Annual Training Plan 2026-27

Pakistan Audit & Accounts Academy

Department of Auditor-General of Pakistan

Khalid Latif Chohan
Asst. Audit Officer (Short Course)
19/11/2026, 11:07:03 am

Message from the Auditor-General of Pakistan

In today's rapidly evolving global landscape, the success of any progressive institution hinges on its commitment to continuous capacity building and professional development. The Department of the Auditor-General of Pakistan (DAGP) recognises that a well-trained and adaptable workforce is the cornerstone of effective public financial management and good governance. As a leading institution in public sector auditing and accountability, DAGP has consistently embraced innovation, digital transformation, and international best practices. Our ongoing efforts aim to equip our human capital with the knowledge and tools necessary to meet emerging challenges with professionalism and foresight.

The increasing complexity of public financial systems, accelerated regulatory reforms, and rapid technological advancements demand a proactive approach to learning and development. In this context, the Pakistan Audit and Accounts Academy (PAAA) plays a pivotal role in ensuring that our human resource, as well as professionals from other public sector entities, are prepared to navigate these challenges with confidence and capability.

The Annual Training Plan 2026–27 is a testament to our perpetual commitment to nurturing a culture of excellence, transparency, and accountability. It offers a diverse portfolio of training programs tailored to align with global trends, including digital governance, data analytics, environmental and sustainability auditing, and risk-based approaches to public sector audit and finance. This plan reflects our vision to align with international standards while responding to local needs with agility and integrity. These training initiatives are not only about enhancing technical proficiency—they are about inspiring leadership, fostering strategic thinking, and cultivating a mindset of lifelong learning. As we move forward, we see professional development not just as an institutional priority, but as a national imperative.

Khalid Latif Chohan
Asst. Audit Officer (Short Courses)
19/11/2026, 11:07:03 am
Pakistan Audit and Accounts Academy, Faisal
Asst. Audit Officer (Short Courses)
19 November 2026 11:07:03 AM

Message from the Rector

In an era marked by dynamic changes, complex governance challenges, and technological disruptions, the role of public sector professionals has never been more critical. The Pakistan Audit and Accounts Academy (PAAA) remains at the forefront of advancing human capital through structured, relevant, and forward-looking training programs. Our Annual Training Plan (ATP) 2026–27 reaffirms our unwavering commitment to continuous learning, innovation, and institutional resilience.

This year's training plan is strategically aligned with the DAGP's vision and broader public sector reform initiatives. It emphasises a holistic approach to capacity building—one that integrates technical expertise (hard skills) with essential soft skills such as communication, leadership, and critical thinking. We recognise that professional excellence depends not only on functional knowledge but also on emotional intelligence, digital agility, and ethical leadership.

The Academy's diverse portfolio of programs includes cutting-edge modules in auditing, accounting, data analytics, risk-based audit approaches and financial governance, while also embedding cross-cutting themes such as gender responsiveness, sustainability, innovation, and digital transformation. Our training delivery is supported through hands-on workshops, simulations, short courses and blended learning approaches that ensure real-world applicability and deeper engagement. We leverage international best practices, draw upon participant feedback, and engage domain experts to continuously refine our curriculum and pedagogy.

Moreover, the Academy proudly extends its services to other public sector organizations, offering customized training solutions tailored to the evolving needs of their workforce. The Annual Training Plan 2026–27 is not merely a schedule of courses—it is a strategic investment in the people who power public sector excellence. As we look ahead, we remain dedicated to nurture a culture of lifelong learning, professional integrity, and transformational leadership.

We welcome all stakeholders to join us on this journey toward building a more capable, transparent, and future-ready public sector workforce.

Executive Summary

The Annual Training Plan (ATP) (2026-27) provides details of training activities (both short & long term) to be conducted by Pakistan Audit &Accounts Academy (PAAA). The Academy's preliminary focus would be on Continuing Professional Development (CPD) for which various courses have been designed by PAAA for the officers of the DAGP. The ATP (2026-27) encompasses information from sources mentioned below:

a) Annual Training Plan 2025-26

b) Directives of the Auditor-General of Pakistan

c) Training Needs Assessment based on data collected from Field Audit/Accounts Offices

d) Courses suggested by Faculty, Directing Staff, and feedback of the participants in emerging Audit & Accounts areas

e) Inclusion of issue-based auditing techniques based on emerging audit areas

Keeping in view the above-mentioned sources, a number of courses have been proposed for officers and officials of the DAGP for acquiring desired skills and knowledge in the areas of Auditing, Accounting & Finance, Information Technology and Managerial Capacity Building. These courses are conducted on-campus at Lahore and regional academies.

PAAA intends to achieve the following objectives through Annual Training Plan (2026-27).

a. Promoting extensive use of tools for audit execution such as FAM, Audit Quality Management Framework, Audit Planning, Reporting Templates and Computer Aided Audit Techniques (CAATs).
b. Orientation programs for professional certifications such as CISA, CIA and Qlik Sense. Some other courses like Use of Artificial Intelligence in Public Sector and Cyberspace Security in Public Sector are also included.
c. Providing guidance in emerging audit areas such as Forensic Audit, Climate Finance, Audit of Climate Change, Citizen Participatory Audit, Budgeting: Gender and Climate Tagging Price Adjustment and Price Escalation in Works Related Projects, Implementation of the Pakistan Engineering Council Codes and Price Adjustment and Price Escalation in Works Related Projects.
d. Providing hands-on trainings in essential Information Technology skills such as MS Office, MS Project, MS Power BI, Data Analytics, Data Mining, and SAP (FI & HR).
e. Arranging workshops for developing soft skills such as Communication skills (with special emphasis on Report Writing and Presentation to PAC and DAC), Negotiation and Leadership skills.

The Team

Ms. Sameena Fayyaz (Rector)

PAAA Lahore

- Dr. Aqsa Ali, Director (Admn/SC/IT)
- Mr. Meesam Abbas Khawaja, Director (IDC)
- Mr. Muhammad Shafique, Director (MCMC)
- Mr. Imran Naimat, AO (SC)
- Mr. Khalid Latif Chohan, AAO (SC)

PAAA Karachi

- Ms. Sadia Zaib (Director)
- Mr. Abdul Rauf (Deputy Director)

PAAA Islamabad

- Mr. Muhammad Shakeel Pasha Mehsood (Director)

PAAA Quetta

- Syed Naseebullah (Director)

PAAA Peshawar

- Mr. Muhammad Fayaz (Deputy Director)

Khalid Latif Chohan
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19/11/2026, 11:07:03 am
Rakaan Ul Haq Faisal
Asst. Audit Officer (HRD) (Short Course)
30 October 2026 10:40:55 AM

Table of Contents

Message from the Auditor-General of Pakistan i

Message from the Rector ii

Executive Summary iii

The Team iv

Abbreviations 1

PAAA Lahore 3

Specialized Training Program 4

Mid-Career Management Course (Domain Specific) 9

MCMC-DS Training Program 10

MCMC at a Glance 12

Short Courses 13

Categories of Short Courses 14

PAAA Lahore-ATP 2026-27 at a Glance 15

Leadership and Governance (CPD Mandatory) 17
Certified Internal Auditor (CIA) 18
Official Correspondence (Noting & Drafting) (CPD Mandatory) 20
Analysis and Interpretation of Financial Statements (Government & Public Sector Enterprises) 21
Fundamentals of International Public Sector Accounting Standards (IPSAS) 22
Audit Quality Management Framework (AQMF) (CPD Mandatory) 24
Implementation of the Pakistan Engineering Council Codes 25
Emerging Trends in Budgeting: Gender and Climate Tagging 27
Use of Artificial Intelligence (AI) in Public Sector (CPD Mandatory) 29
DAGP's Code of Ethics, 2026 30
Corporate Governance Rules, 2013 31
Conducting Procurement Audit using E-PADS 32
Report Writing and Presentation Skills 34
Development and Evaluation of Audit Findings (Workshop) 36
Price Adjustment and Price Escalation in Works Related Projects 37
Audit of Climate Change (CPD Mandatory) 40
PFM Act, 2019 41
Foreign Aided Project (FAP) Certification 42
Work Ethics & Office Etiquettes (Workshop) (CPD Mandatory) 44
Certification Audit 45
E-Office (Admn App Management) 47
Tax Laws (Federal & Provincial) 48
Audit of Public Private Partnership 49
Audit of Public Works 51
Citizen Participatory Audit (CPD Mandatory) 53

IT Courses 54

Computer Competency Practical Training (CCPT) 56
Microsoft Office (Word, PowerPoint and Excel) 57
Practical Understanding of Data Analytics (CPD Mandatory) 59
SAP (HANA) and its Detailed Architecture 61
E-Office 62
Data Literacy and Analytics Using MS Power BI (CPD Mandatory) 63
Understanding Data Biases and Mitigation Strategies (CPD Mandatory) 64
Cloud Computing 65
Preparatory Course for CISA (IS Audit) 66
Qlik Sense 67

Audit Management Information System (AMIS) 68
Data Mining 69
Advance Excel for Auditors (CPD Mandatory) 70
Cyber Security and Data Protection 71

PAAA ISLAMABAD 72

PAAA Islamabad - ATP 2026-27 at a Glance 73
E-Office (Admn App Management) 75
Certified Internal Auditor (CIA) 77
Emerging Trends in Budgeting: Gender and Climate Tagging 79
Audit Quality Management Framework (AQMF) (CPD Mandatory) 81
Tax Laws (Federal & Provincial) 82
SAP (FI & HR Data Extraction) 83
DAGP's Code of Ethics, 2026 84
Artificial Intelligence (AI) Applications in Public Sector (CPD Mandatory) 85
Excel (Advance) 86
Qlik Sense (CPD Mandatory) 87
SAP (HR & FI) 88
Conducting Procurement Audit using E-PADS 89
Stress Management (CPD Manadatory) 91
Contract Management (Works, Federal Audit and Defense) 93
Price Adjustment and Price Escalation in Works Related Projects 94
Implementation of the Pakistan Engineering Council Codes 97
Computer Competency Practical Training (CCPT) 99
Foreign Aided Projects (FAP) Certification (CPD Mandatory) 100
Preparatory Course for CISA (IS Audit) 102
Certification Audit 103
Fundamentals of International Public Sector Accounting Standards (IPSAS) 105
Data Mining 107
Audit of Public Works 108
Data Literacy & Analytics (using MS Power BI) 110
Framing Audit Conclusion and Recommendations 111
Works Ethics & Office Etiquettes (Workshop) (CPD Mandatory) 113
Analysis and Interpretation of Financial Statements 114
(Government & Public Sector Enterprises) 114

PAAA KARACHI 115

PAAA, Karachi - ATP 2026-27 at a Glance 116
Report Writing and Presentation Skills (CPD Mandatory) 117
Use of Artificial Intelligence in Public Sector 119
Computer Competency Practical Training (CCPT) (100 Hours) 120
SAP (HR & FI) 121
E-Office 122
Excel (Advance) 123
Cyberspace Security and Data Protection (CPD Mandatory) 124
Citizen Participatory Audit 125
Audit Quality Management Framework (AQMF) (CPD Mandatory) 126
Conducting Procurement Audit using E-PADS 127
Emerging Trends in Budgeting: Gender and Climate Tagging 129
Qlik Sense 131
Price Adjustment and Price Escalation in Works Related Projects 132
Tax Laws (Federal & Provincial) 135
Foreign Aided Project (FAP) Certification 136
Implementation of the Pakistan Engineering Council Codes 138
DAGP's Code of Ethics, 2026 140
Audit of Public Works 141
Audit Management Information System (AMIS) 143
Understanding Data Biases and Mitigation Strategies (CPD Mandatory) 144
Certification Audit 145
Framing Audit Conclusions and Recommendations 147

Analysis and Interpretation of Financial Statements (Government & Public Sector Enterprises) 149
Thematic Audit 150
Data Literacy & Analytics (using Power BI) 151
Data Mining 152

PAAA Peshawar 153

PAAA Peshawar - ATP 2026-27 at a Glance 154
Rules of Business, 2026 155
E-Pak Acquisition & Disposal System (EPADS) 156
Computer Competency Practical Training (CCPT) (100 Hours) 157
E-Office (User & App Admin Training) 158
Qlik Sense (CPD Mandatory) 160
SAP- (HR & FI) 161
MS Office (Word, Power Point, MS Excel) 162
PPRA Rules 163
Fundamentals of International Public Sector Accounting Standards (IPSAS) 164
Planning Cycle (PC-I to PC-V), ADP, PSDP 166
Price Adjustment and Price Escalation in Works Related Projects 167
Information System Audit 170
Emerging Trends in Budgeting: Gender and Climate Tagging 171
Conducting Procurement Audit using E-PADS 173
Use of Artificial Intelligence in Public Sector 175
Report Writing and Presentation Skills 176
Implementation of the Pakistan Engineering Council Codes 178
Cyberspace Security & Data Protection 180
Certification Audit 181
Audit of Public Works 183
DAGP's Code of Ethics, 2026 185
Foreign Aided Project (FAP) Certification 186
Tax Laws (Federal & Provincial) 188

PAAA Quetta 189

PAAA Quetta - ATP 2026-27 at a Glance 190
Computer Competency Practical Training (CCPT) 191
Framing Audit Conclusions and Recommendations 192
E-Office (User & App Admin Training) 194
Audit Quality Management Framework (AQMF) 196
128th Public Finance Managers Course (PFMC) 197
Emerging Trends in Budgeting: Gender and Climate Tagging 198
DAGP's Code of Ethics, 2026 200
Price Adjustment and Price Escalation in Works Related Projects 201
SAP (HR & FI) 204
Excel (Advance) 205
Conducting Procurement Audit using E-PADS 206
Official Correspondence (Noting & Drafting) 208
Qlik Sense 209
Implementation of the Pakistan Engineering Council Codes 210
Cyberspace Security & Data Protection 212
PPRA Rules 213
Tax Laws (Federal and Provincial) 214
Certification Audit 215
Rules of Business, 2026 217
Foreign Aided Project (FAP) Certification 218

Annexure-A 220

Annexure-B 222

Abbreviations

AGP	Auditor-General of Pakistan
AI	Artificial Intelligence
AMIS	Audit Management Information System
AQMF	Audit Quality Management Framework
ATP	Annual Training Plan
CAATs	Computer Assisted Audit Techniques
CBT	Climate Change Budget Tagging
CCPT	Computer Competency Practical Training
CIA	Certified Internal Auditor
CISA	Certified Information Systems Audit
CoA	Chart of Accounts
CPD	Continuous Professional Development
CPI	Consumer Price Index
CTP	Common Training Program
DAC	Departmental Accounts Committee
DAGP	Department of Auditor-General of Pakistan
DFA	Draft for Approval
E-PADS	e-Pak Acquisition & Disposal System
EU	European Union
FA	Financial Accounting
FAM	Financial Audit Manual
FAP	Foreign Aided Project
FIDIC	International Federation of Consulting Engineers (Fédération Internationale Des Ingénieurs-Conseils)
GBCP	Green Building Code of Pakistan
GRB	Gender Responsive Budgeting
HANA	High-Performance Analytic Appliance (SAP)
HR	Human Resource
HRM	Human Resource Management
IDC	Inter Departmental Cadre
IFAD	International Fund for Agricultural Development
INTOSAI	International Organization of Supreme Audit Institutions
IPSASB	International Public Sector Accounting Standards Board
IPSAS	International Public Sector Accounting Standards
ISSAI	International Standards of Supreme Audit Institutions
IT	Information Technology
JICA	Japan International Cooperation Agency
MCMC	Mid-Career Management Course
NAM	New Accounting Manual
NITB	National Information Technology Board
PAAA	Pakistan Audit & Accounts Academy
PAC	Public Accounts Committee

Khalid Latif Chohan
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19/12/2026, 11:07:03 am
Pakistan Audit Academy (IFRS) Short Course)
Asst. Audit Officer 20261204015 PM
Khalid Latif Chohan
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19/12/2026, 11:07:03 am

PBS	Pakistan Bureau of Statistics
PFM	Public Financial Management
PFMC	Public Finance Manager's Course
PIFRA	Project to Improve Financial Reporting and Auditing
PPE	Property, Plant, and Equipment
PPRA	Public Procurement Regulatory Authority
PSE	Public Sector Enterprises
PUC	Paper Under Consideration
SAP	Systems, Applications &Products
SDGs	Sustainable Development Goals
SOE	State Owned Enterprises
STP	Specialized Training Program
UN	United Nations
WPI	Wholesale Price Index

Khalid Latif Chohan
Asst. Audit Officer (Short Course)
19/11/2026, 11:07:03 am

PAAA Lahore

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19/11/2026, 11:07:03 am
Rakhshanda Faisal
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19 November 2026 10:40:15 AM

Specialized Training Program

Khalid Latif Chohan
Asst. Audit Officer (Short Course)
19/11/2026, 11:07:03 am

Specialized Training Program (STP)

Specialized Training for Pakistan Audit & Accounts Service is the most intensive and prestigious training program held at Pakistan Audit & Accounts Academy, Lahore. It attracts the personal attention of the honorable Auditor General of Pakistan and the top management of the Department. The objectives of the program are as follows:

- To transform our Probationary Officers into professionally groomed officers, having adequate knowledge of principles and techniques of modern finance, accounting, auditing and information systems audit prevalent both in public and private sectors.
- To inculcate the ability to apply theory into practice.
- To impart knowledge, skill and sense of professionalism in order to bring out the best out of the Probationary Officers.
- To groom Probationary Officers towards developing a confident and professional outlook.

Subjects to be taught during the STP:

A total of 10 subjects are planned to be taught during academic year 2026-27. The program is divided into two phases as shown below:

Phase-I		
Sr. No.	**Subjects**	**Marks Allocated**
1	Financial Accounting	100
2	Services & Financial Rules	100
3	Developing Strategy & Data Analysis	100
4	Business Planning & Financial Management	100
5	Cost & Management Accounting	100
Phase-II		
1	Governance & Risk Management	100
2	Business Law & Taxation	100
3	Government Auditing	100
4	New Accounting Model - (Government Accounting-I)	100
5	Business Reporting	100

Note: As per point No. 2(ii) of AGP office instructions conveyed vide letter dated 23.07.2026 the modules on Works related audit and Price Adjustment / Escalation in Works Contracts would be incorporated, accordingly.

Khalid Latif Chohan
Asst. Audit Officer (Short Course)
19/11/2026, 11:07:03 am

Tentative Training Schedule

Sr. No.	Events	Date
1	Registration Day/ Joining Report	23rd April 2026 (Break – 23rd April to 10th May, 2026)
2	Start of STP Phase -1 (Course Work)	11th May 2026
3	CIPFA Mock Exam	3rd August tentatively
4	SAP (HR)	4th August to 7th August 2026
5	SAP (FI)	10th August to 13th August, 2026
6	CIPFA Final Exam Preparatory Leave	25th August to 31st August, 2026
7	CIPFA Final Exam	1st September to 3rd September, 2026
8	Phase-1 Exams	28th September to 02nd October 2026
9	Term Break	05th October to 11th October 2026
10	Country Study Tour (North)	12th October to 16th October, 2026
11	Start of STP Phase-II	19th October, 2026
12	Presentations (CST North)	27th October, 2026
13	CIPFA Mock Exam (BPFM)	2nd November tentatively
14	CIPFA Final Exam Preparatory Leave	25th November to 30th November 2026
15	CIPFA Final Exams	1st December to 3rd December 2026
16	CIPFA Mock Exam	2nd February, 2027 tentatively
17	Data Analytics & AMIS	9th February to 10th February,2027
18	Phase-2 Exams	15th February to 23rd February, 2027
19	CIPFA Final Exam Preparatory Leave	24th February to 01st March 2027
20	CIPFA Final Exams	03rd March 2027
	Sports	4th March to 5th March, 2027
22	Country Study Tour (South)	8th March to 12th March, 2027
23	Presentations (CST South),	15th March, 2027
24	Term Break	16th March to 19th March,2027
25	Final Passing out Ceremony	29th March, 2027 tentatively

Note: Probationary officers of 54th STP of Pakistan Audit and Accounts Service shall complete their CTP on 2nd December 2026. However, date of commencement of 54th STP is not yet finalized.

Classroom Activity:

The core content of the Specialized Training Program (STP) is delivered through structured classroom sessions. Probationers are assigned specific topics for self-study, followed by interactive discussions led by instructors to enhance conceptual understanding.

Extension Lectures / Workshops:

Extension lectures are arranged to broaden the perspective of probationers, eminent speakers from both the public and private sectors are invited to deliver talks on issues of national relevance and professional interest. Besides, workshops are held on specialized topics such as

Performance Auditing, Information System Auditing and Public Financial Management Reforms. These workshops are designed to provide applied learning through group work, case studies, and expert facilitation.

Hands on Training:

Practical training modules are conducted in SAP/R3, Data Analytics and Audit Management Information System (AMIS). These sessions equip probationers with essential digital skills required in the modern audit environment.

Study Tour:

Study tours are organized to expose probationers to the operational realities of various federal and provincial government organizations. These visits facilitate engagement with senior officials and help probationers understand organizational processes, service delivery models, and governance challenges.

Sports:

Sports activities would also be arranged for the Probationary Officers in Phase-II of the STP.

Performance Appraisal:

The Specialized Training Program (STP) is rigorous and is conducted under the direct supervision of the Dean, Director (IDC), and the Rector of the Pakistan Audit & Accounts Academy (PAAA). Full (100%) attendance is mandatory, and absences are strictly discouraged. Disciplinary action is taken promptly in case of non-compliance.

Probationers must be seated in class at least five minutes prior to the scheduled start time. A Class Coordinator is nominated weekly and is responsible for ensuring that all probationers are present in each session according to the timetable.

Evaluation under STP is holistic and multidimensional. While academic performance remains a core component, equal emphasis is placed on behavior, attitude, participation in co-curricular activities, and professionalism.

Internal Evaluation:

Sr. No.	Training Activity	Marks	Description
1	Academics (Phase I & II)	400	Marks obtained out of 1000 in Phases I & II are prorated to a total of 400.
2	Attendance	40	Awarded on attendance percentage. (A deduction of 0.25 mark per unauthorized absence per session applies.) Additional disciplinary measures may be imposed.
3	Country Study Tour (North)	15	Presentation and report submission required post-tour.
4	Country Study Tour (South)	15	Presentation and report submission required post-tour.
5	SAP Training (HR & FI)	25	Evaluation via system-based/written test.
6	Data Analytics	10	Assessed through system-based/written test.
7	AMIS	15	Assessed through system-based/written test.

8	Fortnightly Tests	30	Regular assessments to identify learning gaps and offer remedial support.
9	Sports	20	One-week evening sports events in each STP phase.
10	Behaviour	30	Includes conduct with seniors, teachers, peers, in class, hostel, examinations, tours, and adherence to the dress code.
	Total	**600**	

Khalid Latif Chohan
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19/11/2026, 11:07:03 am

Mid-Career Management Course
(Domain Specific)

Khalid Latif Chohan
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19/11/2026, 11:07:03 am
Rahmatullah Faisal
Asst. Audit Officer (Short Course)
10 October 2026 04:01:59 PM

MCMC-DS Training Program

MCMC-Domain specific course consists of a four-week training program for Pakistan Audit & Accounts Service which started from the 30th batch of MCMC in 2020-2021. Apart from the Mid-Career Management Course at the National Institutes of Management (NIMs), the prime motive of this domain-specific training program at Pakistan Audit &Accounts Academy, Lahore is to acquaint the participants with the practical aspects of knowledge and enhance their experience and skill to perform diligently at their workplaces.

Pakistan Audit & Accounts Academy, Lahore has successfully conducted three MCMC-Domain Specific trainings in the year 2025-26 with a total of 41 participants trained.

This course contains a comprehensive syllabus divided into four modules including SAP, and AMIS.

Module-I Public Finance Management

The aim of this module is to introduce the concepts and practices in public finance management required at middle and senior levels for informed financial decision makings.

Module-II Data Analytics to Understand Business Processes on SAP/AMIS

The purpose of this module is to give participants exposure to the SAP/ERP that handles the main accounting and financial management functions of the Government of Pakistan, including provincial and district governments. This module also covers the practical aspects of the Audit Management Information System.

Module-III Analysis of Appropriation Accounts, Finance Accounts, and Financial Statements

This module is determined to refine the skills of the officers, required in understanding and analyzing the books of accounts of the government for decision-making at both implementation and strategic levels in the public sector.

Module-IV Leveraging Change through Supreme Audit Institutions with New Audit Approaches

This module cove8rs certain new concepts and practices that emerged in recent times in public sector auditing to achieve the highest level of assurance and are also suitable for legal review.

Teaching Methodologies & Activities

Diverse methodologies are adopted at PAAA for the dissemination of updated course material, compatible with learning outcomes and well-defined learning competencies.

The course curriculum of the MCMC-DS Training Program is covered primarily through interactive classroom activities including group work, presentations, lectures & discussions, and case studies. Senior officers from DAGP and private sector instructors are invited as guest speakers to address various topics.

Performance Appraisal

A comprehensive assessment criterion has been devised to assess the overall performance of the participants. All activities of the participants during classroom and lab are strictly observed by a panel of directors duly nominated by the Rector.

Khalid Latif Chohan
Asst. Audit Officer (Short Course)
19/11/2026, 11:07:03 am

MCMC at a Glance

Courses	Module
Overview of PFM Act-2019	Module – 01
Public Expenditure and Financial Accountability (PEFA) Framework	Module – 01
Internal Controls	Module – 01
Orientation on Foreign Aided Project Audit	Module – 01
Understanding of Procurement with reference to application of E-Pads	Module – 01
IPSAS	Module – 01
How to Develop & Scrutinize Audit Observations	Module – 01
AMIS	Module – 02
SAP HR & FI	Module – 02
Artificial Intelligence in Auditing and how it will embrace the future	Module – 02
Qlik Sense	Module – 02
Appropriation Accounts	Module – 03
Financial Statement Analysis	Module – 03
Effective Presentation Skills for PAC Meeting	Module – 03
Performance Audit and Preparation of PSR	Module – 04
Citizen Participatory Audit	Module – 04
Forensic Audit	Module – 04
Participants' Presentations Note: Presentation by participants on different topics as assigned during the training.	
Case Study Note: Participants are divided into groups and assigned different topics.	

Note: As per point No. 2(ii) of AGP office instructions conveyed vide letter dated 23.07.2026 the modules on Works related audit and Price Adjustment / Escalation in Works Contracts would be incorporated, accordingly.

Khalid Latif Chohan
Audit Officer (Short Course)
19/11/2026, 11:07:03 am

Short Courses

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19/11/2026, 11:07:03 am

Rakaan Faisal
Asst. Audit Officer (Short Course)
10 October 2026 10:15:30 AM

Khalid Latif Chohan
Asst. Audit Officer (Short Course)
19/11/2026, 11:07:03 am

Categories of Short Courses

Sr. No.	Information Technology	Sr. No	Auditing	Sr. No	Accounting & Finance	Sr. No	Managerial Skills/Capacity Building
1	Preparatory Course on CISA / IS Audit	15	Foreign Aided Projects' Certification	31	128th Public Finance Managers' Course (PFMC)	36	Official Correspondence (Noting & Drafting)
2	Qlik Sense	16	Certified Internal Auditor (CIA)	32	Emerging Trends in Budgeting: Gender and Climate Tagging	37	Rules of Business, 2026
3	Use of Artificial Intelligence (AI) in Public Sector	17	Certification Audit	33	Analysis and Interpretation Financial Statements (Govt. & PSE)	38	E-Office
4	SAP (HR&FI)	18	Development and Evaluation of Audit Findings (Workshop)	34	Training on IPSAS	39	Corporate Governance Rules, 2013
5	AMIS	19	Framing Audit Conclusion and Recommendations	35	PPRA Rules	40	Stress Management
6	MS Office (MS Word, Excel and PowerPoint)	20	Audit of Climate Change			41	Leadership and Governance
7	CCPT Training	21	Audit of Public Works			42	Planning Cycle (PC-I to PC-5), ADP, PSDP
8	SAP (HANA) and its Detailed Architecture	22	Tax Laws (Federal and Provincial)			43	Works Ethics & Office Etiquettes (Workshop)
9	Cyber Security and Data Protection	23	Contract Management (Works, Federal, Defense)			44	DAGP's Code of Ethics, 2026
10	Cloud Computing	24	Citizen Participatory Audit				
11	Data Literacy and Analytics using MS Power BI	25	Audit Quality Management Framework (AQMF)				
12	Data Mining	26	Report Writing & Presentation Skills				
13	Understanding Data Biases and Mitigation Strategies	27	Audit of Public Private Partnership				
14	Practical Understanding of Data Analytics	28	Thematic Audit				
		29	Price Adjustment & Price Escalation in Works related Projects				
		30	Conducting Procurement Audit using E-PADS				
		31	Implementation of the Pakistan Engineering Council Codes				

Asst. Audit Officer (Short Course) 19/1/2026, 11:07:03 am
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19/1/2026, 11:07:03 am

PAAA Lahore-ATP 2026-27 at a Glance

Sr. No.	Courses	Duration
	July, 2026	
1	Leadership and Governance **(CPD Mandatory)**	01 Day
2	Certified Internal Auditor (CIA)	03 Days
	August, 2026	
3	Official Correspondence (Noting & Drafting) **(CPD Mandatory)**	01 Day
4	Analysis and Interpretation of Financial Statements (Government & Public Sector Enterprises)	02 Days
	September, 2026	
5	Fundamentals of International Public Sector Accounting Standards	04 Days
	October, 2026	
6	Audit Quality Management Framework (AQMF) **(CPD Mandatory)**	01 Day
7	Implementation of the Pakistan Engineering Council Codes	02 Days
	November, 2026	
8	Emerging Trends in Budgeting : Gender and Climate Tagging	01 Day
9	Use of Artificial Intelligence (AI) in Public Sector **(CPD Mandatory)**	02 Days
	December, 2026	
10	DAGP's Code of Ethics, 2026	01 Day
11	Corporate Governance Rules, 2013	01 Day
12	Conducting Procurement Audit using E-PADS	02 Days
	January, 2027	
13	Report Writing & Presentation Skills	02 Days
14	Development and Evaluation of Audit Findings (Workshop)	01 Day
15	Price Adjustment and Price Escalation in Works Related Projects **(CPD Mandatory)**	03 Days
	February, 2027	
16	Audit of Climate Change **(CPD Mandatory)**	01 Day
17	PFM Act, 2019	01 Day
18	Foreign Aided Project (FAP) Certification	02 Days
	March, 2027	
19	Works Ethics & Office Etiquettes (Workshop) **(CPD Mandatory)**	01 Day

Khalid Lair Chohan Asst. Audit Officer (Short Course) 19/11/2026 11:07:03 am

Sr. No.	Courses	Duration
20	Certification Audit	02 Days
21	E-office (Admn App Management)	01 Day
	April, 2027	
22	Tax Laws (Federal and Provincial)	02 Days
23	Implementation of the Pakistan Engineering Council Codes **(CPD Mandatory)**	02 Days
	May, 2027	
24	Audit of Public Private Partnership	02 Days
25	Audit of Public Works	02 Days
	June, 2027	
26	Citizen Participatory Audit	02 Days
27	Price Adjustment and Price Escalation in Works Related Projects	03 Days
	Total	**48 Days**

Khalid Latif Chohan
Asst. Audit Officer (Short Course)
19/11/2026, 11:07:03 am

Leadership and Governance (CPD Mandatory)

Sector	Accounts, Audit
Month	July, 2026
Duration	01 Day
Station	Lahore
Expected number of trainees	15-20
Level of trainees	BPS-17 & above
Included in ATP 2025-26	Yes
No. of Participants in 2025-26	14
Learning Objectives	To familiarize the participants with principles of leadership and their relationship with good governance in public service delivery
Course Contents	• Fundamentals of leadership in the public sector • Decision-making & strategic thinking • Principles of good governance & regulatory compliance • Management's role in strengthening public sector governance • Communication & stakeholder engagement • Managing relationships with government entities • Handling resistance and driving positive change Case studies / exercises
Expected Learning Outcomes	By the end of this course, participants will be able to lead ethically and make strategic decisions, establish robust governance and compliance frameworks, and drive organizational change while effectively managing public sector stakeholders.
Course Evaluation Levels	• Participants' Feedback • Faculty Assessment • Review by Rector

Khalid Latif Chohan
Asst. Audit Officer (Short Course)
19/11/2026, 11:07:05 am

Certified Internal Auditor (CIA)

Sector	Audit
Month	July, 2026
Duration	03 Days
Station	Lahore
Expected number of trainees	15-20
Level of trainees	BPS-16 & above
Included in ATP 2025-26	No
No. of Participants in 2025-26	N/A
Learning Objectives	• Participants will be able to interpret and apply the Global Internal Audit Standards to their daily work. • To equip participants with the "high-impact" skills needed to transition from traditional compliance auditing to risk-based, value-added auditing.
Course Contents	Essential of Internal Auditing: • Foundation of Internal Auditing • Independence and Objectivity • Proficiency and Due Professional Care • Quality Assurance and Improvement Program • Governance, Risk Management and Control • Fraud Risks Practice of Internal Auditing • Managing the Internal Audit Activity: o Internal Audit Operation o Risk Based Internal Audit Plan o Communicating and Reporting Planning the Engagement • Performing the Engagement: o Information Gathering o Analysis and Evaluation o Engagement Supervision Communicating Engagement Results and Monitoring Progress: • Communicating Result and Acceptance of Risk • Monitoring Progress Business Knowledge for Internal Auditing • Business Acumen: o Organizational Objectives, Behavior and Performance o Organizational Structure and Business Process o Data Analytics Information Security • Information Technology: o Application and System Software o Infrastructure and Control Frameworks

	○ Business Continuity and Disaster Recovery Financial Management: • Financial Accounting and Finance Managerial Accounting Case studies / exercises
Expected Learning Outcomes	At the end of course, the participants will be able to evaluate organizational control environments, risk management processes, and internal governance frameworks while mastering core concepts across CIA domains to build a strong foundation for professional certification.
Course Evaluation Levels	• Participants' Feedback • Faculty Assessment • Review by Rector

Khalid Latif Chohan
Asst. Audit Officer (Short Course)
19/11/2026, 11:07:03 am

Official Correspondence (Noting & Drafting) (CPD Mandatory)

Sector	Accounts, Audit, Finance
Month	August, 2026
Duration	01 Day
Station	Lahore
Expected number of trainees	15-20
Level of trainees	BPS-17 & above
Included in ATP 2025-26	Yes
No. of Participants in 2025-26	23
Learning Objectives	To equip the participants with improved skills of file keeping and official correspondence
Course Contents	File maintenance • File indexing • Noting/Drafting/file tagging-PUC, DFA Official letter, office memorandum, notification, office order, endorsements Minutes of Meetings, inquiries, D.O. Letters, circulars etc. Practical examples and case studies
Expected Learning Outcomes	By the end of this course, participants will be able to prepare structured file notes with actionable options and draft formal government correspondence using appropriate administrative tone.
Course Evaluation Levels	• Participants' Feedback • Faculty Assessment • Review by Rector

Khalid Latif Chohan
Asst. Audit Officer (Short Course)
19/11/2026, 11:07:03 am

Analysis and Interpretation of Financial Statements (Government & Public Sector Enterprises)

Sector	Accounts, Audit
Month	August, 2026
Duration	02 Days
Station	Lahore
Expected number of trainees	15-20
Level of trainees	BPS-16 & above
Included in ATP 2025-26	Yes
No. of Participants in 2025-26	12
Learning Objectives	To analyze financial performance using key indicators & ratio analysis both in government & PSEs
Course Contents	Introduction to Financial Statements Government vs. Private Sector Accounting Elements & Limitations Role of Financial Analysis Cash Flow Analysis Sustainability Evaluation Budget Performance Analysis Contingent Liabilities & Risk Treatment Introduction to Financial Statement Analysis Horizontal & Trend Analysis Vertical Analysis Ratio Analysis Interpretation & Insights Case Study & Practical Simulation exercises
Expected Learning Outcomes	At the end of course, the participants will be able to analyze balance sheets, income statements, cash flow statements, and financial notes of Public Sector Enterprises (PSEs) and government entities to identify financial misstatements, off-balance-sheet liabilities, and emerging fiscal risks.
Course Evaluation Levels	• Participants' Feedback • Faculty Assessment • Review by Rector

Khalid Latif Chohan
Asst. Audit Officer (Short Course)
19/11/2025 11:07:03 am

Fundamentals of International Public Sector Accounting Standards (IPSAS)

Sector	Accounts, Audit
Month	September, 2026
Duration	04 Days
Station	Lahore
Expected number of trainees	15-20
Level of trainees	BPS-16 & above
Included in ATP 2025-26	Yes
No. of Participants in 2025-26	41
Learning Objectives	To provide a comprehensive understanding of IPSAS, focusing on both theoretical principles and practical application in public sector entities.
Course Contents	**Module 1: Foundations of Public Sector Financial Reporting** Introduction to Public Sector Financial Reporting: PFM context, public accountability objectives, and cash vs. accrual paradigms. IPSASB Governance & Framework: Structure and standard-setting process of the International Public Sector Accounting Standards Board (IPSASB). Conceptual Framework for General Purpose Financial Reporting: Objectives, qualitative characteristics, reporting entity concepts, and recognition/measurement bases. **Module 2: Financial Statement Presentation & Budgetary Integration** IPSAS 1: Presentation of Financial Statements: Structure, components, minimum disclosures, and general requirements. IPSAS 24: Presentation of Budget Information in Financial Statements: Reconciling budget-to-actual variances and statutory compliance reporting. Preparation of Accrual-Based Financial Statements: End-to-end process of compiling primary financial statements and notes. **Module 3: Revenue Recognition** IPSAS 9: Revenue from Exchange Transactions. IPSAS 23: Revenue from Non-Exchange Transactions (Taxes and Transfers). Tangible & Intangible Capital Assets: IPSAS 17: Property, Plant, and Equipment (PPE). IPSAS 16: Investment Property. IPSAS 31: Intangible Assets. Financing & Right-of-Use Accounting: IPSAS 5: Borrowing Costs.

