

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

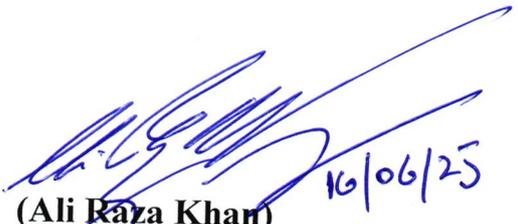
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Islamabad, the th16 June, 2025

NOTIFICATION
(SOP)

Consequent upon approval of the Federal Board of Revenue (FBR) Transformation Plan (Customs), the Board is pleased to notify Standard Operating Procedure (SOP) (copy enclosed) for providing a uniform framework for onboarding of Third-Party Auditors which are to be hired for enhancing audit capacity of Directorate General of Post Clearance Audit & Internal Audit (Customs).

Encl: As above.


(Ali Raza Khan)

Secretary (Training & Development)

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Distribution: -

- i. SA to Chairman, FBR, Islamabad
- ii. All Members, FBR (HQ), Islamabad
- iii. All Chief Collectors of Customs
- iv. All Director Generals (Customs)
- v. Chief (Management/HR-Customs), FBR (HQ), Islamabad
- vi. Chief (Admin & Finance), FBR (HQ), Islamabad
- vii. Chief (Customs-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

The following Standard Operating Procedure (SOP) is hereby formulated to assist the Directorate General of Post Clearance Audit & Internal Audit (Customs) with the onboarding of auditors which are to be hired for enhancing the organizational capacity of PCA in line with the Federal Board of Revenue (FBR) Transformation Plan. The procedure aims to ensure consistency, efficiency and quality output during the deployment of auditors across the field formations of PCA.

2. Scope

This document applies to all field formations of the Directorate General of Post Clearance Audit & Internal Audit (Customs) across the **HQ, North, Central and South** regions of the Directorate General.

3. Proposed Regional Deployment Summary

Region	Number of Auditors
HQ	02
North	10
Central	18
South	30
Total	60

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 (including HQ) to assess and finalize the suitability of auditors shortlisted by the respective HR firms. The evaluation process may be conducted either in person or virtually, depending on feasibility.

The constitution of the Committees for each region is provided in **Annex – A**.

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

- The Director General, Directorate General of Post Clearance Audit & Internal Audit (Customs) shall nominate one **Focal Person** from across its field formations for discharging responsibilities in accordance with the SOP. The focal person shall not be an officer below the rank of **BS-19**.

5.2 Responsibilities of Focal Person

- Establish and maintain liaison with **HR Firms, FBR (HQ)'s, the Customs Academy of Pakistan (CAP) and the 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.
 - Liaising with CAP for the relevant training
- Ensure all auditors attend the mandatory **online / in - person 4-week training program** by CAP:
 - 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.

7. Training Program designed by Customs Academy of Pakistan (CAP)

7.1 Structure

- Duration: **4 Weeks (List of Modules attached as Annex B)**.

7.2 Monitoring and Certification

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



Annexure – A

Region	Name of Officer	Designation	Current Place of Posting
North	Mr. Farid Ahmed Khan	Chief (Customs – Operations)	Federal Board of Revenue HQ, Islamabad
	Ms. Sadia Usman	Additional Collector (OPS)	Collector (HQ), Chief Collector of Customs (Airports), Islamabad
	Mr. Wajid Ali	Additional Collector	Chief Collector of Customs (Enforcement), Islamabad
Central	Mr. Muhammad Saeed Wattoo	Collector	Collectorate of Customs Enforcement, Lahore
	Mr. Usman Tariq	Additional Collector – SA to Chief Collector	Chief Collector of Customs (Appraisal – Punjab), Lahore
	Ms. Sumaira Omar	Additional Director	Directorate of Post Clearance Audit – Customs, Lahore
South / HQ	Mr. Moin-ud-Din Ahmad Wani	Collector	Collectorate of Customs Enforcement, Karachi
	Mr. Baasit Hussain	Additional Collector	Collectorate of Customs Enforcement, Gaddani
	Ms. Ammara Durrani	Additional Collector	Collectorate of Customs Appraisal (SAPT), Karachi



Annexure – B

No. of Module	Module
1	Introduction to Pakistan Customs & Post Clearance Audit
2	Digital Tools & Technologies in Customs Audit
3	Import & Export Procedures & Documentation
4	Customs Valuation & Audit Techniques
5	Classification of Goods under HS Code System
6	Tariff Structure, Duties & Taxes
7	Risk Management & Audit Planning
8	Financial & Forensic Audit Techniques In Customs
9	Industry Specific Compliance Audit
10	International Trade Agreements
11	Enforcement & Legal Proceedings in Customs Audit
12	Report writing & Audit Recommendation

