

1. Overview of the Office

Director General Audit Sindh is a strategic audit unit of the Department of the Auditor General of Pakistan. This office facilitates the DAGP to satisfy its constitutional responsibility of conducting the audit of Provincial Government (Sindh).

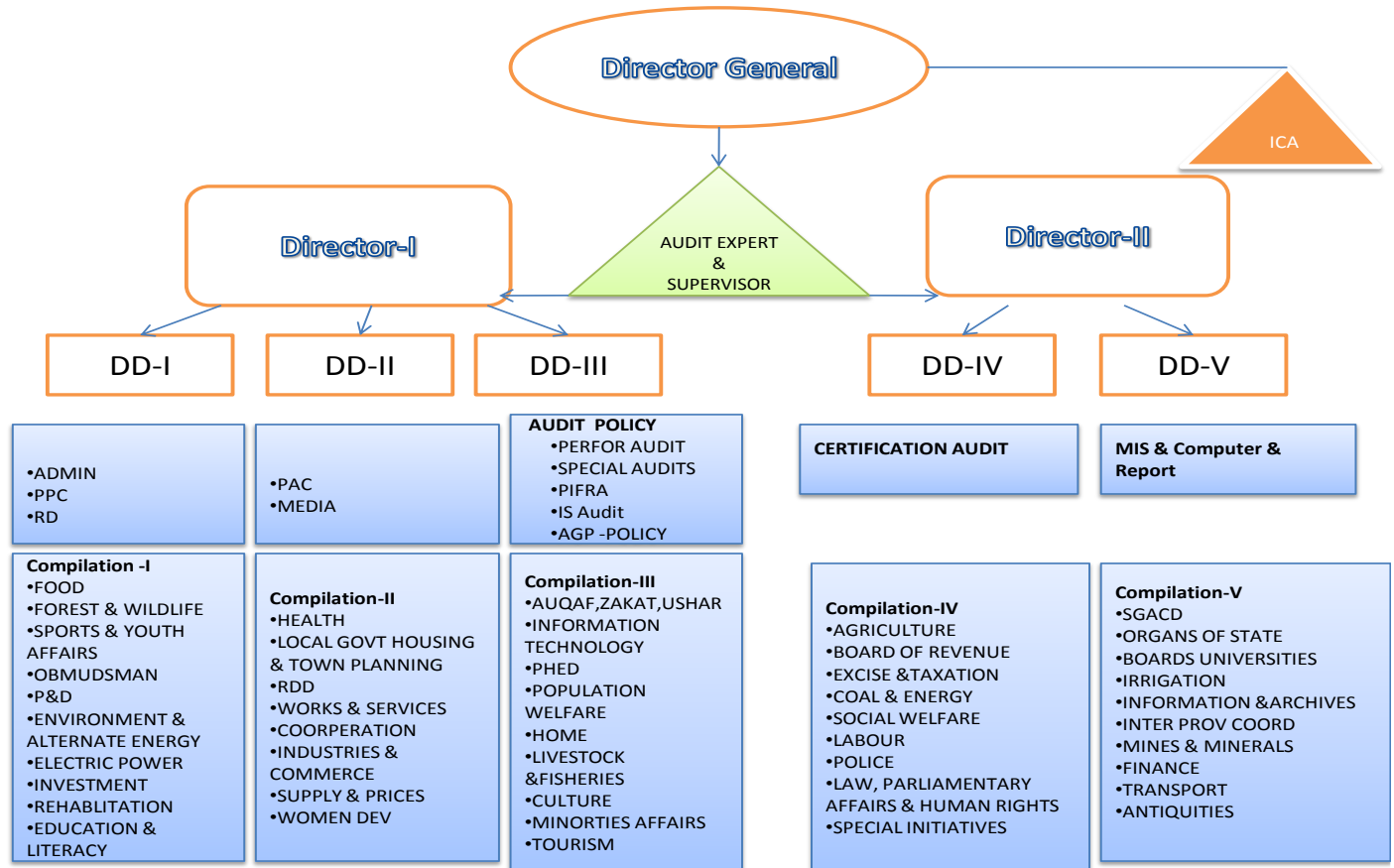
In the past Provincial Government's auditing and accounting functions were performed by the Accountant General Sindh, Karachi. Outside Audit Office of Accountant General Sindh, Karachi was responsible for post audit. In 1988, pre and post audit functions of A.G. Sindh were separated and Outside Audit Office of A.G. Sindh was institutionalized as a separate Director General Audit Sindh, Karachi.