	IPSAS 13 / IPSAS 43: Leases. Asset Valuation & Impairment: IPSAS 21: Impairment of Non-Cash-Generating Assets. IPSAS 26: Impairment of Cash-Generating Assets. **Module 4: Liabilities & Contingencies** IPSAS 19: Provisions, Contingent Liabilities, and Contingent Assets (evaluating legal claims, environmental guarantees, and public obligations). Public Sector Employee Benefits: IPSAS 39: Employee Benefits (pensions, post-employment benefits, and short-term obligations). Reporting Period Events: IPSAS 14: Events After the Reporting Date (adjusting vs. non-adjusting events). **Module 5: Consolidated Financial Reporting** IPSAS 35: Consolidated Financial Statements (determining public sector control models). IPSAS 36 & 37: Investments in Associates, Joint Ventures, and Joint Arrangements. **Application in Government Accounts** Practical integration of IPSAS consolidation principles into government financial statistics, statutory accounts, and whole-of-government reporting. Practical Application, Exercises & Case Studies
Expected Learning Outcomes	At the end of course, the participants will be able to interpret key standards and financial provisions while reviewing IPSAS-compliant government financial statements for accuracy, compliance, and disclosure quality.
Course Evaluation Levels	• Participants' Feedback • Faculty Assessment • Review by Rector

Khalid Latif Chaudhri
Asst. Audit Officer (Short Course)
19/11/2026, 11:07:03 am
Rahat Bari Gallery
Asst. Audit Officer (Short Course)
19/11/2026, 11:07:03 am
Khalid Latif Chaudhri
Asst. Audit Officer (Short Course)
19/11/2026, 11:07:03 am

Audit Quality Management Framework (AQMF) (CPD Mandatory)

Sector	Audit
Month	October, 2026
Duration	01 Day
Station	Lahore
Expected number of trainees	15-20
Level of trainees	BPS-17 & above
Included in ATP 2025-26	Yes
No. of Participants in 2025-26	10
Learning Objectives	To develop an understanding among participants about the Audit Quality Management Framework (AQMF).
Course Contents	• Understanding the scope, underlying basis and genesis of AQMF. • Understanding salient aspects of Comprehensive Quality Management Approach. • Identifying dimensions of Audit Quality. • Understanding the Quality Assurance Mechanism enshrined in AQMS. Understanding Quality Control Review of Audit Cycle. • Understanding Quality Control Review of the end product, i.e. the Audit Report. • Understanding the working of Quality Control Committee. • Learning how to design and implement corrective actions based on outcomes of QAM and QCM. Case Studies / exercises
Expected Learning Outcomes	At the end of course, the participants will be able to apply quality control procedures across all phases of the audit cycle (planning, execution, reporting, and follow-up) and perform cold and hot reviews of audit files to ensure strict adherence to INTOSAI and DAGP standards.
Course Evaluation Levels	• Participants' Feedback • Faculty Assessment • Review by Rector

Implementation of the Pakistan Engineering Council Codes

Sector	Audit
Month	October, 2026 **(Non CPD)**, April 2027 **(CPD)**
Duration	02 Days (for each course)
Station	Lahore
Expected number of trainees	15-20
Level of trainees	BPS-16 & above (NonCPD), BPS - 17 & above (CPD)
Included in ATP 2025-26	No
No. of Participants in 2025-26	N/A
Learning Objectives	To develop participants' understanding regarding compliance of PEC codes including other relevant codes in public works auditing.
Course Contents	**Green Building Code of Pakistan (GBCP-2023)** • Concept and principles of sustainable and green buildings; Objectives, scope, applicability and regulatory administration framework of GBCP-2023 • Sustainable Site Planning • Water Resource Management/Water Use Efficiency • Energy Efficiency and Building Performance • Indoor Environmental Quality **GBCP-2023/Rainwater Harvesting Provisions for BCP-2023** • Sustainable Materials and Resources • Construction, Operations and Performance Compliance • Regulatory framework and implementation arrangements; Salient provisions relating to planning, design, installation, operation, maintenance, inspection and monitoring of rainwater harvesting systems. **OSH-CPCSP-2025)** • Occupational safety and health framework and stakeholder responsibilities. • Occupational safety and health management systems. • Personal Protective Equipment, Safety of workplaces and welfare • Safe use of construction equipment, machinery and work systems. • Safety requirements for high-risk construction activities Case studies / exercises

Khalid Latif Chohan (Short Course)
Asst. Audit Officer (Short Course)
19/11/2026 11:07:03 am

Expected Learning Outcomes	At the end of this course, participants will be to apply and enforce Pakistan Engineering Council codes to design, implement, and inspect environmentally sustainable, energy-and-water-efficient building projects while ensuring strict occupational safety and health standards across all construction phases.
Course Evaluation Levels	• Participants' Feedback • Faculty Assessment • Review by Rector

Khalid Latif Chohan
Asst. Audit Officer (Short Course)
19/11/2026, 11:07:03 am

Emerging Trends in Budgeting: Gender and Climate Tagging

Sector	Accounts
Month	November, 2026
Duration	01 Day
Station	Lahore
Expected number of trainees	15-20
Level of trainees	BPS-16 & above
Included in ATP 2025-26	Yes
No. of Participants in 2025-26	12
Learning Objectives	This specialized training course is designed to equip the accounts officers with the skills required to track, analyze, and report on budget allocations related to gender and climate budgeting.
Course Contents	**Module 1: The Evolution of Public Budgeting & Strategic Integration** • Transitioning from traditional input-based budgeting to output, outcome, and policy-driven budgeting. • Aligning national budgets with Sustainable Development Goals (SDGs)—specifically SDG 5 (Gender Equality) and SDG 13 (Climate Action) **Module 2: Gender Responsive Budgeting (GRB) & Tagging** • Conceptual Foundations: • The 5-Step GRB Framework: 1. Situational analysis of men and women. 2. Assessment of policy responsiveness. 3. Analysis of budget allocations. 4. Monitoring expenditure delivery. 5. Evaluating policy outcomes. • GRB Tagging & Coding: Assigning gender markers (e.g., Principally Targeted, Significantly Targeted, or Neutral) to fiscal lines during budget formulation. **Module 3: Climate Change Budget Tagging (CBT)** • Introduction to Climate Finance: Differentiating between climate mitigation (reducing emissions) and climate adaptation (building resilience). • CBT Methodology: Categorizing expenditures based on their climate relevance (High, Medium, Low relevance criteria). • The Tagging Workflow: Identifying entry points for climate markers within the annual budget preparation cycle and macro-fiscal frameworks. **Module 4: Technological Integration & The Chart of Accounts (CoA)**

	• Technological integration in the Chart of Accounts
	• Benefits of replacing manual reporting with system level tagging
	  • Real time validation
	  • Preventing unclassified expenditure
	  • Data accuracy across departments
	Case studies / practical exercises

Expected Learning Outcomes	At the end of training, the participants will be able to identify and classify budget allocations and expenditures aimed at climate mitigation/adaptation and gender equality, and equity.
Course Evaluation Levels	• Participants' Feedback • Faculty Assessment • Review by Rector

Khalid Latif Chohan
Asst. Audit Officer (Short Course)
19/11/2026, 11:07:03 am
Rakaan Ul Haq Chohan Faisal
Asst. Audit Officer (HRD) Short Course)
30 October 2026 10:40:50 AM
Khalid Latif Chohan
Asst. Audit Officer (Short Course)
19/11/2026, 11:07:03 am

Use of Artificial Intelligence (AI) in Public Sector (CPD Mandatory)

Sector	Accounts, Audit
Month	November, 2026
Duration	02 Days
Station	Lahore
Expected number of trainees	15-20
Level of trainees	BPS-17 & above
Included in ATP 2025-26	Yes
No. of Participants in 2025-26	07
Learning Objectives	• To familiarize the participants with basics of AI and its uses in public sector including audit perspectives and AI tools • To enhance learning about different levels of prompting
Course Contents	Fundamentals of Artificial Intelligence • Overview of AI: definition, scope, and evolution • Traditional computing vs. AI and machine learning • Key AI technologies: machine learning, deep learning, NLP, and computer vision • What is Generative AI? • Key AI models: ChatGPT, Perplexity, DeepSeek, Real-World, Gemini and Claude. • Use of these AI models in DAGP audit functions including legal research, audit checklists, risk identification and drafting support • Emphasize output verification, data confidentiality and privacy, and use of professional judgment. AI applications across industries • AI in finance, healthcare, retail, and public sector AI governance & ethical AI • AI-driven decision-making in governance • AI Ethics and Bias – challenges in fair AI systems • AI policy, laws, and regulatory frameworks • AI strategy & implementation in organizations Case studies / exercises
Expected Learning Outcomes	At the end of course, the participants will be able to utilize AI tools, techniques of promoting, and automated routines to detect anomalies, red flags, and fraud patterns in large public sector datasets while implementing ethical use of AI.
Course Evaluation Levels	• Participants' Feedback • Faculty Assessment • Review by Rector

DAGP's Code of Ethics, 2026

Sector	Audit
Month	December, 2026
Duration	01 Day
Station	Lahore
Expected number of trainees	15-20
Level of trainees	BPS-16 & above
Included in ATP 2025-26	Yes
No. of Participants in 2025-26	10
Learning Objectives	To develop an understanding among participants about the DAGP's Code of Ethics, 2026
Course Contents	**Note:** The course contents will be updated, on finalization of DAGP's Code of Ethics, 2026, the same is under process in Policy Wing, O/o the AGP, Islamabad and not yet finalized.
Expected Learning Outcomes	At the end of course, the participants will be able to internalize the core principles of integrity, objectivity, confidentiality, and professional competence as defined in the updated DAGP's Code of Ethics, 2026, while recognizing real or perceived conflict of interests in audit assignments and applying appropriate safeguard.
Course Evaluation Levels	• Participants' Feedback • Faculty Assessment • Review by Rector

Khalid Latif Chohan
Asst. Audit Officer (Short Course)
19/11/2026, 11:07:03 am

Corporate Governance Rules, 2013

Sector	Accounts, Audit
Month	December, 2026
Duration	01 Day
Station	Lahore
Expected number of trainees	15-20
Level of trainees	BPS-16 & above
Included in ATP 2025-26	Yes
No. of Participants in 2025-26	10
Learning Objectives	To develop an understanding among participants about the Corporate Governance Rules, 2013
Course Contents	• Overview of Corporate Governance Rules, 2013 • Board of Directors & management responsibilities • Financial transparency & disclosure requirements • Internal controls and risk management • Shareholder's rights & regulatory compliance • Code of conduct & ethical standards • Analysis of governance failures & lessons learned Case studies / exercises
Expected Learning Outcomes	At the end of course, the participants will be able to evaluate the compliance of Public Sector Enterprise (PSE) boards regarding independent directors, committee structures, and conflict-of-interest policies, while identifying non-compliance with corporate governance norms during regularity and performance audits of state-owned entities.
Course Evaluation Levels	• Participants' Feedback • Faculty Assessment • Review by Rector

Khalid Latif Ghohan
Asst. Audit Officer (Short Course)
19/11/2026, 11:07:03 am
Rakaalinchan Gate Pass (Short Course)
Asst. Audit Officer (Short Course)
19 November 2026 at 10:50 AM

Conducting Procurement Audit using E-PADS

Sector	Audit
Month	December, 2026
Duration	02 Days
Station	Lahore
Expected number of trainees	15-20
Level of trainees	BPS-16 & above
Included in ATP 2025-26	No
No. of Participants in 2025-26	N/A
Learning Objectives	To provide a comprehensive understanding of Procurement Audit using E-PADS, focusing on both theoretical principles and practical application in public sector entities.
Course Contents	Transition from conventional paper-file auditing to Electronic Government Procurement (e-GP) auditing. **e-PADS Architecture & Navigating Audit Modules** Overview of e-PADS Modules: Procurement Planning, Vendor Registration (EVR), Tender Creation, encrypted e-Bidding, e-Evaluation, e-Contracting, and e-Payments Auditor Role & Access Controls: Navigating the e-PADS dashboard from an auditor's perspective (Read-Only access, export capabilities, and log views). **Tender Creation Audit:** Scrutinizing Standard Bidding Documents (SBDs) uploaded on e-PADS. Checking eligibility criteria, technical specifications, and non-restrictive language in tender notices. **Audit of Bid Submission, Encryption, and System-Based Evaluation** Cryptographic & Encryption Checks: Understanding encrypted tender submission and system decryption at bid opening. Bid Opening Scrutiny: Verifying system-generated bid opening rosters and attendance records. System-Based Technical & Financial Evaluation: Auditing automated vs. manual evaluation scoring in e-PADS. Cross-checking system-calculated responsiveness against actual uploaded bid attachments. Verifying Beneficial Ownership disclosures and Electronic Vendor Registration (EVR) details. **Digital Red Flags, Fraud Detection & Data Analytics**

	Extraction and Analysis of Procurement Data, Audit Trails, Red Flag Identification Detecting Collusion and Cartelization in e-PADS: IP Address tracking and submission timestamp analysis. Detecting identical meta-data (author names, PDF creation dates, hardware tags) in competing vendor uploads. Bank guarantee verification (e-Bank Guarantee integration and audit trail). **Audit of Contract Award, e-Invoicing, and Post-Award Management** Contract Award Verification: e-Contract Award execution. Contract Administration via e-PADS: Tracking Variation Orders, Extension of Time (EOT) approvals, and price escalation claims inside the system. e-Invoicing & Commitment Accounting: Auditing the direct link between e-PADS certifications and payment processing (integrations with AGPR/PIFRA systems). **Case studies / exercises**
Expected Learning Outcomes	By the end of this course, participants will be able to perform end-to-end digital procurement audits in e-PADS by extracting system logs, verifying bid evaluations and contract awards, and analyzing metadata to identify digital red flags, vendor collusion, and regulatory non-compliance.
Course Evaluation Levels	• Participants' Feedback • Faculty Assessment • Review by Rector

Khalid Latif Ghouri
Asst. Audit Officer (Short Course)
19/11/2026, 11:07:03 am
Rakaan Ullah Khan Baloch
Asst. Audit Officer (Short Course)
19/11/2026, 11:07:03 am

Report Writing and Presentation Skills

Field	Audit
Month	January, 2027
Duration	02 Days
Station	Lahore
Expected number of trainees	15
Level of trainees	BPS 16 & above
Included in ATP 2025-26	Yes
No. of Participants in 2025-26	27
Learning Objectives	To equip the participants with improved skills of audit report writing and to present audit findings effectively before the Public Accounts Committee (PAC) and Departmental Accounts Committee (DAC)
Course Contents	**Function of Audit Reports** Role in driving public accountability, governance, and institutional reform. **Foundations of Professional Audit Communication** Principles of Effective Communication: Communication channels, modes, barriers, and common errors in administrative and audit writing. The 7 C's in the Audit Context: Applying Clarity, Conciseness, Completeness, Correctness, Concreteness, Courtesy, and Consideration to audit documentation. Grammar & Mechanics for Audit Reporting: Essential punctuation, standard business report writing style, professional register, and tone. **Audit Report Structure** Standards & Drafting Guidelines for Audit Reports Core Elements of an Audit Report: What must be included (Background, Scope, Audit Findings, Recommendations, Management Responses). **Adherence to AGP Report Templates** Utilizing approved DAGP/AGP office audit report templates, formats, and structural requirements. Step-by-Step Report Writing: Process of synthesizing audit evidence, drafting findings, and avoiding common reporting errors. **Structuring Audit Paras & Executive Briefs** Structuring an Audit Observation (Audit Para): Aligning the 5 C's of Auditing (Condition, Criteria, Cause, Effect, Recommendation) with statutory accountability frameworks.

	Executive Summaries & Briefings Translating lengthy, technical audit findings into high-level, concise executive summaries for senior leadership. **Preparing Speaking Notes** Developing sharp, point-wise speaking notes and working papers for committee deliberations. **Strategic Defense & Stakeholder Management (DAC vs. PAC)** Comparative Presentation Dynamics: Key differences in focus, tone, and defense strategy between Departmental Accounts Committee (DAC) and Public Accounts Committee (PAC) meetings. Practical Guide to 7 C's at the PAC Level: Tabulated guide on applying the 7 C's specifically when defending audit observations before parliamentary bodies. **Public Sector "Do's and Don'ts"** Protocol, strategic posture, and tactical guidance for audit officers presenting or defending findings. Practical Simulations & Hands-On Exercises **Case Studies of Successfully Defended Audit Reports** Analyzing real-world, high-impact audit observations that survived rigorous DAC/PAC scrutiny. (adoption of international best practices by other SAIs and DAGP exemplary reports) **Briefing Material Preparation** Practical exercise converting complex audit paras into standard presentation briefs and DAC/PAC defense notes. Simulated DAC/PAC Hearing: Real-time role-play and mock defense exercises to practice handling tough queries, cross-examinations, and counter-arguments.
Expected Learning Outcomes	By the end of this course, participants will be able to write clear, standard-compliant audit reports and executive summaries, and strategically present audit findings before DAC and PAC committees using effective communication principles.
Course Evaluation Levels	• Participants' Feedback • Faculty Assessment • Review by Rector

Development and Evaluation of Audit Findings (Workshop)

Sector	Audit
Month	January, 2027
Duration	01 Day
Station	Lahore
Expected number of trainees	15-20
Level of trainees	BPS-16 & above
Included in ATP 2025-26	Yes
No. of Participants in 2025-26	15
Learning Objectives	To provide participants with a comprehensive understanding of the development of evidence-based audit paras
Course Contents	**Module 1: The Core Architecture & Legal Framework** A quick alignment on what transforms a basic field observation into a formal audit paragraph, and why it matters for public accountability. Navigating the legal and regulatory framework established by the Financial Audit Manual (FAM) to ground every finding in solid criteria. **Module 2: Risk-Based Evidence & Drafting** Implementing a risk-based audit approach to get sufficient, appropriate evidence during fieldwork. A step-by-step breakdown of the drafting process—assembling the criteria, condition, cause, effect, and recommendation into a logical flow. **Module 3: Evaluation & Quality Filter** Establishing quick-reference criteria to assess whether a paragraph meets the required quality and materiality. Learning how to critically review draft paras to catch logical gaps, soft evidence, or weak language. **Applied Case Analysis** An interactive review of notable audit paras to analyze exactly why they succeeded or failed under management scrutiny.
Expected Learning Outcomes	By the end of this session, participants will be able to write an audit paragraph that complies with the Financial Audit Manual (FAM), along with compliant evidence, and evaluate its materiality so that weak findings are eliminated before they reach the report stage.
Course Evaluation Levels	• Participants' Feedback • Faculty Assessment • Review by Rector

Price Adjustment and Price Escalation in Works Related Projects

Sector	Accounts, Audit
Month	January, 2027 **(CPD)**, June, 2027 **(Non-CPD)**
Duration	03 Days (for each course)
Station	Lahore
Expected number of trainees	15-20
Level of trainees	BPS-17 & above **(CPD)**, BPS-16 & above **(Non CPD)**
Included in ATP 2025-26	No
No. of Participants in 2025-26	N/A
Learning Objectives	To equip participants with the knowledge and technical skills required to navigate national legal frameworks, apply standard PEC/FIDIC mathematical formulas, accurately process price adjustment calculations for infrastructure contracts, and conduct risk-based audits to detect fraud and compliance red flags.
Course Contents	**Introduction to Infrastructure Contracts & Price Adjustment** Infrastructure project lifecycle, cost components, and risk allocation. Rationale behind Price Adjustment vs. Fixed Price Contracts. Distinguishing between **Price Escalation**, **Variations**, and **Contractual Claims**. **Legal & Regulatory Framework** Regulations approved by PEC **Contract Frameworks:** PEC Standard Bidding Documents (SBDs), Punjab SBDs, and FIDIC-based conditions of contract. Rights, duties, and responsibilities of the Employer, Contractor, and Engineer. **Technical & Mathematical Mechanics** **Price Adjustment Formulae & Structural Components** Standard FIDIC/PEC escalation mathematical formula structure: Breakdown of components: **Fixed Portion:** Non-adjustable element. **Variable Portion:** Weightages assigned to labor, materials, equipment, etc. Key cost elements evaluated: Cement, steel, bitumen, diesel/fuel, electricity, labor, machinery, and imported components.

Price Indices & Source Authenticity
Application of Pakistan Bureau of Statistics (PBS) indices, Consumer Price Index (CPI), and Wholesale Price Index (WPI).
Base Month vs. Current Month indices: Rules for selection and verification.
Foreign exchange rates and international price index adjustments.

Verification, Calculations & Contract Administration

Computation & Verification of Claims
Step-by-step verification of contractor calculation sheets.
Application of escalation to Running Account Bills and Interim Payment Certificates (IPCs).
Cross-verifying certified quantities via Measurement Books (MBs) and Progress Reports.

Variation Orders & Extension of Time (EOT)
Impact of compensable vs. non-compensable delays on escalation claims.
Treatment of price adjustment during extended project periods and after scheduled completion dates.
Impact of Variation Orders, new items, and revised work schedules on price variation.

Audit Methodology, Risk Indicators & Practical Application

Audit Approach & Risk-Based Audit Techniques
Directives of the Auditor-General of Pakistan (AGP) regarding price adjustment audit.
Scrutiny of key records: Letter of Acceptance, BOQs, GCC/SCC, IPCs, MBs, Engineer's certifications, and published indices.
Verification of eligibility criteria, budget provisions, and final bill reviews.

Risk Indicators (Red Flags) & Fraud Detection

Key Audit Red Flags to Examine:
Altered, unverified, or manipulated price indices.
Backdated EOT approvals or missing approvals from competent authorities.
Use of incorrect base/current months, coefficients, or quantities.
Escalation claimed on **non-admissible items** (e.g., taxes, provisional sums, mobilization advance).

	Claims made beyond extended completion dates or post-final bill settlement. Payment of price adjustment exceeding available budget provisions. **Common Audit Observations & Drafting Strategy** Review of recurring irregularities in works contracts: Mathematical and formula application errors. Excess payment due to incorrect work done measurements. Unauthorized escalation on inadmissible items or excess quantities. Drafting concise, evidence-backed audit observations as per AGP methodology. **Case studies / exercises**
Expected Learning Outcomes	By the end of this course, participants will be able to verify, compute, and audit cost escalation claims in infrastructure projects by correctly applying national regulatory guidelines, official price indices, standard contractual formulas, and risk-detection methodologies across various project completion stages.
Course Evaluation Levels	• Participants' Feedback • Faculty Assessment • Review by Rector

Khalid Latif Chohan
Asst. Audit Officer (Short Course)
19/11/2026, 11:07:03 am

Audit of Climate Change (CPD Mandatory)

Sector	Audit
Month	February, 2027
Duration	01 Day
Station	Lahore
Expected number of trainees	15-20
Level of trainees	BPS-17 & above
Included in ATP 2025-26	Yes
No. of Participants in 2025-26	11
Learning Objectives	To develop participants' understanding on climate change and government's preparedness in terms of disaster management and climate risk mitigation strategies.
Course Contents	Introduction to disaster management & auditing framework • Key concepts: disaster, disaster risk reduction, disaster management • Disaster management cycle: pre-disaster, during disaster, post-disaster • Role of Supreme Audit Institutions (SAIs) in disaster management Risk assessment & audit planning • Risk assessment in disaster management • Audit scope, objectives, and methodology • Understanding entity operations & disaster response plans Pre-disaster phase audit • Evaluation of preparedness & risk reduction strategies • Assessing disaster related early warning systems & infrastructure resilience Techniques for auditing disaster management Post-disaster phase audit • Financial review of disaster relief funds & aid utilization, evaluating rehabilitation & reconstruction efforts Case studies / exercises
Expected Learning Outcomes	At the end of course, the participants will be able to conduct climate change audits covering adaptation, mitigation, and protection strategies of the governments while evaluating the effectiveness and impact of public sector expenditure on disaster risk reduction and environmental sustainability.
Course Evaluation Levels	• Participants' Feedback • Faculty Assessment • Review by Rector

PFM Act, 2019

Sector	Audit, Accounts
Month	February, 2027
Duration	01 Day
Station	Lahore
Expected number of trainees	15-20
Level of trainees	BPS-16 & above
Included in ATP 2025-26	No
No. of Participants in 2025-26	Yet to be conducted
Learning Objectives	To develop participants' understanding on PFM Act, 2019
Course Contents	• Macro-Fiscal Framework & Modern Budgeting Focus: Understanding how departments receive budget ceilings and the shift toward performance monitoring. • Introduction & Legal Supremacy: Scope of the Act over the Federal Consolidated Fund (FCF) and Public Account. • Plan-Based Budgeting • Performance-Based Budget Report • Budget Execution, Re-Appropriation & Savings Focus • Re-Appropriation of Funds • Introduction to guidelines that manage unauthorized pending liabilities. • Financial Controls, Institutional Reforms & Assets • Severe implications of spending in excess of the budget grant. • The structural disbandment of the Financial Adviser's organization and the modern operational roles of the Chief Finance and Accounts Officer (CFAO) and the Chief Internal Auditor (CIA) • Non-Tax Revenue (NTR) Governance • Reduction in Audit Paras: Educating line departments on the Commitment Control System and Financial Propriety directly reduces procedural errors that lead to audit observations. • Case Studies / exercises
Expected Learning Outcomes	At the end of course, the participants will be able to comprehend legal provisions regarding the Federal Consolidated Fund, Public Account, budget preparation, and execution processes under the PFM Act 2019.
Course Evaluation Levels	• Participants' Feedback • Faculty Assessment • Review by Rector

Foreign Aided Project (FAP) Certification

Sector	Audit
Month	February, 2027
Duration	02 Days
Station	Lahore
Expected number of trainees	15-20
Level of trainees	BPS-16 & above
Included in ATP 2025-26	Yes
No. of Participants in 2025-26	10
Learning Objectives	To familiarize the participants with Foreign Aided Projects' Manual and FAP audit cycle
Course Contents	**Planning and Conducting FAP Audits** Introduction to Foreign Aided Projects: Understand FAP landscape in Pakistan, financing arrangements, audit mandate and stakeholders and understanding donor's position Legal & Regulatory Framework: INTOSAI standards, FAP Manual 2018, Constitution, Auditor General Ordinance, donor agreements Understanding Donor Requirements: World Bank, ADB, JICA, IFAD, EU and UN audit requirements; interpreting Terms of Reference; reporting deadlines Audit Planning & Risk Assessment: Materiality, risk assessment, understanding internal controls, preparing audit strategy **Field Audit, Reporting and Certification** Audit Evidence & Working Papers: Sampling, substantive testing, documentation, audit evidence, common documentation weaknesses Financial Statements & Expenditure Verification: Eligible expenditures, procurement review, SOEs, Designated Accounts, reconciliation procedures Reporting & Management Letter: Audit opinion, findings, recommendations, management letter drafting, follow-up procedures Lessons from Donor Assessments: Review actual donor observations, common deficiencies in FAP reports, good practices Capstone Exercise: Prepare audit opinion and management letter from a case file **Case Studies and Exercises**
Expected Learning Outcomes	At the end of course, the participants will be able to plan and execute FAP Audit as per donor-specific

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	requirements, and prepare certification reports and management letters in accordance with DAGP guidelines and international agreements.
Course Evaluation Levels	• Participants' Feedback • Faculty Assessment • Review by Rector

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Work Ethics & Office Etiquettes (Workshop) (CPD Mandatory)

Sector	Accounts, Audit
Month	March, 2027
Duration	01 Day
Station	Lahore
Expected number of trainees	15-20
Level of trainees	BPS-17 & above
Included in ATP 2025-26	No
No. of Participants in 2025-26	N/A
Learning Objectives	• To develop awareness of work ethics and professional etiquettes among participants
Course Contents	Introduction to work ethics • Definition and importance of work ethics in professional life • Core ethical principles: integrity, accountability, fairness, and transparency Ethical decision-making in the workplace • Ethical challenges in public and private sector organizations Role of leadership in building a positive and ethical work culture Office Etiquettes Professional Image & Grooming: Dress Code, Body Language and official mannerism Communication & Digital Etiquette • Meeting Protocol: Punctuality, the Table of Precedence, and the etiquette of briefing seniors. • E-mail & Phone Etiquette: Professionalism in the digital age—responding to emails, WhatsApp for official use, and telephone courtesy. Workplace Interpersonal Dynamics • Gender Sensitivity • Subordinate-Superior Relationship: Balancing Chain of Command with a culture of mutual respect. • Conflict Resolution and overcoming personal bias. Case studies / exercises based on simulation activities
Expected Learning Outcomes	At the end of training, the participants will be able to practice essential civil service decorum, professional communication, and mannerism appropriate for an officer.
Course Evaluation Levels	• Participants' Feedback • Faculty Assessment • Review by Rector

Certification Audit

Sector	Accounts, Audit
Month	March, 2027
Duration	02 Days
Station	Lahore
Expected number of trainees	15-20
Level of trainees	BPS-16 & above
Included in ATP 2025-26	No
No. of Participants in 2025-26	N/A
Learning Objectives	To equip participants with the specialized knowledge and practical skills required to conduct, manage, and report on certification audits.
Course Contents	**Module 1: Entity Understanding & Financial Statement (FS) Architecture** • **System Focus:** Understanding the reporting framework under the New Accounting Manual (NAM) and Financial Audit Manual (FAM). • **Core Task:** Analyzing the architecture of the consolidated provincial financial statements, including the Monthly Civil Account (MCA-1), Finance Accounts, and Appropriation Accounts. • **Methodology:** Aligning cash-basis recognition rules and conducting initial risk-assessment procedures according to ISSAI 1315 guidelines. **Module 2: SAP-to-FS Reconciliation & Planning Foundations** • **System Focus:** Utilizing SAP as the primary data extraction and source validation landscape for government financial reporting. • **Core Task:** Mapping transactional data extracts to specific financial statement lines and conducting Grant-wise expenditure reconciliations. • **Methodology:** Applying ISSAI 1320 standards to formulate materiality boundaries—selecting the appropriate base and minimum values—and establishing acceptable audit risk parameters using standard DAGP forms. **Module 3: Risk Assessment, EAE, and Sample Sizing** • **System Focus:** Quantifying planning boundaries and calculating field parameters using the governing ISSAI framework (ISSAIs 1315, 1330, 1520, and 1530). • **Core Task:** Documenting inherent and control risks across distinct components and establishing mathematical baselines for Expected Aggregate Error (EAE) and Planned Precision.

