

Internal check and internal control are two frequently used terms in risk management which are often used interchangeably. However subtle differences exist between the two. Since internal control is a broader concept compared to internal check. The key diff between internal check and internal control is that internal check refers to the way of allocating responsibility segregation of work where work of the subordinates is checked by the immediate supervisors to verify that the work is carried out according to the company.

Policies and guidelines. Where as internal control is the system implemented by a company to warrant the integrity of financial and accounting information and ensure that the company is progressing towards fulfilling its profitability and operational objective in a successful manner.

## Internal check vs Internal Control

Internal check refers to the way of allocating responsibility segregation of work, where work of the subordinates is checked by the immediate supervisors to verify that the work is carried out according to the company policies and guidelines.

Internal control is the system implemented by a company to ensure the integrity of financial and accounting information and that the company is progressing towards fulfilling its profitability and operational objective in a successful manner.

### Scope

Scope of internal check is narrower compared to internal control.

Internal control is a broader aspect in which internal check play a vital role.

### Nature

Internal checks are implemented at all organizational level such as tactical and operational level.

Internal controls are designed and documented at the corporate management level.