

Invitation for Comments – Draft Technical Guide on Internal Audit of Hospitals and Clinics

The Internal Audit Standards Board (IASB) of the Institute of Chartered Accountants of India (ICAI) has undertaken the development of a new Technical Guide on Internal Audit of Hospitals and Clinics to provide comprehensive and updated guidance on the key aspects of internal audit relevant to the healthcare sector.

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

https://drive.google.com/file/d/1vcY5vHnnDPg8Hv87nXI67B4J8Nth82WL/view?usp=drive_link

Members are requested to submit their valuable comments and suggestions on the draft on link: <https://forms.gle/njrynsoXVZfN7EXJA>

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: October 30, 2026