



**THE INSTITUTE OF  
Company Secretaries of India**

**भारतीय कम्पनी सचिव संस्थान**

**IN PURSUIT OF PROFESSIONAL EXCELLENCE**  
Statutory body under an Act of Parliament  
(Under the jurisdiction of Ministry of Corporate Affairs)

*Vision*

"To be a global leader in promoting good corporate governance"

*Motto*

सत्यं वद। धर्मं चर। इत्येके तेह तपते: पण्डिते संश्लेषणकटह

*Mission*

"To develop high calibre professionals facilitating good corporate governance"

**ADMISSION OPENS FOR ONLINE**

# PMQ Course on Internal Audit

For Members of ICSI

Company Secretary being a key functionary in the Corporate pyramid with expertise in vivid laws and Corporate Governance can lead the corporate with utmost excellence and efficiency in establishing self-regulation through Internal Audit. With increasing emphasis on the principals of good governance and compliances, Company Secretaries have a significant role to play and keeping same in the backdrop ICSI has launched the "Post Membership Qualifications (PMQ) Course in Internal Audit.

**Last Date to Register (Extended Upto): 12<sup>th</sup> February, 2026**

**Commencement of Classes : 14<sup>th</sup> February, 2026**

**Online Session Every Saturday (11 AM to 1 PM)**

## COURSE COVERAGE

- Internal Controls: An introduction and overview
- Framework for internal audit reports
- Introduction and evolution of internal audit
- Tools and techniques: Internal Audit
- Internal Audit for specific functions
- Planning internal audit and internal audit programme
- Internal Audit and organizational structure
- Foundation of internal auditing
- Internal Auditing: standards and laws
- Fraud and related concepts
- Emerging issues and challenges
- Company Secretary and Internal Audit: Role responsibilities and duties

All successful candidates shall be awarded with 20 Structured CPE Credits in the year of completion

## Course Structure – The PMQ Course shall be conducted in 4 stages



### PASSING CRITERIA:

- Passing percentage of 50% in online examination of 100 marks. Negative marking of 1/4th for every incorrect answer
- Passing percentage of 50% in project report and presentation.

### FEE STRUCTURE:

- 1st Instalment of Registration: Rs. 12,500/- [plus 18% GST at the time of registration]
- 2nd Instalment of Registration: Rs. 12,500/- [plus 18% GST before 31<sup>st</sup> March, 2026]
- Course Examination Fee: Rs. 1,500/- plus 18% GST.

### TERM OF COURSE

The registration for PMQ courses will be valid for a period of 3 years from the date of registration.

### AWARD OF DIPLOMA CERTIFICATE

All successful candidates of PMQ Courses after qualifying all the stages shall be awarded with Diploma Certificate by the Institute of Company Secretaries of India and shall be permitted to use descriptive letters ICSI (DIA).

### AWARD OF CPE CREDITS

All successful candidates shall be awarded with 20 Structured CPE Credits in the year of completion.

### FOR QUERIES:

For further queries you can write to  
✉ [pmq@icsi.edu](mailto:pmq@icsi.edu)

For Registrations please

visit: <https://tinyurl.com/pmqcourses>

**CS Pawan G. Chandak**  
President, ICSI

**CS Dwarakanath Chennur**  
Vice President, ICSI

**CS Asish Mohan**  
Secretary, ICSI

Connect with ICSI

[www.icsi.edu](http://www.icsi.edu) | | Online helpdesk : <http://support.icsi.edu>