

Q-7

Ans-7

1. Impartial and Open minded. nobody likes a referee who plays a favourite, or an internal auditors are paid to provide assurance on among many things, other people's work.
2. Benevolent and Altruistic. when it is essential that our reports be impartial, this doesn't mean that we should ~~not~~ be impartial about the organization.
3. Honest. Virtually all internal auditors recognize the importance of honesty.
4. Enthusiastic. It can be infectious.

Internal check is an integral function of the internal control system. It is an arrangement of duties of the staff members in such a way that the work performed by one person is automatically and independently checked by other.

Main Objectives of internal Check,

- \* To protect business from carelessness, inefficiency and fraud.
- \* To ensure and produce adequate and reliable accounting information.
- \* To keep moral pressure on staff.
- \* To fix the responsibility of every clerk according to the division of work.