

**Government of Pakistan**  
Revenue Division  
**Federal Board of Revenue**  
(Admn/HR Wing)

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Islamabad, the 25<sup>th</sup> April, 2025

**NOTIFICATION**  
(JDs/KPIs)

Consequent upon approval of the Federal Board of Revenue's (FBR) Inland Revenue (IR) Transformation Plan, Audit Mentors & Industry Experts are being hired to improve the audit capacity and quality of FBR. In this regard, the Board is pleased to notify the job descriptions, key performance indicators, performance review forms, performance management mechanisms and performance management flow charts for the said Audit Mentors & Industry Experts, as enclosed.

**Encl: As above.**

  
(Ali Raza Khan) 20/04/25  
Secretary (Training & Development)  
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Distribution: -

- i. SA to Chairman, FBR, Islamabad
- ii. All Members, FBR (HQ), Islamabad
- iii. All Chief Commissioners (Inland Revenue)
- iv. All Director Generals (Inland Revenue)
- v. Chief (Management/HR-IR), FBR (HQ), Islamabad
- vi. Chief (Admin & Finance), FBR (HQ), Islamabad
- vii. Chief (IR-TDU), FBR (HQ), Islamabad
- viii. Web Master/ Second Secretary (Automation), FBR (HQ), Islamabad

## Summary

Audit mentors will be responsible for coaching and development of auditors, inspectors and officers while also facilitating them in their day-to-day audit cases. They will provide expert guidance in audit techniques, accounting practices along with interpretation and application of tax laws to enhance their skillset and strengthen their audit capacity and quality.

## Responsibilities

### 1. Training and Capacity Building

- a. Conduct workshops, seminars and training sessions on audit best practices, audit techniques, case studies and legal/technical insights.
- b. Provide guidance on how to effectively perform various audit techniques such as substantive testing, analytical procedures, risk-based auditing, forensic auditing techniques, benchmarking, compliance testing, fraud risk assessment, cross-referencing, interviews, inquiry and trend analysis amongst others.
- c. Provide training and guidance to draft legally compliant audit reports, show cause notices, assessment orders, and other tax-related documents along with conducting quality reviews to ensure compliance with regulatory requirements and best practices.
- d. Enhance auditors' technical skills by focusing on forensic and investigative audit skills, accounting practices, legal interpretation and professional judgment.

### 2. Technical Support and Audit Strategy

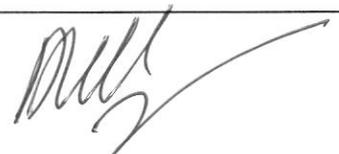
- a. Provide in-depth technical assistance in troubleshooting to resolve complex audit cases and specific challenges.
- b. Guide auditors to develop targeted audit strategies based on taxpayer's risk parameters.
- c. Ensure audit strategies align with best practices and applicable regulatory frameworks.
- d. Provide structured guidance to auditors on audit execution and compliance.

### 3. Audit Standardization

- a. Identify areas for improvement in audit processes and procedures including research on emerging trends, best practices, latest auditing techniques and regulatory changes in taxation and auditing.
- b. Assist in designing and updating audit manuals to improve audit consistency in collaboration with Industry Experts to ensure audit guidelines reflect evolving regulations and industry trends.

### 4. Performance Monitoring

- a. Submit monthly reports to the committee of Commissioner's IR summarizing mentoring activities and progress.



## Summary

Industry experts will enhance technical expertise of officers, auditors and inspectors by providing sector-specific insights focusing on industry benchmarks, input-output ratios, seasonality effect on sales and tax avoidance/evasion opportunities with the industry's value chain. Their input will result in quality sectoral audits and improve compliance and monitoring within the relevant industry.

## Responsibilities

### 1. Audit Support

- a. Provide structured industry-specific insights into procurement, production, sales processes and financial structures.
- b. Identify key risk areas, including cost misrepresentation, sales suppression and tax evasion and avoidance techniques in value chains.
- c. Provide robust sectoral evidence to strengthen audit, legal and compliance outcomes.
- d. Contribute to the development and updating of industry-wise audit manuals with industry notes in collaboration with audit mentors.

