

Invitation for Comments – Draft Internal Audit Checklists

The Internal Audit Standards Board (IASB) of the Institute of Chartered Accountants of India (ICAI) has undertaken the review and revision of the **Internal Audit Checklists, originally issued in February 2024.**

The Board requests members to review the Draft Internal Audit Checklists, available at the following link:

<https://drive.google.com/file/d/1Xf3oJltri4LTltdNZpYfWdmmbstZFfAG/view?usp=sharing>

Members are requested to submit their valuable comments and suggestions on the draft on link: <https://forms.gle/1uAHpD2RHkTvqs9n7>

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