



Audit Report on

(.....*Insert name of Entity*)
Autonomous body/Authority/Corporation)

(Note: *In case of large organizations having varied nature of responsibilities/functions, the FAO may conduct audit of a specific function/area/wing and prepare the report accordingly)*

Report No: DGA-----25-001

Audit Year -----
(Financial Year(s)-----)

PREFACE

Articles 169 & 170 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Sections 8 & 12 of the Auditor-General's (Functions, Powers and Terms and Conditions of Service) Ordinance 2001, require the Auditor-General of Pakistan to conduct audit of receipts and expenditure of the Federation and the Provinces or the accounts of any authority or body established by or under the control of the federal or a Provincial government.

This report is based on audit of (*insert name of Entity/Authority/Corporation*) for the financial year(s) (*inset financial year(s)*). The Directorate General Audit (*insert name of FAO*) conducted audit during Audit Year (*insert Audit Year*) on a test check basis with a view to make an independent assessment of the entity and provide reliable information to the stakeholder for making sound decision making. The report also aims at improving the internal controls of the entity, thereby allowing the management to take corrective action and improve operational efficiency.

The Audit Report includes key facts about the entity, audit snapshot, findings on systemic issues, conclusion and recommendation for executive action. Audit findings indicate a number of matters related to stated roles & responsibilities of the entity, financial management, human resource management, procurement, operational processes, achievements of targets/KPI and digitization.

The report was shared with the entity as well as the Principal Accounting Officer (PAO) and executive responses were evaluated before finalization this report. The report was discussed with the PAO in Departmental Accounts Committee (DAC) meeting held on (*insert date of DAC meeting*) and the outcome of the meeting has been incorporated in the report.

The Audit Report is submitted to the President of Pakistan in pursuance of Article 171 of the Constitution of the Islamic Republic of Pakistan 1973, for causing it to be laid before both houses of Majlis-e-Shoora (Parliament).