### 2. Industry Data Analysis and Benchmarking

- a. Provide expert insight regarding industry data including production cycles, pricing trends and financial reports.
- b. Establish industry-specific benchmarks for financial ratios, input-output metrics and cost structures.
- c. Establish and update industry benchmarking parameters based on evolving industry trends and regulatory changes.

### 3. Market Analysis and Stakeholder Engagement

- a. Provide expert insight regarding seasonal trends, pricing fluctuations and evasion patterns within their particular industry.
- b. Assist in conducting market analysis to help understand industry dynamics.
- c. Assist in identifying key players, competitors and operational structures within the industry.
- d. Assist in fostering relationships with industry stakeholders to enhance collaboration and understanding their concerns to promote voluntary compliance.

### 4. Training and Capacity Building

- a. Conduct periodic workshops, seminars and training sessions to equip officers with sector-specific knowledge, common evasion/avoidance tactics within the industry, case studies and expert advice to tackle industry specific issues.

### 5. Performance Monitoring

- a. Submit monthly reports to the supervisory committee of Commissioner's IR summarizing activities and progress.



## Key Performance Indicators - Audit Mentors

### 1. Case Specific Mentorship (40%)

- a. Number of 1 on 1 mentorship sessions conducted against requested appointments. (20%)
- b. Quality of input provided. (20%)

### 2. Training and Knowledge Sharing (40%)

- a. Number of training sessions conducted. (20%)
- b. Quality of input provided. (20%)

### 3. Impact (20%)

- a. Quality of auditing techniques, accounting practices, verification methods, legal interpretation, usefulness and relevance of case studies, audit outcomes etc. (20%)

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## Key Performance Indicators - Industry Experts

### 1. Industry-Specific Mentorship (40%)

- a. No. of 1 on 1 mentorship sessions conducted against requested appointments. (20%)
- b. Quality of input provided. (20%)

### 2. Training and Knowledge Sharing (40%)

- a. No. of training sessions conducted. (20%)
- b. Quality of input provided. (20%)

### 3. Impact (20%)

- a. Quality of industry notes, proposed value chain interventions, industry benchmarks, industry risk areas identified, improved sectoral compliance etc. (20%)



# Performance Review Form – Audit Mentors and Industry Experts

**Section I: General Information**

<input type="checkbox"/> Audit Mentor	<input type="checkbox"/> Industry Expert	Expert's Name:
Period of Review (Quarterly): From (Month's/Year):		To (Month's/Year):
Field Formation:	Topics/Sectors Covered:	

**Section II: Instructions and Grading Scale**
**INSTRUCTIONS**

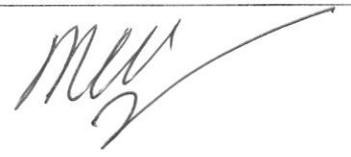
1. **Input Value:** Provide the value against each criterion based on the expert's performance (where applicable).
2. **Assign Scores:** Evaluate the value against each key performance indicator (KPI) on the **score scale**.
3. **Calculate Weighted Scores:** Multiply each score by the corresponding weightage to calculate the weighted score.
4. **Weighted Score:** Sum up all the weighted scores to calculate the total weighted score.
5. **Assign Overall Grade:** Refer to the corresponding grade against the weighted score range in the **overall grading scale** to determine the final grade.
6. **Provide Feedback:** Include constructive feedback and specific recommendations, if needed.

