision of budget from executive organization be explored.
5	The Performance Audit of PNSC subsidiaries be reconsidered with the DAG concerned.
6	The word "Policy" in Special Study be replaced as "Corporate Plan".
7	The Thematic Audit of "Role of Planning & Development Division in relation with land management issues" be converted to Special Study.
<b>Y</b>	<b>Director General Audit Inland Revenue &amp; Customs (South), Karachi (Thursday 19<sup>th</sup> May 2022)</b>
1	The para regarding non-access to real time data/provision of record be printed in the Audit Report and discussed in PAC to keep this issue alive.
2	The case for hiring some retired person from IRS & Customs for training of Human Resources of FAO in this area be taken up with AGP office.
3	International data such as from UNCTAD be used while conducting Thematic Audit of valuation of imported Goods. The Governing laws & Regulation and variation in their applicability be also studied.
<b>Z</b>	<b>Director General Audit Local Councils, Sindh (Thursday 19<sup>th</sup> May 2022)</b>
1	The Special Study regarding "Bulk Water Supply and distribution issues in Karachi" be done in coordination with DGA Water Resources.
2	In the slide showing progress on 06 months targets, the place where the trainings were conducted be also mentioned.
3	Special Study on "Service Delivery in KMC Hospitals" be changed into PSDP Audit. Comparative study of various Hospitals be also explored in this study.
<b>AA</b>	<b>Director General Audit Sindh, Karachi (Thursday 19<sup>th</sup> May 2022)</b>
1	In the title of Performance Audit "Production and performance of vaccine by Sindh Poultry Vaccine Centre (SPVC) Karachi" the word "Performance" be replaced with "Efficacy".



2	In Thematic Audit of Health a comparison with some other province i.e. Khyberpakhtunkhwa be made to evaluate the comparative achievements in this field.
3	Special focus be given on Energy Sector and the reconciliation of their record be made as it is showing just 3% of the total budget audited.
B	<b>Director General Audit Works (Provincial) Sindh, Karachi (Friday 20<sup>th</sup> May 2022)</b>
1	The figure amounting to Rs. 11 Million funds required for payment of TA/DA be rechecked.
2	The works portion of Audit Report is also printed by DGA Civil Sindh and will be uploaded by them as well as DGA Works Provincial Sindh Karachi being newly created office. This will result in duplication in Audit Reports. Policy Wing, AGP office to give clear directions in this regard to avoid duplication of work.
3	Special Audit of "lining of distributaries" be reviewed and converted to Special Study.
4	Second Thematic Audit of "Infrastructure development for clean drinking water" be dropped and more focus be made on the first Thematic Audit.
AC	<b>Director General Audit Balochistan, Quetta (Friday 20<sup>th</sup> May 2022)</b>
1	The two Citizen Participatory Audit related to Energy and Balochistan University of Information Technology Engineering and Management Science (BUIITEMS) be deleted and these two areas highlighted by complaints from PM Portal be looked into in Compliance Audit format.
2	The Compliance Audits which are in process be also mentioned in the column of Number of Audits executed last year with a note on their status of execution as there is still time remained in the completion of second phase of audit.
3	While conducting the Performance Audit of Gwadar-Lasbela Livelihoods Support Project (GLLSP) for Balochistan, selected areas/formations be used. Effectiveness be focused more in this Performance Audit.
4	In the Performance Audit of Kachhi Plan Water Supply Scheme at Pat Feeder Canal D.M.Jamali, the impact on health related issues be also studied.
5	In the Special Audit of Cadet Colleges of Balochistan efforts be made to identify fresh areas other than the one highlighted in the previous year Audit Reports. If the paras from previous year Audit Reports are added being important, their year of reporting be also mentioned in the Report.
6	In the Thematic Audit of Assessment of strategy and tools adopted by the Excise and Taxation Department to Increase Revenue, a comparative analysis with other provinces be added.
7	The percentage figure for year 2022-23 shown in % coverage column of planned Audit Coverage table be rationalized.
8	The dates given for DAC meetings in table of Activity-Wise Resource Allocation for Compliance Audit be rationalized as per timelines given by AGP Office.
9	The reply of the Department regarding non-production of record in case of Special Audit Report of Sundeman Provincial Hospital, Quetta for the period from 2007-08 to 2012-13 be sought in writing. Furthermore, If this audit is not found relevant, the case be sent to AGP Office for consideration.
AD	<b>Director General Audit Local Council Balochistan, Quetta (Friday 20<sup>th</sup> May 2022)</b>
1	The matter of non-conducting of PAC be reported to AGP office so that matter can be taken up at appropriate level.
2	In the table regarding Recap of Last Audit Year 2021-22 and in the other tables the word "NA (Not Applicable)" be replaced with number "0 i.e. not conducted".
3	The Thematic Audit of Sanitation and Solid Waste Management in District Quetta be dropped and the person-hours be adjusted accordingly.
4	Special Study of "Installation of Street Lights" be converted to Performance Audit of various municipal Services/functions.
5	Utilization of person-hours of DG be rationalized.
The meetings ended with a vote of thanks from and to the Chair.	





Office of the  
**Auditor-General of Pakistan**  
(AGP Chamber)  
Constitution Avenue  
Islamabad

**CIRCULAR**

No. 04-01/AGP Chamber /4575

Dated 22.03.2023

Subject: **TEMPLATE FOR POWERPOINT PRESENTATION**

In order to facilitate all Wings and FAOs, the Auditor General of Pakistan has been pleased to direct that **Powerpoint presentation** in the Conference room of Office of the Auditor General of Pakistan will be delivered on a **uniform template** henceforth. Specifications of the approved template for the slides are given below;

- a. White background with black text. ✓
- b. Title font size 28. ✓
- c. Body font size 24. ✓
- d. Font type Calibri. ✓
- e. All slides be numbered e.g. 1/10 where 1 is the currently displayed slide and 10 is the last excluding "Thank You" slide.

2. All concerned are informed to adhere to the above directions.

  
(Muhammad Luqman)  
Director General to AGP  
Tel: 051-9216632

**Copy to:**

- All Deputy Auditors General.
- SPS to Auditor General of Pakistan.
- SPS to Additional Auditor General – I / II.
- A.O (I.T) to upload the circular on official website.

Audit Policy-II Wing  
Diary No. 92

*For compliance, please.*  
24/03/2023  
27-03-2023  
27-03-2023  
ND (P) AD 5