Mandate of Director General Audit Sindh, Karachi includes;

- Financial Audit of all the Principal Accounting Officers Provincial Government
- Performance, Environment & Information System Audit
- Certification of Provincial Government financial statements
- Certification of financial statements of self accounting entities
- Certification of foreign aided projects

2. Organizational Structure

Director General Audit Sindh Office is headed by a Director General (BPS 20) and has a sanctioned strength of 389 against which current strength of the office is 289. The organogram of the office is as under.



Post/BPS	Sanctioned Strength	Total Available Strength	Surplus/ Shortage (Strength)
DG – 20	01	01	00
Director – 19	02	02	00
DD – 18	05	05	00
AD – 17	04	04	00
AO – 18	25	25	00
AAO – 17	44	22	(22)
SAs – 11	200	161	(39)
Support Staff	108	69	(39)
TOTAL	389	289	(100)

2. Mandate

Department of the Auditor General of Pakistan is the primary national institution that supports Parliamentary Oversight by promoting accountability, transparency and good governance in the management and use of public resources through its independent and objective reporting. The mandate of Auditor General of Pakistan is prescribed in section 168 to 171 of the Constitution of Pakistan Auditor General's Ordinance 2001.

Each D.G. Office is a strategic audit unit of OAGP that facilitates Auditor General of Pakistan in accomplishing his constitutional responsibilities.

3. Vision and Mission

Vision of DAGP is;

“To strengthen legislative oversight by providing an independent and objective assessment of the process of governance and financial management at all tiers of government”

Director General Audit Sindh, being a Strategic Audit Unit of DAGP is committed to accomplish this vision and deliver results by executing key operational strategies, identifying the challenges and converting them into opportunities. To accomplish DAGP vision, we have developed a mission statement to ensure that every one of us work for a common purpose with loyalty and commitment and avoid contradiction between organizational and personal goals. Our mission is;

“To Promote the highest standards of Legislative Oversight and Accountability and helping the Provincial Government to improve the Efficiency and Effectiveness of its operations through Timely, Accurate and Reliable Reporting for the benefit of the People of Pakistan.”

Our mission provides guidance in establishing organizational goals and also acts as a yardstick by which plans are judged and strategies are developed. To accomplish our mission we have defined following three strategic goals:

Goal 1: High Standard of Service

- ◆ Timely, reliable and relevant reporting for the legislature and the government.
- ◆ Addressing high risk areas and system weaknesses in the financial system.
- ◆ Value addition by focusing on economy, efficiency and effectiveness in the government’s operations.

Goal 2: Model DG Office

- ◆ Proactive strategic leadership focused on results
- ◆ Developing institutional knowledge and experience
- ◆ Enhancing business and management process
- ◆ Improving stakeholders relationships

Goal 3: Employer of Choice

- ◆ Promoting environment that is fair and unbiased and values opportunity and inclusiveness to improve employees’ views about the organization.

- ◆ Provide the staff with tools, technology and a professional working environment.
- ◆ Continuous capacity building of staff.

We share the values of AGP that defines the way we conduct our work professionally. Standard of behavior has been set out in the Code of Ethics of OAGP and we remain committed to implement the ethical requirements in every aspect of our work.

Strategic Planning Framework of DG Audit Sindh

Our strategy

To achieve our goals within the limited human and financial resources, our strategy is;

- Prioritizing audits and focusing on high risk and critical audit areas
- Increase desk audit
- Working closely with PIFRA which provides competitive advantage
- Encourage use of modern audit techniques
- Involvement of audit experts
- Open communication with all stakeholders
- Keeping close coordination with all stakeholders

Challenges

Identifying the potential challenges that can limit our performance is critical for the success of DG Audit Sindh. Critical to our success is our ability to recognize and respond to these challenges, which can impact the quality of our service.