	• **Methodology:** Executing analytical expectations and using standardized AGP statistical/non-statistical sizing tables to sample population subsets for tests of controls and substantive details. **Module 4: Audit Execution & Working Paper Discipline** • **System Focus:** Ensuring field execution procedures fully conform to the validation thresholds of ISSAI 1500. • **Core Task:** Deploying targeted substantive testing programmes across core public-sector components, including Payroll, Pensions, GP Fund, Grants-in-Aid, and Civil Works. • **Methodology:** Preserving strict documentation standards by implementing cross-referenced working papers (W2/W3) that successfully pass independent review without verbal clarification. **Module 5: Error Evaluation, Pervasiveness, and Opinion Formation** • **System Focus:** Managing statistical error extrapolations and applying final quality assurance checks dictated by ISSAI 1700 and 1705. • **Core Task:** Determining materiality by separating projectable errors to calculate the population's Most Likely Error (MLE) and Upper Error Limit (UEL). • **Methodology:** Navigating the opinion decision tree to weigh materiality against pervasiveness, concluding in the precise drafting of the formal Audit Opinion and Basis-for-Opinion paragraphs. **Practical Case Studies / Exercises**
Expected Learning Outcomes	At the end of training, the participants will be able to apply statistical sampling methods to select audit samples and form audit opinions on financial statements while drafting appropriate certification opinions (Unqualified, Qualified, Adverse, or Disclaimer) backed by sound evidence.
Course Evaluation Levels	• Participants' Feedback • In Faculty Assessment • Review by Rector

E-Office (Admn App Management)

Sector	IT, Management
Month	March, 2027
Duration	01 Day
Station	Lahore
Expected number of trainees	15-20
Level of trainees	BPS-16 & above
Included in ATP 2025-26	No
No. of Participants in 2025-26	N/A
Learning Objectives	To enable the participants to have access to e-office administrative panel, enabling them to create organizational posts and creating organizational hierarchy
Course Contents	**Module 1** Request for organizational unit • Organization seeks approval from NITB for new office system **Module 2** Default user creation by NITB • To understand the default administrative account by NITB **Module 3** Login with App Admin • To access the e-office administrative panel **Module 4 to 7** Creation of Posts • To create organizational hierarchy **Module 8** apply authorization • To assign system permission according to job description **Module 9** User profile creation • To create user accounts as per organizational hierarchy Case studies / exercises
Expected Learning Outcomes	At the end of training, the participants will be able to develop user IDs on e-office, while learning troubleshooting of various complex tasks within e-office.
Course Evaluation Levels	• Participants' Feedback • Faculty Assessment • Review by Rector

Tax Laws (Federal & Provincial)

Sector	Accounts, Audit
Month	April, 2027
Duration	02 Days
Station	Lahore
Expected number of trainees	15-20
Level of trainees	BPS-16 & above
Included in ATP 2025-26	Yes
No. of Participants in 2025-26	19
Learning Objectives	To develop awareness about different types of taxes being collected in Pakistan including income tax, sales tax, customs, PRA etc.
Course Contents	Introduction to taxation laws: income, sales, excise, withholding, capital gains tax, custom etc. • Appeals, recovery of arrears • Customs tariffs • Sales tax rules: classification of sales tax • Withholding rules • Special Procedure Rules, 2007 • Federal Excise Duty Overview of provincial sales tax i.e. PRA etc. Case studies / exercises
Expected Learning Outcomes	At the end of course, the participants will be able to audit different aspects of taxation and revenue collection while spotting common errors in tax calculations and non-compliance during government procurement and expenditure audits.
Course Evaluation Levels	• Participants' Feedback • Faculty Assessment • Review by Rector

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Audit of Public Private Partnership

Sector	Audit
Month	May, 2027
Duration	02 Days
Station	Lahore
Expected number of trainees	15-20
Level of trainees	BPS-16 & above
Included in ATP 2025-26	No
No. of Participants in 2025-26	Yet to be conducted
Learning Objectives	The course designed for public sector executives, financial analysts, and engineering managers tasked with executing and auditing mega-infrastructure partnerships.
Course Contents	• Introduction to Infrastructure PPPs • Legal and Regulatory Frameworks: Alignment with national/provincial PPP laws, environmental protection guidelines, and standard procurement rules. Risk Allocation and Mitigation Matrices Operational & Commercial Risks Force Majeure and Political Risk Liquidated damages Cost escalation Contract risk Time extensions Absence or non-recovery of performance securities Understanding Core Contractual Agreements The Concession Agreement Offtake and Supply Agreements Power Purchase Agreements and Water Purchase Agreements Fuel Supply Agreements Advanced Contract Administration, Oversight, and Auditing • The Institutional Contract Management Setup • Key Performance Indicators (KPIs) & Monitoring • Managing Contractual Interventions: Processing valid variations/change-orders, handling construction claims, managing refinancing events, and reviewing asset hand over conditions at end-of-term. Dispute Resolution Mechanisms Case studies/exercises
Expected Learning Outcomes	At the end of course, the participants will be able to understand various models of PPPs and Viability Gap Funding (VGF) and risk sharing arrangements while reviewing legal and financial clauses in PPP contracts to identify multiple risks and contingent liabilities of multiple stakeholders.

Course Evaluation Levels	• Participants' Feedback • Faculty Assessment • Review by Rector

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Audit of Public Works

Sector	Audit
Month	May, 2027
Duration	02 Days
Station	Lahore
Expected number of trainees	15-20
Level of trainees	BPS-16 & above
Included in ATP 2025-26	Yes
No. of Participants in 2025-26	11
Learning Objectives	To develop understanding of participants about public works and to equip them with public works audit techniques
Course Contents	**Foundations of Public Works Auditing** Introduction to Public Works Auditing Definition, purpose, and legal frameworks governing public works. Importance and scope of public works auditing (financial, compliance, and performance audits). Roles and responsibilities of key stakeholders (executing agencies, auditors, treasury). **Pre-Tendering & Procurement Phase** Planning & Cost Estimation Project approval processes (PC-I / PC-II forms, administrative approvals, technical sanctions). Cost estimation techniques, Market Rate System (MRS) / Schedule of Rates (SoR). Preparation and audit verification of Bill of Quantities (BOQ) and tender documents. **Tendering & Bidding Process** Compliance with Public Procurement Regulatory Authority (PPRA) rules. Tender advertisement, bid submission, and earnest money / bid security verification. Evaluation of technical and financial bids, contract award, and signing. **Contract Management & Site Mobilization** Contract Award & Initial Execution Verification of performance securities and bank guarantees. Terms and conditions for mobilization advances and recovery mechanics. Site Mobilization & Compliance Site handover, initial baseline surveys, and compliance checks.

	Compliance with environmental, health, and safety (EHS) standards. **Execution Phase** Field Verification Quality Control & Progress Monitoring Material testing, engineering standards, and quality assurance protocols. **Progress monitoring and reporting frameworks.** Measurement & Financial Verification Maintenance and audit of Measurement Books (MBs). Verification of Interim Payment Certificates (IPCs) and running bills. Management of retention money and secured advances. Project Alterations, Claims & Post-Execution Risks Contract Dynamics & Practical Risk Modules Audit of Variation Orders (VOs), scope changes, and price adjustments/cost escalations. Review of time extensions (Extension of Time - EOT) and application of Liquidated Damages (LDs). Contractual dispute resolution and claims management. Fraud & Mismanagement Detection Red flags for fraud, corruption, collusion, and ghost projects. Auditing risks related to contract monitoring and non-performing contractors. **Project Closure, Oversight & Governance** Completion & Handover Verification of completion certificates and Defect Liability Period (DLP). Release of performance security and final payment audits. Audit Oversight Mechanisms Internal vs. External Audit reporting lines. Role of Departmental Accounts Committee (DAC), Public Accounts Committee (PAC), and anti-corruption bodies. **Case Study and practical exercises**
Expected Learning Outcomes	At the end of training, the participants will be able to examine engineering estimates, measurement books (MBs), tenders, and running bills for civil works while spotting unauthorized escalation, non-conforming work quality, overpayments, and deviations from approved PC-I to PC-V documents.
Course Evaluation Levels	• Participants' Feedback • Faculty Assessment • Review by Rector

Citizen Participatory Audit (CPD Mandatory)

Sector	Audit
Month	June, 2027
Duration	02 Days
Station	Lahore
Expected number of trainees	15-20
Level of trainees	BPS-17 & above
Included in ATP 2025-26	Yes
No. of Participants in 2025-26	09
Learning Objectives	To equip the participants with the process of Citizen Participatory Audit (CPA) and its contribution in improved public service delivery
Course Contents	Introduction to CPA • Definition, objectives, and importance • Legal and institutional framework • Role of Supreme Audit Institutions (SAIs) in citizen engagement Scope and implementation • Assessment and stakeholder engagement CPA audit cycle and framework International best practices, case studies of other countries • Comparison between Philippines and Pakistan Issues and lessons learnt
Expected Learning Outcomes	At the end of course, the participants will be able to comprehend frameworks that involve citizens and civil society organizations (CSOs) in the public audit process while formulating feedback mechanisms, social audits, and community surveys to gather ground-level evidence on service delivery.
Course Evaluation Levels	• Participants' Feedback • Faculty Assessment • Review by Rector

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IT Courses

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PAAA, Lahore Calendar 2026-27 (IT Wing)

Sr. No.	Courses	Duration
	July, 2026	
1.	Computer Competency Practical Training (CCPT) (100 Hours)	20 Days
	August, 2026	
2.	MS Office (Word, Excel, Power Point)	3 Days
3.	Practical Understanding of Data Analytics **(CPD Mandatory)**	2 Days
	September, 2026	
4.	SAP (HANA) and its Detailed Architecture	2 Days
	October, 2026	
5.	E-Office	1 Day
6.	Data Literacy and Analytics Using MS Power BI **(CPD Mandatory)**	3 Days
	November, 2026	
7.	Understanding Data Biases and Mitigation Strategies **(CPD Mandatory)**	2 Days
8.	Cloud Computing	2 Days
9.	Preparatory Course on CISA (IS Audit)	3 Days
10.	Qlik Sense	3 Days
	December, 2026	
11.	Audit Management Information System (AMIS)	2 Days
12.	Data Mining	2 Days
	January, 2027	
13.	Advance Excel for Auditors **(CPD Mandatory)**	1 Day
	March, 2027	
14.	Computer Competency Practical Training (CCPT) (100 Hours)	20 Days
	April, 2027	
15.	Data Mining **(CPD Mandatory)**	2 Days
	May, 2027	
16.	Cyber Security and Data Protection	2 Days
	Total	**70 Days**

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Computer Competency Practical Training (CCPT)

Sector	Audit & Accounts
Month	July, 26 and March, 27
Duration	20 days (for each course)
Station	Lahore
Expected number of trainees	20
Level of trainees	BPS-16 & above
Included in ATP 2025-26	Yes
No. of Participants in 2025-26	47
Learning Objectives	To equip the participants with IT skills including MS Office, SAP, Qlik Sense and AMIS
Course Contents	Introduction to IT tools • MS Word • MS Excel • MS PowerPoint • MS Access AMIS SAP (HR, FI) Data analytical techniques • Qlik Sense Case studies / exercises
Expected Learning Outcomes	At the end of course, participants will fulfil mandatory PIPFA practical training standards by mastering core digital literacy, and automated financial tools essential for public sector accounting and auditing.
Course Evaluation Levels	• Participants' Feedback • Faculty Assessment • Review by Rector

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Microsoft Office (Word, PowerPoint and Excel)

Field	IT
Month	August-2026
Duration	03 Days
Station	Lahore
Expected number of trainees	15-20
Level of trainees	BPS-11 & above
Included in the ATP 2025-26	Yes
No. of Participants in 2025-26	26
Learning objectives:	• To develop proficiency in using MS office for creating, editing and formatting professional documents and presentations • To apply essential MS office tools for supporting data-driven decision making
Course Contents	MS Word • Basic navigation and layout • Text formatting, using styles, inserting text, images, tables, shapes and SmartArt, links • Using headings and subheadings, table of contents, footnotes, endnotes, numbers, track changes • Working with long documents, using templates, macros and mail merge MS PowerPoint • Managing and choosing slide layouts • Themes and templates, slide master for consistent formatting, tables and charts, SmartArt, embedding videos and audio • Slide transitions, adding and customizing animations • Exporting to PDF or video • Create hyperlinks and action buttons, custom slide show, recording a presentation MS Excel • Interface, basic workbooks, entering data, formatting, formulas and functions • Data validating, sorting and filtering and conditional formatting • Pivot tables, advanced functions, what-if analysis, charts and graphs • Macros, introduction to VBA, power query, data models Case studies / exercises
Expected Learning Outcomes	At the end of course, the participants will be able to produce professional audit reports, organize financial data, and deliver impactful presentations using essential core Microsoft Office tools.

Course Evaluation Levels	• Participants' Feedback • Faculty assessment • Review by Rector

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Practical Understanding of Data Analytics (CPD Mandatory)

Field	IT
Month	August-2026
Duration	02 Days
Station	Lahore
Expected number of trainees	15-20
Level of trainees	BPS-17 & above
Included in the ATP 2025-26	No
No. of Participants in 2025-26	N/A
Learning objectives:	Enable auditors to understand how data analytics supports audit activities, how audit data is collected and prepared, and how AI-assisted tools can support analysis without replacing professional audit judgment.
Course Contents	**Data Analytics in Public & Internal Auditing** Transitioning from traditional auditing to data-driven continuous auditing. Identifying audit targets, high-risk areas, and value addition through data-driven insights. **Audit Process & Analysis Plan Development** Integrating data analytics into the standard audit lifecycle (planning, execution, reporting). Designing an effective Data Analysis Plan aligned with specific audit objectives. **Information System Investigation & Controls** Evaluating target IT environments, databases, and enterprise systems (e.g., SAP, ERPs). Evaluating audit controls, access privileges, and system parameters. **Principles & Modes of Data Collection** Methods for acquiring audit data (direct database queries, system logs, exports, APIs). **Data Reliability & Security Assessment:** Verifying source data integrity, maintaining data confidentiality, and securing audit chains of custody. **Data Preparation & Cleaning** Handling missing values, duplicate entries, inconsistent formats, and unformatted system dumps. Transforming, restructuring, and standardizing raw datasets for analysis.

	Data Verification & Validation Reconciling total counts, control totals, and financial balances against official ledgers. Establishing data completeness, accuracy, and operational readiness for testing. **Analytical Techniques in Auditing** Applying descriptive, diagnostic, predictive, and prescriptive analytics. Core audit tests: Benford's Law analysis, gap/duplicate detection, trend analysis, stratification, and cross-module matching (e.g., HR vs. Payroll vs. Vendor). **New Technologies & Emerging Tools** Leveraging specialized audit software (ACL, IDEA, SQL, Python/R) and automated scripts. Understanding emerging risks associated with automated analytics and algorithmic bias. **Data Visualization & Pattern Recognition** Communicating complex audit findings using dashboards, charts, and interactive visual models. Highlighting anomalies, outliers, and systemic patterns for non-technical stakeholders. **Exception Analysis & Forming Audit Judgment** Isolating false positives from genuine red flags, fraud indicators, and non-compliance. Translating analytical anomalies into formal audit findings, cause-and-effect assessments, and actionable recommendations. **Quality Control in Analytics-Based Audits** Peer review mechanisms, working paper documentation, and reproducibility of analytical scripts. **Data Security, Privacy & Risk Management** Complying with data protection standards, managing cyber/privacy risks during data handling, and secure data destruction post-audit. Case studies / exercises
Expected Learning Outcomes	At the end of course, the participants will be able to acquire fundamental data analytics skills to evaluate financial datasets, detect anomalies, and make data-driven audit findings.
Course Evaluation Levels	• Participants' Feedback • Faculty assessment • Review by Rector

SAP (HANA) and its Detailed Architecture

Field	Audit, Accounts, Finance
Month	Sep-2026
Duration	02 Days
Station	Lahore
Expected number of trainees	15-20
Level of trainees	BPS-16 & above
Included in the ATP 2025-26	No
No. of Participants in 2025-26	N/A
Learning objectives	Participants will be able to navigate and utilize the fundamental shifts in government budgeting and accounting workflows resulting from the transition to SAP S/4 HANA.

Course Contents	• SAP HANA Overview
	• Detailed System Architecture
	  • Validation of data
	• Comparison with ECC 6.0 & Key Functional Changes
	• HANA Business Processes Changes Live DEMO
	• Vendor Vs Business Partner
	• Business Partner Payment Processing
	• ECC Budgeting Vs Budget Control System in Funds management
	• Operational use and audit related data extraction leading to audit trails
	• Reporting
	  • Reconciliation and interpretation of system generated reports
	Case Studies and Hands-on Practices on SAP HANA

Expected Learning Outcomes	At the end of course, the participants will be able to understand the underlying architecture of SAP HANA to effectively navigate, extract, and audit enterprise resource planning (ERP) system data.
Course Evaluation Levels	• Participants' Feedback • Faculty assessment • Review by Rector

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E-Office

Sector	IT, Management
Month	Oct-2026
Duration	01 Day
Station	Lahore
Expected number of trainees	15-20
Level of trainees	BPS-16 & above
Included in ATP 2025-26	Yes
No. of Participants in 2025-26	30
Learning Objectives	The role of E-Office system in enhancing efficiency, transparency, and digital transformation in the public sector
Course Contents	Understand change management principles • Strategies for successful change implementation Digital transformation through E-Office solutions • Change management in E-Office implementation decision-making and workflow automation Case studies / exercises
Expected Learning Outcomes	At the end of course, the participants will be able to master the official government E-Office system to digitize administrative workflows, streamline file management, and ensure paperless audit tracking.
Course Evaluation Levels	• Participants' Feedback • Faculty Assessment • Review by Rector

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Data Literacy and Analytics Using MS Power BI (CPD Mandatory)

Field	Audit, IT
Month	October-2026
Duration	03 Days
Station	Lahore
Expected number of trainees	15-20
Level of trainees	BPS-16 and above
Included in the ATP 2025-26	Yes
No. of Participants in 2025-26	32
Learning objectives	• To develop the ability to connect, transform and model data using Power BI for meaningful analysis
Course Contents	• Data collection, acquisition, cleaning and preprocessing, visualization and democratization • Structured, un-structured, explanatory, exploratory data, statistical analysis, predictive, descriptive, diagnostic and prescriptive analytics • Machine learning and AI in analytics, anomaly detection, smart narratives, decomposition trees and key influencers Case studies / exercises
Expected Learning Outcomes	At the end of course, the participants will be able to learn the core features of Power BI to transform audit raw data into interactive, real-time visual dashboards.
Course Evaluation Levels	• Participants' Feedback • Faculty assessment • Review by Rector

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Understanding Data Biases and Mitigation Strategies (CPD Mandatory)

Field	IT
Month	Nov-2026
Duration	02 Days
Station	Lahore
Expected number of trainees	15-20
Level of trainees	BPS-17 and above
Included in the ATP 2025-26	Yes
No. of Participants in 2025-26	16
Learning objectives	• To recognize different types of data biases and their impact on data analysis and decision-making • To learn strategies for identifying, mitigating, and correcting data biases to ensure fair and accurate data-driven insights
Course Contents	• Importance and types of data biases • Detecting bias in datasets, tools for bias detection, assessing bias in machine learning models • Impact of bias on data insights and decisions, legal and ethical implications • Sampling techniques, data cleaning and preprocessing, fairness in model design, mitigation in machine learning models, cross-validation • Ethical data practices Case studies / exercises
Expected Learning Outcomes	At the end of course, the participants will be able to learn potential biases in sampling and algorithmic analytical tools and apply mitigation strategies to ensure objective, reliable audit evaluations.
Course Evaluation Levels	• Participants' Feedback • Faculty assessment • Review by Rector

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Cloud Computing

Field	Audit, Finance, IT
Month	Nov-2026
Duration	02 Days
Station	Lahore
Expected number of trainees	15-20
Level of trainees	BPS-16 & above
Included in the ATP 2025-26	Yes
No. of Participants in 2025-26	21
Learning objectives	• To understand basic concepts of cloud computing and manage virtual machines, storage and networking resources on a cloud platform • To provide hands-on experience using cloud services (AWS / MS Azure or Google Cloud) for real-world scenarios
Course Contents	• Overview and key characteristics of cloud computing • Cloud deployment models and virtualization • Types of cloud storage, data backup and recovery, data security and compliance Case studies / exercises
Expected Learning Outcomes	At the end of course, the participants will be able to understand the core concepts and security frameworks of cloud environments to properly audit cloud-hosted public sector assets and infrastructures.
Course Evaluation Levels	• Participants' Feedback • Faculty assessment • Review by Rector

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Preparatory Course for CISA (IS Audit)

Field	Audit, IT
Month	Nov-2026
Duration	3 Days
Station	Lahore
Expected number of trainees	15-20
Level of trainees	BPS-16 & above
Included in the ATP 2025-26	Yes
No. of Participants in 2025-26	12
Learning objectives	• To understand the principles, standards, and objectives of IS audit • To identify and assess risks related to IT systems, and evaluate the effectiveness of internal controls and security measures
Course Contents	• Definition, scope and key principles of IS auditing • Overview of auditing process, risk-based audit approach 1. **IT Governance & Management** • Layers of controls (entity-level, ITGC, application). • COBIT/ISO 27002 alignment, vendor management. 2. **IT General Controls (GCC)** • Security (CIA triad), change management, SDLC (Waterfall/Agile). • Testing methods (sampling, walkthroughs). 3. **Reporting & Communication** • Audit report structure • Stakeholder negotiation, materiality assessment. Case studies / exercises
Expected Learning Outcomes	At the end of course, the participants will be able to build foundational knowledge across information systems auditing domains to prepare for the Certified Information Systems Auditor (CISA) certificate.
Course Evaluation Levels	• Participants' Feedback • Faculty assessment • Review by Rector

Khalid Latif Chohan
Asst. Audit Officer (Short Course)
19/11/2026, 11:07:03 am
Rakaan Chairman Approval
Asst. Audit Officer (Short Course)
19/11/2026, 11:07:03 am

Qlik Sense

Field	Data Analytics
Month	Nov-2026
Duration	03 Days
Station	Lahore
Expected number of trainees	15-20
Level of trainees	BPS-16 & above
Included in ATP 2025-26	Yes
No. of Participants in 2025-26	19
Learning objectives	• To apply data visualization techniques using Qlik Sense • To provide hands on session to load, transform, and model data efficiently for insightful analysis
Course Contents	• Understanding and solving circular references in data model • Data storytelling, publishing Apps, sheets and stories, Qlik Sense alternate states • Troubleshooting-loading and modeling data • Working with Apps, creating visualizations, discovering and analyzing, script syntax and chart functions Case studies / exercises
Expected Learning Outcomes	At the end of course, the participants will be able to develop hands-on skills in using Qlik Sense to perform associative data analysis and discover hidden patterns within public sector financial records.
Course Evaluation Levels	• Participants' Feedback • Faculty assessment • Review by Rector

Khalid Latif Chohan
Asst. Audit Officer (Short Course)
19/11/2026, 11:07:03 am

Audit Management Information System (AMIS)

Field	Audit, IT
Month	Dec-2026
Duration	02 Days
Station	Lahore
Expected number of trainees	15-20
Level of trainees	BPS-16 & above
Included in the ATP 2025-26	Yes
No. of Participants in 2025-26	31
Learning objectives	To enhance the efficiency, accuracy, and transparency of audit processes by streamlining through digital management and data analysis
Course Contents	• Introduction of AMIS • Exploring different applications of AMIS • Creating master data of audit entities • Reopen work program, execution, perform audit procedures, findings, tracking ongoing audits etc. • Sharing draft paras and advance paras with PAC / DAC Case studies / exercises
Expected Learning Outcomes	At the end of course, the participants will be able to master the operational workflows of DAGP's AMIS to execute, monitor, and document the complete lifecycle of audit assignments digitally.
Course Evaluation Levels	• Participants' Feedback • Faculty assessment • Review by Rector

Khalid Latif Chohan
Asst. Audit Officer (Short Course)
19/11/2026, 11:07:03 am

Data Mining

Field	IT
Month	December-2026 (non-CPD) and April-2027 (CPD)
Duration	02 Days (for each course)
Station	Lahore
Expected number of trainees	15-20
Level of trainees	BPS-16 & above, BPS-17 & above
Included in the ATP 2025-26	Yes
No. of Participants in 2025-26	21
Learning objectives	• To understand key data mining concepts and techniques • To learn how to preprocess data and apply basic data mining algorithms to uncover patterns and insights from data sets
Course Contents	• Data mining concepts, classification, regression, clustering • Introduction to data mining software, customer segmentation, fraud detection, predictive analytics • Data cleaning and transformation • Data privacy and security, bias and fairness in data mining, interpretable machine learning, statistical foundation, ethical considerations Case studies / exercises
Expected Learning Outcomes	At the end of course, the participants will be able to learn automated data mining techniques to extract actionable insights, uncover fraud risks, and analyze large-scale financial datasets.
Course Evaluation Levels	• Participants' Feedback • Faculty assessment • Review by Rector

Khalid Latif Ghohan
Asst. Audit Officer (Short Course)
19/11/2026, 11:07:03 am

Advance Excel for Auditors (CPD Mandatory)

Field	IT
Month	January-2027
Duration	02 Days
Station	Lahore
Expected number of trainees	15-20
Level of trainees	BPS-17 & above
Included in the ATP 2025-26	No
No. of Participants in 2025-26	N/A
Learning objectives:	By the end of this training, participants will be able to: • Apply essential Excel formulas for audit testing. • Prepare and clean audit data for analysis. • Use sorting, filtering, and conditional formatting to identify exceptions. • Create PivotTables to summarize and analyze audit data. • Perform duplicate testing, aging analysis, threshold testing, and variance analysis. • Identify anomalies, unusual trends, and red flags in audit data. • Present findings through graphs and charts • Convert Excel analysis into meaningful audit observations.
Course Contents	• Excel Essentials for Auditors • Data Preparation and Cleaning • Sorting, Filtering, Conditional Formatting • PivotTables for Audit Analysis • Essential formulas for audit testing • Duplicate testing, aging analysis, threshold testing, and variance analysis • Identifying Anomalies in Data with Excel Case studies / exercises
Expected Learning Outcomes	At the end of course, the participants will be able to master advanced Excel formulas, audit-trail functions, and data validation tools tailored specifically for rapid financial audit execution.
Course Evaluation Levels	• Participants' Feedback • Faculty assessment • Review by Rector

Cyber Security and Data Protection

Field	Audit, Accounts, IT, Finance
Month	May-2027
Duration	02 Days
Station	Lahore
Expected number of trainees	15-20
Level of trainees	BPS-16 and above
Included in the ATP 2025-26	Yes
No. of Participants in 2025-26	20
Learning objectives	• To understand the fundamental principles of cyber security, including threat identification, risk management, and security protocols • To implement data protection measures, such as encryption, access controls, and compliance with privacy regulations
Course Contents	• Key concepts in cyber-security: confidentiality, integrity, availability, authentication, authorization, and accountability, risk management and assessment • Importance of cyber-security in the digital age, cyber-security threats, attacks, types of cybercriminals and their motives • Legal framework, handling personal data and sensitive information • Vulnerability assessment techniques, secure coding practices and software vulnerabilities Case studies / exercises
Expected Learning Outcomes	At the end of course, the participants will be able to learn key cybersecurity principles and data privacy safeguards to evaluate public sector IT controls and protect sensitive audit evidence.
Course Evaluation Levels	• Participants' Feedback • Faculty Assessment • Review by Rector

Khalid Latif Chohan
Asst. Audit Officer (Short Course)
19/11/2026, 11:07:03 am

PAAA ISLAMABAD

Khalid Latif Chohan
Asst. Audit Officer (Short Course)
19/11/2026, 11:07:03 am

PAAA Islamabad - ATP 2026-27 at a Glance

Sr. No.	Courses	Duration
	July, 2026	
1	E-Office (Admn App Management)	01 Day
2	Certified Internal Auditor (CIA)	03 Days
	August, 2026	
3	Emerging Trends in Budgeting: Gender and Climate Tagging	01 Day
4	Audit Quality Management Framework (AQMF) **(CPD Mandatory)**	01 Day
	September, 2026	
5	Tax Laws (Federal & Provincial)	02 Days
6	SAP FI & HR (Data Extraction)	03 Days
7	DAGP's Code of Ethics, 2026	01 Day
	October, 2026	
8	Artificial Intelligence (AI) application in the Public Sector **(CPD Mandatory)**	02 Days
9	Excel (Advance)	02 Days
	November, 2026	
10	Qlik Sense **(CPD Mandatory)**	03 Days
11	SAP (HR & FI)	02 Days
12	Conducting Procurement Audit using E-PADS	02 Days
	December, 2026	
13	Stress Management **(CPD Mandatory)**	01 Day
14	Contract Management (Works, Federal Audit and Defense)	02 Days
15	Price Adjustment and Price Escalation in Works Related Projects **(CPD Mandatory)**	03 Days
	January, 2027	
16	Implementation of the Pakistan Engineering Council Codes **(CPD Mandatory)**	02 Days
17	Computer Competency Practical Training (CCPT)	20 Days
	February, 2027	
18	Foreign Aided Projects (FAP) Certification **(CPD Mandatory)**	02 Days
19	Preparatory Course for CISA (IS Audit)	03 Days
20	Certification Audit	02 Days
	March, 2027	
21	Fundamentals of International Public Sector Accounting Standards (IPSAS)	04 Days
22	Data Mining	02 Days
	April, 2027	
23	Audit of Public Works	02 Days
24	Data Literacy & Analytics (Using MS Power BI)	03 Days
	May, 2027	
25	Framing Audit Conclusion and Recommendations	01 Day

Khalid Latif Chohan
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Asst. Audit Officer (Short Course)
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Sr. No.	Courses	Duration
26	Works Ethics & Office Etiquettes (Workshop) **(CPD Mandatory)**	01 Day
27	Price Adjustment and Price Escalation in Works Related Projects	03 Days
	June, 2027	
28	Analysis and Interpretation of Financial Statements (Government & Public Sector Enterprises)	02 Days
29	Implementation of the Pakistan Engineering Council Codes	02 Days
	Total	**78 Days**

Khalid Latif Chohan
Asst. Audit Officer (Short Course)
19/11/2026, 11:07:03 am

E-Office (Admn App Management)

Sector	Audit, Accounts, Finance, Management
Month	July, 2026
Duration	1 Day
Station	PAAA, Islamabad
Expected number of trainees	15
Level of trainees	BPS-16 & above
Included in ATP 2025-26	No
No. of Participants in 2025-26	N/A
Learning Objectives	To equip the participants to be able to get approval from NITB of new office system, enabling them to understand default administrative accounts provided by NITB To enable them to have access to e-office administrative panel, enabling them to create organizational posts and creating organizational hierarchy
Course Contents	**Module 1** Request for organizational unit • Organization seeks approval from NITB for new office system **Module 2** Default user creation by NITB • To understand the default administrative account by NITB **Module 3** Login with App Admin • To access the e-office administrative panel **Module 4 to 7** Creation of Posts • To create organizational hierarchy **Module 8** apply authorization • To assign system permission according to job description **Module 9** User profile creation • To create user accounts as per organizational hierarchy Case studies / exercises
Expected Learning Outcomes	At the end of training, the participants will be able to develop user IDs on e-office, while learning troubleshooting of various complex tasks within e-office.

Course Evaluation Levels	• Participants' Feedback • Faculty Assessment • Review by Rector

Khalid Latif Chohan
Asst. Audit Officer (Short Course)
19/11/2026, 11:07:03 am
Rakaan Chohan Faisal
Asst. Audit Officer (Short Course)
19 November 2026 10:40:15 AM

Certified Internal Auditor (CIA)

Sector	Audit and Management
Month	July, 2026
Duration	03 Days
Station	PAAA, Islamabad
Expected number of trainees	10 to 15
Level of trainees	BPS-16 & above
Included in ATP 2025-26	No
No. of Participants in 2025-26	N/A
Learning Objectives	• Participants will be able to interpret and apply the Global Internal Audit Standards to their daily work. • To equip participants with the "high-impact" skills needed to transition from traditional compliance auditing to risk-based, value-added auditing.
Course Contents	Essential of Internal Auditing: • Foundation of Internal Auditing • Independence and Objectivity • Proficiency and Due Professional Care • Quality Assurance and Improvement Program • Governance, Risk Management and Control • Fraud Risks Practice of Internal Auditing • Managing the Internal Audit Activity: o Internal Audit Operation o Risk Based Internal Audit Plan o Communicating and Reporting Planning the Engagement • Performing the Engagement: o Information Gathering o Analysis and Evaluation o Engagement Supervision Communicating Engagement Results and Monitoring Progress: • Communicating Result and Acceptance of Risk • Monitoring Progress Business Knowledge for Internal Auditing • Business Acumen: o Organizational Objectives, Behavior and Performance o Organizational Structure and Business Process o Data Analytics Information Security • Information Technology: o Application and System Software o Infrastructure and Control Frameworks

	○ Business Continuity and Disaster Recovery Financial Management: • Financial Accounting and Finance Managerial Accounting Case studies / exercises
Expected Learning Outcomes	At the end of course, the participants will be able to evaluate organizational control environments, risk management processes, and internal governance frameworks while mastering core concepts across CIA domains to build a strong foundation for professional certification.
Course Evaluation Levels	• Participants' Feedback • Faculty Assessment • Review by Rector

Khalid Latif Chohan
Asst. Audit Officer (Short Course)
19/11/2026, 11:07:03 am

Emerging Trends in Budgeting: Gender and Climate Tagging

Sector	Accounts and Management
Month	August, 2026
Duration	01 Day
Station	PAAA, Islamabad
Expected number of trainees	10
Level of trainees	BPS-16 & above
Included in ATP 2025-26	No
No. of Participants in 2025-26	N/A
Learning Objectives	This specialized training course is designed to equip the accounts officers with the skills required to track, analyze, and report on budget allocations related to gender and climate budgeting.
Course Contents	**Module 1: The Evolution of Public Budgeting & Strategic Integration** • Transitioning from traditional input-based budgeting to output, outcome, and policy-driven budgeting. • Aligning national budgets with Sustainable Development Goals (SDGs)—specifically SDG 5 (Gender Equality) and SDG 13 (Climate Action). **Module 2: Gender Responsive Budgeting (GRB) & Tagging** • Conceptual Foundations: • The 5-Step GRB Framework: 1. Situational analysis of men and women. 2. Assessment of policy responsiveness. 3. Analysis of budget allocations. 4. Monitoring expenditure delivery. 5. Evaluating policy outcomes. • GRB Tagging & Coding: Assigning gender markers (e.g., Principally Targeted, Significantly Targeted, or Neutral) to fiscal lines during budget formulation. **Module 3: Climate Change Budget Tagging (CBT)** • Introduction to Climate Finance: Differentiating between climate mitigation (reducing emissions) and climate adaptation (building resilience). • CBT Methodology: Categorizing expenditures based on their climate relevance (High, Medium, Low relevance criteria). • The Tagging Workflow: Identifying entry points for climate markers within the annual budget preparation cycle and macro-fiscal frameworks.