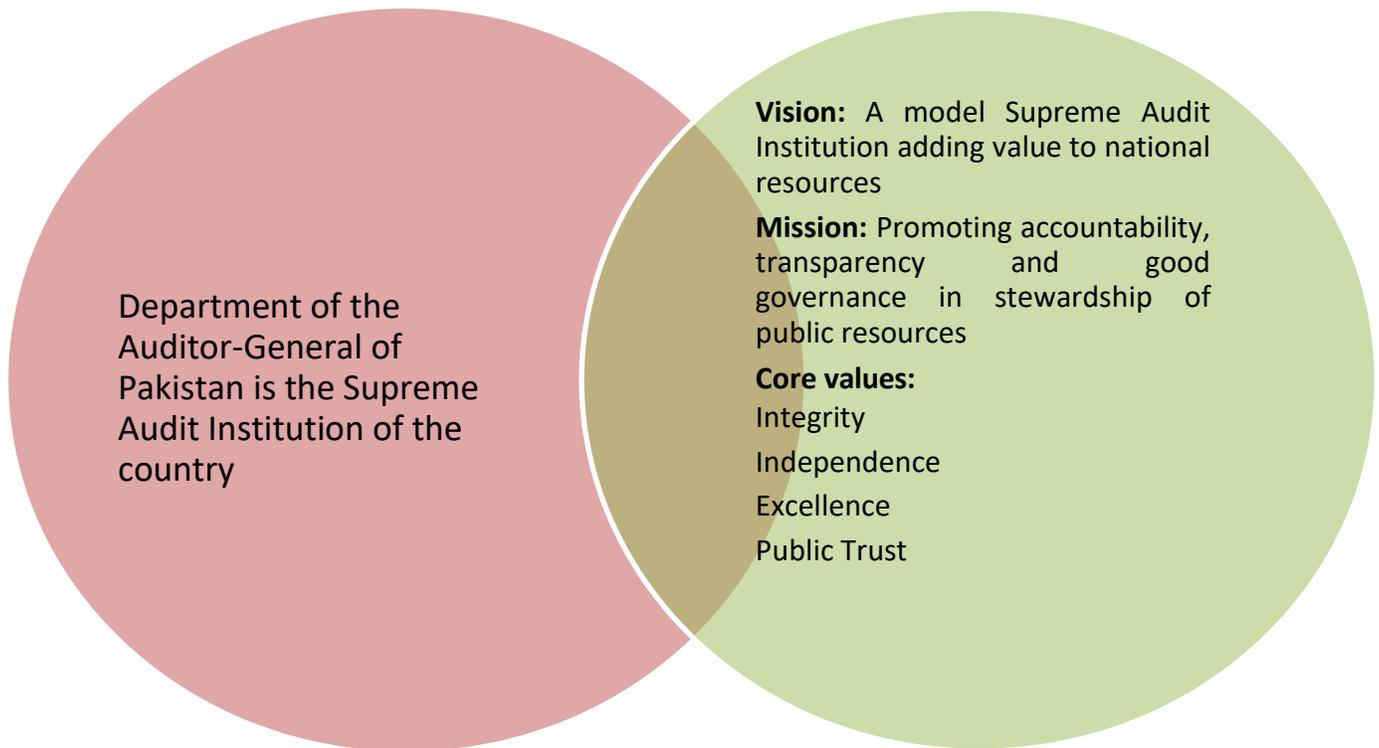
Islamabad

Dated: Month, Year

(Maqbool Ahmad Gondal)

Auditor-General of Pakistan

Department of the Auditor-General of Pakistan



The Auditor-General of Pakistan is appointed under Article 168 the Constitution of Islamic Republic of Pakistan. The reports of the Auditor-General are laid before the legislature and are discussed by the Public Accounts Committees of the respective Assemblies. The constitutional mandate enables the Auditor-General to strengthen legislative oversight by providing an independent, reliable and objective assessment of the process of governance at the federal, provincial and district level.

AUDIT SNAPSHOT

Audit Report on (.....Insert name of entity, Autonomous body/Authority/Corporation)

DGA---25-001

November 2025

Why did we do this audit?

(Outline reasons for conducting audit of the entity)

What did we find ?

(Give a summary of key findings here)

Key assessment

(Illustration/graphical representation of assessment of public value creation, operational efficiency, governance, productivity, achievements and revenue & expenditure analysis of the entity may be given here)

What did we Recommend?

(Highlight main recommendations of the report here)

(Indicative)
15,064

3.7

4
452%



Highlights

DGA-25-001

November 2025

Entity Summary Sheet

Description	Details
Legal Framework of Entity	
Key Responsibilities/Mandate and Objectives	
Accounting Policy	
Total Assets (Current/Longterm)	
Total Liabilities (Current/Longterm)	
Income/Revenue	
Government Grants	
Expenditure	
Receipts	
Cash Balances	
Total Investments	
Funding Sources (Govt/Donor agency)	
Total Allocations	
Total budget for Procurement	
Total expenditure on Procurement	
Was procurement made through e-PADS (Yes or No)	
Status of financial statements	
Composite (risk) Rating (derived from audit finding to provide an at-a-glance summary of entity integrity and performance) (‘A’ indicating highest risk)	A B C D
Compliance Status of audit recommendations	

Note: These are indicative fields describing facts of the entity. Only applicable and relevant fields are required to be filled. Further, any other facts about the entity can be included here to give a complete picture of the organization.

Abbreviations and Acronyms

1. Overview of the Entity
2. Stated Mandate, Roles and Responsibilities
3. Financial Management
4. Human Resource Management
5. Procurement
6. Operational Processes, Targets and KPIs
7. Internal Audit
8. ICT and Digitization
9. Conclusion
10. Recommendations
11. Appendices

Tables

- Table 1:
- Table 2:
- Table 3:

Figures

- Figure1:
- Figure2:
- Figure3:

Overview of the Entity

(Give brief overview of the entity to provide a high level understanding of the organization for the stakeholders focusing on its core functions, structure and accountability)

FINDINGS

Stated Mandate, Role and Responsibilities

(Give findings on the following areas, where applicable. These areas are indicative only and the template is flexible for further addition/deletion and professional judgement of DG)

1. Adherence to mandate
2. Governance framework
3. Achievement of stated objectives and obligations
4. Legal and regulatory compliance (adherence to rules, regulations and policies)
5. Accountability and Transparency
6. Service delivery

(Give details of the findings. The titles should be neutral and objective without any negative connotation. Further, the titles of findings should not include amounts and details of amounts (if, any) shall be indicated in the body of the finding)

Management response to a particular finding and DAC outcome may also be given here, while the recommendations should be given in recommendations section