A limited human and financial resource is the foremost challenge for this office. Field Auditors are our backbone and we cannot succeed unless we have a trained and motivated audit force which is fully equipped and have necessary resources. PIFRA has provided us valuable support in the form of logistical, technical and hardware support. However, we require continuous investment to develop our human resources and equip ourselves logistically and technically to be among the best.

4. Core Values

Values are the fundamental principles, which can be described as actions that guide behavior and decision making. DAGP has adopted INTOSAI Code of Ethics and as an employee of OAGP its responsibility of all of us to comply with the requirements of INTOSAI Code of Ethics. In addition, DAGP has defined following three core values for the organization.

Integrity: At DAGP we seek uncompromising integrity from each individual. Integrity is our Arsenal and we believe that an auditor without Integrity is a soldier without weapons.

Quality: All of our work should confirm to professional standards. There will be no bargain of quality for quantity.

Partnership: We seek better relationship with stakeholders by;

- Aligning our goals with Govt. reform agenda
- Understanding our clients
- Improving communication with stakeholders
- Working as partners – Help clients achieve their objectives economically, efficiently and effectively.

5. Primary Stakeholders and Related Expectations

Stakeholders: Any person, group, or organization that can place a claim on the organization's attention, resources, or services e.g. Legislature, Federal Govt, Provincial Govts, Auditor General's Office, Employees, PIFRA etc.

Need: Certification of financial statements, Value for Money Audit, Training, Reward etc.

Our primary stakeholders are:-

- Office of the Auditor-General of Pakistan.
- PIFRA
- Government of Sindh
- Donor Agencies
- Accountant General Sindh
- Legislature (Public Accounts Committee)

Provincial Government

There are 43 Principal Accounting Officers in the Provincial Government of Sindh.

Sr. #	Audit Entity	Total No. of Formations/cost Centres/DDOs
1	Agriculture Department	273
2	Antiquities Department	7
3	Auqaf , Religious, Zakat & Ushar Department	50
4	Board of Revenue Department	87
5	Chief Minister Secretariat	4
6	Coal & Energy Development Department	13
7	Cooperation Department	7
8	Culture Department	104
9	Education & Literacy Department	471
10	Electric Power Department	8
11	Environment & Alternate Energy Department	11
12	Excise & Taxation Department	70
13	Finance Department	154
14	Food Department	35
15	Forest & Wildlife Department	72
45	Governor House Secretariat	7
16	Health Department	198
17	Home Department	95
18	Industries & Commerce Department	27
19	Information & Archives Department	32
20	Information Technology Department	9
21	Inter-provincial Coordination Department	1
22	Investment Department	1
23	Irrigation Department	201
24	Labour Department	116
25	Law & Parliamentary Affairs & Human Rights Department	183
26	Livestock & Fisheries Department	76

27	Local Government Housing & Town Planning Department	143
28	Mines & Minerals Development Department	12
29	Minorities Affairs Department	2
30	Planning & Development Department	39
44	Police Department	157
31	Population Welfare Department	116
46	Provincial Assembly Secretariat	3
47	Provincial Ombudsman Secretariat	1
32	Public Health Engineering Department	106
33	Rehabilitation Department	1
34	Rural development Department	6
35	Service General Administration & Co-ordination Department	33
36	Social Welfare Department	3
37	Special Initiative Department	1
38	Sports & Youth Affairs Department	13
39	Supply & Prices Department	1
40	Tourism Department	4
41	Transport Department	22
42	Women Development Department	12
43	Works & Services Department	269
48	Autonomous Bodies, Boards & Universities	69
	Total	3325

As of June 2011

LIST OF AUTONOMOUS BODIES OF GOVERNMENT OF SINDH		
S.NO.	PAO	AUTONOMOUS BODIES
1	SPORTS & YOUTH AFFAIRS	SINDH SPORTS BOARD
2	SECRETARY OMBUDSMAN	PROVINCIAL OMBUDSMAN
3	P&D	SINDH COASTAL DEVELOPMENT AUTHORITY