**SCORE SCALE**

SCORE	DESCRIPTION
5	<b>Excellent:</b> Consistently exceeds expectations with outstanding quality, accuracy, and effectiveness
4	<b>Very Good:</b> Performs above expectations with high-quality work and minimal areas for improvement
3	<b>Good:</b> Meets expectations with reliable performance; some enhancements could add value
2	<b>Average:</b> Meets basic requirements but has noticeable areas for improvement
1	<b>Unsatisfactory:</b> Falls below expectations; requires significant improvement

**OVERALL GRADING SCALE**

GRADE	SCORE RANGE	DESCRIPTION
A	4.1 – 5.0	<b>Excellent:</b> Consistently exceeds expectations with outstanding quality, accuracy, and effectiveness
B	3.1 – 4.0	<b>Very Good:</b> Performs above expectations with high-quality work and minimal areas for improvement
C	2.1 – 3.0	<b>Good:</b> Meets expectations with reliable performance; some enhancements could add value
D	1.1 – 2.0	<b>Average:</b> Meets basic requirements but has noticeable areas for improvement
E	0 – 1.0	<b>Unsatisfactory:</b> Falls below expectations; requires significant improvement



**Section-III: Performance Criteria and Evaluation**

Key Performance Indicator	Value	Score	Weightage	Weighted Score
<b>Mentorship (40%)</b>				
<b>1. Number of one on one mentorship sessions conducted against requested appointments.</b>  (Evaluate the number of individual sessions conducted by the expert)			20%	
<b>2. Quality of input provided</b>  (Evaluate the quality of input provided by the expert based on feedback from trainees and judgement of supervisory committee.  ○ <u>For Audit Mentors</u> : Quality of auditing techniques, accounting methods, verification methods, revenue realized in cases expert input sought, favorable decisions in appeals etc.)  ○ <u>For Industry Experts</u> : Quality of industry notes, proposed value chain interventions, industry benchmarks, industry risk areas identified, improved sectoral compliance etc.)	X		30%	
<b>Training and Knowledge Sharing (40%)</b>				
<b>3. Number of collective training sessions conducted (i.e. workshops, seminars, presentations etc.)</b>  (Evaluate the number of collective/group sessions conducted by the expert)			20%	
<b>4. Quality of input provided</b>  (Evaluate the quality of input provided by the expert based on feedback from trainees and judgement of supervisory committee)  (Evaluate the impact of expert’s intervention against the given criteria –  ○ <u>For Audit Mentors</u> : Quality of auditing techniques, accounting practices, verification methods, usefulness and relevance of case studies, best practices etc.)  ○ <u>For Industry Experts</u> : Quality of industry notes, proposed value chain interventions, industry benchmarks, industry risk areas identified, improved sectoral compliance etc.)	X		30%	
<b>TOTAL WEIGHTED SCORE</b>				

## Section IV: Evaluation Summary

Overall Grade (A, B, C, D or E)	
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## Section V: Feedback and Comments

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## Section IV: Acknowledgement

I have evaluated the official against the given criteria fairly and to the best of my ability based on the available information.

Supervisory Officer's Name:	
Designation:	
Signature:	
Date:	



# Feedback Form – Audit Mentors

Participant Information	
Name of attendee (Optional):	Designation:
Unit and Zone:	Field Formation:
Date of Session:	Audit Mentor Name:
Type of Session: <input type="checkbox"/> 1-on-1 Mentoring <input type="checkbox"/> Group Session/Workshop/Seminar	

Officers, auditors and inspectors are required to fill this form and rate Audit Mentors on the given criteria on a scale of 1 to 5 - (1 = Unsatisfactory, 2 = Average, 3 = Good, 4 = Very Good, 5 = Excellent)

## Section 1: Session Quality and Effectiveness

- Rate the quality and effectiveness of the session.

Criteria	1 (Unsatisfactory)	2 (Average)	3 (Good)	4 (Very Good)	5 (Excellent)
Relevance of session topics to my audit work	<input type="checkbox"/>				
Clarity of explanations and audit methodologies	<input type="checkbox"/>				
Practical application of strategies shared	<input type="checkbox"/>				
Effectiveness of real-world case studies/examples	<input type="checkbox"/>				
Interactivity and participant engagement	<input type="checkbox"/>				
Time management and pacing of the session	<input type="checkbox"/>				

## Section 2: Audit Mentor's Performance

- How effective was the mentor in delivering the session?