	Module 4: Technological Integration & The Chart of Accounts (CoA)
	• Technological integration in the Chart of Accounts
	• Benefits of replacing manual reporting with system level tagging
	  • Real time validation
	  • Preventing unclassified expenditure
	  • Data accuracy across departments
	Case studies / practical exercises

Expected Learning Outcomes	At the end of training, the participants will be able to identify and classify budget allocations and expenditures aimed at climate mitigation/adaptation and gender equality, and equity.
Course Evaluation Levels	• Participants' Feedback • Faculty Assessment • Review by Rector

Khalid Latif Chohan
Asst. Audit Officer (Short Course)
19/11/2026, 11:07:03 am

Audit Quality Management Framework (AQMF) (CPD Mandatory)

Sector	Audit, Accounts and Management
Month	August, 2026
Duration	01 Day
Station	PAAA, Islamabad
Expected number of trainees	10
Level of trainees	BPS-17 & above
Included in ATP 2025-26	No
No. of Participants in 2025-26	N/A
Learning Objectives	To develop an understanding among participants about the Audit Quality Management Framework (AQMF).
Course Contents	• Understanding the scope, underlying basis and genesis of AQMF. • Understanding salient aspects of Comprehensive Quality Management Approach. • Identifying dimensions of Audit Quality. • Understanding the Quality Assurance Mechanism enshrined in AQMS. Understanding Quality Control Review of Audit Cycle. • Understanding Quality Control Review of the end product, i.e. the Audit Report. • Understanding the working of Quality Control Committee. • Learning how to design and implement corrective actions based on outcomes of QAM and QCM. Case Studies / exercises
Expected Learning Outcomes	At the end of course, the participants will be able to apply quality control procedures across all phases of the audit cycle (planning, execution, reporting, and follow-up) and perform cold and hot reviews of audit files to ensure strict adherence to INTOSAI and DAGP standards.
Course Evaluation Levels	• Participants' Feedback • Faculty Assessment • Review by Rector

Khalid Latif Chohan
Asst. Audit Officer (Short Course)
19/11/2025 11:07:03 am

Tax Laws (Federal & Provincial)

Sector	Audit, Accounts and Management
Month	September, 2026
Duration	2 Days
Station	PAAA, Islamabad
Expected number of trainees	10
Level of trainees	BPS-16 & above
Included in ATP 2025-26	Yes
No. of Participants in 2025-26	31
Learning Objectives	To develop awareness about different types of taxes being collected in Pakistan including income tax, sales tax, customs, PRA etc.
Course Contents	Introduction to taxation laws: income, sales, excise, withholding, capital gains tax, custom etc. • Appeals, recovery of arrears • Customs tariffs • Sales tax rules: classification of sales tax • Withholding rules • Special Procedure Rules,2007 • Federal Excise Duty Overview of provincial sales tax i.e. PRA etc. Case studies / exercises
Expected Learning Outcomes	At the end of course, the participants will be able to audit different aspects of taxation and revenue collection while spotting common errors in tax calculations and non-compliance during government procurement and expenditure audits.
Course Evaluation Levels	• Participants' Feedback • Faculty Assessment • Review by Rector

Khalid Latif Chohan
Asst. Audit Officer (Short Course)
19/11/2026, 11:07:03 am

SAP (FI & HR Data Extraction)

Sector	Audit, Accounts, Finance and Management
Month	September, 2026
Duration	03 Days
Station	PAAA, Islamabad
Expected number of trainees	15
Level of trainees	BPS-16 & above
Included in ATP 2025-26	No
No. of Participants in 2025-26	N/A
Learning Objectives	To familiarize the participants with the functionalities of SAP FI and HR used in Government
Course Contents	• Introduction to SAP and overview of SAP FI & HR data structures • Understanding SAP tables, info types, and key master data fields • Accessing data using SAP GUI and basic navigation for data extraction • Common SAP reports and standard transaction codes for FI & HR data • Basics of SAP Quick Viewer (SQVI), and Info sets for data retrieval • Exporting data from SAP to Excel and other formats • Data validation, reconciliation, and accuracy checks • Handling sensitive HR and financial data with security and compliance considerations • Basic troubleshooting and best practices for efficient SAP data extraction • Practical exercises and real-world use cases for FI & HR reporting • Analysis of Financial and HR data, including audit trials, validation, reconciliation and interpretation of system generated reports Case studies / exercises
Expected Learning Outcomes	At the end of course, the participants will be able to learn to navigate SAP Financial Accounting (FI/HR) modules to extract transaction data, verify payroll processing, and audit integrated financial workflows across government entities.
Course Evaluation Levels	• Participants' Feedback • Faculty Assessment • Review by Rector

Khalid Lait Chohan Asst. Audit Officer (Short Course) 19/11/2025 11:07:03 am
Rakaalidhar Chaudhary Asst. Audit Officer (Short Course) 19/11/2025 11:07:03 am
Khalid Lait Chohan Asst. Audit Officer (Short Course) 19/11/2025 11:07:03 am

DAGP's Code of Ethics, 2026

Sector	Audit, Accounts and Management
Month	September, 2026
Duration	01 Day
Station	PAAA, Islamabad
Expected number of trainees	10
Level of trainees	BPS-16 & above
Included in ATP 2025-26	No
No. of Participants in 2025-26	N/A
Learning Objectives	To develop an understanding among participants about the DAGP's Code of Ethics, 2026.
Course Contents	**Note:** The course contents will be updated, on finalization of DAGP's Code of Ethics, 2026, the same is under process in Policy Wing, O/o the AGP, Islamabad and not yet finalized.
Expected Learning Outcomes	At the end of course, the participants will be able to internalize the core principles of integrity, objectivity, confidentiality, and professional competence as defined in the updated DAGP's Code of Ethics 2026, while recognizing real or perceived conflict of interests in audit assignments and applying appropriate safeguard.
Course Evaluation Levels	• Participants' Feedback • Faculty Assessment • Review by Rector

Khalid Latif Chohan
Asst. Audit Officer (Short Course)
19/11/2026, 11:07:03 am
Rahat Ullah Faisal
Asst. Audit Officer (Short Course)
19/11/2026, 11:07:03 am
Khalid Latif Chohan
Asst. Audit Officer (Short Course)
19/11/2026, 11:07:03 am

Artificial Intelligence (AI) Applications in Public Sector (CPD Mandatory)

Sector	Audit, Accounts, Finance and Management
Month	October, 2026
Duration	2 Days
Station	PAAA, Islamabad
Expected number of trainees	10
Level of trainees	BPS-17 & above
Included in ATP 2025-26	Yes
No. of Participants in 2025-26	15
Learning Objectives	• To familiarize the participants with basics of AI and its uses in public sector including audit perspectives and AI tools • To enhance learning about different levels of prompting
Course Contents	Fundamentals of Artificial Intelligence • Overview of AI: definition, scope, and evolution • Traditional computing vs. AI and machine learning • Key AI technologies: machine learning, deep learning, NLP, and computer vision • What is Generative AI? • Key AI models: ChatGPT, Perplexity, DeepSeek, Real-World, Gemini and Claude. • Use of these AI models in DAGP audit functions including legal research, audit checklists, risk identification and drafting support • Emphasize output verification, data confidentiality and privacy, and use of professional judgment. AI applications across industries • AI in finance, healthcare, retail, and public sector AI governance & ethical AI • AI-driven decision-making in governance • AI Ethics and Bias – challenges in fair AI systems • AI policy, laws, and regulatory frameworks • AI strategy & implementation in organizations Case studies / exercises
Expected Learning Outcomes	At the end of course, the participants will be able to utilize AI tools, techniques of promoting, and automated routines to detect anomalies, red flags, and fraud patterns in large public sector datasets while implementing ethical use of AI.
Course Evaluation Levels	• Participants' Feedback • Faculty Assessment • Review by Rector

Excel (Advance)

Sector	Audit, Accounts, Finance and Management
Month	October, 2026
Duration	2 Days
Station	PAAA, Islamabad
Expected number of trainees	25 to 30
Level of trainees	BPS-16 & above
Included in ATP 2025-26	Yes
No. of Participants in 2025-26	35
Learning Objectives	To enhance the skill of participants in advance features of MS-Excel
Course Contents	• Introduction to Cells and Formatting • Essential Basic Formulas • Managing Rows and Columns • Tables and Basic Sorting • Using Advanced formulas and function • Data Analysis and PivotTables • Linking Multiple Sheets • Conditional Formatting and data Visualization/ Charts Case studies / exercises
Expected Learning Outcomes	At the end of course, the participants will be able to master advanced Excel formulas, audit-trail functions, and data validation tools tailored specifically for rapid financial audit execution.
Course Evaluation Levels	• Participants' Feedback • Faculty Assessment • Review by Rector

Khalid Latif Chohan
Asst. Audit Officer (Short Course)
19/11/2026, 11:07:03 am
Rakhshanda Parveen (BS-16) (Short Course)
Asst. Audit Officer
19/11/2026, 11:07:03 AM
Khalid Latif Chohan
Asst. Audit Officer (Short Course)
19/11/2026, 11:07:03 am

Qlik Sense (CPD Mandatory)

Sector	Audit, Accounts, Finance and Management
Month	November, 2026
Duration	03 Days
Station	PAAA, Islamabad
Expected number of trainees	10 to 15
Level of trainees	BPS-17 & above
Included in ATP 2025-26	No
No. of Participants in 2025-26	N/A
Learning Objectives	• To apply data visualization techniques using Qlik Sense • To provide hands on session to load, transform, and model data efficiently for insightful analysis
Course Contents	• Understanding and solving circular references in data model • Data storytelling, publishing Apps, sheets and stories, Qlik Sense alternate states • Troubleshooting-loading and modeling data • Working with Apps, creating visualizations, discovering and analyzing, script syntax and chart functions Case studies / exercises
Expected Learning Outcomes	At the end of course, the participants will be able to develop hands-on skills in using Qlik Sense to perform associative data analysis and discover hidden patterns within public sector financial records.
Course Evaluation Levels	• Participants' Feedback • Faculty Assessment • Review by Rector

Khalid Latif Chohan
Asst. Audit Officer (Short Course)
19/11/2026, 11:07:03 am

SAP (HR & FI)

Field	IT, Management
Month	November-2026
Duration	02 Days
Station	Islamabad
Expected number of trainees	10
Level of trainees	BPS 16 & above
Included in ATP 2025-26	Yes
No. of Participants in 2025-26	35
Learning Objectives	• To familiarize with work flow in SAP • To enhance skill in operational use of SAP
Course Contents	Overview of SAP FI • Terminology and basic components of FI Module • Budget execution report • Bill punching, processing and cheque printing, expenditure tracking Overview of SAP HR • Standard reports • Reports relating to payroll in SAP, GP Fund, • Practice on pension module, punching and processing of pension payroll, posting to accounts • Analysis of Financial and HR data, including audit trials, validation, reconciliation and interpretation of system generated reports Case studies / exercises
Expected Learning Outcomes	At the end of course, the participants will be able to learn to navigate SAP Financial Accounting (FI/HR) modules to extract transaction data, verify payroll processing, and audit integrated financial workflows across government entities.
Course Evaluation Levels	• Participants' Feedback • Faculty Assessment • Review by Rector

Khalid Latif Chohan
Asst. Audit Officer (Short Course)
19/11/2026, 11:07:03 am

Conducting Procurement Audit using E-PADS

Sector	Accounts, Audit
Month	November, 2026
Duration	02 Days
Station	PAAA, Islamabad
Expected number of trainees	15-20
Level of trainees	BPS-16 & above
Included in ATP 2025-26	No
No. of Participants in 2025-26	N/A
Learning Objectives	To provide a comprehensive understanding of Procurement Audit using E-PADS, focusing on both theoretical principles and practical application in public sector entities.
Course Contents	Transition from conventional paper-file auditing to Electronic Government Procurement (e-GP) auditing. **e-PADS Architecture & Navigating Audit Modules** Overview of e-PADS Modules: Procurement Planning, Vendor Registration (EVR), Tender Creation, encrypted e-Bidding, e-Evaluation, e-Contracting, and e-Payments Auditor Role & Access Controls: Navigating the e-PADS dashboard from an auditor's perspective (Read-Only access, export capabilities, and log views). **Tender Creation Audit:** Scrutinizing Standard Bidding Documents (SBDs) uploaded on e-PADS. Checking eligibility criteria, technical specifications, and non-restrictive language in tender notices. **Audit of Bid Submission, Encryption, and System-Based Evaluation** Cryptographic & Encryption Checks: Understanding encrypted tender submission and system decryption at bid opening. Bid Opening Scrutiny: Verifying system-generated bid opening rosters and attendance records. System-Based Technical & Financial Evaluation: Auditing automated vs. manual evaluation scoring in e-PADS. Cross-checking system-calculated responsiveness against actual uploaded bid attachments. Verifying Beneficial Ownership disclosures and Electronic Vendor Registration (EVR) details.

	Digital Red Flags, Fraud Detection & Data Analytics Extraction and Analysis of Procurement Data, Audit Trails, Red Flag Identification Detecting Collusion and Cartelization in e-PADS: IP Address tracking and submission timestamp analysis. Detecting identical meta-data (author names, PDF creation dates, hardware tags) in competing vendor uploads. Bank guarantee verification (e-Bank Guarantee integration and audit trail). **Audit of Contract Award, e-Invoicing, and Post-Award Management** Contract Award Verification: e-Contract Award execution. Contract Administration via e-PADS: Tracking Variation Orders, Extension of Time (EOT) approvals, and price escalation claims inside the system. e-Invoicing & Commitment Accounting: Auditing the direct link between e-PADS certifications and payment processing (integrations with AGPR/PIFRA systems). **Case studies / exercises**
Expected Learning Outcomes	By the end of this course, participants will be able to perform end-to-end digital procurement audits in e-PADS by extracting system logs, verifying bid evaluations and contract awards, and analyzing metadata to identify digital red flags, vendor collusion, and regulatory non-compliance.
Course Evaluation Levels	• Participants' Feedback • Faculty Assessment • Review by Rector

Khalid Latif Chohan
Asst. Audit Officer (Short Course)
19/11/2026, 11:07:03 am
Rakaposhi Campus Gilgit
Asst. Audit Officer (Short Course)
19 November 2026 11:07:03 AM
Khalid Latif Chohan
Asst. Audit Officer (Short Course)
19/11/2026, 11:07:03 am

Stress Management (CPD Manadatory)

Sector	Audit, Accounts and Management
Month	December, 2026
Duration	1 Day
Station	PAAA, Islamabad
Expected number of trainees	10
Level of trainees	BPS-16 & above
Included in ATP 2025-26	No
No. of Participants in 2025-26	N/A
Learning Objectives	To enable participants to recognize workplace stress, develop healthy coping strategies, improve resilience and maintain productivity and well-being in demanding audit and administrative environments.
Course Contents	1. Understanding Stress • Meaning and types of stress. • Positive and negative stress. • Physical, emotional, cognitive and behavioral symptoms. • Effects of prolonged stress on health and performance. 2. Stress at the DAGP Workplace • Audit deadlines, field assignments and workload pressures. • Dealing with complex audit observations and management responses. • Interpersonal conflict and communication difficulties. • Transfers, travel, multitasking and work-life imbalance. 3. Identifying Personal Stress Triggers • Recognizing individual sources of stress. • Understanding personal reactions and coping patterns. • Self-assessment of stress levels. • Identifying factors within and outside personal control. 4. Practical Stress-Management Techniques • Deep breathing, relaxation and mindfulness exercises. • Managing negative thoughts and emotional reactions. • Developing healthy routines for sleep, exercise and nutrition. • Taking effective breaks and recovering from intense work periods. 5. Time and Workload Management

	• Prioritizing tasks according to urgency and importance. • Planning audit and administrative assignments realistically. • Managing interruptions, competing deadlines and information overload. • Delegating tasks and setting appropriate professional boundaries. • Avoiding procrastination and burnout. 6. Building Emotional Resilience • Developing adaptability and a solution-focused mindset. • Managing criticism, disagreement and professional setbacks. • Maintaining motivation during difficult assignments. • Practicing self-awareness and emotional regulation. 7. Workplace Communication and Support • Assertive and respectful communication. • Managing workplace conflict constructively. • Seeking assistance from supervisors, colleagues and support systems. • Supporting colleagues experiencing stress. • Promoting psychological safety and teamwork. 8. Personal Stress-Management Plan • Identification of personal stress triggers. • Selection of suitable coping strategies. • Development of realistic well-being goals. • Preparation of an individual action plan for maintaining resilience and work-life balance. Case studies / exercises
Expected Learning Outcomes	Participants will be able to: • Identify common causes and symptoms of workplace stress. • Assess their personal stress triggers and responses. • Apply practical techniques for managing immediate and long-term stress. • Improve time management, work-life balance and emotional resilience. • Support a healthier and more positive workplace.
Course Evaluation Levels	• Participants' Feedback • Faculty Assessment • Review by Rector

Contract Management (Works, Federal Audit and Defense)

Sector	Audit, Accounts and Management
Month	December, 2026
Duration	2 Days
Station	PAAA, Islamabad
Expected number of trainees	10
Level of trainees	BPS-16 & above
Included in ATP 2025-26	Yes
No. of Participants in 2025-26	19
Learning Objectives	To understand the basic concept of project auditing in public sectors
Course Contents	Introduction to contract management • Definition and importance • Types of contracts (fixed-price, cost-reimbursement, service contracts, etc.) • Common challenges Contract execution and performance monitoring • Roles and responsibilities of contract managers • Monitoring contract deliverables and ensuring compliance • Performance indicators and reporting mechanisms Dispute resolution and best practices • Causes of contract disputes and how to prevent them • Conflict resolution techniques and mediation • Termination and renewal of contracts Case Studies / exercises
Expected Learning Outcomes	At the end of course, the participants will be able to evaluate the full lifecycle of public sector contracts—from drafting and execution to variation orders and dispute resolution—to ensure regulatory compliance, financial propriety, and value for money
Course Evaluation Levels	• Participants' Feedback • Faculty Assessment • Review by Rector

Khalid Latif Chohan
Asst. Audit Officer (Short Course)
19/11/2026 11:07:03 am
Rakaalduhan (Short Course)
Asst. Audit Officer (Short Course)
19/11/2026 11:07:03 am

Price Adjustment and Price Escalation in Works Related Projects

Sector	Accounts, Audit
Month	December, 2026 **(CPD)**, May, 2027 **(Non-CPD)**
Duration	03 Days (for each course)
Station	PAAA, Islamabad
Expected number of trainees	15-20
Level of trainees	BPS-17 & above **(CPD)**, BPS-16 & above **(Non CPD)**
Included in ATP 2025-26	No
No. of Participants in 2025-26	N/A
Learning Objectives	To equip participants with the knowledge and technical skills required to navigate national legal frameworks, apply standard PEC/FIDIC mathematical formulas, accurately process price adjustment calculations for infrastructure contracts, and conduct risk-based audits to detect fraud and compliance red flags.
Course Contents	**Introduction to Infrastructure Contracts & Price Adjustment** Infrastructure project lifecycle, cost components, and risk allocation. Rationale behind Price Adjustment vs. Fixed Price Contracts. Distinguishing between **Price Escalation**, **Variations**, and **Contractual Claims**. **Legal & Regulatory Framework** **Regulations approved by PEC** **Contract Frameworks:** PEC Standard Bidding Documents (SBDs), Punjab SBDs, and FIDIC-based conditions of contract. Rights, duties, and responsibilities of the Employer, Contractor, and Engineer. **Technical & Mathematical Mechanics** **Price Adjustment Formulae & Structural Components** Standard FIDIC/PEC escalation mathematical formula structure: Breakdown of components: **Fixed Portion:** Non-adjustable element. **Variable Portion:** Weightages assigned to labor, materials, equipment, etc. Key cost elements evaluated: Cement, steel, bitumen, diesel/fuel, electricity, labor, machinery, and imported components.

Price Indices & Source Authenticity
Application of Pakistan Bureau of Statistics (PBS) indices, Consumer Price Index (CPI), and Wholesale Price Index (WPI).
Base Month vs. Current Month indices: Rules for selection and verification.
Foreign exchange rates and international price index adjustments.

Verification, Calculations & Contract Administration

Computation & Verification of Claims
Step-by-step verification of contractor calculation sheets.
Application of escalation to Running Account Bills and Interim Payment Certificates (IPCs).
Cross-verifying certified quantities via Measurement Books (MBs) and Progress Reports.

Variation Orders & Extension of Time (EOT)
Impact of compensable vs. non-compensable delays on escalation claims.
Treatment of price adjustment during extended project periods and after scheduled completion dates.
Impact of Variation Orders, new items, and revised work schedules on price variation.

Audit Methodology, Risk Indicators & Practical Application

Audit Approach & Risk-Based Audit Techniques
Directives of the Auditor-General of Pakistan (AGP) regarding price adjustment audit.
Scrutiny of key records: Letter of Acceptance, BOQs, GCC/SCC, IPCs, MBs, Engineer's certifications, and published indices.
Verification of eligibility criteria, budget provisions, and final bill reviews.

Risk Indicators (Red Flags) & Fraud Detection

Key Audit Red Flags to Examine:
Altered, unverified, or manipulated price indices.
Backdated EOT approvals or missing approvals from competent authorities.
Use of incorrect base/current months, coefficients, or quantities.
Escalation claimed on **non-admissible items** (e.g., taxes, provisional sums, mobilization advance).

	Claims made beyond extended completion dates or post-final bill settlement. Payment of price adjustment exceeding available budget provisions. **Common Audit Observations & Drafting Strategy** Review of recurring irregularities in works contracts: Mathematical and formula application errors. Excess payment due to incorrect work done measurements. Unauthorized escalation on inadmissible items or excess quantities. Drafting concise, evidence-backed audit observations as per AGP methodology. **Case studies / exercises**
Expected Learning Outcomes	By the end of this course, participants will be able to verify, compute, and audit cost escalation claims in infrastructure projects by correctly applying national regulatory guidelines, official price indices, standard contractual formulas, and risk-detection methodologies across various project completion stages.
Course Evaluation Levels	• Participants' Feedback • Faculty Assessment • Review by Rector

Khalid Latif Chohan
Asst. Audit Officer (Short Course)
19/11/2026, 11:07:03 am

Implementation of the Pakistan Engineering Council Codes

Sector	Audit
Month	January, 2027 **(CPD)**, June 2027 **(Non CPD)**
Duration	02 Days (for each course)
Station	PAAA, Islamabad
Expected number of trainees	15-20
Level of trainees	BPS - 17 & above (CPD), BPS-16 & above (Non CPD)
Included in ATP 2025-26	No
No. of Participants in 2025-26	N/A
Learning Objectives	To develop participants' understanding regarding compliance of PEC codes including other relevant codes in public works auditing.
Course Contents	**Green Building Code of Pakistan (GBCP-2023)** • Concept and principles of sustainable and green buildings; Objectives, scope, applicability and regulatory administration framework of GBCP-2023 • Sustainable Site Planning • Water Resource Management/Water Use Efficiency • Energy Efficiency and Building Performance • Indoor Environmental Quality **GBCP-2023/Rainwater Harvesting Provisions for BCP-2023** • Sustainable Materials and Resources • Construction, Operations and Performance Compliance • Regulatory framework and implementation arrangements; Salient provisions relating to planning, design, installation, operation, maintenance, inspection and monitoring of rainwater harvesting systems. **OSH-CPCSP-2025)** • Occupational safety and health framework and stakeholder responsibilities. • Occupational safety and health management systems. • Personal Protective Equipment, Safety of workplaces and welfare • Safe use of construction equipment, machinery and work systems. • Safety requirements for high-risk construction activities Case studies / exercises

Expected Learning Outcomes	At the end of this course, participants will be to apply and enforce Pakistan Engineering Council codes to design, implement, and inspect environmentally sustainable, energy-and-water-efficient building projects while ensuring strict occupational safety and health standards across all construction phases.
Course Evaluation Levels	• Participants' Feedback • Faculty Assessment • Review by Rector

Khalid Latif Chohan
Asst. Audit Officer (Short Course)
19/11/2026, 11:07:03 am

Computer Competency Practical Training (CCPT)

Sector	IT, Audit, Accounts and Management
Month	January, 2027
Duration	20 Days
Station	PAAA, Islamabad
Expected number of trainees	25 to 30
Level of trainees	BPS – 16
Included in ATP 2025-26	Yes
No. of Participants in 2025-26	32 & 25
Learning Objectives	To equip the participants with IT skills including MS Office, SAP, Qlik Sense and AMIS
Course Contents	Introduction to IT tools • MS Word • MS Excel • MS PowerPoint • MS Access AMIS SAP (HR, FI) Data analytical techniques • Qlik Sense Case studies / exercises
Expected Learning Outcomes	At the end of course, participants will fulfil mandatory PIPFA practical training standards by mastering core digital literacy, and automated financial tools essential for public sector accounting and auditing.
Course Evaluation Levels	• Participants' Feedback • Faculty Assessment • Review by Rector

Khalid Latif Chohan
Asst. Audit Officer (Short Course)
19/11/2026, 11:07:03 am
Rakaan Ahmad Khalil
Asst. Audit Officer (Short Course)
19/11/2026, 11:07:03 am
Khalid Latif Chohan
Asst. Audit Officer (Short Course)
19/11/2026, 11:07:03 am

Foreign Aided Projects (FAP) Certification (CPD Mandatory)

Sector	Audit, Accounts and Management
Month	February, 2027
Duration	2 Days
Station	PAAA, Islamabad
Expected number of trainees	10
Level of trainees	BPS-17 & above
Included in ATP 2025-26	Yes
No. of Participants in 2025-26	13
Learning Objectives	To familiarize the participants with Foreign Aided Projects' Manual and FAP audit cycle
Course Contents	**Planning and Conducting FAP Audits** Introduction to Foreign Aided Projects: Understand FAP landscape in Pakistan, financing arrangements, audit mandate and stakeholders and understanding donor's position Legal & Regulatory Framework: INTOSAI standards, FAP Manual 2018, Constitution, Auditor General Ordinance, donor agreements Understanding Donor Requirements: World Bank, ADB, JICA, IFAD, EU and UN audit requirements; interpreting Terms of Reference; reporting deadlines Audit Planning & Risk Assessment: Materiality, risk assessment, understanding internal controls, preparing audit strategy **Field Audit, Reporting and Certification** Audit Evidence & Working Papers: Sampling, substantive testing, documentation, audit evidence, common documentation weaknesses Financial Statements & Expenditure Verification: Eligible expenditures, procurement review, SOEs, Designated Accounts, reconciliation procedures Reporting & Management Letter: Audit opinion, findings, recommendations, management letter drafting, follow-up procedures **Lessons from Donor Assessments** Review actual donor observations, common deficiencies in FAP reports, good practices Capstone Exercise: Prepare audit opinion and management letter from a case file **Case Studies and Exercises**
Expected Learning Outcomes	At the end of course, the participants will be able to plan and execute FAP Audit as per donor-specific requirements, and prepare certification reports and management letters in

	accordance with DAGP guidelines and international agreements.
Course Evaluation Levels	• Participants' Feedback • Faculty Assessment • Review by Rector

Khalid Latif Chohan
Asst. Audit Officer (Short Course)
19/11/2026, 11:07:03 am

Preparatory Course for CISA (IS Audit)

Field	Audit, IT
Month	Feb-2027
Duration	3 Days
Station	Islamabad
Expected number of trainees	15-20
Level of trainees	BPS-16 & above
Included in the ATP 2025-26	Yes
No. of Participants in 2025-26	15
Learning objectives	• To understand the principles, standards, and objectives of IS audit • To identify and assess risks related to IT systems, and evaluate the effectiveness of internal controls and security measures
Course Contents	• Definition, scope and key principles of IS auditing • Overview of auditing process, risk-based audit approach 1. IT Governance & Management • Layers of controls (entity-level, ITGC, application). • COBIT/ISO 27002 alignment, vendor management. 2. IT General Controls (GCC) • Security (CIA triad), change management, SDLC (Waterfall/Agile). • Testing methods (sampling, walkthroughs). 3. Reporting & Communication • Audit report structure • Stakeholder negotiation, materiality assessment. Case studies / exercises
Expected Learning Outcomes	At the end of course, the participants will be able to build foundational knowledge across information systems auditing domains to prepare for the Certified Information Systems Auditor (CISA) certificate.
Course Evaluation Levels	• Participants' Feedback • Faculty assessment • Review by Rector

Khalid Latif Chohan
Asst. Audit Officer (Short Course)
19/11/2026, 11:07:03 am
Rakaan Chairman Technical
Asst. Audit Officer (Short Course)
19/11/2026, 11:07:03 am
Khalid Latif Chohan
Asst. Audit Officer (Short Course)
19/11/2026, 11:07:03 am

Certification Audit

Sector	Audit, Accounts and Management
Month	February, 2027
Duration	2 Days
Station	PAAA, Islamabad
Expected number of trainees	10
Level of trainees	BPS-16 & above
Included in ATP 2025-26	Yes
No. of Participants in 2025-26	10
Learning Objectives	To equip participants with the specialized knowledge and practical skills required to conduct, manage, and report on certification audits.
Course Contents	**Module 1: Entity Understanding & Financial Statement (FS) Architecture** • **System Focus:** Understanding the reporting framework under the New Accounting Manual (NAM) and Financial Audit Manual (FAM). • **Core Task:** Analyzing the architecture of the consolidated provincial financial statements, including the Monthly Civil Account (MCA-1), Finance Accounts, and Appropriation Accounts. • **Methodology:** Aligning cash-basis recognition rules and conducting initial risk-assessment procedures according to ISSAI 1315 guidelines. **Module 2: SAP-to-FS Reconciliation & Planning Foundations** • **System Focus:** Utilizing SAP as the primary data extraction and source validation landscape for government financial reporting. • **Core Task:** Mapping transactional data extracts to specific financial statement lines and conducting Grant-wise expenditure reconciliations. • **Methodology:** Applying ISSAI 1320 standards to formulate materiality boundaries—selecting the appropriate base and minimum values—and establishing acceptable audit risk parameters using standard DAGP forms. **Module 3: Risk Assessment, EAE, and Sample Sizing** • **System Focus:** Quantifying planning boundaries and calculating field parameters using the governing ISSAI framework (ISSAIs 1315, 1330, 1520, and 1530). • **Core Task:** Documenting inherent and control risks across distinct components and establishing mathematical baselines for Expected Aggregate Error (EAE) and Planned Precision.

Khalid Latif Chohan
Asst. Audit Officer (Short Course)
19/11/2025 11:07:02 am

	• **Methodology:** Executing analytical expectations and using standardized AGP statistical/non-statistical sizing tables to sample population subsets for tests of controls and substantive details. **Module 4: Audit Execution & Working Paper Discipline** • **System Focus:** Ensuring field execution procedures fully conform to the validation thresholds of ISSAI 1500. • **Core Task:** Deploying targeted substantive testing programmes across core public-sector components, including Payroll, Pensions, GP Fund, Grants-in-Aid, and Civil Works. • **Methodology:** Preserving strict documentation standards by implementing cross-referenced working papers (W2/W3) that successfully pass independent review without verbal clarification. **Module 5: Error Evaluation, Pervasiveness, and Opinion Formation** • **System Focus:** Managing statistical error extrapolations and applying final quality assurance checks dictated by ISSAI 1700 and 1705. • **Core Task:** Determining materiality by separating projectable errors to calculate the population's Most Likely Error (MLE) and Upper Error Limit (UEL). • **Methodology:** Navigating the opinion decision tree to weigh materiality against pervasiveness, concluding in the precise drafting of the formal Audit Opinion and Basis-for-Opinion paragraphs. **Practical case studies / exercises**
Expected Learning Outcomes	At the end of training, the participants will be able to apply statistical sampling methods to select audit samples and form audit opinions on financial statements while drafting appropriate certification opinions (Unqualified, Qualified, Adverse, or Disclaimer) backed by sound evidence.
Course Evaluation Levels	• Participants' Feedback • Faculty Assessment • Review by Rector

Fundamentals of International Public Sector Accounting Standards (IPSAS)

Sector	Audit, Accounts, Finance and Management
Month	March, 2027
Duration	04 Days
Station	PAAA, Islamabad
Expected number of trainees	10
Level of trainees	BPS 16 & above
Included in ATP 2025-26	Yes
No. of Participants in 2025-26	16
Learning Objectives	To provide a comprehensive understanding of IPSAS, focusing on both theoretical principles and practical application in public sector entities.
Course Contents	**Module 1: Foundations of Public Sector Financial Reporting** Introduction to Public Sector Financial Reporting: PFM context, public accountability objectives, and cash vs. accrual paradigms. IPSASB Governance & Framework: Structure and standard-setting process of the International Public Sector Accounting Standards Board (IPSASB). Conceptual Framework for General Purpose Financial Reporting: Objectives, qualitative characteristics, reporting entity concepts, and recognition/measurement bases. **Module 2: Financial Statement Presentation & Budgetary Integration** IPSAS 1: Presentation of Financial Statements: Structure, components, minimum disclosures, and general requirements. IPSAS 24: Presentation of Budget Information in Financial Statements: Reconciling budget-to-actual variances and statutory compliance reporting. Preparation of Accrual-Based Financial Statements: End-to-end process of compiling primary financial statements and notes. **Module 3: Revenue Recognition** IPSAS 9: Revenue from Exchange Transactions. IPSAS 23: Revenue from Non-Exchange Transactions (Taxes and Transfers). Tangible & Intangible Capital Assets: IPSAS 17: Property, Plant, and Equipment (PPE). IPSAS 16: Investment Property. IPSAS 31: Intangible Assets. Financing & Right-of-Use Accounting:

	IPSAS 5: Borrowing Costs. IPSAS 13 / IPSAS 43: Leases. Asset Valuation & Impairment: IPSAS 21: Impairment of Non-Cash-Generating Assets. IPSAS 26: Impairment of Cash-Generating Assets. **Module 4: Liabilities & Contingencies** IPSAS 19: Provisions, Contingent Liabilities, and Contingent Assets (evaluating legal claims, environmental guarantees, and public obligations). Public Sector Employee Benefits: IPSAS 39: Employee Benefits (pensions, post-employment benefits, and short-term obligations). Reporting Period Events: IPSAS 14: Events After the Reporting Date (adjusting vs. non-adjusting events). **Module 5: Consolidated Financial Reporting** IPSAS 35: Consolidated Financial Statements (determining public sector control models). IPSAS 36 & 37: Investments in Associates, Joint Ventures, and Joint Arrangements. Application in Government Accounts: Practical integration of IPSAS consolidation principles into government financial statistics, statutory accounts, and whole-of-government reporting. Practical Application, Exercises & Case Studies
Expected Learning Outcomes	At the end of course, the participants will be able to interpret key standards and financial provisions while reviewing IPSAS-compliant government financial statements for accuracy, compliance, and disclosure quality.
Course Evaluation Levels	• Participants' Feedback • Faculty Assessment • Review by Rector

Khalid Latif Chohan, Asst. Audit Officer, 19/11/2026, 11:07:03 am
Rakhail Bhatti, Asst. Audit Officer, 19/11/2026, 11:07:03 am
Khalid Latif Chohan, Asst. Audit Officer, 19/11/2026, 11:07:03 am

Data Mining

Sector	Audit, Accounts, Finance and Management
Month	March, 2027
Duration	2 Days
Station	PAAA, Islamabad
Expected number of trainees	15
Level of trainees	BPS-16 & above
Included in ATP 2025-26	Yes
No. of Participants in 2025-26	20
Learning Objectives	• To understand key data mining concepts and techniques • To learn how to preprocess data and apply basic data mining algorithms to uncover patterns and insights from datasets
Course Contents	• Data mining concepts, classification, regression, clustering • Introduction to data mining software, customer segmentation, fraud detection, predictive analytics • Data cleaning and transformation • Data privacy and security, bias and fairness in data mining, interpretable machine learning, statistical foundation, ethical considerations Case studies / exercises
Expected Learning Outcomes	At the end of course, the participants will be able to learn automated data mining techniques to extract actionable insights, uncover fraud risks, and analyze large-scale financial datasets.
Course Evaluation Levels	• Participants' Feedback • Faculty Assessment • Review by Rector

Khalid Latif Chohan
Asst. Audit Officer (Short Course)
19/11/2026, 11:07:03 am

Audit of Public Works

Sector	Audit, Accounts, Finance and Management
Month	April, 2027
Duration	2 Days
Station	PAAA, Islamabad
Expected number of trainees	10
Level of trainees	BPS-16 & above
Included in ATP 2025-26	Yes
No. of Participants in 2025-26	13
Learning Objectives	To develop understanding of participants about public works and to equip them with public works audit techniques
Course Contents	**Foundations of Public Works Auditing** Introduction to Public Works Auditing Definition, purpose, and legal frameworks governing public works. Importance and scope of public works auditing (financial, compliance, and performance audits). Roles and responsibilities of key stakeholders (executing agencies, auditors, treasury). **Pre-Tendering & Procurement Phase** Planning & Cost Estimation Project approval processes (PC-I / PC-II forms, administrative approvals, technical sanctions). Cost estimation techniques, Market Rate System (MRS) / Schedule of Rates (SoR). Preparation and audit verification of Bill of Quantities (BOQ) and tender documents. **Tendering & Bidding Process** Compliance with Public Procurement Regulatory Authority (PPRA) rules. Tender advertisement, bid submission, and earnest money / bid security verification. Evaluation of technical and financial bids, contract award, and signing. **Contract Management & Site Mobilization** Contract Award & Initial Execution Verification of performance securities and bank guarantees. Terms and conditions for mobilization advances and recovery mechanics. Site Mobilization & Compliance Site handover, initial baseline surveys, and compliance checks.