4	P&D	PROVINCIAL DISASTER MANAGEMENT AUTHORITY
5	ENVIRONMENT & ALTERNATE ENERGY DEPTT	SINDH ALTERNATE ENERGY DEVELOPMENT BOARD
6	EDUCATION & LITERACY DEPTT	CADET COLLEGE PETARO
7		CADET COLLEGE LARKANA
8		CADET COLLEGE SANGHAR
9		SINDH EDUCATION FOUNDATION
10		SINDHI ADABI BOARD
11		SINDHI LANGUAGE AUTHORITY
12		SINDH TEACHERS TRAINING AUTHORITY
13		SINDH TEXT BOOK BOARD
14	LOCAL GOVERNMENT	MALIR DEVELOPMENT AUTHORITY
15		LARKANA DEVELOPMENT AUTHORITY
16		SEHWAN DEVELOPMENT AUTHORITY
17		LYARI DEVELOPMENT AUTHORITY
18		HYDERABAD DEVELOPMENT AUTHORITY
19		SINDH LOCAL GOVERNMENT BOARD
20		PROVINCIAL LOCAL GOVERNMENT COMMISSION
21		SINDH KACHI ABADI AUTHORITY
22		SINDH BUILDING CONTROL AUTHORITY
23	COOPERATION DEPTT	SINDH COOPERATIVE BANK
24	INDUTRIES & COMMERCE	SINDH INDUSTRIAL TRADING ESTATE LTD
25	LIVESTOCK & FISHERIES	KORANGI FISH HARBOUR AUTHORITY
26		KARACHI FISH HARBOUR AUTHORITY
27	TOURISM DEPTT	SINDH TOURISM DEVELOPMENT CORPORATION
28		GORAKH HILL DEVELOPMENT AUTHORITY
29	COAL & ENERGY DEPTT	THAR COAL ENERGY BOARD
30		SINDH COAL AUTHORITY
31	LABOUR	SINDH EMPLOEES SOCIAL SECURITY INSTITUTE

32	WELFARE DEPTT	SINDH WORKERS WELFARE BOARD
33	SGA&CD	SINDH PUBLIC SERVICE COMMISSION
34		SINDH PUBLIC SAFETY COMMISSION
35		BENEVOLENT FUND
36		SINDH ELECTION COMMISSION
37	SECRETARY TO CM SINDH	SINDH TECHNICAL VOCATIONAL EDUCATION TRAINING AUTHORITY
38		PEOPLES HOUSING CELL
39		ZULFIQAR ABAD DEVELOPMENT AUTHORITY
40	ANTIQUITIES DEPTT	ENDOVEMENT FUND TRUST FOR PRESERVATION OF HERITAGE OF SINDH
41	IRRIGATION	SINDH IRRIGATION DRAINAGE AUHTORITY
42	FINANCE	SINDH BANK
43		SINDH REVENUE BOARD
44		SINDH PUBLIC PRIVATE PARTNERSHIP BOARD
45		SINDH PUBLIC PROCUREMENT REGULATORY AUTHORITY
46		FUND MANAGEMENT HOUSE
47	INVESTMENT DEPTT	SINDH BOARD OF INVESTMENT
48	PRINCIPAL SECRETARY TO GOVERNOR SINDH	BOARD OF INTERMEDIATE AND SECONDARY EDUCATION SUKKUR
49		BOARD OF INTERMEDIATE AND SECONDARY EDUCATION LARKANA
50		BOARD OF INTERMEDIATE AND SECONDARY EDUCATION HYDERABAD
51		BOARD OF INTERMEDIATE AND SECONDARY EDUCATION MIRPUR KHAS
52		BOARD OF INTERMEDIATE EDUCATION KARACHI
53		BOARD OF SECONDARY EDUCATION KARACHI
54		SINDH BOARD OF TECHNICAL EDUCATION KARACHI
55		SINDH NURSING BOARD KARACHI
56		MEHRAN UNIVERSITY OF ENG & TECH JAMSHORO
57		UNIVERSITY OF SINDH JAMSHORO

58	KARACHI UNIVERSITY
59	LIAQUAT UNIVERSITY OF MEDICAL SCIENCES JAMSHORO
60	NED UNIVERSITY OF ENG. & TECH KARACHI
61	DOW UNIVERSITY OF HEALTH SCIENCES KHI
62	QUAID E AWAM UNIVERSITY OF ENGINEERING & TECHNOLOGY BENAZIRABAD
63	NAWABSHAH MEDICAL COLLEGE BENAZIRABAD
64	SARDAR GHULAM MOHAMMAD KHAN MAHAR MEDICAL COLLEGE SUKKUR
65	SHAHEED MOHTARMA BENAZIR BHUTTO MEDICAL UNIVERSITY LARKANA
66	IBA SUKKUR
67	IBA KARACHI
68	SINDH AGRICULTURE UNIVERSITY TANDO JAM
69	SHAH ABDUL LATIF UNIVERSITY KHAIRPUR

