

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

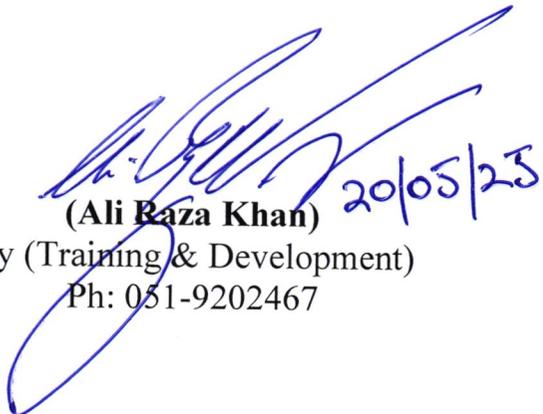
C.No.1(10)S(HRD)/2016/Vol-I/63593-R

Islamabad, the 20th May, 2025

NOTIFICATION
(SOPs)

In continuation of Board's Notification C.No.1(10)S(HRD)/2016/Vol-I/52798-R dated 25.04.2025, the Federal Board of Revenue (FBR) is pleased to notify Standard Operating Procedures (SOPs) (copy enclosed) to provide a uniform framework for the onboarding and training of third-party auditors, which are being hired to improve the audit capacity and quality of FBR, under FBR's Inland Revenue-Transformation Plan.

Encl: As above.


(Ali Raza Khan) 20/05/25

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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. Chief (PR), FBR (HQ), Islamabad
- ix. Secretary (Automation/SSM), FBR (HQ), Islamabad

Onboarding and Training of Third-Party Auditors

1. Purpose

These SOPs are formulated to provide a uniform framework for the onboarding and training of third-party auditors being hired under the FBR Transformation Plan. The objective is to ensure seamless integration, professional preparedness and effective field deployment of auditors in order to strengthen FBR's audit capacity and improve audit quality.

2. Scope

This document applies to all field formations across the three designated operational regions — **North, Central and South** — where third-party auditors will be posted during the first phase of recruitment.

3. Regional Deployment Summary - (Phase I)

Region	Number of Auditors
North	120
Central	135
South	265
Total	520

*Deployment by Field Formation included as **Annexure – A**.

4. Evaluation Committees

4.1 Constitution of Evaluation Committees

While the responsibility for ensuring the quality of auditors' rests with the HR firms, **Evaluation Committees** shall be constituted for each region to assess and finalize the suitability of auditors shortlisted for deployment from the list provided by the respective HR firms. The evaluation process may be conducted either in person or virtually, depending on feasibility.

The constitution of each evaluation committees shall be as follows: -

Position	Details	Appointment
Head of Committee	<ul style="list-style-type: none"> 1 Commissioner IR 	To be nominated by CCIR as per Annexure - B .
Members	<ul style="list-style-type: none"> 2 Additional Commissioners IR 	To be nominated by the respective Head of Committee. Representation from field formations under their jurisdiction shall be ensured to the extent possible, as in Annexure – B .



4.2 Responsibilities

- Conduct structured assessment and evaluation of auditors referred by the HR firms.
- Evaluate candidates recommended by HR Firms to assess suitability for deployment.
- Submit final list of recommended auditors to FBR (HQ) for approval.

5. Appointment of Focal Persons

5.1 Designation and Reporting

- Each Chief Commissioner IR shall nominate one **Focal Person** in their respective field formation, **not below the rank of BS-19**.
- The Focal Person shall report directly to the Chief Commissioner of their field formation.

5.2 Responsibilities of Focal Person

- Establish and maintain liaison with **HR Firms, FBR(HQ)'s and Evaluation Committees**.
- Coordinate with officers of the field formation and the HR Firms for all **performance management related matters**.
- Handle all arrangements for onboarding newly hired auditors, including:
 - Office space and seating.
 - IT equipment (desktops/laptops, internet access, printers etc.).
 - Basic office supplies and administrative support.
- Ensure all auditors attend the mandatory **online 3-week training program** by IRS Academy:
 - Provide all necessary arrangements for auditors to attend online training sessions.
 - Communicate training schedule and venue.
 - Ensure attendance of each auditor.

6. Onboarding Process

6.1 Pre-Deployment

- HR firm to share finalized list of selected auditors for each region with FBR (HQ).
- FBR (HQ) to communicate said lists with evaluations committees of each region.
- Focal persons to be notified immediately after notification of SOP's.

7. Training Program designed by IRS Academy

7.1 Structure

- Duration: **3 Weeks**.
- Mode: **Virtual/Online** (From conference rooms of field formations).

7.2 Monitoring and Certification

- Attendance and performance records maintained by focal persons of field formation.
- Absentees or underperformers to be reported back to FBR (HQ) for review.



Annexure - A

ALLOCATION OF 3RD PARTY AUDITORS IN FIELD FORMATIONS - 1st PHASE		
Region	Office	Number of auditors deployed in Phase - I
North	RTO Peshawar	28
	RTO Islamabad	9
	RTO Rawalpindi	19
	CTO Islamabad	16
	LTO Islamabad	43
	RTO Abbotabad	5
	Total	120
Central	RTO Sargodha	5
	LTO Multan	15
	RTO Gujranwala	6
	RTO Lahore	5
	RTO Sialkot	6
	RTO Faisalabad	8
	CTO Lahore	29
	RTO Bahawalpur	5
	LTO Lahore	45
	RTO Sahiwal	5
	RTO Multan	6
	Total	135
South	RTO 2 Karachi	20
	RTO Hyderabad	11
	RTO Sukkur	15
	LTO Karachi	99
	CTO Karachi	54
	MTO Karachi	35
	RTO Quetta	11
	RTO 1 Karachi	20
	Total	265
		520

Annexure – B

Region	Committee No.	Nominating Officer	Coverage	No. of auditors
South	Committee 1	CCIR, LTO Karachi	LTO Karachi	99
	Committee 2	CCIR, CTO Karachi	CTO Karachi and MTO Karachi	89
	Committee 3	CCIR, RTO-I Karachi	RTO-I Karachi, RTO-II Karachi, RTO Hyderabad, RTO Sukkur and RTO Quetta	77
Central	Committee 4	CCIR, LTO Lahore	LTO Lahore, LTO Multan and CTO Lahore	89
	Committee 5	CCIR, RTO Lahore	RTO Lahore, RTO Sargodha, RTO Faisalabad, RTO Gujranwala, RTO Sialkot, RTO Bahawalpur, RTO Sahiwal and RTO Multan	46
North	Committee 6	CCIR, LTO Islamabad	LTO Islamabad and CTO Islamabad	59
	Committee 7	CCIR, RTO Peshawar	RTO Peshawar and RTO Abbottabad	33
	Committee 8	CCIR, RTO Rawalpindi	RTO Islamabad and RTO Rawalpindi	28