	Compliance with environmental, health, and safety (EHS) standards. **Execution Phase** Field Verification Quality Control & Progress Monitoring Material testing, engineering standards, and quality assurance protocols. **Progress monitoring and reporting frameworks.** Measurement & Financial Verification Maintenance and audit of Measurement Books (MBs). Verification of Interim Payment Certificates (IPCs) and running bills. Management of retention money and secured advances. Project Alterations, Claims & Post-Execution Risks Contract Dynamics & Practical Risk Modules Audit of Variation Orders (VOs), scope changes, and price adjustments/cost escalations. Review of time extensions (Extension of Time - EOT) and application of Liquidated Damages (LDs). Contractual dispute resolution and claims management. Fraud & Mismanagement Detection Red flags for fraud, corruption, collusion, and ghost projects. Auditing risks related to contract monitoring and non-performing contractors. **Project Closure, Oversight & Governance** Completion & Handover Verification of completion certificates and Defect Liability Period (DLP). Release of performance security and final payment audits. Audit Oversight Mechanisms Internal vs. External Audit reporting lines. Role of Departmental Accounts Committee (DAC), Public Accounts Committee (PAC), and anti-corruption bodies. **Case Study and practical exercises**
Expected Learning Outcomes	At the end of training, the participants will be able to examine engineering estimates, measurement books (MBs), tenders, and running bills for civil works while spotting unauthorized escalation, non-conforming work quality, overpayments, and deviations from approved PC-I to PC-V documents.
Course Evaluation Levels	• Participants' Feedback • Faculty Assessment • Review by Rector

Data Literacy & Analytics (using MS Power BI)

Sector	Audit, Accounts, Finance and Management
Month	April, 2027
Duration	3 Days
Station	PAAA, Islamabad
Expected number of trainees	15 to 20
Level of trainees	BPS-16 & above
Included in ATP 2025-26	Yes
No. of Participants in 2025-26	26
Learning Objectives	To develop the ability to connect, transform and model data using Power BI for meaningful analysis
Course Contents	• Data collection, acquisition, cleaning and preprocessing, visualization and democratization • Structured, un-structured, explanatory, exploratory data, statistical analysis, predictive, descriptive, diagnostic and prescriptive analytics • Machine learning and AI in analytics, anomaly detection, smart narratives, decomposition trees and key influencers Case studies / exercises
Expected Learning Outcomes	At the end of course, the participants will be able to learn the core features of Power BI to transform audit raw data into interactive, real-time visual dashboards.
Course Evaluation Levels	• Participants' Feedback • Faculty Assessment • Review by Rector

Khalid Latif Chohan
Asst. Audit Officer (Short Course)
19/11/2026, 11:07:03 am

Framing Audit Conclusion and Recommendations

Sector	Audit
Month	May, 2027
Duration	1 Day
Station	PAAA, Islamabad
Expected number of trainees	15 to 20
Level of trainees	BPS-16 & above
Included in ATP 2025-26	No
No. of Participants in 2025-26	N/A
Learning Objectives	By the end of this course, participants will be able to Synthesize Complex Audit Evidence into objective, high-level audit conclusions, apply the 5 Elements of an audit findings (Condition, Criteria, Cause, Effect, and Recommendation), draft recommendations and defend report findings

Course Contents	**Module 1: The Architecture of an Audit Finding (The 5 Elements)**
	• Deep dive into the classic framework required for every strong audit observation.
	• Accurately measuring the Condition (what currently exists) against the established Criteria (laws, rules, or benchmarks that should exist).
	
	Module 2: Framing Objective Audit Conclusions
	• Differentiating between overall entity-level conclusions, component-level conclusions, and specific thematic conclusions.
	• Evaluating the cumulative weight of individual audit paras to form a balanced, overarching conclusion.
	• Techniques for ensuring that the final conclusion is fair, balanced, and free from emotional, speculative, or unverified language.
	• Moving from a simple summary of facts to an impactful concluding statement that highlights the true institutional risk.
	
	Module 3: Developing Actionable & Systemic Recommendations
	• A recommendation must directly eliminate the Cause, not just treat the Condition.
	• The SMART Framework for Auditors:
	  o Specific: Clearly states *who* must do *what*.
	  o Measurable: Includes distinct performance or compliance metrics.

	○ Achievable: Realistically within the audited entity's mandate and resources. ○ Relevant: Directly addresses the identified systemic vulnerability. ○ Time-bound: Proposes a logical implementation timeframe. • Cost-Benefit Considerations **Module 4: Tone, Clarity, and Persuasive Reporting Architecture** • The Pyramid Principle • The Language of Accountability • Handling Management Responses **Module 5: Quality Assurance & Defensibility (The Ultimate Test)** • Pre-Issuance Quality Checks • Withstanding Scrutiny • The Follow-Up Framework Case studies / exercises
Expected Learning Outcomes	At the end of course, the participants will be able to synthesize complex audit evidence into well-reasoned conclusions and formulate actionable, root-cause recommendations that drive systemic improvements in public sector governance.
Course Evaluation Levels	• Participants' Feedback • Faculty Assessment • Review by Rector

Khalid Latif Chohan
Asst. Audit Officer (Short Course)
19/11/2026, 11:07:03 am

Works Ethics & Office Etiquettes (Workshop) (CPD Mandatory)

Sector	Audit, Accounts, Management
Month	May, 2027
Duration	1 Day
Station	PAAA, Islamabad
Expected number of trainees	15 to 20
Level of trainees	BPS-17 & above
Included in ATP 2025-26	No
No. of Participants in 2025-26	N/A
Learning Objectives	To develop awareness of work ethics and professional etiquettes among participants
Course Contents	Introduction to work ethics • Definition and importance of work ethics in professional life • Core ethical principles: integrity, accountability, fairness, and transparency Ethical decision-making in the workplace • Ethical challenges in public and private sector organizations Role of leadership in building a positive and ethical work culture Office Etiquettes Professional Image & Grooming: Dress Code, Body Language and official mannerism Communication & Digital Etiquette • Meeting Protocol: Punctuality, the Table of Precedence, and the etiquette of briefing seniors. • E-mail & Phone Etiquette: Professionalism in the digital age—responding to emails, WhatsApp for official use, and telephone courtesy. Workplace Interpersonal Dynamics • Gender Sensitivity • Subordinate-Superior Relationship: Balancing Chain of Command with a culture of mutual respect. • Conflict Resolution and overcoming personal bias. Case studies / exercises based on simulation activities
Expected Learning Outcomes	At the end of training, the participants will be able to practice essential civil service decorum, professional communication, and mannerism appropriate for an officer.
Course Evaluation Levels	• Participants' Feedback • Faculty Assessment • Review by Rector

Analysis and Interpretation of Financial Statements (Government & Public Sector Enterprises)

Sector	Audit, Accounts, Finance and Management
Month	June, 2027
Duration	2 Days
Station	PAAA, Islamabad
Expected number of trainees	15
Level of trainees	BPS-16 & above
Included in ATP 2025-26	Yes
No. of Participants in 2025-26	34
Learning Objectives	To analyze financial performance using key indicators & ratio analysis both in government & PSEs
Course Contents	Introduction to Financial Statements Government vs. Private Sector Accounting Elements & Limitations Role of Financial Analysis Cash Flow Analysis Sustainability Evaluation Budget Performance Analysis Contingent Liabilities & Risk Treatment Introduction to Financial Statement Analysis Horizontal & Trend Analysis Vertical Analysis Ratio Analysis Interpretation & Insights Case Study & Practical Simulation exercises
Expected Learning Outcomes	At the end of course, the participants will be able to analyze balance sheets, income statements, cash flow statements, and financial notes of Public Sector Enterprises (PSEs) and government entities to identify financial misstatements, off-balance-sheet liabilities, and emerging fiscal risks.
Course Evaluation Levels	• Participants' Feedback • Faculty Assessment • Review by Rector

Khalid Latif Chohan Asst. Audit Officer 19/11/2025 11:07:03 am (Short Course)
Rakaalib Institutional Audit Course) 19/11/2025 11:07:03 AM
Khalid Latif Chohan Asst. Audit Officer (Short Course) 19/11/2025 11:07:03 am

PAAA KARACHI

Khalid Latif Chohan
Asst. Audit Officer (Short Course)
19/11/2026, 11:07:03 am

PAAA, Karachi - ATP 2026-27 at a Glance

Sr. No.	Courses	Duration
	July, 2026	
01	Report Writing and Presentation Skills **(CPD Mandatory)**	02 Days
02	Use of Artificial Intelligence in Public Sector	02 Days
	August, 2026	
03	Computer Competency Practical Training (CCPT)	20 Days
	September, 2026	
04	SAP (HR&FI)	03 Days
05	E-Office	01 Day
	October, 2026	
06	Excel (Advance)	02 Days
07	Cyberspace Security & Data Protection **(CPD Mandatory)**	02 Days
	November, 2026	
08	Citizen Participatory Audit	02 Days
09	Audit Quality Management Framework (AQMF) **(CPD Mandatory)**	01 Day
10	Conducting Procurement Audit using E-PADS	02 Days
	December, 2026	
11	Emerging Trends in Budgeting: Gender and Climate Tagging	01 Day
12	Qlik Sense	02 Days
13	Price Adjustment and Price Escalation in Works Related Projects **(CPD Mandatory)**	03 Days
	January, 2027	
14	Tax Laws (Federal & Provincial)	02 Days
15	Foreign Aided Project (FAP) Certification	02 Days
16	Implementation of the Pakistan Engineering Council Codes **(CPD Mandatory)**	02 Days
	February, 2027	
17	DAGP's Code of Ethics, 2026	01 Day
18	Audit of Public Works	02 Days
	March, 2027	
19	Audit Management Information System (AMIS)	03 Days
20	Understanding Data Biases and Mitigation Strategies **(CPD Mandatory)**	01 Day
	April, 2027	
21	Certification Audit	02 Days
22	Framing Audit Conclusions and Recommendations	01 Day
	May, 2027	
23	Analysis and Interpretation of Financial Statements (Government & Public Sector Enterprises)	02 Days
24	Thematic Audit	02 Days
25	Price Adjustment and Price Escalation in Works Related Projects	03 Days
	June, 2027	
26	Data Literacy & Analytics (using Power BI)	01 Day
27	Data Mining	02 Days
28	Implementation of the Pakistan Engineering Council Codes	02 Days
	Total	**71 Days**

Report Writing and Presentation Skills (CPD Mandatory)

Field	Accounts, Audit, Finance, Management
Month	July-2026
Duration	02 Days
Station	Karachi
Expected number of trainees	10
Level of trainees	BPS 17 & above
Included in ATP 2025-26	Yes
No. of Participants in 2025-26	12
Learning Objectives	To equip the participants with improved skills of audit report writing and to present audit findings effectively before the Public Accounts Committee (PAC) and Departmental Accounts Committee (DAC)
Course Contents	**Function of Audit Reports** Role in driving public accountability, governance, and institutional reform. **Foundations of Professional Audit Communication** Principles of Effective Communication: Communication channels, modes, barriers, and common errors in administrative and audit writing. The 7 C's in the Audit Context: Applying Clarity, Conciseness, Completeness, Correctness, Concreteness, Courtesy, and Consideration to audit documentation. Grammar & Mechanics for Audit Reporting: Essential punctuation, standard business report writing style, professional register, and tone. **Audit Report Structure** Standards & Drafting Guidelines for Audit Reports Core Elements of an Audit Report: What must be included (Background, Scope, Audit Findings, Recommendations, Management Responses). **Adherence to AGP Templates** Utilizing approved DAGP/AGP office audit report templates, formats, and structural requirements. Step-by-Step Report Writing: Process of synthesizing audit evidence, drafting findings, and avoiding common reporting errors. **Structuring Audit Paras & Executive Briefs** Structuring an Audit Observation (Audit Para): Aligning the 5 C's of Auditing (Condition, Criteria, Cause, Effect, Recommendation) with statutory accountability frameworks.

	Executive Summaries & Briefings Translating lengthy, technical audit findings into high-level, concise executive summaries for senior leadership. **Preparing Speaking Notes** Developing sharp, point-wise speaking notes and working papers for committee deliberations. **Strategic Defense & Stakeholder Management (DAC vs. PAC)** Comparative Presentation Dynamics: Key differences in focus, tone, and defense strategy between Departmental Accounts Committee (DAC) and Public Accounts Committee (PAC) meetings. Practical Guide to 7 C's at the PAC Level: Tabulated guide on applying the 7 C's specifically when defending audit observations before parliamentary bodies. **Public Sector "Do's and Don'ts"** Protocol, strategic posture, and tactical guidance for audit officers presenting or defending findings. Practical Simulations & Hands-On Exercises **Case Studies of Successfully Defended Audit Reports** Analyzing real-world, high-impact audit observations that survived rigorous DAC/PAC scrutiny. **Briefing Material Preparation** Practical exercise converting complex audit paras into standard presentation briefs and DAC/PAC defense notes. Simulated DAC/PAC Hearing: Real-time role-play and mock defense exercises to practice handling tough queries, cross-examinations, and counter-arguments.
Expected Learning Outcomes	By the end of this course, participants will be able to write clear, standard-compliant audit reports and executive summaries, and strategically present audit findings before DAC and PAC committees using effective communication principles.
Course Evaluation Levels	• Participants' Feedback • Faculty Assessment • Review by Rector

Khalid Latif Dhahar, Asst. Audit Officer (Short Course) 19/11/2026, 12:07:03 PM

Use of Artificial Intelligence in Public Sector

Field	IT, Management
Month	July-2026
Duration	02 Days
Station	Karachi
Expected number of trainees	10
Level of trainees	BPS 16 & above
Included in ATP 2025-26	Yes
No. of Participants in 2025-26	24
Learning Objectives	• To familiarize the participants with basics of AI and its uses in public sector including audit perspectives and AI tools • To enhance learning about different levels of prompting
Course Contents	Fundamentals of Artificial Intelligence • Overview of AI: definition, scope, and evolution • Traditional computing vs. AI and machine learning • Key AI technologies: machine learning, deep learning, NLP, and computer vision • What is Generative AI? • Key AI models: ChatGPT, Perplexity, DeepSeek, Real-World, Gemini and Claude. • Use of these AI models in DAGP audit functions including legal research, audit checklists, risk identification and drafting support • Emphasize output verification, data confidentiality and privacy, and use of professional judgment. AI applications across industries • AI in finance, healthcare, retail, and public sector AI governance & ethical AI • AI-driven decision-making in governance • AI Ethics and Bias – challenges in fair AI systems • AI policy, laws, and regulatory frameworks • AI strategy & implementation in organizations Case studies / exercises
Expected Learning Outcomes	At the end of course, the participants will be able to utilize AI tools, techniques of promoting, and automated routines to detect anomalies, red flags, and fraud patterns in large public sector datasets while implementing ethical use of AI.
Course Evaluation Levels	• Participants' Feedback • Faculty Assessment • Review by Rector

Khalid Latif Chohan
Asst. Audit Officer (Short Course)
19/11/2026, 11:07:03 am

Computer Competency Practical Training (CCPT) (100 Hours)

Field	IT, Management
Month	August-2026
Duration	20 Days
Station	Karachi
Expected number of trainees	10
Level of trainees	BPS-16
Included in ATP 2025-26	Yes
No. of Participants in 2025-26	26
Learning Objectives	To equip the participants with IT skills including MS Office, SAP, Qlik Sense and AMIS
Course Contents	Introduction to IT tools • MS Word • MS Excel • MS PowerPoint • MS Access AMIS SAP (HR, FI) Data analytical techniques • Qlik Sense Case studies / exercises
Expected Learning Outcomes	At the end of course, participants will fulfil mandatory PIPFA practical training standards by mastering core digital literacy, and automated financial tools essential for public sector accounting and auditing.
Course Evaluation Levels	• Participants' Feedback • Faculty Assessment • Review by Rector

Khalid Latif Chohan
Asst. Audit Officer (Short Course)
19/11/2026, 11:07:03 am
Rakaalu Faisal Shahzad
Asst. Audit Officer (Short Course)
19/11/2026, 11:50:40 AM
Khalid Latif Chohan
Asst. Audit Officer (Short Course)
19/11/2026, 11:07:03 am

SAP (HR & FI)

Field	IT, Management
Month	September-2026
Duration	03 Days
Station	Karachi
Expected number of trainees	10
Level of trainees	BPS 16 & above
Included in ATP 2025-26	Yes
No. of Participants in 2025-26	15
Learning Objectives	• To familiarize with work flow in SAP • To enhance skill in operational use of SAP
Course Contents	Overview of SAP FI • Terminology and basic components of FI Module • Budget execution report • Bill punching, processing and cheque printing, expenditure tracking Overview of SAP HR • Standard reports • Reports relating to payroll in SAP, GP Fund, • Practice on pension module, punching and processing of pension payroll, posting to accounts • Analysis of Financial and HR data, including audit trials, validation, reconciliation and interpretation of system generated reports Case studies / exercises
Expected Learning Outcomes	At the end of course, the participants will be able to learn to navigate SAP Financial Accounting (FI/HR) modules to extract transaction data, verify payroll processing, and audit integrated financial workflows across government entities.
Course Evaluation Levels	• Participants' Feedback • Faculty Assessment • Review by Rector

Khalid Lal Chohan Asst. Audit Officer (Short Course) 19/11/2026, 11:07:08 am
Rakaalu Chohan Asst. Audit Officer (Short Course) 19/11/2026, 11:07:08 am
Khalid Lal Chohan Asst. Audit Officer (Short Course) 19/11/2026, 11:07:08 am

E-Office

Field	Management
Month	September-2026
Duration	01 Day
Station	Karachi
Expected number of trainees	10
Level of trainees	BPS 16 & above
Included in ATP 2025-26	No
No. of Participants in 2025-26	N/A
Learning Objectives	The role of E-Office system in enhancing efficiency, transparency, and digital transformation in the public sector
Course Contents	Understand change management principles • Strategies for successful change implementation Digital transformation through E-Office solutions • Change management in E-Office implementation decision-making and workflow automation Case studies / exercises
Expected Learning Outcomes	At the end of course, the participants will be able to master the official government E-Office system to digitize administrative workflows, streamline file management, and ensure paperless audit tracking.
Course Evaluation Levels	• Participants' Feedback • Faculty Assessment • Review by Rector

Khalid Latif Chohan
Asst. Audit Officer (Short Course)
19/11/2026, 11:07:03 am

Excel (Advance)

Field	IT, Accounts, Audit
Month	October-2026
Duration	02 Days
Station	Karachi
Expected number of trainees	10
Level of trainees	BPS 11 & above
Included in ATP 2025-26	Yes
No. of Participants in 2025-26	14
Learning Objectives	To enable the participants to understand the advanced features of MS Excel and its utilization in day-to-day official work
Course Contents	Formulas and outlines • Manipulating data • Data-in data-out Workbooks • Conditional formatting • Templates Case studies / exercises
Expected Learning Outcomes	At the end of course, the participants will be able to master advanced Excel formulas, audit-trail functions, and data validation tools tailored specifically for rapid financial audit execution.
Course Evaluation Levels	• Participants' Feedback • Faculty Assessment • Review by Rector

Khalid Latif Chohan
Asst. Audit Officer (Short Course)
19/11/2026, 11:07:03 am
Rakhail Barrage Circuit House Faisal
Asst. Audit Officer (Short Course)
19/11/2026, 10:50:50 AM
Khalid Latif Chohan
Asst. Audit Officer (Short Course)
19/11/2026, 11:07:03 am

Cyberspace Security and Data Protection (CPD Mandatory)

Field	Audit, Accounts, IT, Finance
Month	October-2026
Duration	02 Days
Station	Karachi
Expected number of trainees	15-20
Level of trainees	BPS-17 and above
Included in the ATP 2025-26	No
No. of Participants in 2025-26	N/A
Learning objectives	• To understand the fundamental principles of cyber security, including threat identification, risk management, and security protocols • To implement data protection measures, such as encryption, access controls, and compliance with privacy regulations
Course Contents	• Key concepts in cyber-security: confidentiality, integrity, availability, authentication, authorization, and accountability, risk management and assessment • Importance of cyber-security in the digital age, cyber-security threats, attacks, types of cybercriminals and their motives • Legal framework, handling personal data and sensitive information • Vulnerability assessment techniques, secure coding practices and software vulnerabilities Case studies / exercises
Expected Learning Outcomes	At the end of course, the participants will be able to learn key cybersecurity principles and data privacy safeguards to evaluate public sector IT controls and protect sensitive audit evidence.
Course Evaluation Levels	• Participants' Feedback • Faculty Assessment • Review by Rector

Khalid Latif Chohan
Asst. Audit Officer (Short Course)
19/11/2026, 11:07:03 am

Citizen Participatory Audit

Field	Audit
Month	November-2026
Duration	02 Days
Station	Karachi
Expected number of trainees	10
Level of trainees	BPS 16 & above
Included in ATP 2025-26	Yes
No. of Participants in 2025-26	13
Learning Objectives	To equip the participants with the process of Citizen Participatory Audit (CPA) and its contribution in improved public service delivery
Course Contents	Introduction to CPA • Definition, objectives, and importance • Legal and institutional framework • Role of Supreme Audit Institutions (SAIs) in citizen engagement Scope and implementation • Assessment and stakeholder engagement CPA audit cycle and framework International best practices, case studies of other countries • Comparison between Philippines and Pakistan Issues and lessons learnt Case studies / exercises
Expected Learning Outcomes	At the end of course, the participants will be able to comprehend frameworks that involve citizens and civil society organizations (CSOs) in the public audit process while formulating feedback mechanisms, social audits, and community surveys to gather ground-level evidence on service delivery.
Course Evaluation Levels	• Participants' Feedback • Faculty Assessment • Review by Rector

Audit Quality Management Framework (AQMF) (CPD Mandatory)

Field	Audit
Month	November-2026
Duration	01 Day
Station	Karachi
Expected number of trainees	10
Level of trainees	BPS 17 & above
Included in ATP 2025-26	No
No. of Participants in 2025-26	N/A
Learning Objectives	To develop an understanding among participants about the Audit Quality Management Framework (AQMF).
Course Contents	• Understanding the scope, underlying basis and genesis of AQMF. • Understanding salient aspects of Comprehensive Quality Management Approach. • Identifying dimensions of Audit Quality. • Understanding the Quality Assurance Mechanism enshrined in AQMS. Understanding Quality Control Review of Audit Cycle. • Understanding Quality Control Review of the end product, i.e. the Audit Report. • Understanding the working of Quality Control Committee. • Learning how to design and implement corrective actions based on outcomes of QAM and QCM. Case Studies / exercises
Expected Learning Outcomes	At the end of course, the participants will be able to apply quality control procedures across all phases of the audit cycle (planning, execution, reporting, and follow-up) and perform cold and hot reviews of audit files to ensure strict adherence to INTOSAI and DAGP standards.
Course Evaluation Levels	• Participants' Feedback • Faculty Assessment • Review by Rector

Conducting Procurement Audit using E-PADS

Sector	Audit
Month	November, 2026
Duration	02 Days
Station	PAAA, Karachi
Expected number of trainees	15-20
Level of trainees	BPS-16 & above
Included in ATP 2025-26	No
No. of Participants in 2025-26	N/A
Learning Objectives	To provide a comprehensive understanding of Procurement Audit using E-PADS, focusing on both theoretical principles and practical application in public sector entities.
Course Contents	**e-PADS Architecture & Navigating Audit Modules** **Overview of e-PADS Modules:** Procurement Planning, Vendor Registration (EVR), Tender Creation, encrypted e-Bidding, e-Evaluation, e-Contracting, and e-Payments Auditor Role & Access Controls: Navigating the e-PADS dashboard from an auditor's perspective (Read-Only access, export capabilities, and log views). **Tender Creation Audit:** Scrutinizing Standard Bidding Documents (SBDs) uploaded on e-PADS. Checking eligibility criteria, technical specifications, and non-restrictive language in tender notices. **Audit of Bid Submission, Encryption, and System-Based Evaluation** Cryptographic & Encryption Checks: Understanding encrypted tender submission and system decryption at bid opening. Bid Opening Scrutiny: Verifying system-generated bid opening rosters and attendance records. System-Based Technical & Financial Evaluation: Auditing automated vs. manual evaluation scoring in e-PADS. Cross-checking system-calculated responsiveness against actual uploaded bid attachments. Verifying Beneficial Ownership disclosures and Electronic Vendor Registration (EVR) details. **Digital Red Flags, Fraud Detection & Data Analytics**

	Extraction and Analysis of Procurement Data, Audit Trails, Red Flag Identification Detecting Collusion and Cartelization in e-PADS: IP Address tracking and submission timestamp analysis. Detecting identical meta-data (author names, PDF creation dates, hardware tags) in competing vendor uploads. Bank guarantee verification (e-Bank Guarantee integration and audit trail). **Audit of Contract Award, e-Invoicing, and Post-Award Management** Contract Award Verification: e-Contract Award execution. Contract Administration via e-PADS: Tracking Variation Orders, Extension of Time (EOT) approvals, and price escalation claims inside the system. e-Invoicing & Commitment Accounting: Auditing the direct link between e-PADS certifications and payment processing (integrations with AGPR/PIFRA systems). **Case studies / exercises**
Expected Learning Outcomes	By the end of this course, participants will be able to perform end-to-end digital procurement audits in e-PADS by extracting system logs, verifying bid evaluations and contract awards, and analyzing metadata to identify digital red flags, vendor collusion, and regulatory non-compliance.
Course Evaluation Levels	• Participants' Feedback • Faculty Assessment • Review by Rector

Khalid Latif Ghouri
Asst. Audit Officer (Short Course)
19/11/2026, 11:07:03 am

Emerging Trends in Budgeting: Gender and Climate Tagging

Field	Accounts
Month	December-2026
Duration	01 Day
Station	Karachi
Expected number of trainees	10
Level of trainees	BPS 16 & above
Included in ATP 2025-26	No
No. of Participants in 2025-26	N/A
Learning Objectives	This specialized training course is designed to equip the accounts officers with the skills required to track, analyze, and report on budget allocations related to gender and climate budgeting.
Course Contents	**Module 1: The Evolution of Public Budgeting & Strategic Integration** • Transitioning from traditional input-based budgeting to output, outcome, and policy-driven budgeting. • Aligning national budgets with Sustainable Development Goals (SDGs)—specifically SDG 5 (Gender Equality) and SDG 13 (Climate Action). **Module 2: Gender Responsive Budgeting (GRB) & Tagging** • Conceptual Foundations: • The 5-Step GRB Framework: 1. Situational analysis of men and women. 2. Assessment of policy responsiveness. 3. Analysis of budget allocations. 4. Monitoring expenditure delivery. 5. Evaluating policy outcomes. • GRB Tagging & Coding: Assigning gender markers (e.g., Principally Targeted, Significantly Targeted, or Neutral) to fiscal lines during budget formulation. **Module 3: Climate Change Budget Tagging (CBT)** • Introduction to Climate Finance: Differentiating between climate mitigation (reducing emissions) and climate adaptation (building resilience). • CBT Methodology: Categorizing expenditures based on their climate relevance (High, Medium, Low relevance criteria). • The Tagging Workflow: Identifying entry points for climate markers within the annual budget preparation cycle and macro-fiscal frameworks.

	Module 4: Technological Integration & The Chart of Accounts (CoA)
	• Technological integration in the Chart of Accounts
	• Benefits of replacing manual reporting with system level tagging
	  • Real time validation
	  • Preventing unclassified expenditure
	  • Data accuracy across departments
	Case studies / practical exercises

Expected Learning Outcomes	At the end of training, the participants will be able to identify and classify budget allocations and expenditures aimed at climate mitigation/adaptation and gender equality, and equity.
Course Evaluation Levels	• Participants' Feedback • Faculty Assessment • Review by Rector

Khalid Latif Chohan
Asst. Audit Officer (Short Course)
19/11/2026, 11:07:03 am

Qlik Sense

Sector	Audit, Accounts, Finance and Management
Month	December, 2026
Duration	02 Days
Station	PAAA, Karachi
Expected number of trainees	10 to 15
Level of trainees	BPS 16 and above
Included in ATP 2025-26	No
No. of Participants in 2025-26	N/A
Learning Objectives	• To apply data visualization techniques using Qlik Sense • To provide hands on session to load, transform, and model data efficiently for insightful analysis
Course Contents	• Understanding and solving circular references in data model • Data storytelling, publishing Apps, sheets and stories, Qlik Sense alternate states • Troubleshooting-loading and modeling data • Working with Apps, creating visualizations, discovering and analyzing, script syntax and chart functions Case studies / exercises
Expected Learning Outcomes	At the end of course, the participants will be able to develop hands-on skills in using Qlik Sense to perform associative data analysis and discover hidden patterns within public sector financial records.
Course Evaluation Levels	• Participants' Feedback • Faculty Assessment • Review by Rector

Khalid Latif Chohan
Asst. Audit Officer (Short Course)
19/11/2026, 11:07:03 am
Pakistan Audit Academy
Asst. Audit Officer (Short Course)
19/11/2026, 11:07:03 am
Khalid Latif Chohan
Asst. Audit Officer (Short Course)
19/11/2026, 11:07:03 am

Price Adjustment and Price Escalation in Works Related Projects

Sector	Accounts, Audit
Month	December, 2026 **(CPD)**, May, 2027 **(Non-CPD)**
Duration	03 Days (for each course)
Station	PAAA, Karachi
Expected number of trainees	15-20
Level of trainees	BPS-17 & above **(CPD)**, BPS-16 & above **(Non CPD)**
Included in ATP 2025-26	No
No. of Participants in 2025-26	N/A
Learning Objectives	To equip participants with the knowledge and technical skills required to navigate national legal frameworks, apply standard PEC/FIDIC mathematical formulas, accurately process price adjustment calculations for infrastructure contracts, and conduct risk-based audits to detect fraud and compliance red flags.
Course Contents	**Introduction to Infrastructure Contracts & Price Adjustment** Infrastructure project lifecycle, cost components, and risk allocation. Rationale behind Price Adjustment vs. Fixed Price Contracts. Distinguishing between **Price Escalation**, **Variations**, and **Contractual Claims**. **Legal & Regulatory Framework** **National Regulations:** Public Procurement Regulatory Authority (PPRA) rules, Planning Commission guidelines, Finance Division instructions, and AGP directives. **Contract Frameworks:** PEC Standard Bidding Documents (SBDs), Punjab SBDs, and FIDIC-based conditions of contract. Rights, duties, and responsibilities of the Employer, Contractor, and Engineer. **Technical & Mathematical Mechanics** **Price Adjustment Formulae & Structural Components** Standard FIDIC/PEC escalation mathematical formula structure: Breakdown of components: **Fixed Portion:** Non-adjustable element. **Variable Portion:** Weightages assigned to labor, materials, equipment, etc.

	Key cost elements evaluated: Cement, steel, bitumen, diesel/fuel, electricity, labor, machinery, and imported components. **Price Indices & Source Authenticity** Application of Pakistan Bureau of Statistics (PBS) indices, Consumer Price Index (CPI), and Wholesale Price Index (WPI). Base Month vs. Current Month indices: Rules for selection and verification. Foreign exchange rates and international price index adjustments. **Verification, Calculations & Contract Administration** **Computation & Verification of Claims** Step-by-step verification of contractor calculation sheets. Application of escalation to Running Account Bills and Interim Payment Certificates (IPCs). Cross-verifying certified quantities via Measurement Books (MBs) and Progress Reports. **Variation Orders & Extension of Time (EOT)** Impact of compensable vs. non-compensable delays on escalation claims. Treatment of price adjustment during extended project periods and after scheduled completion dates. Impact of Variation Orders, new items, and revised work schedules on price variation. **Audit Methodology, Risk Indicators & Practical Application** **Audit Approach & Risk-Based Audit Techniques** Directives of the Auditor-General of Pakistan (AGP) regarding price adjustment audit. Scrutiny of key records: Letter of Acceptance, BOQs, GCC/SCC, IPCs, MBs, Engineer's certifications, and published indices. Verification of eligibility criteria, budget provisions, and final bill reviews. **Risk Indicators (Red Flags) & Fraud Detection** **Key Audit Red Flags to Examine:** Altered, unverified, or manipulated price indices. Backdated EOT approvals or missing approvals from competent authorities.