Criteria	1 (Unsatisfactory)	2 (Average)	3 (Good)	4 (Very Good)	5 (Excellent)
Depth of knowledge in tax audit procedures	<input type="checkbox"/>				
Ability to simplify complex audit concepts	<input type="checkbox"/>				
Responsiveness to participant queries	<input type="checkbox"/>				
Coaching style and ability to develop audit skills	<input type="checkbox"/>				
Professionalism and approachability	<input type="checkbox"/>				

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### Section 3: Impact on Work and Learning

1. How much did this session improve your audit skills?
  - Significantly
  - Somewhat
  - Not at all
2. Do you feel better equipped to handle audits after this session?
  - Yes, completely
  - Somewhat
  - No
3. Would you like more mentoring sessions with this mentor?
  - Yes, regularly
  - Occasionally
  - No

### Section 4: Open-Ended Feedback

1. What was the most useful aspect of this session?

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2. What improvements would you suggest?

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3. Any additional comments or suggestions?

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### Section 5: Overall Rating

- How would you rate the overall effectiveness of this mentoring session?
  - ★★★★★ (Excellent - A)
  - ★★★★☆ (Very Good - B)
  - ★★★☆☆ (Good - C)
  - ★★☆☆☆ (Average - D)
  - ★☆☆☆☆ (Unsatisfactory - E)



# Feedback Form – Industry Experts

Participant Information	
Name of attendee (Optional):	Designation:
Unit and Zone:	Field Formation:
Date of Session:	Industry Expert's Name:
Type of Session: <input type="checkbox"/> 1-on-1 Mentoring <input type="checkbox"/> Group Session/Workshop/Seminar	
Industry/Sector Covered: -	

Officers, auditors and inspectors are required to fill this form and rate Industry Experts on the given criteria, on a scale of 1 to 5 - (1 = Unsatisfactory, 2 = Average, 3 = Good, 4 = Very Good, 5 = Excellent)

## Section 1: Session Quality and Effectiveness

- Evaluate the overall quality and effectiveness of the session.

Criteria	1 (Unsatisfactory)	2 (Average)	3 (Good)	4 (Very Good)	5 (Excellent)
Relevance of content to my work	<input type="checkbox"/>				
Depth of knowledge on industry-specific taxation	<input type="checkbox"/>				
Clarity of input-output ratios and tax implications	<input type="checkbox"/>				
Practical application of insights in tax assessments	<input type="checkbox"/>				
Quality of industry-specific case studies	<input type="checkbox"/>				
Engagement and interaction during session	<input type="checkbox"/>				

## Section 2: Industry Expert's Performance

- Evaluate the industry expert's ability to provide actionable knowledge.

Criteria	1 (Unsatisfactory)	2 (Average)	3 (Good)	4 (Very Good)	5 (Excellent)
Industry-specific knowledge and expertise	<input type="checkbox"/>				
Ability to explain technical industry concepts	<input type="checkbox"/>				
Responsiveness to industry-related queries	<input type="checkbox"/>				
Effectiveness in providing actionable audit insights	<input type="checkbox"/>				
Professionalism and approachability	<input type="checkbox"/>				

*[Handwritten Signature]*

### Section 3: Impact on Work and Assessments

1. How much did this session enhance your industry-specific tax knowledge?
  - Significantly
  - Somewhat
  - Not at all
2. Do you feel more confident in conducting audits in this sector?
  - Yes, completely
  - Somewhat
  - No
3. Would you like more industry-specific training sessions?
  - Yes, regularly
  - Occasionally
  - No

### Section 4: Open-Ended Feedback

1. Most valuable insight gained from this session?

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2. Improvements for future sessions?

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3. Any additional comments?

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### Section 5: Overall Rating

- How would you rate the overall effectiveness of this session?

