

Auditing Standards

Auditing Standards prescribe the norms of principles and practices, which the Auditors are expected to follow in the conduct of Audit. They provide minimum guidance to the Auditor that helps determine the extent of auditing steps and procedures that should be applied in audit and constitute the criteria or yardstick against which the quality of audit results are evaluated. The auditing standards of the International Organisation of Supreme Audit Institutions (INTOSAI) have been suitably adapted for the Indian Audit and Accounts Department. To read them please click on the following link.

http://www.cag.gov.in/html/auditing_standards.htm