Khalid Latif Chohan
Asst. Audit Officer (Short Course)
19/12/2025, 11:07:03 am

	Use of incorrect base/current months, coefficients, or quantities. Escalation claimed on **non-admissible items** (e.g., taxes, provisional sums, mobilization advance). Claims made beyond extended completion dates or post-final bill settlement. Payment of price adjustment exceeding available budget provisions. **Common Audit Observations & Drafting Strategy** Review of recurring irregularities in works contracts: Mathematical and formula application errors. Excess payment due to incorrect work done measurements. Unauthorized escalation on inadmissible items or excess quantities. Drafting concise, evidence-backed audit observations as per AGP methodology. **Case studies / exercises**
Expected Learning Outcomes	By the end of this course, participants will be able to verify, compute, and audit cost escalation claims in infrastructure projects by correctly applying national regulatory guidelines, official price indices, standard contractual formulas, and risk-detection methodologies across various project completion stages.
Course Evaluation Levels	• Participants' Feedback • Faculty Assessment • Review by Rector

Khalid Latif Chohan
Asst. Audit Officer (Short Course)
19/11/2026, 11:07:03 am
Rafaqat Ali Faisal
Asst. Audit Officer (Short Course)
19/11/2026, 11:07:03 am
Khalid Latif Chohan
Asst. Audit Officer (Short Course)
19/11/2026, 11:07:03 am

Tax Laws (Federal & Provincial)

Field	Accounts, Audit, Management
Month	January-2027
Duration	02 Days
Station	Karachi
Expected number of trainees	10-15
Level of trainees	BPS 16 & above
Included in ATP 2025-26	Yes
No. of Participants in 2025-26	23
Learning Objectives	To develop awareness about different types of taxes being collected in Pakistan including income tax, sales tax, customs, PRA etc.
Course Contents	Introduction to taxation laws: income, sales, excise, withholding, capital gains tax, custom etc. • Appeals, recovery of arrears • Customs tariffs • Sales tax rules: classification of sales tax • Withholding rules • Special Procedure Rules,2007 • Federal Excise Duty Overview of provincial sales tax i.e. PRA etc. Case studies / exercises
Expected Learning Outcomes	At the end of course, the participants will be able to audit different aspects of taxation and revenue collection while spotting common errors in tax calculations and non-compliance during government procurement and expenditure audits.
Course Evaluation Levels	• Participants' Feedback • Faculty Assessment • Review by Rector

Khalid Latif Chohan
Asst. Audit Officer (Short Course)
19/11/2026, 11:07:03 am

Foreign Aided Project (FAP) Certification

Field	Accounts, Audit
Month	January-2027
Duration	02 Days
Station	Karachi
Expected number of trainees	10
Level of trainees	BPS 16 & above
Included in ATP 2025-26	Yes
No. of Participants in 2025-26	17
Learning Objectives	To familiarize the participants with Foreign Aided Projects' Manual and FAP audit cycle
Course Contents	**Planning and Conducting FAP Audits** Introduction to Foreign Aided Projects: Understand FAP landscape in Pakistan, financing arrangements, audit mandate and stakeholders and understanding donor's position Legal & Regulatory Framework: INTOSAI standards, FAP Manual 2018, Constitution, Auditor General Ordinance, donor agreements Understanding Donor Requirements: World Bank, ADB, JICA, IFAD, EU and UN audit requirements; interpreting Terms of Reference; reporting deadlines Audit Planning & Risk Assessment: Materiality, risk assessment, understanding internal controls, preparing audit strategy **Field Audit, Reporting and Certification** Audit Evidence & Working Papers: Sampling, substantive testing, documentation, audit evidence, common documentation weaknesses Financial Statements & Expenditure Verification: Eligible expenditures, procurement review, SOEs, Designated Accounts, reconciliation procedures Reporting & Management Letter: Audit opinion, findings, recommendations, management letter drafting, follow-up procedures **Lessons from Donor Assessments** Review actual donor observations, common deficiencies in FAP reports, good practices Capstone Exercise: Prepare audit opinion and management letter from a case file **Case Studies and Exercises**
Expected Learning Outcomes	At the end of course, the participants will be able to plan and execute FAP Audit as per donor-specific requirements,

	and prepare certification reports and management letters in accordance with DAGP guidelines and international agreements.
Course Evaluation Levels	• Participants' Feedback • Faculty Assessment • Review by Rector

Khalid Latif Chohan
Asst. Audit Officer (Short Course)
19/11/2026, 11:07:03 am

Implementation of the Pakistan Engineering Council Codes

Sector	Audit
Month	January, 2027 **(CPD)**, June 2027 **(Non CPD)**
Duration	02 Days (for each course)
Station	PAAA, Karachi
Expected number of trainees	15-20
Level of trainees	BPS - 17 & above (CPD), BPS-16 & above (Non CPD)
Included in ATP 2025-26	No
No. of Participants in 2025-26	N/A
Learning Objectives	To develop participants' understanding regarding compliance of PEC codes including other relevant codes in public works auditing.
Course Contents	**Green Building Code of Pakistan (GBCP-2023)** • Concept and principles of sustainable and green buildings; Objectives, scope, applicability and regulatory administration framework of GBCP-2023 • Sustainable Site Planning • Water Resource Management/Water Use Efficiency • Energy Efficiency and Building Performance • Indoor Environmental Quality **GBCP-2023/Rainwater Harvesting Provisions for BCP-2023** • Sustainable Materials and Resources • Construction, Operations and Performance Compliance • Regulatory framework and implementation arrangements; Salient provisions relating to planning, design, installation, operation, maintenance, inspection and monitoring of rainwater harvesting systems. **OSH-CPCSP-2025)** • Occupational safety and health framework and stakeholder responsibilities. • Occupational safety and health management systems. • Personal Protective Equipment, Safety of workplaces and welfare • Safe use of construction equipment, machinery and work systems. • Safety requirements for high-risk construction activities Case studies / exercises

Khalid Latif Chohan (Short Course)
Asst. Audit Officer (Short Course)
19/11/2026 11:07:03 am

Expected Learning Outcomes	At the end of this course, participants will be to apply and enforce Pakistan Engineering Council codes to design, implement, and inspect environmentally sustainable, energy-and-water-efficient building projects while ensuring strict occupational safety and health standards across all construction phases.
Course Evaluation Levels	• Participants' Feedback • Faculty Assessment • Review by Rector

Khalid Latif Chohan
Asst. Audit Officer (Short Course)
19/11/2026, 11:07:03 am

DAGP's Code of Ethics, 2026

Field	Management, Audit, Accounts
Month	February-2027
Duration	01 Day
Station	Karachi
Expected number of trainees	10
Level of trainees	BPS 16 & above
Included in ATP 2025-26	No
No. of Participants in 2025-26	N/A
Learning Objectives	To develop an understanding among participants about the DAGP's Code of Ethics, 2026
Course Contents	**Note:** The course contents will be updated, on finalization of DAGP's Code of Ethics, 2026, the same is under process in Policy Wing, O/o the AGP, Islamabad and not yet finalized.
Expected Learning Outcomes	At the end of course, the participants will be able to internalize the core principles of integrity, objectivity, confidentiality, and professional competence as defined in the updated DAGP's Code of Ethics 2026, while recognizing real or perceived conflict of interests in audit assignments and applying appropriate safeguard.
Course Evaluation Levels	• Participants' Feedback • Faculty Assessment • Review by Rector

Khalid Latif Chohan
Asst. Audit Officer (Short Course)
19/11/2026, 11:07:03 am
Rahat Ullah Khattak
Asst. Audit Officer (Short Course)
19/11/2026, 11:07:03 am

Audit of Public Works

Field	Audit
Month	February-2027
Duration	02 Days
Station	Karachi
Expected number of trainees	10
Level of trainees	BPS 16 & above
Included in ATP 2025-26	Yes
No. of Participants in 2025-26	N/A
Learning Objectives	To develop understanding of participants about public works and to equip them with public works audit techniques
Course Contents	**Foundations of Public Works Auditing** Introduction to Public Works Auditing Definition, purpose, and legal frameworks governing public works. Importance and scope of public works auditing (financial, compliance, and performance audits). Roles and responsibilities of key stakeholders (executing agencies, auditors, treasury). **Pre-Tendering & Procurement Phase** Planning & Cost Estimation Project approval processes (PC-I / PC-II forms, administrative approvals, technical sanctions). Cost estimation techniques, Market Rate System (MRS) / Schedule of Rates (SoR). Preparation and audit verification of Bill of Quantities (BOQ) and tender documents. **Tendering & Bidding Process** Compliance with Public Procurement Regulatory Authority (PPRA) rules. Tender advertisement, bid submission, and earnest money / bid security verification. Evaluation of technical and financial bids, contract award, and signing. **Contract Management & Site Mobilization** Contract Award & Initial Execution Verification of performance securities and bank guarantees. Terms and conditions for mobilization advances and recovery mechanics. Site Mobilization & Compliance Site handover, initial baseline surveys, and compliance checks.

	Compliance with environmental, health, and safety (EHS) standards. **Execution Phase** Field Verification Quality Control & Progress Monitoring Material testing, engineering standards, and quality assurance protocols. **Progress monitoring and reporting frameworks.** Measurement & Financial Verification Maintenance and audit of Measurement Books (MBs). Verification of Interim Payment Certificates (IPCs) and running bills. Management of retention money and secured advances. **Project Alterations, Claims & Post-Execution Risks** Contract Dynamics & Practical Risk Modules Audit of Variation Orders (VOs), scope changes, and price adjustments/cost escalations. Review of time extensions (Extension of Time - EOT) and application of Liquidated Damages (LDs). Contractual dispute resolution and claims management. Fraud & Mismanagement Detection Red flags for fraud, corruption, collusion, and ghost projects. Auditing risks related to contract monitoring and non-performing contractors. **Project Closure, Oversight & Governance** Completion & Handover Verification of completion certificates and Defect Liability Period (DLP). Release of performance security and final payment audits. Audit Oversight Mechanisms Internal vs. External Audit reporting lines. Role of Departmental Accounts Committee (DAC), Public Accounts Committee (PAC), and anti-corruption bodies. **Case Study and practical exercises**
Expected Learning Outcomes	At the end of training, the participants will be able to examine engineering estimates, measurement books (MBs), tenders, and running bills for civil works while spotting unauthorized escalation, non-conforming work quality, overpayments, and deviations from approved PC-I to PC-V documents.
Course Evaluation Levels	• Participants' Feedback • Faculty Assessment • Review by Rector

Audit Management Information System (AMIS)

Field	IT, Audit
Month	March-2027
Duration	03 Days
Station	Karachi
Expected number of trainees	10-15
Level of trainees	BPS 16 & above
Included in ATP 2025-26	Yes
No. of Participants in 2025-26	25
Learning Objectives	To enhance the efficiency, accuracy, and transparency of audit processes by streamlining through digital management and data analysis
Course Contents	• Introduction of AMIS • Exploring different applications of AMIS • Creating master data of audit entities • Reopen work program, execution, perform audit procedures, findings, tracking ongoing audits etc. • Sharing draft paras and advance paras with PAC / DAC Case studies / exercises
Expected Learning Outcomes	At the end of course, the participants will be able to master the operational workflows of DAGP's AMIS to execute, monitor, and document the complete lifecycle of audit assignments digitally.
Course Evaluation Levels	• Participants' Feedback • Faculty Assessment • Review by Rector

Khalid Latif Chohan
Asst. Audit Officer (Short Course)
19/11/2026, 11:07:03 am

Understanding Data Biases and Mitigation Strategies (CPD Mandatory)

Field	IT, Accounts
Month	March-2027
Duration	01 Day
Station	Karachi
Expected number of trainees	10
Level of trainees	BPS 17 & above
Included in ATP 2025-26	Yes
No. of Participants in 2025-26	N/A
Learning Objectives	• To recognize different types of data biases and their impact on data analysis and decision-making • To learn strategies for identifying, mitigating, and correcting data biases to ensure fair and accurate data-driven insights
Course Contents	• Importance and types of data biases • Detecting bias in datasets, tools for bias detection, assessing bias in machine learning models • Impact of bias on data insights and decisions, legal and ethical implications • Sampling techniques, data cleaning and preprocessing, fairness in model design, mitigation in machine learning models, cross-validation • Ethical data practices Case studies / exercises
Expected Learning Outcomes	At the end of course, the participants will be able to learn potential biases in sampling and algorithmic analytical tools and apply mitigation strategies to ensure objective, reliable audit evaluations.
Course Evaluation Levels	• Participants' Feedback • Faculty Assessment • Review by Rector

Khalid Latif Chohan
Asst. Audit Officer, 19/11/2026, 11:07:03 am
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Khalid Latif Chohan
Asst. Audit Officer, 19/11/2026, 11:07:03 am

Certification Audit

Field	Audit
Month	April-2027
Duration	02 Days
Station	Karachi
Expected number of trainees	10
Level of trainees	BPS 16 & above
Included in ATP 2025-26	No
No. of Participants in 2025-26	N/A
Learning Objectives	To equip participants with the specialized knowledge and practical skills required to conduct, manage, and report on certification audits.
Course Contents	**Module 1: Entity Understanding & Financial Statement (FS) Architecture** • **System Focus:** Understanding the reporting framework under the New Accounting Manual (NAM) and Financial Audit Manual (FAM). • **Core Task:** Analyzing the architecture of the consolidated provincial financial statements, including the Monthly Civil Account (MCA-1), Finance Accounts, and Appropriation Accounts. • **Methodology:** Aligning cash-basis recognition rules and conducting initial risk-assessment procedures according to ISSAI 1315 guidelines. **Module 2: SAP-to-FS Reconciliation & Planning Foundations** • **System Focus:** Utilizing SAP as the primary data extraction and source validation landscape for government financial reporting. • **Core Task:** Mapping transactional data extracts to specific financial statement lines and conducting Grant-wise expenditure reconciliations. • **Methodology:** Applying ISSAI 1320 standards to formulate materiality boundaries—selecting the appropriate base and minimum values—and establishing acceptable audit risk parameters using standard DAGP forms. **Module 3: Risk Assessment, EAE, and Sample Sizing** • **System Focus:** Quantifying planning boundaries and calculating field parameters using the governing ISSAI framework (ISSAIs 1315, 1330, 1520, and 1530). • **Core Task:** Documenting inherent and control risks across distinct components and establishing mathematical baselines for Expected Aggregate Error (EAE) and Planned Precision.

	• **Methodology:** Executing analytical expectations and using standardized AGP statistical/non-statistical sizing tables to sample population subsets for tests of controls and substantive details. **Module 4: Audit Execution & Working Paper Discipline** • **System Focus:** Ensuring field execution procedures fully conform to the validation thresholds of ISSAI 1500. • **Core Task:** Deploying targeted substantive testing programmes across core public-sector components, including Payroll, Pensions, GP Fund, Grants-in-Aid, and Civil Works. • **Methodology:** Preserving strict documentation standards by implementing cross-referenced working papers (W2/W3) that successfully pass independent review without verbal clarification. **Module 5: Error Evaluation, Pervasiveness, and Opinion Formation** • **System Focus:** Managing statistical error extrapolations and applying final quality assurance checks dictated by ISSAI 1700 and 1705. • **Core Task:** Determining materiality by separating projectable errors to calculate the population's Most Likely Error (MLE) and Upper Error Limit (UEL). • **Methodology:** Navigating the opinion decision tree to weigh materiality against pervasiveness, concluding in the precise drafting of the formal Audit Opinion and Basis-for-Opinion paragraphs. **Practical case studies / exercises**
Expected Learning Outcomes	At the end of training, the participants will be able to apply statistical sampling methods to select audit samples and form audit opinions on financial statements while drafting appropriate certification opinions (Unqualified, Qualified, Adverse, or Disclaimer) backed by sound evidence.
Course Evaluation Levels	• Participants' Feedback • Faculty Assessment • Review by Rector

Khalid Latif Dhamrah, Asst. Audit Officer (Short Course) 19/11/2026 10:03 am
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Khalid Latif Dhamrah, Asst. Audit Officer (Short Course) 19/11/2026 10:03 am

Framing Audit Conclusions and Recommendations

Field	Audit, Management
Month	April-2027
Duration	01 Day
Station	Karachi
Expected number of trainees	10
Level of trainees	BPS 16 & above
Included in ATP 2025-26	No
No. of Participants in 2025-26	N/A
Learning Objectives	By the end of this course, participants will be able to Synthesize Complex Audit Evidence into objective, high-level audit conclusions, apply the 5 Elements of an audit findings (Condition, Criteria, Cause, Effect, and Recommendation), draft recommendations and defend report findings

Course Contents	Module 1: The Architecture of an Audit Finding (The 5 Elements)
	• Deep dive into the classic framework required for every strong audit observation.
	• Accurately measuring the Condition (what currently exists) against the established Criteria (laws, rules, or benchmarks that should exist).
	Module 2: Framing Objective Audit Conclusions
	• Differentiating between overall entity-level conclusions, component-level conclusions, and specific thematic conclusions.
	• Evaluating the cumulative weight of individual audit paras to form a balanced, overarching conclusion.
	• Techniques for ensuring that the final conclusion is fair, balanced, and free from emotional, speculative, or unverified language.
	• Moving from a simple summary of facts to an impactful concluding statement that highlights the true institutional risk.
	Module 3: Developing Actionable & Systemic Recommendations
	• A recommendation must directly eliminate the Cause, not just treat the Condition.
	• The SMART Framework for Auditors:
	  ○ Specific: Clearly states *who* must do *what*.
	  ○ Measurable: Includes distinct performance or compliance metrics.
	  ○ Achievable: Realistically within the audited entity's mandate and resources.
	  ○ Relevant: Directly addresses the identified systemic vulnerability.

	○ Time-bound: Proposes a logical implementation timeframe. • Cost-Benefit Considerations: Module 4: Tone, Clarity, and Persuasive Reporting Architecture • The Pyramid Principle • The Language of Accountability • Handling Management Responses Module 5: Quality Assurance & Defensibility (The Ultimate Test) • Pre-Issuance Quality Checks • Withstanding Scrutiny • The Follow-Up Framework
Expected Learning Outcomes	At the end of course, the participants will be able to synthesize complex audit evidence into well-reasoned conclusions and formulate actionable, root-cause recommendations that drive systemic improvements in public sector governance.
Course Evaluation Levels	• Participants' Feedback • Faculty Assessment • Review by Rector

Khalid Latif Chohan
Asst. Audit Officer (Short Course)
19/11/2026, 11:07:03 am

Analysis and Interpretation of Financial Statements (Government & Public Sector Enterprises)

Field	Accounts, Audit, Management
Month	May-2027
Duration	02 Days
Station	Karachi
Expected number of trainees	10
Level of trainees	BPS 16 & above
Included in ATP 2025-26	Yes
No. of Participants in 2025-26	N/A
Learning Objectives	• To analyze financial performance using key indicators & ratio analysis both in government & PSEs
Course Contents	Introduction to Financial Statements Government vs. Private Sector Accounting Elements & Limitations Role of Financial Analysis Cash Flow Analysis Sustainability Evaluation Budget Performance Analysis Contingent Liabilities & Risk Treatment Introduction to Financial Statement Analysis Horizontal & Trend Analysis Vertical Analysis Ratio Analysis Interpretation & Insights Case Study & Practical Simulation exercises
Expected Learning Outcomes	At the end of course, the participants will be able to analyze balance sheets, income statements, cash flow statements, and financial notes of Public Sector Enterprises (PSEs) and government entities to identify financial misstatements, off-balance-sheet liabilities, and emerging fiscal risks.
Course Evaluation Levels	• Participants' Feedback • Faculty Assessment • Review by Rector

Khalid Latif Chohan Asst. Audit Officer (Short Course) 19/11/2026 11:03 am
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Khalid Latif Chohan Asst. Audit Officer (Short Course) 19/11/2026 11:03 am

Thematic Audit

Field	Audit
Month	May-2027
Duration	02 Days
Station	Karachi
Expected number of trainees	15
Level of trainees	BPS 16 & above
Included in ATP 2025-26	Yes
No. of Participants in 2025-26	N/A
Learning Objectives	To enable the participants effectively design, and plan thematic audits aligned with national and global development priorities.
Course Contents	• Rationale and planning framework for thematic audit • Key planning considerations • Criteria for selection of thematic audit topics • Audit themes of the FAOs for thematic audit • Situation, complication & question (SCQ) analysis • Relevance of themes/topics to sustainable development goals • Relevance of themes/topics to national sustainable development goals (SDGs) framework of Pakistan • Planning matrix • TORs of the thematic audits Case studies / exercises
Expected Learning Outcomes	At the end of course, the participants will be able to plan, execute, and report on cross-cutting thematic audits across multiple government entities to evaluate systemic risks, policy effectiveness, and sector-wide performance.
Course Evaluation Levels	• Participants' Feedback • Faculty Assessment • Review by Rector

Khalid Latif Chohan
Asst. Audit Officer (Short Course)
19/11/2026, 11:07:03 am
Khalid Latif Chohan
Asst. Audit Officer (Short Course)
19/11/2026, 11:07:03 am

Data Literacy & Analytics (using Power BI)

Field	IT, Accounts, Management
Month	June-2027
Duration	01 Day
Station	Karachi
Expected number of trainees	10
Level of trainees	BPS 16 & above
Included in ATP 2025-26	Yes
No. of Participants in 2025-26	N/A
Learning Objectives	To develop the ability to connect, transform and model data using Power BI for meaningful analysis
Course Contents	• Data collection, acquisition, cleaning and preprocessing, visualization and democratization • Structured, un-structured, explanatory, exploratory data, statistical analysis, predictive, descriptive, diagnostic and prescriptive analytics • Machine learning and AI in analytics, anomaly detection, smart narratives, decomposition trees and key influencers Case studies / exercises
Expected Learning Outcomes	At the end of course, the participants will be able to learn the core features of Power BI to transform audit raw data into interactive, real-time visual dashboards.
Course Evaluation Levels	• Participants' Feedback • Faculty Assessment • Review by Rector

Khalid Latif Chohan
Asst. Audit Officer (Short Course)
19/11/2026, 11:07:03 am

Data Mining

Field	IT, Accounts, Audit, Management
Month	June-2027
Duration	02 Days
Station	Karachi
Expected number of trainees	10
Level of trainees	BPS 16 & above
Included in ATP 2025-26	Yes
No. of Participants in 2025-26	N/A
Learning Objectives	• To understand key data mining concepts and techniques • To learn how to preprocess data and apply basic data mining algorithms to uncover patterns and insights from datasets
Course Contents	• Data mining concepts, classification, regression, clustering • Introduction to data mining software, customer segmentation, fraud detection, predictive analytics • Data cleaning and transformation • Data privacy and security, bias and fairness in data mining, interpretable machine learning, statistical foundation, ethical considerations Case studies / exercises
Expected Learning Outcomes	At the end of course, the participants will be able to learn automated data mining techniques to extract actionable insights, uncover fraud risks, and analyze large-scale financial datasets.
Course Evaluation Levels	• Participants' Feedback • Faculty Assessment • Review by Rector

Khalid Latif Chohan
Asst. Audit Officer (Short Course)
19/11/2026, 11:07:03 am

PAAA Peshawar

Khalid Latif Chohan
Asst. Audit Officer (Short Course)
19/11/2026, 11:07:03 am

PAAA Peshawar - ATP 2026-27 at a Glance

	Calendar of Short Courses 2026-27	Days
	July-2026	
1	Rules of Business 2026	01 Day
2	E-Pakistan Acquisition and Disposal System (EPADS)	01 Day
	August-2026	
3	Computer Competency Practical Training (CCPT) (100 Hours)	20 Days
4	E-Office (User & App Admin Training)	02 Days
5	Qlik Sense **(CPD Mandatory)**	03 Days
	September-2026	
6	SAP-(HR & FI)	03 Days
7	MS Office (Word, Power Point, MS Excel)	03 Days
	October-2026	
8	PPRA Rules	02 Days
	November-2026	
9	Fundamentals of International Public Sector Accounting Standards (IPSAS)	04 Days
10	Planning Cycle (PC-1 to PC-5) ADP, PSDP	02 Days
11	Price Adjustment and Price Escalation in Works Related Projects **(CPD Mandatory)**	03 Days
	December-2026	
12	Information System Audit	02 Days
13	Emerging Trends in Budgeting: Gender and Climate Tagging	01 Day
14	Conducting Procurement Audit using E-PADS	02 Days
	January-2027	
15	Use of Artificial Intelligence (AI) in Public Sector	02 Days
	February-2027	
16	Report Writing and Presentation Skills	02 Days
17	Implementation of the Pakistan Engineering Council Codes **(CPD Mandatory)**	02 Days
	March-2027	
18	Cyberspace Security & Data Protection	02 Days
	April-2027	
19	Certification Audit	02 Days
20	Price Adjustment and Price Escalation in Works Related Projects	03 Days
	May-2027	
21	Audit of Public Works	02 Days
22	DAGP's Code of Ethics, 2026	01 Day
23	Implementation of the Pakistan Engineering Council Codes	02 Days
	June-2027	
24	Foreign Aided Projects (FAP) Certification	02 Days
25	Tax Laws (Federal & Provincial)	02 Days
	Total Days	**71 Days**

Rules of Business, 2026

Field	Accounts, Audit, Finance, Management
Month	July-2026
Duration	01 Day
Station	Peshawar
Expected number of trainees	10-12
Level of trainees	BPS 16 & above
Included in ATP 2025-26	Yes
No. of Participants in 2025-26	14
Learning Objectives	To familiarize the participants with the Secretariat Instructions
Course Contents	Overview of Secretariat Instructions • Detailed directions on office procedures • Instructions for conducting cases of the federal government in the courts Framework for government business • Allocation of subjects among ministries and divisions • Responsibilities of federal, provincial, and local governments • Role and responsibilities of ministries and divisions Inter-governmental coordination and communication Case studies / exercises
Expected Learning Outcomes	At the end of course, participants will gain a practical working knowledge of Secretariat Instructions and the Rules of Business to ensure legal compliance, clear division of executive authority, and seamless inter-governmental coordination.
Course Evaluation Levels	• Participants' Feedback • Faculty Assessment • Review by Rector

Khalid Latif Chohan
Asst. Audit Officer (Short Course)
19/11/2026, 11:07:03 am

E-Pak Acquisition & Disposal System (EPADS)

Field	Accounts, Audit, Finance, Management
Month	July-2026
Duration	01 Day
Station	Peshawar
Expected number of trainees	10-12
Level of trainees	BPS-16 & above
Included in ATP 2025-26	Yes
No. of Participants in 2025-26	11
Learning Objectives	Develop participants' understanding of EPADS' functionalities and benefits. Familiarize participants with digitally managed procurement and asset management system
Course Contents	Introduction to EPADS • Overview, purpose, key objectives and benefits • Regulatory framework: PPRA Rules, public sector guidelines Procurement and acquisition processes in EPADS • User registration and access control • E-tendering and bidding procedures • Purchase requisition and workflow approval • Contract award and vendor management, financial tracking and budgeting Asset management and inventory control • Recording and tracking acquisitions • Asset categorization and valuation • Maintenance and management of assets Disposal and auctioning in EPADS • Disposal planning and workflow approval • Auctioning process and transparency mechanisms • E-waste and environment friendly disposal Case studies and hands-on practice • Live demonstration: navigating EPADS dashboard • Simulated procurement and disposal exercises
Expected Learning Outcomes	At the end of course, the participants will be able to evaluate electronic vendor registration, e-bidding security, and automated contract management features in EPADS to ensure transparency and financial discipline across public sector entities.
Course Evaluation Levels	• Participants' Feedback • Faculty Assessment • Review by Rector

Computer Competency Practical Training (CCPT) (100 Hours)

Field	Accounts, Audit
Month	August-2026
Duration	20 Days
Station	Peshawar
Expected number of trainees	10-20
Level of trainees	BPS 16
Included in ATP 2025-26	Yes
No. of Participants in 2025-26	CCPT was not conducted in ATP 25-26 due to fewer participations
Learning Objectives	To equip the participants with IT skills including MS Office, SAP, Qlik Sense and AMIS
Course Contents	Introduction to IT tools • MS Word • MS Excel • MS PowerPoint • MS Access SAP (HR, FI) Data analytical techniques • Qlik Sense Case studies / exercises
Expected Learning Outcomes	At the end of course, participants will fulfil mandatory PIPFA practical training standards by mastering core digital literacy, and automated financial tools essential for public sector accounting and auditing.
Course Evaluation Levels	• Participants' Feedback • Faculty Assessment • Review by Rector

Khalid Latif Chohan
Asst. Audit Officer (Short Course)
19/11/2026, 11:07:03 am
Rukhsana Faisal
Asst. Audit Officer (Short Course)
19/11/2026, 11:07:03 am
Khalid Latif Chohan
Asst. Audit Officer (Short Course)
19/11/2026, 11:07:03 am

E-Office (User & App Admin Training)

Field	Accounts, Audit, Finance, Management
Month	August-2026
Duration	02 Days
Station	Peshawar
Expected number of trainees	10-12
Level of trainees	BPS-16 & above
Included in ATP 2025-26	No
No. of Participants in 2025-26	N/A
Learning Objectives	• Understand the concept and importance of E-Office in public sector governance. • Operate the E-Office system efficiently for use and admn level
Course Contents	• Introduction to E-Governance and overview of E-Office system developed by National Information Technology Board (NITB). • User login procedures, dashboard overview, roles and access management. • Creation and management of e-Files including file movement and tracking. • e-Receipt (Dak) handling, diary management, and document attachments. • Noting, drafting, workflow routing, approvals, and digital signatures. • Reports generation, system monitoring, data security, and best practices. **App Admin Training** **Module 1** Request for organizational unit • Organization seeks approval from NITB for new office system **Module 2** Default user creation by NITB • To understand the default administrative account by NITB **Module 3** Login with App Admin • To access the e-office administrative panel **Module 4 to 7** Creation of Posts

Khalid Latif Chohan Asst. Audit Officer (Short Course) 19/11/2026, 1:07:03 am

	• To create organizational hierarchy **Module 8** apply authorization • To assign system permission according to job description **Module 9** User profile creation • To create user accounts as per organizational hierarchy Case studies / exercises
Expected Learning Outcomes	At the end of course, the participants will be able to process digital files, electronic notes, and official signatures within the e-Office framework. Moreover, the participants will be able to develop user IDs on e-office, while learning troubleshooting of various complex tasks.
Course Evaluation Levels	• Participants' Feedback • Faculty Assessment • Review by Rector

Khalid Latif Chohan
Asst. Audit Officer (Short Course)
19/11/2026, 11:07:03 am

Qlik Sense (CPD Mandatory)

Field	Accounts, Audit
Month	August-2026
Duration	03 Days
Station	Peshawar
Expected number of trainees	10-20
Level of trainees	BPS-16 & above
Included in ATP 2025-26	No
No. of Participants in 2025-26	N/A
Learning Objectives	• To apply data visualization techniques using Qlik Sense • To provide hands on session to load, transform, and model data efficiently for insightful analysis
Course Contents	• Understanding and solving circular references in data model • Data storytelling, publishing Apps, sheets and stories, Qlik Sense alternate states • Troubleshooting-loading and modeling data • Working with Apps, creating visualizations, discovering and analyzing, script syntax and chart functions Case studies / exercises
Expected Learning Outcomes	At the end of course, the participants will be able to develop hands-on skills in using Qlik Sense to perform associative data analysis and discover hidden patterns within public sector financial records.
Course Evaluation Levels	• Participants' Feedback • Faculty Assessment • Review by Rector

Khalid Latif Chohan
Asst. Audit Officer (Short Course)
19/11/2026, 11:07:03 am

SAP- (HR & FI)

Field	Accounts, Audit, Finance, Management
Month	September-2026
Duration	03 Days
Station	Peshawar
Expected number of trainees	10-12
Level of trainees	BPS 16 & above
Included in ATP 2025-26	Yes
No. of Participants in 2025-26	138
Learning Objectives	• To familiarize with work flow in SAP • To enhance skill in operational use of SAP
Course Contents	Overview of SAP FI • Terminology and basic components of FI Module • Budget execution report • Bill punching, processing and cheque printing, expenditure tracking Overview of SAP HR • Standard reports • Reports relating to payroll in SAP, GP Fund, • Practice on pension module, punching and processing of pension payroll, posting to accounts • Analysis of Financial and HR data, including audit trials, validation, reconciliation and interpretation of system generated reports Case studies / exercises
Expected Learning Outcomes	At the end of course, the participants will be able to learn to navigate SAP Financial Accounting (FI/HR) modules to extract transaction data, verify payroll processing, and audit integrated financial workflows across government entities.
Course Evaluation Levels	• Participants' Feedback • Faculty Assessment • Review by Rector

Khalid Latif Chohan
Asst. Audit Officer (Short Course)
19/11/2026, 1:10:03 am

MS Office (Word, Power Point, MS Excel)

Field	Accounts, Audit, Finance, Management
Month	September-2026
Duration	03 Days
Station	Peshawar
Expected number of trainees	10-12
Level of trainees	BPS 11 & above
Included in ATP 2025-26	Yes
No. of Participants in 2025-26	11
Learning Objectives	• To familiarize the participants with the reports relating to MS • Office Package Familiarize participants with digitally managed procurement and asset management system • To enhance the skill of participants for analysis using Official works
Course Contents	**Module 1: MS word** • Text Formatting, Tables, Controlling page appearance **Module 2: MS PowerPoint** • Home, Insert, Design, Transitions, Animations, Slide Show **Module 3: MS Excel** • Use of Tab Sand Ribbons, • Mathematical Functions Logical Functions: • If conditions, Multiple if Conditions, Sum if, Count if, Concatenate Case studies / exercises
Expected Learning Outcomes	At the end of course, the participants will be able to produce professional audit reports, organize financial data, and deliver impactful presentations using essential core Microsoft Office tools.
Course Evaluation Levels	• Participants' Feedback • Faculty Assessment • Review by Rector

Khalid Latif Chohan
Asst. Audit officer (Short Course)
19/11/2025 11:07:03 am

PPRA Rules

Field	Accounts, Audit, Finance, Management
Month	October-2026
Duration	02 Days
Station	Peshawar
Expected number of trainees	10-12
Level of trainees	BPS 16 & above
Included in ATP 2025-26	Yes
No. of Participants in 2025-26	11
Learning Objectives	To understand bidding process under PPRA Rules and its implementation
Course Contents	Reviewing PPRA rules (both federal and provincial) • Bidding process and procedures for open competitive bidding • Scope and applicability Principles of procurement • Procurement advertisement: advertisements methods • Procurement planning, limitation on splitting or regrouping, specifications, approval mechanism, response time, exceptions Pre-qualification and reasons of disqualification: blacklisting, acceptance of bids, performance guarantee, limitation on negotiations, confidentiality, alternate methods of procurements Case studies / exercises (Audit Findings from best audit reports of DAGP)
Expected Learning Outcomes	At the end of course, the participants will be able to acquire the skills to evaluate end-to-end tendering workflows, verify transparency in bidding, and identify regulatory non-compliance during procurement audits.
Course Evaluation Levels	• Participants' Feedback • Faculty Assessment • Review by Rector

Khalid Latif Chohan
Asst. Audit Officer (Short Course)
19/11/2026, 1:07:03 am

Fundamentals of International Public Sector Accounting Standards (IPSAS)

Field	Accounts, Audit
Month	November-2026
Duration	04 Days
Station	Peshawar
Expected number of trainees	10-20
Level of trainees	BPS 16 & above
Included in ATP 2025-26	No
No. of Participants in 2025-26	N/A
Learning Objectives	To provide a comprehensive understanding of IPSAS, focusing on both theoretical principles and practical application in public sector entities.
Course Contents	**Module 1: Foundations of Public Sector Financial Reporting** Introduction to Public Sector Financial Reporting: PFM context, public accountability objectives, and cash vs. accrual paradigms. IPSASB Governance & Framework: Structure and standard-setting process of the International Public Sector Accounting Standards Board (IPSASB). Conceptual Framework for General Purpose Financial Reporting: Objectives, qualitative characteristics, reporting entity concepts, and recognition/measurement bases. **Module 2: Financial Statement Presentation & Budgetary Integration** IPSAS 1: Presentation of Financial Statements: Structure, components, minimum disclosures, and general requirements. IPSAS 24: Presentation of Budget Information in Financial Statements: Reconciling budget-to-actual variances and statutory compliance reporting. Preparation of Accrual-Based Financial Statements: End-to-end process of compiling primary financial statements and notes. **Module 3: Revenue Recognition** IPSAS 9: Revenue from Exchange Transactions. IPSAS 23: Revenue from Non-Exchange Transactions (Taxes and Transfers). Tangible & Intangible Capital Assets: IPSAS 17: Property, Plant, and Equipment (PPE). IPSAS 16: Investment Property. IPSAS 31: Intangible Assets.

