

Invitation for Comments – Draft Technical Guide on Internal Audit of Intangible Assets

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 of Intangible Assets, originally issued in June 2009.**

The Board requests members to review the Draft Technical Guide on Internal Audit of Intangible Assets, available at the following link:

<https://drive.google.com/file/d/1WqjTlcsopglZ46rVdRVbdxYSJA6HIIJ2/view?usp=sharing>

Members are requested to submit their valuable comments and suggestions on the draft on link: <https://forms.gle/ES4xWZWfibPMLvTn6>

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: August 27, 2026