

इंदिरा गांधी राष्ट्रीय उड़ान अकादमी  
INDIRA GANDHI RASHTRIYA URAN AKADEMI

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अभ्यासेन दक्षः

आंतरिक लेखापरीक्षा नीति  
POLICY FOR INTERNAL AUDIT:  
2026

Issued by: Director, IGRUA

Issue Date: 14 March 2026

Review Date: 13 March 2027

# आंतरिक लेखापरीक्षा नीति

## POLICY FOR INTERNAL AUDIT

### Introduction

1. Internal Audit is a structured, systematic, and independent examination of an organisation's activities, processes, and records. It serves as a vital self-regulatory mechanism that enables an institution to identify gaps, strengthen controls, and ensure alignment with established norms and procedures. For an FTO of IGRUA's stature, periodic internal scrutiny is not merely a good governance practice — it is an operational necessity.
2. This Policy is issued under the authority of the Director, IGRUA, and shall govern all internal audit activities conducted within the Academy.

### Purpose

3. The purpose of this Policy is to:
  - (a) Establish a structured, uniform, and transparent framework for the conduct of Internal Audits across all sections and departments of IGRUA.
  - (b) Ensure that each department functions in accordance with applicable rules, regulations, DGCA requirements, and IGRUA's own standard operating procedures.
  - (c) Identify systemic gaps, procedural lapses, and areas for improvement at an early stage so that corrective action can be initiated well before the DGCA Inspection and unsafe acts.
  - (d) Foster a culture of self-assessment, accountability, and continuous institutional improvement.
  - (e) Provide the Director with an independent and objective assessment of the Academy's internal functioning.

### Jurisdiction and Applicability

4. This Policy shall apply to all sections, departments, and functional units of IGRUA, including but not limited to those listed in Para 5 below. The Policy shall come into effect from the date of its approval by the Director and shall remain in force until amended or superseded.

### Nomination of Internal Auditors

5. The Director, IGRUA shall be the Nominating Authority for Internal Auditors. The following principles shall govern the nomination:
  - (a) Internal Auditors shall be suitably qualified and experienced personnel of IGRUA drawn from a section or department other than the one being audited, to ensure objectivity and independence.
  - (b) The Director may constitute an Audit Team of one or more officers, depending on the size and complexity of the department being audited.

(c) Personnel nominated as Auditors shall have no direct administrative or functional role in the department under audit during the period of audit.

(d) Terms of Reference (ToR) / Audit Guidelines shall be issued in writing by the Director to the Auditor(s) prior to commencement of each audit.

### **Sections / Departments to be Audited**

6. All sections and departments of IGRUA shall be subject to Internal Audit. The Director may, at his discretion, add/modify the list of sections to be audited, or alter the scope of any audit.

### **Frequency and Schedule of Audits**

7. **Scheduled Audits.** Internal Audits will be conducted twice a year, with a gap of approximately six (6) months between consecutive audits. Audits shall preferably be carried out in the months of January and July each year.

8. **Surprise Audits.** In addition to scheduled audits, the Director may, at his discretion, order Surprise Audits of any section or department at any time during the year, without prior intimation, to assess the day-to-day state of affairs.

### **Conduct of Audit and Audit Report**

9. All audits shall be conducted in a professional, respectful, and non-adversarial manner. The Auditor(s) shall have full access to records, files, registers, logs, and personnel of the department being audited, relevant to the Terms of Reference. The Audit Report shall be rendered in writing and submitted to the Director within fourteen (14) days of completion of the audit. The Report shall clearly enumerate all observations, recommendations, and any commendations where best practices are noted.

### **Follow-Up Mechanism for Audit Observations**

10. **Settlement at Section / Department Level.** On receipt of the Audit Report, the Director shall forward it to the concerned Section/Department Head. All observations raised in the Audit Report shall be addressed and settled by the concerned Section or Department within a period of one (1) month from the date of receipt of the report. A written reply/compliance report shall be submitted to the Director within this period.

11. **Escalation to Director.** Observations that cannot be settled at the level of the Section/Department Head shall be formally referred to the Director, along with detailed written reasons explaining why settlement at the departmental level is not feasible. The Director shall then refer such observations to the appropriate authority for resolution and necessary action.

12. **Monitoring and Closure.** The Director shall monitor the status of all open audit observations. A compliance register shall be maintained to track the status of each observation, whether **open**, **under action**, or **closed**. No audit observation shall be deemed closed without written confirmation of satisfactory resolution.

### **Confidentiality**

13. All audit findings, reports, and related communications shall be treated as confidential documents for internal use only. **Audit Reports** shall be addressed to the Director and **SHALL NOT BE SHARED OUTSIDE IGRUA.**

## **Conclusion**

14. This Policy for Internal Audit reflects IGRUA's commitment to good governance, institutional self-discipline, and operational excellence. Regular internal audits, conducted in the spirit of continuous improvement rather than fault-finding, shall strengthen each department's ability to deliver its mandate effectively and uphold IGRUA's reputation as India's premier Flying Training Organisation.

15. All Heads of Sections and Departments, and all personnel nominated as Internal Auditors, are expected to extend their full cooperation to the audit process. The success of this policy rests on the collective commitment of every member of the IGRUA family to transparency, accountability, and the relentless pursuit of excellence.

A handwritten signature in blue ink, consisting of several vertical and horizontal strokes, positioned above the name of the Director.

**Air Cmde Vipul Singh, AVSM VM (Retd)  
Director, IGRUA**