6. Environmental Scan

Environmental scan allows abstraction from information available relating to environment in which an entity resides. The purpose of environmental scan is to provide information on the strengths and weaknesses of the organization in relation to the opportunities and challenges its faces. This information is used to define the strategy to achieve organizational objectives.

Sources of information for environmental scan

- Analysis of past reports / observations.
- Analysis of minutes and newsletters.
- Analysis of local, national, international standards.
- Consultations with individuals, group and community.
- Direct Observations.
- Evaluation reports.
- Interviews.
- Literature, newspapers, websites.
- Questionnaires

- Review of records
- Statistical analysis
- Suggestions from stakeholders
- Surveys
- Work samples

SWOT

SWOT stands for:

- Strengths
- Weaknesses
- Opportunities
- Threats/ Challenges

Strengths: Internal strengths are resources or capabilities that help an entity accomplish its mandate or mission e.g. highly skilled staff. Fortunately this office has a knowledgeable and experienced workforce, trained with latest audit techniques and updated information.

Weaknesses: Internal weaknesses are deficiencies in resources or capabilities that hinder an entity's ability to meet its mandates and fulfill its mission. This office has following weaknesses:-

- Financial Constraints i.e., shortage of TA / DA Budget.
- Shortage of 32 numbers of Assistant Audit Officers.
- Majority of staff is not aware of CAATs / NAM / AMIS / ACL / SAP.

Opportunities: External Opportunities are outside factors or situations that the entity can take advantage of to better fulfill its mission and meet its mandate. For this office following are the opportunities to get a better output:-

S. No.	Opportunity	Description	Options for Taking Advantage of Each Opportunity
1	Activation of PAC	New PAC under nomination	Finalize and submit as much as possible audit reports before PAC for discussion.
2	Areas identified by PAOs in respect of his own department	Areas identified during discussion in DACs	Depute audit team to conduct special audit.

3	Adoption of ASOSAI / INTOSAI auditing standards	As communicated by OAGP	For improving quality of reports
4	Use of MIS to	Through P.I.F.R.A.	To access data / information of auditee

Threats: External Challenges are outside factors or situations that can affect an entity in a negative way – making harder for entity to fulfill its mission and meet its mandate. This office is facing following challenges – affecting its performance:-

S. No.	Opportunity	Options for Taking Advantage of Each Opportunity
1	Media	Areas / issues highlighted by media can be reported properly
2	Reputation	To overcome negative propaganda against OAGP through quality reporting
3	Law & Order	To arrange meetings with law enforcing agencies for protecting audit staff
4	Political influences	By adopting integrity, honesty and courage

7. Strategic Goals

Strategic goals are the statements which describe what an organization wish to achieve over a period of strategic plan i.e. 3 or 5 years. DAGP through a consultative strategic planning process starting from the D.G.s conference has defined following three strategic goals for the organization.

Goal 1: Quality and Timely Audit Reports for the Parliament and the Government

Goal 2: Respond to Challenges Emerging

Goal 3: Maximize the Value of Auditor General's Office by being a Model SAI

Accomplishing these goals require goal congruence among the individuals and offices of OAGP. Each audit office should define quantified objectives against each goal which should be Specific, Measurable, Attainable, Results-Oriented and Time Bounded. Achievement of the objectives will lead to accomplishing the strategic goals, vision and mission of DAGP