Financial Management

(Give findings on the following areas, where applicable. These areas are indicative only and the template is flexible for further addition/deletion and professional judgement of DG)

1. Budgeting and cost control (budgeted vs actual expenditure)
2. Financial reporting
3. Working capital management
4. Risk management & forecasting
5. Receipts
6. Investments
7. Payments
8. Recoveries
9. Taxation
10. Internal controls
11. Compliance with PFM Act

(Give details of the findings. The titles should be neutral and objective without any negative connotation. Further, the titles of findings should not include amounts and details of amounts (if, any) shall be indicated in the body of the finding)

Management response to a particular finding and DAC outcome may also be given here, while the recommendations should be given in recommendations section

Human Resource Management

(Give findings on the following areas, where applicable. These areas are indicative only and the template is flexible for further addition/deletion and professional judgement of DG)

1. HR policy
2. Recruitment
3. Compensation & benefits
4. Training & development
5. Performance measurement

(Give details of the findings. The titles should be neutral and objective without any negative connotation. Further, the titles of findings should not include amounts and details of amounts (if, any) shall be indicated in the body of the finding)

Management response to a particular finding and DAC outcome may also be given here, while the recommendations should be given in recommendations section

Procurement

(Give findings on the following areas, where applicable. These areas are indicative only and the template is flexible for further addition/deletion and professional judgement of DG)

1. Procurement Budget vs Expenditure
2. Comments on e-procurement/e-PADS
3. Procurement of goods/services/consultancy (i.e. tendering, bidding, bid evaluation etc.
4. Award of work
5. Contracting
6. Payments
7. Inventory management & inspections

(Give details of the findings. The titles should be neutral and objective without any negative connotation. Further, the titles of findings should not include amounts and details of amounts (if, any) shall be indicated in the body of the finding)

Management response to a particular finding and DAC outcome may also be given here, while the recommendations should be given in recommendations section

Operational Processes, Targets and KPIs

(Give findings on the following areas, where applicable. These areas are indicative only and the template is flexible for further addition/deletion and professional judgement of DG)

1. Value for money
2. Internal controls
3. Alignment of targets/KPIs with responsibilities/
Mandate
4. Quality of KPIs (specific, measurable, realistic etc.
5. Reliability of data
6. Resource Allocation
7. Service Delivery
8. Processes Optimization
9. Achievements of Target

(Give details of the findings. The titles should be neutral and objective without any negative connotation. Further, the titles of findings should not include amounts and details of amounts (if, any) shall be indicated in the body of the finding)

Management response to a particular finding and DAC outcome may also be given here, while the recommendations should be given in recommendations section

Findings

Internal Audit

(Give findings on the following areas, where applicable. These areas are indicative only and the template is flexible for further addition/deletion and professional judgment of DG)

1. Existence of Internal Audit function in the Entity.
2. No of Employees in Internal Audit Wing
3. Internal Audit Plan whether prepared and implemented or not.
4. No of reports of Internal Audit produced during the year.
5. Implementation status of recommendations of Internal Audit Reports.
6. Presentation of Internal Audit Reports before the Board/Governing Body and recommendations by the Board/Governing Body.
7. Review, revision and updation of Internal Controls in the light of Internal Audit findings.

(Give details of the findings. The titles should be neutral and objective without any negative connotation. Further, the titles of findings should not include amounts and details of amounts (if, any) shall be indicated in the body of the finding)

Management response to a particular finding and DAC outcome may also be given here, while the recommendations should be given in recommendations section

ICT and Digitization

(Give findings on the following areas, where applicable. These areas are indicative only and the template is flexible for further addition/deletion and professional judgement of DG)

1. Processes optimization and operational efficiency
2. Data security and integrity
3. Back-up and recovery
4. Change management
5. Risk management

(Give details of the findings. The titles should be neutral and objective without any negative connotation. Further, the titles of findings should not include amounts and details of amounts (if, any) shall be indicated in the body of the finding)

Management response to a particular finding and DAC outcome may also be given here, while the recommendations should be given in recommendations section

Conclusion

(Give Conclusions here)

Recommendations

(Give 8-10 clear and actionable recommendations. The recommendations shall clearly address the issues pointed out in the findings for facilitating meaningful discussion in PAC meetings and acceptance of such recommendations by the forum)

Appendices

Appendix-I

Audit Objectives, Scope, Methodology

Appendix-II

(Any other details)