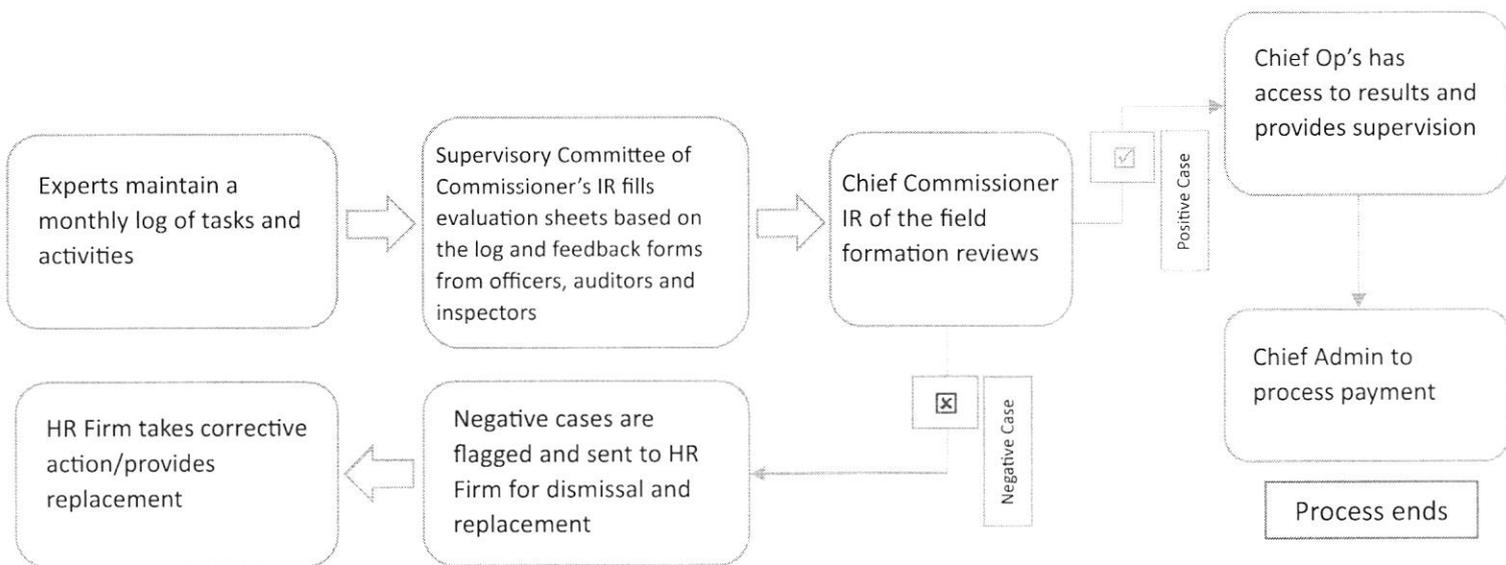
- ★★★★★ (Excellent – A)
- ★★★★☆ (Very Good – B)
- ★★★☆☆ (Good – C)
- ★★☆☆☆ (Average – D)
- ★☆☆☆☆ (Unsatisfactory – E)



## Performance Management Mechanism for Auditor Mentors and Industry Experts

1. Audit Mentors and Industry Experts are required to maintain detailed monthly work logs to document their activities and tasks.
2. Officers, auditors, and inspectors will submit their evaluations of the expert sessions via standardized feedback forms.
3. A supervisory committee of 2-3 Commissioner's IR from the field formation will conduct quarterly evaluations of experts based on activity logs, Key Performance Indicators outlined in the Performance Review Forms and through feedback forms from officers, auditors and inspectors.
4. The Chief Commissioner will compile and forward a consolidated performance report to the Chief Operations for review and oversight.
5. Upon review, the Chief Operations will recommend eligible cases to the Chief Administration for processing performance-related payments.
6. In cases of unsatisfactory performance, the Chief Commissioner IR will notify the HR Firm and recommend the experts dismissal and replacement.
7. Any expert receiving "E" grade in three consecutive evaluations may be subject to dismissal.
8. Any expert receiving "D" grade in five consecutive evaluations may be subject to dismissal.
9. Experts exhibiting behavioural concerns related to integrity, discipline or confidentiality may also be subject to immediate dismissal.

## Performance Management Flow Chart



*Melz*