Goal 1: Quality and Timely Audit Reports for the Parliament and the Government

S. No.	Objectives	Measures for Objectives	Key Performance Indicators (KPIs)
1	Quality Audit	Use of skilled, experienced and qualified staff enabling them through updated information and trainings	Use of due audit methodology through supervision, meeting demands of stakeholders & PAC
2	Timeliness	Timely planning, with specified time schedule for execution, and reporting of issues to the stakeholders	Preparation of audit plan using FAM keeping in view the demands of stakeholders
3	Supervision & monitoring	Proper supervision and monitoring by management during execution of audit	Persondays to be allocated for site visits etc.
4	Audit evidence	Proper documentation for sustainability of audit observations	Preparation of documented working paper and collection of audit evidences in support of observation
5	Follow up	Interaction between stakeholders and audit office	Management letters, DAC / PAC meetings may be held regularly

Goal 2: Respond to Challenges Emerging

S. No.	Objectives	Measures for Objectives	Key Performance Indicators (KPIs)
1	Awareness	Updated information	Through use of media, internet, newsletters
2	Expertise	Use of SAP / ACL / IT	Training on SAP/ACL/IT/FAM
3	Change in technology	Updated information	Audit execution through MIS / FAM / ACL / CAATs
4	Record accessibility	Meetings and correspondence with stakeholders	Using desk audit technique / MIS / SAP

Goal 3: Maximize the Value of Auditor General's Office by being a Model SAI

S. No.	Objectives	Measures for Objectives	Key Performance Indicators (KPIs)
1	Maximum response to general public issues	Meetings with stakeholders / general public / PAC	Studies / Surveys / Media

8. Human Resource Development

Human Resource Development is at the top of the reform agenda of DAGP. Globalization is bringing about rapid changes in accounting, auditing, financial management and ethics. DAGP has to align itself with the changing environment at the global level and upgrade the knowledge, skills, expertise and experience of its human resources to cope with the challenges of the 21st century as old tools are no longer relevant to address the problems of today.

This office has planned HRD activities to be imparted with the help of PIFRA and Audit & Accounts Training Institutes of the DAGP. The primary objective should be to develop a workforce that can conduct audit using Financial Audit Manual and CAATs so as to provide timely quality audit service.

Skill Deficit and Areas of Development

S. No.	Areas of Skill Deficit and Areas for HRD	Primary Target No. BPS	Explanation	Strategy to Address Risk and HRD
1	FAM	40 members from BPS-15 to 20	Senior Auditor to DG level	Request to be made to PIFRA and AATI to arrange trainings/courses
2	SAP	40 members from BPS-15 to 18	Senior Auditor to DD level	Do
3	ACL	40 members from BPS-15 to 18	Senior Auditor to DD level	Do
4	CAATs	40 members from BPS-15 to 18	Senior Auditor to DD level	Do
5	IT	75 members from BPS-07 to 18	Junior Auditor to DD level	Do

9. Pendency of Audit Reports

In the Province of Sindh, 18 Audit Reports are lying with the Provincial Assembly for discussion, due to poor response by the PAOs for not convening DAC meetings. One of the major reasons for pendency is the non activation of PAC for a long period.

Audit Reports Discussed by <i>Ad hoc</i> PAC in 2001	
Sr. #	Year of Audit Report
1	1992-93
2	1998-99
3	1999-00
4	2001-02

AUDIT REPORTS PENDING WITH PAC	
S #	Year of Audit Report
1	1983-84
2	1984-85
3	1985-86
4	1986-87
5	1987-88
6	1988-89
7	1989-90
8	1990-91
9	1991-92

10	1993-94
11	1994-95
12	1995-96
13	1996-97
14	1997-98
15	2000-01
16	2002-03
17	2003-04
18	2009-10
19	2010-11

Audit Report Discussed by Current PAC		
Sr. #	Year of Audit	Status
1	2004-05	Discussed
2	2005-06	Discussed
3	2006-07	Under Discussion
4	2007-08	Under Discussion
5	2008-09	Under Discussion

10. Contact Address & Details

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S.No.	Name of Officer	Designation	Telephone No.	Fax
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02.	Ghulam Mustafa Samon	Director-I	021-99207013	
03.	Mahfooz Ahmed Bhatti	Director-II	021-99204615	
04.	Mohammad Yasin	Deputy Director	021-99204623	
05.	SAR Kazmi	Deputy Director	021- 99204621	
06.	Nisar Ahmed Soomro	Deputy Director	021-99204612	
07.	Kamran Hamidi	Deputy Director	021-99204614	
08.	AGP Camp Office		021-99204620	