

File No - O/A/2026-2AD-CGA (E-20057) 159-62

**Government of India
Ministry of Finance
Department of Expenditure
Controller General of Accounts
Internal Audit Division
Mahalekha Niyantak Bhawan
E-Block, GPO, INA, New Delhi-110023**

Dated: 04.06.2026

OFFICE MEMORANDUM

Subject: Up-dation of Internal Audit Manual – Reg.

Internal Audit is one of the important task and is responsible for examining and evaluating the level of compliance to the departmental rules and procedures, in the aggregate, provide assurance to senior management on the adequacy of the risk management and internal control framework of the department. Pr.CCAs / CCAs /Sr CAs and CA (I/c) are requested to undertake an immediate review/up-dation of the existing Internal Audit Manual in their respective Ministries/Departments.

The review/up-dation may be focused on latest rule position, change in any guidelines, increased use of technology and digital tools, and the need for strengthening Internal Audit processes. It may cover broad areas specific to core work of the Ministry / Department.

Accordingly, all concerned are requested to ensure that the up-dation of the Internal Audit Manual is taken up on priority. It is observed that some Ministries/Departments do not have Internal Audit Manual. They are hereby informed to initiate immediately to formulate and finalize their respective Internal Audit Manuals and a compliance report be furnished to this office positively within two weeks from the issue of OM.

This issues with the approval of the competent authority.



Sr. Dy. Controller General of Accounts

To

All Pr. CCAs/CCAs/CAs(I/C) of the Ministries/Department

Copy for information to:

1. PPS to Controller General of Accounts
2. PS to Addl. CGA(PFMS)
3. Sr AO(GIFMIS) for uploading the OM on CGA website.