

Invitation for Comments – Draft Technical Guide on Internal Audit in Upstream Oil & Gas Companies

The Internal Audit Standards Board (IASB) of the Institute of Chartered Accountants of India (ICAI) has undertaken the review and revision of the **Technical Guide on Internal Audit in Upstream Oil & Gas Companies, originally issued in June 2007.**

The Board requests members to review the Draft Technical Guide on Internal Audit in Upstream Oil & Gas Companies, available at the following link:

<https://drive.google.com/file/d/1M9x7B6st94V7lT5BBtxEhteFTslvpoML/view?usp=sharing>

Members are requested to submit their valuable comments and suggestions on the draft on **link:** <https://forms.gle/NjNewBnufYfUCiur5>

Comments will be most useful if they:

- Clearly specify the relevant paragraph number(s);
- Provide the rationale for the suggested change(s); and
- Where appropriate, include proposed alternative wording.

Last Date for Submission of Comments: July 31, 2026