	Financing & Right-of-Use Accounting: IPSAS 5: Borrowing Costs. IPSAS 13 / IPSAS 43: Leases. Asset Valuation & Impairment: IPSAS 21: Impairment of Non-Cash-Generating Assets. IPSAS 26: Impairment of Cash-Generating Assets. **Module 4: Liabilities & Contingencies** IPSAS 19: Provisions, Contingent Liabilities, and Contingent Assets (evaluating legal claims, environmental guarantees, and public obligations). Public Sector Employee Benefits: IPSAS 39: Employee Benefits (pensions, post-employment benefits, and short-term obligations). Reporting Period Events: IPSAS 14: Events After the Reporting Date (adjusting vs. non-adjusting events). **Module 5: Consolidated Financial Reporting** IPSAS 35: Consolidated Financial Statements (determining public sector control models). IPSAS 36 & 37: Investments in Associates, Joint Ventures, and Joint Arrangements. Application in Government Accounts: Practical integration of IPSAS consolidation principles into government financial statistics, statutory accounts, and whole-of-government reporting. Practical Application, Exercises & Case Studies
Expected Learning Outcomes	At the end of course, the participants will be able to interpret key standards and financial provisions while reviewing IPSAS-compliant government financial statements for accuracy, compliance, and disclosure quality.
Course Evaluation Levels	• Participants' Feedback • Faculty Assessment • Review by Rector

Khalid Saif Obaid (Short Course)
Asst. Audit Officer
19/11/2026, 11:07:03 am

Planning Cycle (PC-I to PC-V), ADP, PSDP

Field	Accounts, Audit
Month	November-2026
Duration	02 Days
Station	Peshawar
Expected number of trainees	10-20
Level of trainees	BPS 16 & above
Included in ATP 2025-26	No
No. of Participants in 2025-26	N/A
Learning Objectives	This course aims to build participants' capacity to understand and apply the Planning Cycle (PC-I to PC-V) within the Federal Government of Pakistan framework. It enables participants to prepare, review, monitor, and evaluate development projects
Course Contents	• Federal development planning framework and role of the Planning Commission of Pakistan • Structure, purpose, and preparation of PC-I and PC-II (project conception & feasibility) • Project approval process and linkage with the Public Sector Development Programme (PSDP) • Project implementation and monitoring through PC-III • Project completion reporting through PC-IV • Post-completion evaluation and impact assessment through PC-V • ADP • Public Sector Development Program Case Studies & exercises
Expected Learning Outcomes	At the end of course, the participants will be able to gain comprehensive expertise in auditing development schemes by evaluating the complete planning cycle (PC-I to PC-V) alongside federal (PSDP) and provincial (ADP) budgetary allocation and execution mechanisms.
Course Evaluation Levels	• Participants' Feedback • Faculty Assessment • Review by Rector

Price Adjustment and Price Escalation in Works Related Projects

Sector	Accounts, Audit
Month	November, 2026 **(CPD)**, April, 2027 **(Non-CPD)**
Duration	03 Days (for each course)
Station	PAAA, Peshawar
Expected number of trainees	15-20
Level of trainees	BPS-17 & above **(CPD)**, BPS-16 & above **(Non CPD)**
Included in ATP 2025-26	No
No. of Participants in 2025-26	N/A
Learning Objectives	To equip participants with the knowledge and technical skills required to navigate national legal frameworks, apply standard PEC/FIDIC mathematical formulas, accurately process price adjustment calculations for infrastructure contracts, and conduct risk-based audits to detect fraud and compliance red flags.
Course Contents	**Introduction to Infrastructure Contracts & Price Adjustment** Infrastructure project lifecycle, cost components, and risk allocation. Rationale behind Price Adjustment vs. Fixed Price Contracts. Distinguishing between **Price Escalation**, **Variations**, and **Contractual Claims**. **Legal & Regulatory Framework** Regulations approved by PEC **Contract Frameworks:** PEC Standard Bidding Documents (SBDs), Punjab SBDs, and FIDIC-based conditions of contract. Rights, duties, and responsibilities of the Employer, Contractor, and Engineer. **Technical & Mathematical Mechanics** **Price Adjustment Formulae & Structural Components** Standard FIDIC/PEC escalation mathematical formula structure: Breakdown of components: **Fixed Portion:** Non-adjustable element. **Variable Portion:** Weightages assigned to labor, materials, equipment, etc. Key cost elements evaluated: Cement, steel, bitumen, diesel/fuel, electricity, labor, machinery, and imported components.

Price Indices & Source Authenticity
Application of Pakistan Bureau of Statistics (PBS) indices, Consumer Price Index (CPI), and Wholesale Price Index (WPI).
Base Month vs. Current Month indices: Rules for selection and verification.
Foreign exchange rates and international price index adjustments.

Verification, Calculations & Contract Administration

Computation & Verification of Claims
Step-by-step verification of contractor calculation sheets.
Application of escalation to Running Account Bills and Interim Payment Certificates (IPCs).
Cross-verifying certified quantities via Measurement Books (MBs) and Progress Reports.

Variation Orders & Extension of Time (EOT)
Impact of compensable vs. non-compensable delays on escalation claims.
Treatment of price adjustment during extended project periods and after scheduled completion dates.
Impact of Variation Orders, new items, and revised work schedules on price variation.

Audit Methodology, Risk Indicators & Practical Application

Audit Approach & Risk-Based Audit Techniques
Directives of the Auditor-General of Pakistan (AGP) regarding price adjustment audit.
Scrutiny of key records: Letter of Acceptance, BOQs, GCC/SCC, IPCs, MBs, Engineer's certifications, and published indices.
Verification of eligibility criteria, budget provisions, and final bill reviews.

Risk Indicators (Red Flags) & Fraud Detection

Key Audit Red Flags to Examine:
Altered, unverified, or manipulated price indices.
Backdated EOT approvals or missing approvals from competent authorities.
Use of incorrect base/current months, coefficients, or quantities.
Escalation claimed on **non-admissible items** (e.g., taxes, provisional sums, mobilization advance).

	Claims made beyond extended completion dates or post-final bill settlement. Payment of price adjustment exceeding available budget provisions. **Common Audit Observations & Drafting Strategy** Review of recurring irregularities in works contracts: Mathematical and formula application errors. Excess payment due to incorrect work done measurements. Unauthorized escalation on inadmissible items or excess quantities. Drafting concise, evidence-backed audit observations as per AGP methodology. **Case studies / exercises**
Expected Learning Outcomes	By the end of this course, participants will be able to verify, compute, and audit cost escalation claims in infrastructure projects by correctly applying national regulatory guidelines, official price indices, standard contractual formulas, and risk-detection methodologies across various project completion stages.
Course Evaluation Levels	• Participants' Feedback • Faculty Assessment • Review by Rector

Khalid Latif Chohan
Asst. Audit Officer (Short Course)
19/11/2026, 11:07:03 am

Information System Audit

Field	Accounts, Audit
Month	December-2026
Duration	02 Days
Station	Peshawar
Expected number of trainees	10-20
Level of trainees	BPS 16 & above
Included in ATP 2025-26	Yes
No. of Participants in 2025-26	N/A
Learning Objectives	The participants will be able to understand IS audit process and its importance, computer and networking concepts, tools and techniques used in IS auditing, evaluate IS Controls and apply the acquired knowledge for conclusion and findings.
Course Contents	• Introduction to IS Systems • IS Internal Controls • IS Audit Process • IT Governance • Protection of Information Assets Case studies & exercises
Expected Learning Outcomes	At the end of course, the participants will be able to evaluate information technology controls, assess data integrity, and perform risk-based audits of automated public sector accounting and management systems.
Course Evaluation Levels	• Participants' Feedback • Faculty Assessment • Review by Rector

Khalid Latif Chohan
Asst. Audit Officer (Short Course)
19/11/2026, 11:07:03 am

Emerging Trends in Budgeting: Gender and Climate Tagging

Field	Accounts, Audit
Month	December-2026
Duration	01 Day
Station	Peshawar
Expected number of trainees	10-20
Level of trainees	BPS 16 & above
Included in ATP 2025-26	No
No. of Participants in 2025-26	N/A
Learning Objectives	This specialized training course is designed to equip the accounts officers with the skills required to track, analyze, and report on budget allocations related to gender and climate budgeting.
Course Contents	**Module 1: The Evolution of Public Budgeting & Strategic Integration** • Transitioning from traditional input-based budgeting to output, outcome, and policy-driven budgeting. • Aligning national budgets with Sustainable Development Goals (SDGs)—specifically SDG 5 (Gender Equality) and SDG 13 (Climate Action). **Module 2: Gender Responsive Budgeting (GRB) & Tagging** • Conceptual Foundations: • The 5-Step GRB Framework: 1. Situational analysis of men and women. 2. Assessment of policy responsiveness. 3. Analysis of budget allocations. 4. Monitoring expenditure delivery. 5. Evaluating policy outcomes. • GRB Tagging & Coding: Assigning gender markers (e.g., Principally Targeted, Significantly Targeted, or Neutral) to fiscal lines during budget formulation. **Module 3: Climate Change Budget Tagging (CBT)** • Introduction to Climate Finance: Differentiating between climate mitigation (reducing emissions) and climate adaptation (building resilience). • CBT Methodology: Categorizing expenditures based on their climate relevance (High, Medium, Low relevance criteria). • The Tagging Workflow: Identifying entry points for climate markers within the annual budget preparation cycle and macro-fiscal frameworks. **Module 4: Technological Integration & The Chart of Accounts (CoA)**

	• Technological integration in the Chart of Accounts
	• Benefits of replacing manual reporting with system level tagging
	  • Real time validation
	  • Preventing unclassified expenditure
	  • Data accuracy across departments
	Case studies / practical exercises

Expected Learning Outcomes	At the end of training, the participants will be able to identify and classify budget allocations and expenditures aimed at climate mitigation/adaptation and gender equality, and equity.
Course Evaluation Levels	• Participants' Feedback • Faculty Assessment • Review by Rector

Khalid Latif Chohan
Asst. Audit Officer (Short Course)
19/11/2026, 11:07:03 am

Conducting Procurement Audit using E-PADS

Sector	Audit
Month	December, 2026
Duration	02 Days
Station	PAAA, Peshawar
Expected number of trainees	15-20
Level of trainees	BPS-16 & above
Included in ATP 2025-26	No
No. of Participants in 2025-26	N/A
Learning Objectives	To provide a comprehensive understanding of Procurement Audit using E-PADS, focusing on both theoretical principles and practical application in public sector entities.
Course Contents	Transition from conventional paper-file auditing to Electronic Government Procurement (e-GP) auditing. **e-PADS Architecture & Navigating Audit Modules** Overview of e-PADS Modules: Procurement Planning, Vendor Registration (EVR), Tender Creation, encrypted e-Bidding, e-Evaluation, e-Contracting, and e-Payments Auditor Role & Access Controls: Navigating the e-PADS dashboard from an auditor's perspective (Read-Only access, export capabilities, and log views). **Tender Creation Audit:** Scrutinizing Standard Bidding Documents (SBDs) uploaded on e-PADS. Checking eligibility criteria, technical specifications, and non-restrictive language in tender notices. **Audit of Bid Submission, Encryption, and System-Based Evaluation** Cryptographic & Encryption Checks: Understanding encrypted tender submission and system decryption at bid opening. Bid Opening Scrutiny: Verifying system-generated bid opening rosters and attendance records. System-Based Technical & Financial Evaluation: Auditing automated vs. manual evaluation scoring in e-PADS. Cross-checking system-calculated responsiveness against actual uploaded bid attachments. Verifying Beneficial Ownership disclosures and Electronic Vendor Registration (EVR) details.

	Digital Red Flags, Fraud Detection & Data Analytics Extraction and Analysis of Procurement Data, Audit Trails, Red Flag Identification Detecting Collusion and Cartelization in e-PADS: IP Address tracking and submission timestamp analysis. Detecting identical meta-data (author names, PDF creation dates, hardware tags) in competing vendor uploads. Bank guarantee verification (e-Bank Guarantee integration and audit trail). **Audit of Contract Award, e-Invoicing, and Post-Award Management** Contract Award Verification: e-Contract Award execution. Contract Administration via e-PADS: Tracking Variation Orders, Extension of Time (EOT) approvals, and price escalation claims inside the system. e-Invoicing & Commitment Accounting: Auditing the direct link between e-PADS certifications and payment processing (integrations with AGPR/PIFRA systems). **Case studies / exercises**
Expected Learning Outcomes	By the end of this course, participants will be able to perform end-to-end digital procurement audits in e-PADS by extracting system logs, verifying bid evaluations and contract awards, and analyzing metadata to identify digital red flags, vendor collusion, and regulatory non-compliance.
Course Evaluation Levels	• Participants' Feedback • Faculty Assessment • Review by Rector

Khalid Latif Office (Short Course) Asst. Audit Officer 19/11/2026, 11:07:03 am
Rakaposhi Campus Asst. Audit Officer 19 November 2026 11:07:03 AM
Khalid Latif Office (Short Course) Asst. Audit Officer 19/11/2026, 11:07:03 am

Use of Artificial Intelligence in Public Sector

Field	Accounts, Audit
Month	January-2027
Duration	02 Days
Station	Peshawar
Expected number of trainees	10-20
Level of trainees	BPS 16 & above
Included in ATP 2025-26	No
No. of Participants in 2025-26	N/A
Learning Objectives	• To familiarize the participants with basics of AI and its uses in public sector including audit perspectives and AI tools To enhance learning about different levels of prompting
Course Contents	Fundamentals of Artificial Intelligence • Overview of AI: definition, scope, and evolution • Traditional computing vs. AI and machine learning • Key AI technologies: machine learning, deep learning, NLP, and computer vision • What is Generative AI? • Key AI models: ChatGPT, Perplexity, DeepSeek, Real-World, Gemini and Claude. • Use of these AI models in DAGP audit functions including legal research, audit checklists, risk identification and drafting support • Emphasize output verification, data confidentiality and privacy, and use of professional judgment. AI applications across industries • AI in finance, healthcare, retail, and public sector AI governance & ethical AI • AI-driven decision-making in governance • AI Ethics and Bias – challenges in fair AI systems • AI policy, laws, and regulatory frameworks • AI strategy & implementation in organizations Case studies / exercises
Expected Learning Outcomes	At the end of course, the participants will be able to utilize AI tools, techniques of promoting, and automated routines to detect anomalies, red flags, and fraud patterns in large public sector datasets while implementing ethical use of AI.
Course Evaluation Levels	• Participants' Feedback • Faculty Assessment • Review by Rector

Report Writing and Presentation Skills

Field	Audit
Month	February, 2027
Duration	02 Days
Station	Peshawar
Expected number of trainees	15
Level of trainees	BPS 16 & above
Included in ATP 2025-26	No
No. of Participants in 2025-26	N/A
Learning Objectives	To equip the participants with improved skills of audit report writing and to present audit findings effectively before the Public Accounts Committee (PAC) and Departmental Accounts Committee (DAC)
Course Contents	**Function of Audit Reports** Role in driving public accountability, governance, and institutional reform. **Foundations of Professional Audit Communication** Principles of Effective Communication: Communication channels, modes, barriers, and common errors in administrative and audit writing. The 7 C's in the Audit Context: Applying Clarity, Conciseness, Completeness, Correctness, Concreteness, Courtesy, and Consideration to audit documentation. Grammar & Mechanics for Audit Reporting: Essential punctuation, standard business report writing style, professional register, and tone. **Audit Report Structure** Standards & Drafting Guidelines for Audit Reports Core Elements of an Audit Report: What must be included (Background, Scope, Audit Findings, Recommendations, Management Responses). **Adherence to AGP Report Templates** Utilizing approved DAGP/AGP office audit report templates, formats, and structural requirements. Step-by-Step Report Writing: Process of synthesizing audit evidence, drafting findings, and avoiding common reporting errors. **Structuring Audit Paras & Executive Briefs** Structuring an Audit Observation (Audit Para): Aligning the 5 C's of Auditing (Condition, Criteria, Cause, Effect, Recommendation) with statutory accountability frameworks.

	Executive Summaries & Briefings Translating lengthy, technical audit findings into high-level, concise executive summaries for senior leadership. **Preparing Speaking Notes** Developing sharp, point-wise speaking notes and working papers for committee deliberations. **Strategic Defense & Stakeholder Management (DAC vs. PAC)** Comparative Presentation Dynamics: Key differences in focus, tone, and defense strategy between Departmental Accounts Committee (DAC) and Public Accounts Committee (PAC) meetings. Practical Guide to 7 C's at the PAC Level: Tabulated guide on applying the 7 C's specifically when defending audit observations before parliamentary bodies. **Public Sector "Do's and Don'ts"** Protocol, strategic posture, and tactical guidance for audit officers presenting or defending findings. Practical Simulations & Hands-On Exercises **Case Studies of Successfully Defended Audit Reports** Analyzing real-world, high-impact audit observations that survived rigorous DAC/PAC scrutiny. (adoption of international best practices by other SAIs and DAGP exemplary reports) **Briefing Material Preparation** Practical exercise converting complex audit paras into standard presentation briefs and DAC/PAC defense notes. Simulated DAC/PAC Hearing: Real-time role-play and mock defense exercises to practice handling tough queries, cross-examinations, and counter-arguments.
Expected Learning Outcomes	By the end of this course, participants will be able to write clear, standard-compliant audit reports and executive summaries, and strategically present audit findings before DAC and PAC committees using effective communication principles.
Course Evaluation Levels	• Participants' Feedback • Faculty Assessment • Review by Rector

Implementation of the Pakistan Engineering Council Codes

Sector	Audit
Month	February, 2027 **(CPD)**, May 2027 **(Non CPD)**
Duration	02 Days (for each course)
Station	PAAA, Peshawar
Expected number of trainees	15-20
Level of trainees	BPS - 17 & above (CPD), BPS-16 & above (Non CPD)
Included in ATP 2025-26	No
No. of Participants in 2025-26	N/A
Learning Objectives	To develop participants' understanding regarding compliance of PEC codes including other relevant codes in public works auditing.
Course Contents	**Green Building Code of Pakistan (GBCP-2023)** • Concept and principles of sustainable and green buildings; Objectives, scope, applicability and regulatory administration framework of GBCP-2023 • Sustainable Site Planning • Water Resource Management/Water Use Efficiency • Energy Efficiency and Building Performance • Indoor Environmental Quality **GBCP-2023/Rainwater Harvesting Provisions for BCP-2023** • Sustainable Materials and Resources • Construction, Operations and Performance Compliance • Regulatory framework and implementation arrangements; Salient provisions relating to planning, design, installation, operation, maintenance, inspection and monitoring of rainwater harvesting systems. **OSH-CPCSP-2025)** • Occupational safety and health framework and stakeholder responsibilities. • Occupational safety and health management systems. • Personal Protective Equipment, Safety of workplaces and welfare • Safe use of construction equipment, machinery and work systems. • Safety requirements for high-risk construction activities Case studies / exercises

Khalid Latif Chohan (Short Course)
Asst. Audit Officer (Short Course)
19/11/2026 11:07:03 am

Expected Learning Outcomes	At the end of this course, participants will be to apply and enforce Pakistan Engineering Council codes to design, implement, and inspect environmentally sustainable, energy-and-water-efficient building projects while ensuring strict occupational safety and health standards across all construction phases.
Course Evaluation Levels	• Participants' Feedback • Faculty Assessment • Review by Rector

Khalid Latif Chohan
Asst. Audit Officer (Short Course)
19/11/2026, 11:07:03 am

Cyberspace Security & Data Protection

Field	Accounts, Audit, Management
Month	March-2027
Duration	02 Days
Station	Peshawar
Expected number of trainees	10-15
Level of trainees	BPS 16 & above
Included in ATP 2024-25	Yes
No. of Participants in 2024-25	10
Learning Objectives	• To understand the fundamental principles of cyber security, including threat identification, risk management, and security protocols • To implement data protection measures, such as encryption, access controls, and compliance with privacy regulations
Course Contents	• Key concepts in cyber-security: confidentiality, integrity, availability, authentication, authorization, and accountability, risk management and assessment • Importance of cyber-security in the digital age, cyber-security threats, attacks, types of cybercriminals and their motives • Legal framework, handling personal data and sensitive information • Vulnerability assessment techniques, secure coding practices and software vulnerabilities Case studies / exercises
Expected Learning Outcomes	At the end of course, the participants will be able to learn key cybersecurity principles and data privacy safeguards to evaluate public sector IT controls and protect sensitive audit evidence.
Course Evaluation Levels	• Participants' Feedback • Faculty Assessment • Review by Rector

Khalid Latif Chohan
Asst. Audit Officer (Short Course)
19/11/2025 11:07:03 am

Certification Audit

Field	Audit
Month	April-2027
Duration	02 Days
Station	Peshawar
Expected number of trainees	15 – 20
Level of trainees	BPS 16 & above
Included in ATP 2025-26	No
No. of Participants in 2025-26	N/A
Learning Objectives	To equip participants with the specialized knowledge and practical skills required to conduct, manage, and report on certification audits.
Course Contents	**Module 1: Entity Understanding & Financial Statement (FS) Architecture** • **System Focus:** Understanding the reporting framework under the New Accounting Manual (NAM) and Financial Audit Manual (FAM). • **Core Task:** Analyzing the architecture of the consolidated provincial financial statements, including the Monthly Civil Account (MCA-1), Finance Accounts, and Appropriation Accounts. • **Methodology:** Aligning cash-basis recognition rules and conducting initial risk-assessment procedures according to ISSAI 1315 guidelines. **Module 2: SAP-to-FS Reconciliation & Planning Foundations** • **System Focus:** Utilizing SAP as the primary data extraction and source validation landscape for government financial reporting. • **Core Task:** Mapping transactional data extracts to specific financial statement lines and conducting Grant-wise expenditure reconciliations. • **Methodology:** Applying ISSAI 1320 standards to formulate materiality boundaries—selecting the appropriate base and minimum values—and establishing acceptable audit risk parameters using standard DAGP forms. **Module 3: Risk Assessment, EAE, and Sample Sizing** • **System Focus:** Quantifying planning boundaries and calculating field parameters using the governing ISSAI framework (ISSAIs 1315, 1330, 1520, and 1530). • **Core Task:** Documenting inherent and control risks across distinct components and establishing mathematical baselines for Expected Aggregate Error (EAE) and Planned Precision.

	• **Methodology:** Executing analytical expectations and using standardized AGP statistical/non-statistical sizing tables to sample population subsets for tests of controls and substantive details. **Module 4: Audit Execution & Working Paper Discipline** • **System Focus:** Ensuring field execution procedures fully conform to the validation thresholds of ISSAI 1500. • **Core Task:** Deploying targeted substantive testing programmes across core public-sector components, including Payroll, Pensions, GP Fund, Grants-in-Aid, and Civil Works. • **Methodology:** Preserving strict documentation standards by implementing cross-referenced working papers (W2/W3) that successfully pass independent review without verbal clarification. **Module 5: Error Evaluation, Pervasiveness, and Opinion Formation** • **System Focus:** Managing statistical error extrapolations and applying final quality assurance checks dictated by ISSAI 1700 and 1705. • **Core Task:** Determining materiality by separating projectable errors to calculate the population's Most Likely Error (MLE) and Upper Error Limit (UEL). • **Methodology:** Navigating the opinion decision tree to weigh materiality against pervasiveness, concluding in the precise drafting of the formal Audit Opinion and Basis-for-Opinion paragraphs. **Practical case studies / exercises**
Expected Learning Outcomes	At the end of training, the participants will be able to apply statistical sampling methods to select audit samples and form audit opinions on financial statements while drafting appropriate certification opinions (Unqualified, Qualified, Adverse, or Disclaimer) backed by sound evidence.
Course Evaluation Levels	• Participants' Feedback • Faculty Assessment • Review by Rector

Khalid Latif Dhamrah, Asst. Audit Officer (About Course) 19/11/2026 10:03 am
Rakaalitubar Technical Audit Officer (About Course) 19/11/2026 10:03 am
Khalid Latif Dhamrah, Asst. Audit Officer (About Course) 19/11/2026 10:03 am

Audit of Public Works

Field	Audit
Month	May-2027
Duration	02 Days
Station	Peshawar
Expected number of trainees	10-15
Level of trainees	BPS 16 & above
Included in ATP 2025-26	Yes
No. of Participants in 2025-26	N/A
Learning Objectives	To develop understanding of participants about public works and to equip them with public works audit techniques
Course Contents	**Foundations of Public Works Auditing** Introduction to Public Works Auditing Definition, purpose, and legal frameworks governing public works. Importance and scope of public works auditing (financial, compliance, and performance audits). Roles and responsibilities of key stakeholders (executing agencies, auditors, treasury). **Pre-Tendering & Procurement Phase** Planning & Cost Estimation Project approval processes (PC-I / PC-II forms, administrative approvals, technical sanctions). Cost estimation techniques, Market Rate System (MRS) / Schedule of Rates (SoR). Preparation and audit verification of Bill of Quantities (BOQ) and tender documents. **Tendering & Bidding Process** Compliance with Public Procurement Regulatory Authority (PPRA) rules. Tender advertisement, bid submission, and earnest money / bid security verification. Evaluation of technical and financial bids, contract award, and signing. **Contract Management & Site Mobilization** Contract Award & Initial Execution Verification of performance securities and bank guarantees. Terms and conditions for mobilization advances and recovery mechanics. Site Mobilization & Compliance Site handover, initial baseline surveys, and compliance checks.

	Compliance with environmental, health, and safety (EHS) standards. **Execution Phase** Field Verification Quality Control & Progress Monitoring Material testing, engineering standards, and quality assurance protocols. **Progress monitoring and reporting frameworks.** Measurement & Financial Verification Maintenance and audit of Measurement Books (MBs). Verification of Interim Payment Certificates (IPCs) and running bills. Management of retention money and secured advances. Project Alterations, Claims & Post-Execution Risks Contract Dynamics & Practical Risk Modules Audit of Variation Orders (VOs), scope changes, and price adjustments/cost escalations. Review of time extensions (Extension of Time - EOT) and application of Liquidated Damages (LDs). Contractual dispute resolution and claims management. Fraud & Mismanagement Detection Red flags for fraud, corruption, collusion, and ghost projects. Auditing risks related to contract monitoring and non-performing contractors. **Project Closure, Oversight & Governance** Completion & Handover Verification of completion certificates and Defect Liability Period (DLP). Release of performance security and final payment audits. Audit Oversight Mechanisms Internal vs. External Audit reporting lines. Role of Departmental Accounts Committee (DAC), Public Accounts Committee (PAC), and anti-corruption bodies. **Case Study and practical exercises**
Expected Learning Outcomes	At the end of training, the participants will be able to examine engineering estimates, measurement books (MBs), tenders, and running bills for civil works while spotting unauthorized escalation, non-conforming work quality, overpayments, and deviations from approved PC-I to PC-V documents.
Course Evaluation Levels	• Participants' Feedback • Faculty Assessment • Review by Rector

DAGP's Code of Ethics, 2026

Sector	Audit
Month	May, 2027
Duration	01 Day
Station	Peshawar
Expected number of trainees	15-20
Level of trainees	BPS-16 & above
Included in ATP 2025-26	No
No. of Participants in 2025-26	N/A
Learning Objectives	To develop an understanding among participants about the DAGP's Code of Ethics, 2026
Course Contents	• **Note:** The course contents will be updated, on finalization of DAGP's Code of Ethics, 2026, the same is under process in Policy Wing, O/o the AGP, Islamabad and not yet finalized.
Expected Learning Outcomes	At the end of course, the participants will be able to internalize the core principles of integrity, objectivity, confidentiality, and professional competence as defined in the updated DAGP's Code of Ethics 2026, while recognizing real or perceived conflict of interests in audit assignments and applying appropriate safeguard.
Course Evaluation Levels	• Participants' Feedback • Faculty Assessment • Review by Rector

Khalid Latif Chohan
Asst. Audit Officer (Short Course)
19/11/2026, 11:07:03 am

Foreign Aided Project (FAP) Certification

Field	Audit
Month	June-2026
Duration	02 Days
Station	Peshawar
Expected number of trainees	10-15
Level of trainees	BPS 16 & above
Included in ATP 2025-26	Yes
No. of Participants in 2025-26	Course Planned in the month of June, 2026.
Learning Objectives	To familiarize the participants with Foreign Aided Projects' Manual and FAP audit cycle
Course Contents	**Planning and Conducting FAP Audits** Introduction to Foreign Aided Projects: Understand FAP landscape in Pakistan, financing arrangements, audit mandate and stakeholders and understanding donor's position Legal & Regulatory Framework: INTOSAI standards, FAP Manual 2018, Constitution, Auditor General Ordinance, donor agreements Understanding Donor Requirements: World Bank, ADB, JICA, IFAD, EU and UN audit requirements; interpreting Terms of Reference; reporting deadlines Audit Planning & Risk Assessment: Materiality, risk assessment, understanding internal controls, preparing audit strategy **Field Audit, Reporting and Certification** Audit Evidence & Working Papers: Sampling, substantive testing, documentation, audit evidence, common documentation weaknesses Financial Statements & Expenditure Verification: Eligible expenditures, procurement review, SOEs, Designated Accounts, reconciliation procedures Reporting & Management Letter: Audit opinion, findings, recommendations, management letter drafting, follow-up procedures Lessons from Donor Assessments: Review actual donor observations, common deficiencies in FAP reports, good practices Capstone Exercise: Prepare audit opinion and management letter from a case file **Case Studies and Exercises**
Expected Learning Outcomes	At the end of course, the participants will be able to plan and execute FAP Audit as per donor-specific requirements,

Khalid Latif Chohan Asst. Audit Officer (Short Course) 19/12/2026, 11:09:03 am
Rakaalib Ali Gandapur Asst. Audit Officer (Short Course) 19/12/2026, 11:09:04 am
Khalid Latif Chohan Asst. Audit Officer (Short Course) 19/12/2026, 11:09:04 am

	and prepare certification reports and management letters in accordance with DAGP guidelines and international agreements.
Course Evaluation Levels	• Participants' Feedback • Faculty Assessment • Review by Rector

Khalid Latif Chohan
Asst. Audit Officer (Short Course)
19/11/2026, 11:07:03 am

Tax Laws (Federal & Provincial)

Field	Accounts, Audit, Management
Month	June-2027
Duration	02 Days
Station	Peshawar
Expected number of trainees	10-15
Level of trainees	BPS 16 & above
Included in ATP 2025-26	Yes
No. of Participants in 2025-26	19
Learning Objectives	To develop awareness about different types of taxes being collected in Pakistan including income tax, sales tax, customs, PRA etc.
Course Contents	Introduction to taxation laws: income, sales, excise, withholding, capital gains tax, custom etc. • Appeals, recovery of arrears • Customs tariffs • Sales tax rules: classification of sales tax • Withholding rules • Special Procedure Rules,2007 • Federal Excise Duty Overview of provincial sales tax i.e. PRA etc. Case studies / exercises
Expected Learning Outcomes	At the end of course, the participants will be able to audit different aspects of taxation and revenue collection while spotting common errors in tax calculations and non-compliance during government procurement and expenditure audits.
Course Evaluation Levels	• Participants' Feedback • Faculty Assessment • Review by Rector

Khalid Latif Chohan
Asst. Audit Officer (Short Course)
19/11/2026, 11:07:03 am

PAAA Quetta

Khalid Latif Chohan
Asst. Audit Officer (Short Course)
19/11/2026, 11:07:03 am

PAAA Quetta - ATP 2026-27 at a Glance

Sr. No.	Courses	Duration
	July, 2026	
1	Computer Competency Practical Training (CCPT) (100 Hours)	20 Days
2	Framing Audit Conclusions and Recommendations	02 Days
	August, 2026	
3	E-Office (User & App Admin Training)	02 Days
4	Audit Quality Management Framework (AQMF)	01 Days
	September, 2026	
5	128th Public Finance Managers' Course (PFMC) (Annex-A)	45 Days
	October, 2026	
6	Emerging Trends in Budgeting: Gender and Climate Tagging	01 Day
	November, 2026	
7	DAGP's Code of Ethics, 2026	01 Day
8	Price Adjustment and Price Escalation in Works Related Projects **(CPD Mandatory)**	03 Days
	December, 2026	
9	SAP (HR& FI)	02 Days
10	Excel (Advance)	02 Days
11	Conducting Procurement Audit using E-PADS	02 Days
	January, 2027	
12	Official Correspondence (Noting & Drafting)	02 Days
13	Qlik Sense	02 Days
	February, 2027	
14	Cyberspace Security & Data Protection	02 Days
15	PPRA Rules	02 Days
16	Implementation of the Pakistan Engineering Council Codes **(CPD Mandatory)**	02 Days
	March, 2027	
17	Tax Laws (Federal and Provincial)	01 Day
	April, 2027	
18	Certification Audit	02 Days
19	Price Adjustment and Price Escalation in Works Related Projects	03 Days
	May, 2027	
20	Rules of Business, 2026	02 Days
21	Foreign Aided Project (FAP) Certification	02 Days
22	Implementation of the Pakistan Engineering Council Codes	02 Days
	June, 2027	
23	Computer Competency Practical Training (CCPT) (100 Hours)	20 Days
	Total	**123 Days**

Computer Competency Practical Training (CCPT)

Field	Accounts, Audit
Month	July-2026, June, 2027
Duration	20 Days (for each course)
Station	Quetta
Expected number of trainees	20-25
Level of trainees	BPS – 16
Included in ATP 2025-26	Yes
No. of Participants in 2025-26	N/A
Learning Objectives	Mandatory training for PIPFA final level students
Course Contents	Introduction to IT tools • MS Word • MS Excel • MS PowerPoint • MS Access AMIS SAP (HR, FI) Data analytical techniques • Qlik Sense Case studies / exercises
Expected Learning Outcomes	At the end of course, participants will fulfil mandatory PIPFA practical training standards by mastering core digital literacy, and automated financial tools essential for public sector accounting and auditing.
Course Evaluation Levels	• Participants' Feedback • Faculty Assessment • Review by Rector

Khalid Latif Chohan
Asst. Audit Officer (Short Course)
19/11/2026, 11:07:03 am

Framing Audit Conclusions and Recommendations

Field	Accounts, Audit, Management
Month	July-2026
Duration	02 Days
Station	Quetta
Expected number of trainees	10-12
Level of trainees	BPS 11 & above
Included in ATP 2025-26	No
No. of Participants in 2025-26	N/A
Learning Objectives	By the end of this course, participants will be able to Synthesize Complex Audit Evidence into objective, high-level audit conclusions, apply the 5 Elements of an audit findings (Condition, Criteria, Cause, Effect, and Recommendation), draft recommendations and defend report findings

Course Contents	Module 1: The Architecture of an Audit Finding (The 5 Elements)
	• Deep dive into the classic framework required for every strong audit observation.
	• Accurately measuring the Condition (what currently exists) against the established Criteria (laws, rules, or benchmarks that should exist).
	Module 2: Framing Objective Audit Conclusions
	• Differentiating between overall entity-level conclusions, component-level conclusions, and specific thematic conclusions.
	• Evaluating the cumulative weight of individual audit paras to form a balanced, overarching conclusion.
	• Techniques for ensuring that the final conclusion is fair, balanced, and free from emotional, speculative, or unverified language.
	• Moving from a simple summary of facts to an impactful concluding statement that highlights the true institutional risk.
	Module 3: Developing Actionable & Systemic Recommendations
	• A recommendation must directly eliminate the Cause, not just treat the Condition.
	• The SMART Framework for Auditors:
	  ○ Specific: Clearly states *who* must do *what*.
	  ○ Measurable: Includes distinct performance or compliance metrics.
	  ○ Achievable: Realistically within the audited entity's mandate and resources.

