

**Auditing and Assurance Standards Board**  
**The Institute of Chartered Accountants of India**  
**10th December, 2023**

**Exposure Draft of Guidance Note on Audit of Banks (2024 Edition)**

The Auditing and Assurance Standards Board (AASB) of ICAI under the authority of the Council of ICAI brings out the revised edition of "Guidance Note on Audit of Banks" every year to provide detailed guidance to auditors on statutory audit of banks and bank branches. AASB is in the process of bringing out the Guidance Note on Audit of Banks (2024 Edition).

In this regard, AASB has issued the Exposure Draft of the Guidance Note on Audit of Banks (2024 Edition) for public comments. The Exposure Draft is available at the link:  
<https://resource.cdn.icai.org/77603aasb101223.pdf>

**Invitation to comment**

AASB invites comments from various stakeholders on the Exposure Draft.

**How to submit Comments**

Comments on the Exposure Draft may be submitted through any of the following modes.

- 1. Email:** aasb@icai.in
- 2. Postal:** Secretary, Auditing and Assurance Standards Board  
The Institute of Chartered Accountants of India  
ICAI Bhawan, Post Box No. 7100,  
Indraprastha Marg, New Delhi- 110002

**Last date for submitting comments on the Exposure Draft is 31st December 2023.**