

**Government of India
M/o Finance, D/o Expenditure
Controller General of Accounts
Internal Audit Division
Mahalekha Niyantrak Bhawan
E- Block, GPO Complex, INA
New Delhi-110023**

No. Q-11001/1/2021-IAD-CGA (E-5042)/ 768-69

Dated 30.01.2025

OFFICE MEMORANDUM

Sub: Comprehensive Annual Internal Audit Plan including Risk Based Audit for the financial year 2025-26.

With reference to guidelines issued on "Guidance for Planning, Performing and Reporting on Internal Audit engagements in the Government" vide IAD's office Memorandum No. G.25014/48/07/MF.CGA/COE/inspection/425 dated 31/08/2007 and Generic Internal Audit Manual (available on CGA's website), all Pr. CCAs/ CCAs/ CAs (with independent charge) are requested to prepare their Internal Audit Plan for the financial year 2025-26 and a copy of approved Annual Audit Plan may be forwarded to this office by **15th March, 2025**.

The Annual Audit Plan may be formulated based on a risk assessment of the units/schemes that are part of the audit universe. Further, relevant factors such as budget, sanctioned strength, pendency of audit, previous outstanding paras, any special projects or studies relating to the auditee etc. may be considered. During planning, compliance/regulatory audits, audit of Schemes using Risk-based audit methodology, IT audit and Bank audit may be factored in.

The methodology adopted in preparation of annual audit plan may also be clearly indicated.


(Tripti Patra Ghosh)

Jt. Controller General of Accounts (IAD)

To,

1. All Pr. CCAs/CCAs/CAs with independent charge
2. Copy to Sr. AO (ITD) with a request to upload on CGA's website under IAD