	○ Relevant: Directly addresses the identified systemic vulnerability. ○ Time-bound: Proposes a logical implementation timeframe. • Cost-Benefit Considerations: Module 4: Tone, Clarity, and Persuasive Reporting Architecture • The Pyramid Principle • The Language of Accountability • Handling Management Responses Module 5: Quality Assurance & Defensibility (The Ultimate Test) • Pre-Issuance Quality Checks • Withstanding Scrutiny • The Follow-Up Framework
Expected Learning Outcomes	At the end of course, the participants will be able to synthesize complex audit evidence into well-reasoned conclusions and formulate actionable, root-cause recommendations that drive systemic improvements in public sector governance.
Course Evaluation Levels	• Participants' Feedback • Faculty Assessment • Review by Rector

Khalid Latif Chohan
Asst. Audit Officer (Short Course)
19/11/2026, 11:07:03 am

E-Office (User & App Admin Training)

Field	Management
Month	August-2026
Duration	02 Days
Station	Quetta
Expected number of trainees	15-20
Level of trainees	BPS 11 & above
Included in ATP 2025-26	No
No. of Participants in 2025-26	N/A
Learning Objectives	• Understand the concept and importance of E-Office in public sector governance. • Operate the E-Office system efficiently for use and admn level
Course Contents	• Introduction to E-Governance and overview of E-Office system developed by National Information Technology Board (NITB). • User login procedures, dashboard overview, roles and access management. • Creation and management of e-Files including file movement and tracking. • e-Receipt (Dak) handling, diary management, and document attachments. • Noting, drafting, workflow routing, approvals, and digital signatures. • Reports generation, system monitoring, data security, and best practices. **App Admin Training** **Module 1** Request for organizational unit • Organization seeks approval from NITB for new office system **Module 2** Default user creation by NITB • To understand the default administrative account by NITB **Module 3** Login with App Admin • To access the e-office administrative panel **Module 4 to 7** Creation of Posts • To create organizational hierarchy

	Module 8 apply authorization • To assign system permission according to job description **Module 9** User profile creation • To create user accounts as per organizational hierarchy Case studies / practical exercises
Expected Learning Outcomes	At the end of course, the participants will be able to process digital files, electronic notes, and official signatures within the e-Office framework. Moreover, the participants will be able to develop user IDs on e-office, while learning troubleshooting of various complex tasks.
Course Evaluation Levels	• Participants' Feedback • Faculty Assessment • Review by Rector

Khalid Latif Chohan
Asst. Audit Officer (Short Course)
19/11/2026, 11:07:03 am

Audit Quality Management Framework (AQMF)

Field	Accounts, Audit, Management
Month	August-2026
Duration	02 Days
Station	Quetta
Expected number of trainees	10-12
Level of trainees	BPS 11 & above
Included in ATP 2025-26	No
No. of Participants in 2025-26	N/A
Learning Objectives	To develop an understanding among participants about the Audit Quality Management Framework (AQMF).
Course Contents	• Understanding the scope, underlying basis and genesis of AQMF. • Understanding salient aspects of Comprehensive Quality Management Approach. • Identifying dimensions of Audit Quality. • Understanding the Quality Assurance Mechanism enshrined in AQMS. Understanding Quality Control Review of Audit Cycle. • Understanding Quality Control Review of the end product, i.e. the Audit Report. • Understanding the working of Quality Control Committee. • Learning how to design and implement corrective actions based on outcomes of QAM and QCM. Case Studies / exercises
Expected Learning Outcomes	At the end of course, the participants will be able to apply quality control procedures across all phases of the audit cycle (planning, execution, reporting, and follow-up) and perform cold and hot reviews of audit files to ensure strict adherence to INTOSAI and DAGP standards.
Course Evaluation Levels	• Participants' Feedback • Faculty Assessment • Review by Rector

128th Public Finance Managers Course (PFMC)

Field	Accounts, Audit, Finance, Management
Month	September-2026
Duration	45 Days
Station	Quetta
Expected number of trainees	10
Level of trainees	BPS 17 & above
Included in ATP 2025-26	Yes
No. of Participants in 2025-26	10
Learning Objectives	To train middle level managers from different organizations across the country
Course Contents	• Enclosed as Annexure-A
Expected Learning Outcomes	At the end of course, the participants will be able to acquire a deep understanding of modern public financial management reforms, commitment control systems, and expenditure frameworks necessary for sound fiscal administration and performance-based auditing.
Course Evaluation Levels	• Participants' Feedback • Faculty Assessment • Review by Rector

Khalid Latif Chohan
Asst. Audit Officer (Short Course)
19/11/2026, 11:07:03 am

Emerging Trends in Budgeting: Gender and Climate Tagging

Field	Accounts, Audit, Management
Month	October-2026
Duration	01 Day
Station	Quetta
Expected number of trainees	10-12
Level of trainees	BPS 16 & above
Included in ATP 2025-26	No
No. of Participants in 2025-26	N/A
Learning Objectives	This specialized training course is designed to equip the accounts officers with the skills required to track, analyze, and report on budget allocations related to gender and climate budgeting.
Course Contents	**Module 1: The Evolution of Public Budgeting & Strategic Integration** • Transitioning from traditional input-based budgeting to output, outcome, and policy-driven budgeting. • Aligning national budgets with Sustainable Development Goals (SDGs)—specifically SDG 5 (Gender Equality) and SDG 13 (Climate Action). **Module 2: Gender Responsive Budgeting (GRB) & Tagging** • Conceptual Foundations: • The 5-Step GRB Framework: 1. Situational analysis of men and women. 2. Assessment of policy responsiveness. 3. Analysis of budget allocations. 4. Monitoring expenditure delivery. 5. Evaluating policy outcomes. • GRB Tagging & Coding: Assigning gender markers (e.g., Principally Targeted, Significantly Targeted, or Neutral) to fiscal lines during budget formulation. **Module 3: Climate Change Budget Tagging (CBT)** • Introduction to Climate Finance: Differentiating between climate mitigation (reducing emissions) and climate adaptation (building resilience). • CBT Methodology: Categorizing expenditures based on their climate relevance (High, Medium, Low relevance criteria). • The Tagging Workflow: Identifying entry points for climate markers within the annual budget preparation cycle and macro-fiscal frameworks.

	Module 4: Technological Integration & The Chart of Accounts (CoA)
	• Technological integration in the Chart of Accounts
	• Benefits of replacing manual reporting with system level tagging
	  • Real time validation
	  • Preventing unclassified expenditure
	  • Data accuracy across departments
	Case studies / practical exercises

Expected Learning Outcomes	At the end of training, the participants will be able to identify and classify budget allocations and expenditures aimed at climate mitigation/adaptation and gender equality, and equity.
Course Evaluation Levels	• Participants' Feedback • Faculty Assessment • Review by Rector

Khalid Latif Chohan
Asst. Audit Officer (Short Course)
19/11/2026, 11:07:03 am

DAGP's Code of Ethics, 2026

Field	Accounts, Audit, Management
Month	Nov-2026
Duration	01 Day
Station	Quetta
Expected number of trainees	10-12
Level of trainees	BPS 11 & above
Included in ATP 2025-26	No
No. of Participants in 2025-26	N/A
Learning Objectives	To develop an understanding among participants about the DAGP's Code of Ethics, 2026
Course Contents	**Note:** The course contents will be updated, on finalization of DAGP's Code of Ethics, 2026, the same is under process in Policy Wing, O/o the AGP, Islamabad and not yet finalized.
Expected Learning Outcomes	At the end of course, the participants will be able to internalize the core principles of integrity, objectivity, confidentiality, and professional competence as defined in the updated DAGP's Code of Ethics 2026, while recognizing real or perceived conflict of interests in audit assignments and applying appropriate safeguard.
Course Evaluation Levels	• Participants' Feedback • Faculty Assessment • Review by Rector

Khalid Latif Chohan
Asst. Audit Officer (Short Course)
19/11/2026, 11:07:03 am

Price Adjustment and Price Escalation in Works Related Projects

Sector	Accounts, Audit
Month	November, 2026 **(CPD)**, April, 2027 **(Non-CPD)**
Duration	03 Days (for each course)
Station	PAAA, Quetta
Expected number of trainees	15-20
Level of trainees	BPS-17 & above **(CPD)**, BPS-16 & above **(Non CPD)**
Included in ATP 2025-26	No
No. of Participants in 2025-26	N/A
Learning Objectives	To equip participants with the knowledge and technical skills required to navigate national legal frameworks, apply standard PEC/FIDIC mathematical formulas, accurately process price adjustment calculations for infrastructure contracts, and conduct risk-based audits to detect fraud and compliance red flags.
Course Contents	**Introduction to Infrastructure Contracts & Price Adjustment** Infrastructure project lifecycle, cost components, and risk allocation. Rationale behind Price Adjustment vs. Fixed Price Contracts. Distinguishing between **Price Escalation**, **Variations**, and **Contractual Claims**. **Legal & Regulatory Framework** **National Regulations:** Public Procurement Regulatory Authority (PPRA) rules, Planning Commission guidelines, Finance Division instructions, and AGP directives. **Contract Frameworks:** PEC Standard Bidding Documents (SBDs), Punjab SBDs, and FIDIC-based conditions of contract. Rights, duties, and responsibilities of the Employer, Contractor, and Engineer. **Technical & Mathematical Mechanics** **Price Adjustment Formulae & Structural Components** Standard FIDIC/PEC escalation mathematical formula structure: Breakdown of components: **Fixed Portion:** Non-adjustable element. **Variable Portion:** Weightages assigned to labor, materials, equipment, etc.

	Key cost elements evaluated: Cement, steel, bitumen, diesel/fuel, electricity, labor, machinery, and imported components. **Price Indices & Source Authenticity** Application of Pakistan Bureau of Statistics (PBS) indices, Consumer Price Index (CPI), and Wholesale Price Index (WPI). Base Month vs. Current Month indices: Rules for selection and verification. Foreign exchange rates and international price index adjustments. **Verification, Calculations & Contract Administration** **Computation & Verification of Claims** Step-by-step verification of contractor calculation sheets. Application of escalation to Running Account Bills and Interim Payment Certificates (IPCs). Cross-verifying certified quantities via Measurement Books (MBs) and Progress Reports. **Variation Orders & Extension of Time (EOT)** Impact of compensable vs. non-compensable delays on escalation claims. Treatment of price adjustment during extended project periods and after scheduled completion dates. Impact of Variation Orders, new items, and revised work schedules on price variation. **Audit Methodology, Risk Indicators & Practical Application** **Audit Approach & Risk-Based Audit Techniques** Directives of the Auditor-General of Pakistan (AGP) regarding price adjustment audit. Scrutiny of key records: Letter of Acceptance, BOQs, GCC/SCC, IPCs, MBs, Engineer's certifications, and published indices. Verification of eligibility criteria, budget provisions, and final bill reviews. **Risk Indicators (Red Flags) & Fraud Detection** **Key Audit Red Flags to Examine:** Altered, unverified, or manipulated price indices. Backdated EOT approvals or missing approvals from competent authorities.

	Use of incorrect base/current months, coefficients, or quantities. Escalation claimed on **non-admissible items** (e.g., taxes, provisional sums, mobilization advance). Claims made beyond extended completion dates or post-final bill settlement. Payment of price adjustment exceeding available budget provisions. **Common Audit Observations & Drafting Strategy** Review of recurring irregularities in works contracts: Mathematical and formula application errors. Excess payment due to incorrect work done measurements. Unauthorized escalation on inadmissible items or excess quantities. Drafting concise, evidence-backed audit observations as per AGP methodology. **Case studies / exercises**
Expected Learning Outcomes	By the end of this course, participants will be able to verify, compute, and audit cost escalation claims in infrastructure projects by correctly applying national regulatory guidelines, official price indices, standard contractual formulas, and risk-detection methodologies across various project completion stages.
Course Evaluation Levels	• Participants' Feedback • Faculty Assessment • Review by Rector

Khalid Latif Chohan
Asst. Audit Officer (Short Course)
19/11/2026, 11:07:03 am

SAP (HR & FI)

Field	Accounts, Audit
Month	December-2026
Duration	02 Days
Station	Quetta
Expected number of trainees	10-12
Level of trainees	BPS 11 & above
Included in ATP 2025-26	Yes
No. of Participants in 2025-26	12
Learning Objectives	• To familiarize with work flow in SAP • To enhance skill in operational use of SAP
Course Contents	Overview of SAP FI • Terminology and basic components of FI Module • Budget execution report • Bill punching, processing and cheque printing, expenditure tracking Overview of SAP HR • Standard reports • Reports relating to payroll in SAP, GP Fund, • Practice on pension module, punching and processing of pension payroll, posting to accounts • Analysis of Financial and HR data, including audit trials, validation, reconciliation and interpretation of system generated reports Case studies / exercises
Expected Learning Outcomes	At the end of course, the participants will be able to learn to navigate SAP Financial Accounting (FI/HR) modules to extract transaction data, verify payroll processing, and audit integrated financial workflows across government entities.
Course Evaluation Levels	• Participants' Feedback • Faculty Assessment • Review by Rector

Khalid Latif Chohan
Asst. Audit Officer (Short Course)
19/11/2026, 11:07:03 am

Excel (Advance)

Field	Accounts, Audit, Finance
Month	December-2026
Duration	02 Days
Station	Quetta
Expected number of trainees	15-20
Level of trainees	BPS 11 & above
Included in ATP 2025-26	Yes
No. of Participants in 2025-26	13
Learning Objectives	• To be able to use MS Excel to create, organize, and manage spreadsheets efficiently. • To use formulas, functions, charts and basic data analysis tools to perform calculations and solve problems.
Course Contents	• Interface, basic workbooks, entering data, formatting, formulas & functions. • Data validating, sorting and filtering and conditional formatting • Pivot tables, array formula, advanced functions, what-if analysis, charts & graphs • Understanding macros, introduction to VBA, importing data with power query, creating data models, error handling Case studies / exercises
Expected Learning Outcomes	At the end of course, the participants will be able to master advanced Excel formulas, audit-trail functions, and data validation tools tailored specifically for rapid financial audit execution.
Course Evaluation Levels	• Participants' Feedback • Faculty Assessment • Review by Rector

Khalid Latif Chohan
Asst. Audit Officer
19/11/2026, 11:07:03 am

Conducting Procurement Audit using E-PADS

Sector	Audit
Month	December, 2026
Duration	02 Days
Station	PAAA, Quetta
Expected number of trainees	15-20
Level of trainees	BPS-16 & above
Included in ATP 2025-26	No
No. of Participants in 2025-26	N/A
Learning Objectives	To provide a comprehensive understanding of Procurement Audit using E-PADS, focusing on both theoretical principles and practical application in public sector entities.
Course Contents	Transition from conventional paper-file auditing to Electronic Government Procurement (e-GP) auditing. **e-PADS Architecture & Navigating Audit Modules** Overview of e-PADS Modules: Procurement Planning, Vendor Registration (EVR), Tender Creation, encrypted e-Bidding, e-Evaluation, e-Contracting, and e-Payments Auditor Role & Access Controls: Navigating the e-PADS dashboard from an auditor's perspective (Read-Only access, export capabilities, and log views). **Tender Creation Audit:** Scrutinizing Standard Bidding Documents (SBDs) uploaded on e-PADS. Checking eligibility criteria, technical specifications, and non-restrictive language in tender notices. **Audit of Bid Submission, Encryption, and System-Based Evaluation** Cryptographic & Encryption Checks: Understanding encrypted tender submission and system decryption at bid opening. Bid Opening Scrutiny: Verifying system-generated bid opening rosters and attendance records. System-Based Technical & Financial Evaluation: Auditing automated vs. manual evaluation scoring in e-PADS. Cross-checking system-calculated responsiveness against actual uploaded bid attachments. Verifying Beneficial Ownership disclosures and Electronic Vendor Registration (EVR) details.

	Digital Red Flags, Fraud Detection & Data Analytics Extraction and Analysis of Procurement Data, Audit Trails, Red Flag Identification Detecting Collusion and Cartelization in e-PADS: IP Address tracking and submission timestamp analysis. Detecting identical meta-data (author names, PDF creation dates, hardware tags) in competing vendor uploads. Bank guarantee verification (e-Bank Guarantee integration and audit trail). **Audit of Contract Award, e-Invoicing, and Post-Award Management** Contract Award Verification: e-Contract Award execution. Contract Administration via e-PADS: Tracking Variation Orders, Extension of Time (EOT) approvals, and price escalation claims inside the system. e-Invoicing & Commitment Accounting: Auditing the direct link between e-PADS certifications and payment processing (integrations with AGPR/PIFRA systems). **Case studies / exercises**
Expected Learning Outcomes	By the end of this course, participants will be able to perform end-to-end digital procurement audits in e-PADS by extracting system logs, verifying bid evaluations and contract awards, and analyzing metadata to identify digital red flags, vendor collusion, and regulatory non-compliance.
Course Evaluation Levels	• Participants' Feedback • Faculty Assessment • Review by Rector

Khalid Latif Chohan
Asst. Audit Officer (Short Course)
19/11/2026, 11:07:03 am
Rakaposhi Campus Gilgit
Asst. Audit Officer (Short Course)
19 November 2026 11:07:03 AM
Khalid Latif Chohan
Asst. Audit Officer (Short Course)
19/11/2026, 11:07:03 am

Official Correspondence (Noting & Drafting)

Field	Accounts, Audit
Month	January-2027
Duration	02 Days
Station	Quetta
Expected number of trainees	15-20
Level of trainees	BPS 11 & above
Included in ATP 2025-26	Yes
No. of Participants in 2025-26	16
Learning Objectives	To equip the participants with improved skills of file keeping and official correspondence
Course Contents	File maintenance • File indexing • Noting/Drafting/file tagging-PUC, DFA Official letter, office memorandum, notification, office order, endorsements Minutes of Meetings, inquiries, D.O. Letters, circulars etc. Practical examples and case studies
Expected Learning Outcomes	By the end of this course, participants will be able to prepare structured file notes with actionable options and draft formal government correspondence using appropriate administrative tone.
Course Evaluation Levels	• Participants' Feedback • Faculty Assessment • Review by Rector

Khalid Latif Chohan
Asst. Audit Officer (Short Course)
19/11/2026, 11:07:03 am

Qlik Sense

Field	Accounts, Audit, Finance
Month	January-2027
Duration	02 Days
Station	Quetta
Expected number of trainees	15-20
Level of trainees	BPS 16 & above
Included in ATP 2025-26	Yes
No. of Participants in 2025-26	16
Learning Objectives	• To apply data visualization techniques using Qlik Sense • To provide hands on session to load, transform, and model data efficiently for insightful analysis
Course Contents	• Understanding and solving circular references in data model • Data storytelling, publishing Apps, sheets and stories, Qlik Sense alternate states • Troubleshooting-loading and modeling data • Working with Apps, creating visualizations, discovering and analyzing, script syntax and chart functions Case studies / exercises
Expected Learning Outcomes	At the end of course, the participants will be able to develop hands-on skills in using Qlik Sense to perform associative data analysis and discover hidden patterns within public sector financial records.
Course Evaluation Levels	• Participants' Feedback • Faculty Assessment • Review by Rector

Khalid Latif Chohan
Asst. Audit Officer (Short Course)
19/11/2026, 11:07:03 am

Implementation of the Pakistan Engineering Council Codes

Sector	Audit
Month	February, 2027 **(CPD)**, May 2027 **(Non CPD)**
Duration	02 Days (for each course)
Station	PAAA, Quetta
Expected number of trainees	15-20
Level of trainees	BPS - 17 & above (CPD), BPS-16 & above (Non CPD)
Included in ATP 2025-26	No
No. of Participants in 2025-26	N/A
Learning Objectives	To develop participants' understanding regarding compliance of PEC codes including other relevant codes in public works auditing.
Course Contents	**Green Building Code of Pakistan (GBCP-2023)** • Concept and principles of sustainable and green buildings; Objectives, scope, applicability and regulatory administration framework of GBCP-2023 • Sustainable Site Planning • Water Resource Management/Water Use Efficiency • Energy Efficiency and Building Performance • Indoor Environmental Quality **GBCP-2023/Rainwater Harvesting Provisions for BCP-2023** • Sustainable Materials and Resources • Construction, Operations and Performance Compliance • Regulatory framework and implementation arrangements; Salient provisions relating to planning, design, installation, operation, maintenance, inspection and monitoring of rainwater harvesting systems. **OSH-CPCSP-2025)** • Occupational safety and health framework and stakeholder responsibilities. • Occupational safety and health management systems. • Personal Protective Equipment, Safety of workplaces and welfare • Safe use of construction equipment, machinery and work systems. • Safety requirements for high-risk construction activities Case studies / exercises

Expected Learning Outcomes	At the end of this course, participants will be to apply and enforce Pakistan Engineering Council codes to design, implement, and inspect environmentally sustainable, energy-and-water-efficient building projects while ensuring strict occupational safety and health standards across all construction phases.
Course Evaluation Levels	• Participants' Feedback • Faculty Assessment • Review by Rector

Khalid Latif Chohan
Asst. Audit Officer (Short Course)
19/11/2026, 11:07:03 am

Cyberspace Security & Data Protection

Field	Accounts, Audit, Management
Month	March-2027
Duration	02 Days
Station	Quetta
Expected number of trainees	10-15
Level of trainees	BPS 16 & above
Included in ATP 2024-25	No
No. of Participants in 2024-25	N/A
Learning Objectives	• To understand the fundamental principles of cyber security, including threat identification, risk management, and security protocols • To implement data protection measures, such as encryption, access controls, and compliance with privacy regulations
Course Contents	• Key concepts in cyber-security: confidentiality, integrity, availability, authentication, authorization, and accountability, risk management and assessment • Importance of cyber-security in the digital age, cyber-security threats, attacks, types of cybercriminals and their motives • Legal framework, handling personal data and sensitive information • Vulnerability assessment techniques, secure coding practices and software vulnerabilities Case studies / exercises
Expected Learning Outcomes	At the end of course, the participants will be able to learn key cybersecurity principles and data privacy safeguards to evaluate public sector IT controls and protect sensitive audit evidence.
Course Evaluation Levels	• Participants' Feedback • Faculty Assessment • Review by Rector

Khalid Latif Chohan
Asst. Audit Officer (Short Course)
19/11/2025 11:07:03 am

PPRA Rules

Field	Accounts, Audit, Finance, Management
Month	February-2027
Duration	02 Days
Station	Quetta
Expected number of trainees	10-12
Level of trainees	BPS 11 & above
Included in ATP 2025-26	No
No. of Participants in 2025-26	N/A
Learning Objectives	To understand bidding process under PPRA Rules and its implementation
Course Contents	Reviewing PPRA rules (both federal and provincial) • Bidding process and procedures for open competitive bidding • Scope and applicability Principles of procurement • Procurement advertisement: advertisements methods • Procurement planning, limitation on splitting or regrouping, specifications, approval mechanism, response time, exceptions Pre-qualification and reasons of disqualification: blacklisting, acceptance of bids, performance guarantee, limitation on negotiations, confidentiality, alternate methods of procurements Case studies / exercises (Audit Findings from best audit reports of DAGP)
Expected Learning Outcomes	At the end of course, the participants will be able to acquire the skills to evaluate end-to-end tendering workflows, verify transparency in bidding, and identify regulatory non-compliance during procurement audits.
Course Evaluation Levels	• Participants' Feedback • Faculty Assessment • Review by Rector

Khalid Latif Chohan
Asst. Audit Officer (Short Course)
19/11/2026, 1:07:03 am

Tax Laws (Federal and Provincial)

Field	Accounts, Audit, Finance
Month	March-2027
Duration	01 Day
Station	Quetta
Expected number of trainees	15-20
Level of trainees	BPS 11 & above
Included in ATP 2025-26	No
No. of Participants in 2025-26	N/A
Learning Objectives	To develop awareness about different types of taxes being collected in Pakistan including income tax, sales tax, customs, PRA etc.
Course Contents	Introduction to taxation laws: income, sales, excise, withholding, capital gains tax, custom etc. • Appeals, recovery of arrears • Customs tariffs • Sales tax rules: classification of sales tax • Withholding rules • Special Procedure Rules,2007 • Federal Excise Duty Overview of provincial sales tax i.e. PRA etc. Case studies / exercises
Expected Learning Outcomes	At the end of course, the participants will be able to audit different aspects of taxation and revenue collection while spotting common errors in tax calculations and non-compliance during government procurement and expenditure audits.
Course Evaluation Levels	• Participants' Feedback • Faculty Assessment • Review by Rector

Khalid Latif Chohan
Asst. Audit Officer (Short Course)
19/11/2026, 11:07:03 am

Certification Audit

Sector	Audit, Accounts and Management
Month	April, 2027
Duration	2 Days
Station	Quetta
Expected number of trainees	15-20
Level of trainees	BPS-16 & above
Included in ATP 2025-26	No
No. of Participants in 2025-26	N/A
Learning Objectives	To equip participants with the specialized knowledge and practical skills required to conduct, manage, and report on certification audits.
Course Contents	**Module 1: Entity Understanding & Financial Statement (FS) Architecture** • **System Focus:** Understanding the reporting framework under the New Accounting Manual (NAM) and Financial Audit Manual (FAM). • **Core Task:** Analyzing the architecture of the consolidated provincial financial statements, including the Monthly Civil Account (MCA-1), Finance Accounts, and Appropriation Accounts. • **Methodology:** Aligning cash-basis recognition rules and conducting initial risk-assessment procedures according to ISSAI 1315 guidelines. **Module 2: SAP-to-FS Reconciliation & Planning Foundations** • **System Focus:** Utilizing SAP as the primary data extraction and source validation landscape for government financial reporting. • **Core Task:** Mapping transactional data extracts to specific financial statement lines and conducting Grant-wise expenditure reconciliations. • **Methodology:** Applying ISSAI 1320 standards to formulate materiality boundaries—selecting the appropriate base and minimum values—and establishing acceptable audit risk parameters using standard DAGP forms. **Module 3: Risk Assessment, EAE, and Sample Sizing** • **System Focus:** Quantifying planning boundaries and calculating field parameters using the governing ISSAI framework (ISSAIs 1315, 1330, 1520, and 1530). • **Core Task:** Documenting inherent and control risks across distinct components and establishing mathematical baselines for Expected Aggregate Error (EAE) and Planned Precision.

Khalid Latif Chohan
Asst. Audit Officer (Short Course)
19/11/2026 11:07:03 am

	• **Methodology:** Executing analytical expectations and using standardized AGP statistical/non-statistical sizing tables to sample population subsets for tests of controls and substantive details. **Module 4: Audit Execution & Working Paper Discipline** • **System Focus:** Ensuring field execution procedures fully conform to the validation thresholds of ISSAI 1500. • **Core Task:** Deploying targeted substantive testing programmes across core public-sector components, including Payroll, Pensions, GP Fund, Grants-in-Aid, and Civil Works. • **Methodology:** Preserving strict documentation standards by implementing cross-referenced working papers (W2/W3) that successfully pass independent review without verbal clarification. **Module 5: Error Evaluation, Pervasiveness, and Opinion Formation** • **System Focus:** Managing statistical error extrapolations and applying final quality assurance checks dictated by ISSAI 1700 and 1705. • **Core Task:** Determining materiality by separating projectable errors to calculate the population's Most Likely Error (MLE) and Upper Error Limit (UEL). • **Methodology:** Navigating the opinion decision tree to weigh materiality against pervasiveness, concluding in the precise drafting of the formal Audit Opinion and Basis-for-Opinion paragraphs. **Practical case studies / exercises**
Expected Learning Outcomes	At the end of training, the participants will be able to apply statistical sampling methods to select audit samples and form audit opinions on financial statements while drafting appropriate certification opinions (Unqualified, Qualified, Adverse, or Disclaimer) backed by sound evidence.
Course Evaluation Levels	• Participants' Feedback • Faculty Assessment • Review by Rector

Khalid Latif (Chairman Asst. Audit Officer (Statistical Sampling Course) 19/11/2025 10:03 AM
Rakaalidhan Audit Officer (Statistical Sampling Course) 19/11/2025 10:03 AM
Khalid Latif (Chairman Asst. Audit Officer (Statistical Sampling Course) 19/11/2025 10:03 AM

Rules of Business, 2026

Field	Accounts, Audit, Finance, Management
Month	May-2027
Duration	02 Days
Station	Quetta
Expected number of trainees	15-20
Level of trainees	BPS 11 & above
Included in ATP 2025-26	No
No. of Participants in 2025-26	N/A
Learning Objectives	To familiarize the participants with the Secretariat Instructions
Course Contents	Overview of Secretariat Instructions • Detailed directions on office procedures • Instructions for conducting cases of the federal government in the courts Framework for government business • Allocation of subjects among ministries and divisions • Responsibilities of federal, provincial, and local governments • Role and responsibilities of ministries and divisions Inter-governmental coordination and communication Case studies / exercises
Expected Learning Outcomes	At the end of course, participants will gain a practical working knowledge of Secretariat Instructions and the Rules of Business to ensure legal compliance, clear division of executive authority, and seamless inter-governmental coordination.
Course Evaluation Levels	• Participants' Feedback • Faculty Assessment • Review by Rector

Khalid Latif Chohan
Asst. Audit Officer (Short Course)
19/11/2026, 11:07:03 am

Foreign Aided Project (FAP) Certification

Field	Audit
Month	May-2027
Duration	02 Days
Station	Quetta
Expected number of trainees	15-20
Level of trainees	BPS 16 & above
Included in ATP 2025-26	Yes
No. of Participants in 2025-26	16
Learning Objectives	To familiarize the participants with Foreign Aided Projects' Manual and FAP audit cycle
Course Contents	**Planning and Conducting FAP Audits** Opening, Expectations & Pre-Test: Assess participants' existing knowledge Introduction to Foreign Aided Projects: Understand FAP landscape in Pakistan, financing arrangements, audit mandate and stakeholders and understanding donor's position Legal & Regulatory Framework: INTOSAI standards, FAP Manual 2018, Constitution, Auditor General Ordinance, donor agreements Understanding Donor Requirements: World Bank, ADB, JICA, IFAD, EU and UN audit requirements; interpreting Terms of Reference; reporting deadlines Audit Planning & Risk Assessment: Materiality, risk assessment, understanding internal controls, preparing audit strategy **Field Audit, Reporting and Certification** Audit Evidence & Working Papers: Sampling, substantive testing, documentation, audit evidence, common documentation weaknesses Financial Statements & Expenditure Verification: Eligible expenditures, procurement review, SOEs, Designated Accounts, reconciliation procedures Reporting & Management Letter: Audit opinion, findings, recommendations, management letter drafting, follow-up procedures Lessons from Donor Assessments: Review actual donor observations, common deficiencies in FAP reports, good practices Capstone Exercise: Prepare audit opinion and management letter from a case file **Case Studies and Exercises**

Expected Learning Outcomes	At the end of course, the participants will be able to plan and execute FAP Audit as per donor-specific requirements, and prepare certification reports and management letters in accordance with DAGP guidelines and international agreements.
Course Evaluation Levels	• Participants' Feedback • Faculty Assessment • Review by Rector

Khalid Latif Chohan
Asst. Audit Officer (Short Course)
19/11/2026, 11:07:03 am

Annexure-A

ANNUAL TRAINING PLAN 2026-2027

Public Finance Managers Course (PFMC)

The Public Finance Managers Course (PFMC) is conducted twice in a year in this Academy. The courses for the training calendar 2026-2027 are as under: -

128th Public Finance Managers Course

The said courses are available to middle level managers (B-17 & above) of the various constituent units of Audit & Accounts Department and other Government organizations.

S. No.	SUBJECTS / COURSE CONTENTS
1	**FINANCIAL MANAGEMENT**
	• Nature & Scope of Financial Management Public Policy & Public Finance in • Public Expenditure Management • Budgeting, Expenditure & Accounting • Financial Analysis • Financial revenue Generation & it's utilization in various Government Functi • Islamic principles of Financing • Introduction to Islamic Modes of Financing • Difference between Ribba & Interest
2	**FINANCIAL ACCOUNTING**
	• Purpose & Scope of Accounting and Historical Background • System of Govt: Accounting in Pakistan, NAM & Chart of Accounts (CoA) • General Provident Fund Rules and Travelling & Daily Allowance Rules • Government Loan & Advances, Procurement Rules • Commitment & Fixed Assets Accounting etc.
3	**AUDITING**
	• History of Financial Auditing and Why Audit? (Philosophy of Audit) • Auditing Standards (INTOSAI), • Audit of Procurement, • New issue & Trends in Auditing; Issues & Trends are; 1. Financial Audit & Certification Audit 2. Performance Audit & EDP Auditing 3. Audit of Public Debt & Privatization
4	**PROJECT ANALYSIS & PROJECT MANAGEMENT**
	• Definition of Project Management and Project Cycle Project Appraisal (Eco: • Preparation of; PC-I, PC-II, PC-III, PC-IV & PC-V

Khalid Latif Chohan Audit Officer (Short Course) 19/1/2026 11:07:03 am
Rakeen Fatima Faisal Audit Officer (Short Course) 19/1/2026 10:40:53 AM
Asst. Khalid Latif Chohan Audit Officer (Short Course) 19/1/2026 11:07:03 am

5	**MANAGEMENT INFORMATION SYSTEM**
	• Introduction to Computer & Management Information Systems • Computer Applications (Basic) including Office Automation • System Application Product (SAP)
6	**HUMAN RESOURCE MANAGEMENT**
	• Organizational Management Motivation, Leadership and Managing Behavior • Job Analysis and Recruitment, Selection, Induction & Promotion • Performance Management and Change Management • Including all Government Rules & Regulations

Note: The officers for training course are nominated by the heads of the FA&AOs and other Federal, Semi-Government & Provincial Government Departments.

Khalid Latif Chohan
Asst. Audit Officer (Short Course)
19/11/2026, 11:07:03 am

Annexure-B

Contact Numbers of Coordinators

Rector, Pakistan Audit & Accounts Academy (PAAA) Lahore Exch 99263183-88 & 99263190-91

Central Govt. Offices Building, Gurumangat Road, Gulberg-III, Lahore

Rector	99263200 & 99263201
Director (Short Courses)	99263209
AO (Short Courses)	99263188
AO (Admin)	99263203

Director, Pakistan Audit & Accounts Academy (PAAA) Islamabad

Audit House, Constitution Avenue, Islamabad

Director	9202397 & 9222396
AO (Admin)	9202398
AO (Admin)	9202398
AO (Training)	9202398

Director, Pakistan Audit & Accounts Academy Karachi

4th Floor, State Life Building No.3, Dr. Zia-ud-Din Ahmed Road

Director	99244845 & 99244855
AO (Admin)	99244846

Director, Pakistan Audit & Accounts, Academy Quetta

Bunglow No. 257 / 27, Main Lane, Jinnah Town, Quetta Cantt.

Director	9202743 & 9202910
Assistant Audit Offcer	9201675

Deputy Director, Pakistan Audit & Accounts Academy Peshawar

Deputy Director	9225402 & 2619612
Audit Officer	9225398

Khalid Latif Chohan Audit Officer (Short Course) 19/11/2026, 11:07:03 am
Asst. Audit Officer (Short Course) 19/11/2026, 11:07:03 am
Pakhawar Industrial Estate Visal
30 October 2026 10:50 AM

PAKISTAN AUDIT & ACCOUNTS ACADEMY,
(Department of the Auditor-General of Pakistan)
Central Government Offices Building, Gulberg-III, Lahore.

Phone No. 99263203, 99263200 Fax No. 99263201